Risk Factors Comparison 2025-01-29 to 2023-09-21 Form: 10-K

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

Additionally, OEMs, their dealers and..... business, prospects and operating results. We do not manufacture the battery cells used in our energy storage ~~packs~~ **solutions** . Our battery cells, which are an integral part of our **energy storage solutions** ~~battery products and systems~~ , are sourced from a **single** ~~limited number of manufacturers~~ **manufacturer** located in China. While we obtain components for our products and systems from multiple sources whenever possible, we have spent a great deal of time in developing and testing our battery cells that we receive from our **main** ~~suppliers~~ **supplier** . ~~We refer to the battery cell suppliers as our " limited source suppliers. "~~ Additionally, our operations are materially dependent upon the continued market acceptance and quality of ~~these~~ **this** ~~manufacturers~~ **manufacturer** ' **s** products and ~~their~~ **its** ability to continue to manufacture products that are competitive and that comply with laws relating to environmental and efficiency standards. Our inability to obtain products from ~~one or~~ **our main** ~~more of these suppliers~~ **supplier** or a decline in market acceptance of **its** ~~these suppliers'~~ products could have a material adverse effect on our business, results of operations and financial condition. From time to time we have experienced shortages, allocations and discontinuances of certain components and products, resulting in delays in filling orders. Qualifying new suppliers to compensate for such shortages may be time-consuming and costly. In addition, we may have to recertify our UL Listings for the battery cells from new suppliers, which in turn has led to delays in product acceptance. Similar delays may occur in the future. Furthermore, the performance of the components from our ~~suppliers~~ **supplier** as incorporated in our products may not meet the quality requirements of our customers. To date, we have no qualified alternative sources for our battery cells although we research and assess cells from other suppliers on an ongoing basis. We generally do not maintain long- term agreements with our **current** ~~limited source suppliers~~ **supplier** . While we believe that we will be able to establish additional supplier relationships for our battery cells, we may be unable to do so in the short term or at all at prices, quality or costs that are favorable to us **. We intend to undertake and diversify suppliers for our battery cells to lessen this concentration, however, in the near term, this relationship is a critical component in our business and operations. The loss of this supplier, significant changes in our product requirements, delays of significant orders could have a material adverse effect upon the Company' s business, operating results and financial condition** . Changes in business conditions, wars, regulatory requirements, economic conditions and cycles, governmental changes, pandemic, and other factors beyond our control could also affect our suppliers' ability to deliver components to us on a timely basis or cause us to terminate our relationship with them and require us to find replacements, which we may have difficulty doing. Furthermore, if we experience significant increased demand, or need to replace our existing suppliers, there can be no assurance that additional supplies of component parts will be available when required on terms that are favorable to us, at all, or that any supplier would allocate sufficient supplies to us in order to meet our requirements or fill our orders in a timely manner. In the past, we have replaced certain suppliers because of their failure to provide components that met our quality control standards. The loss of any limited source supplier or the disruption in the supply of components from these suppliers could lead to delays in the deliveries of our battery products and systems to our customers, which could hurt our relationships with our customers and also materially adversely affect our business, prospects and operating results. ~~,higher fuel and other energy costs,inflation,increases in commodity prices,higher levels of unemployment,higher consumer debt levels,higher tax rates and other changes in tax laws or other economic factors that may affect consumer spending or buying habits could continue to adversely affect the demand for our products.If credit pressures or other financial difficulties result in insolvency for our customers,it could adversely impact our financial results.There can be no assurances that government and consumer responses to the disruptions in the financial markets will restore consumer confidence.We are dependent on a few customers for the majority of our net revenues,and our success depends on demand from OEMs and other users of our battery products.Historically a majority of our product sales have been generated from a small number of OEMs and customers,including three (3) customers who,on an aggregate basis,made up 77 % of our sales for the year ended June 30,2024,and three (3) customers who,on an aggregate basis,made up 80 % of our sales for the year ended June 30,2023.As a result,our success depends on continued demand from this small group of customers and their willingness to incorporate our battery products in their equipment.The loss of a significant customer would have an adverse effect on our revenues.There is no assurance that we will be successful in our efforts to convince end users to accept our products.Our failure to gain acceptance of our products could have a material adverse effect on our financial condition and results of operations.~~ Additionally,OEMs,their dealers and battery distributors may be subject to changes in demand for their equipment which could significantly affect our business,financial condition and results of operations.We do not have long- term contracts with our customers.We do not have long- term contracts with our customers.Future agreements with respect to pricing,returns,promotions,among other things,are subject to periodic negotiation with each customer.No assurance can be given that our customers will continue to do business with us.The loss of any of our significant customers will have a material adverse effect on our business,results of operations,financial condition and liquidity.In addition,the uncertainty of product orders can make it difficult to forecast our sales and allocate our resources in a manner consistent with actual sales,and our expense levels are based in part on our expectations of future sales.If our expectations regarding future sales are inaccurate,we may be unable to reduce costs in a timely manner to adjust for sales shortfalls.Real or perceived hazards associated with Lithium- ion battery technology may affect demand for our products.Press reports have highlighted situations in which lithium- ion batteries in automobiles and consumer products have caught fire or exploded.In response,the use and transportation of lithium- ion batteries has been prohibited or restricted in certain circumstances.This publicity has resulted in a public perception that lithium- ion batteries are dangerous and unpredictable.Although we believe our **battery packs** ~~energy storage solutions~~ are safe,these perceived hazards may result in customer reluctance to adopt our lithium- ion based technology.Our products may experience quality problems from time to time that could result in negative publicity,litigation,product recalls and warranty claims,which could result in decreased revenues and harm to our brands.A catastrophic failure of our battery modules could cause personal or property damages for which we would be potentially liable.Damage to or the failure of our **battery packs** ~~energy storage solutions~~ to perform to customer specifications could result in unexpected warranty expenses or result in a product recall,which would be time consuming and expensive.Such circumstances could result in negative publicity or lawsuits filed against us related to the perceived quality of our products which could harm our brand and decrease demand for our products.We may be subject to product liability claims.If one of our

products were to cause injury to someone or cause property damage,including as a result of product malfunctions,defects,or improper installation,then we could be exposed to product liability claims.We could incur significant costs and liabilities if we are sued and if damages are awarded against us.Further,any product liability claim we face could be expensive to defend and could divert management' s attention.The successful assertion of a product liability claim against us could result in potentially significant monetary damages,penalties or fines,subject us to adverse publicity,damage our reputation and competitive position,and adversely affect sales of our products.In addition,product liability claims,injuries,defects,or other problems experienced by other companies in the solar industry could lead to unfavorable market conditions for the industry as a whole,and may have an adverse effect on our ability to attract new customers,thus harming our growth and financial performance.Although we carry product liability insurance,it may be insufficient in amount to cover our claims.Tariffs could be imposed on lithium- ion batteries or on any other component parts by the United States government or a resulting trade war could have a material adverse effect on our results of operations. **In 2018,the United States government announced tariffs on certain steel and aluminum products imported into the United States,which led to reciprocal tariffs being imposed by the European Union and other governments on products imported from the United States.The United States government has implemented tariffs on goods imported from China.** The lithium- ion battery industry has been subjected to tariffs implemented by the United States government on goods imported from China.There is an ongoing risk of new or additional tariffs being put in place on lithium- ion batteries or related ~~parts~~ **part** ~~which would dramatically increase the cost of our energy storage solutions~~ .Since all of our **lithium- ion batteries are manufactured in China,current and potential tariffs on lithium- ion batteries imported by us from China could increase our costs,require us to increase prices to our customers or,if we are unable to do so,result in lower gross margins on the products sold by us.China has already imposed tariffs on a wide range of American products in retaliation for the American tariffs on steel and aluminum.Additional tariffs could be imposed by China in response to actual or threatened tariffs on products imported from China.The imposition of additional tariffs by the United States could trigger the adoption of tariffs by other countries as well.Any resulting escalation of trade tensions,including a " trade war," could have a significant adverse effect on world trade and the world economy,as well as on our results of operations.At this time,we cannot predict how such enacted tariffs will impact our business.Tariffs on components imported by us from China could have a material adverse effect on our business and results of operations.We are dependent on a limited number of suppliers for our battery cells,and the inability of these suppliers to continue to deliver,or their refusal to deliver,our battery cells at prices and volumes acceptable to us would have a material adverse effect on our business,prospects and operating results.** Increases in costs, disruption of supply or shortage of raw materials, in particular lithium- ion phosphate cells, could harm our business. We may experience increases in the costs, or a sustained interruption in the supply or shortage, of raw materials. Any such cost increase or supply interruption could materially negatively impact our business, prospects, financial condition and operating results. For instance, we are exposed to multiple risks relating to price fluctuations for lithium- iron phosphate cells. These risks include: ● the inability or unwillingness of battery manufacturers to supply the number of lithium- iron phosphate cells required to support our sales as demand for such rechargeable battery cells increases; ● disruption in the supply of cells due to quality issues or recalls by the battery cell manufacturers; and ● an increase in the cost of raw materials, such as iron and phosphate, used in lithium- iron phosphate cells. Our success depends on our ability to develop new products and capabilities that respond to customer demand, industry trends or actions by our competitors and failure to do so may cause us to lose our competitiveness in the battery industry and may cause our profits to decline. Our success will depend on our ability to develop new products and capabilities that respond to customer demand, industry trends or actions by our competitors. There is no assurance that we will be able to successfully develop new products and capabilities that adequately respond to these forces. In addition, changes in legislative, regulatory or industry requirements or in competitive technologies may render certain of our products obsolete or less attractive. If we are unable to offer products and capabilities that satisfy customer demand, respond adequately to changes in industry trends or legislative changes and maintain our competitive position in our markets, our financial condition and results of operations would be materially and adversely affected. The research and development of new products and technologies is costly and time consuming, and there are no assurances that our research and development efforts will be either successful or completed within anticipated timeframes, if at all. Our failure to technologically evolve and / or develop new or enhanced products may cause us to lose competitiveness in the battery market. In addition, in order to compete effectively in the renewable battery industry, we must be able to launch new products to meet our customers' demands in a timely manner. However, we cannot provide assurance that we will be able to install and certify any equipment needed to produce new products in a timely manner, or that the transitioning of our manufacturing facility and resources to full production under any new product programs will not impact production rates or other operational efficiency measures at our manufacturing facility. In addition, new product introductions and applications are risky, and may suffer from a lack of market acceptance, delays in related product development and failure of new products to operate properly. Any failure by us to successfully launch new products, or a failure by us to meet our customers criteria in order to accept such products, could adversely affect our results. Our business will be adversely affected if we are unable to protect our intellectual property rights from unauthorized use or infringement by third parties. Any failure to protect our intellectual proprietary rights could result in our competitors offering similar products, potentially resulting in the loss of some of our competitive advantage and a decrease in our revenue, which would adversely affect our business, prospects, financial condition and operating results. Our success depends, at least in part, on our ability to protect our core technology and intellectual property. To accomplish this, we rely on a combination of patents, patent applications, trade secrets, including know- how, employee and third- party nondisclosure agreements, copyright laws, trademarks, intellectual property licenses and other contractual rights to establish and protect our proprietary rights in our technology. The protections provided by patent laws will be important to our future opportunities. However, such patents and agreements and various other measures we take to protect our intellectual property from use by others may not be effective for various reasons, including the following: ● ~~the~~ **The** patents we have been granted may be challenged, invalidated or circumvented because of the pre- existence of similar patented or unpatented intellectual property rights or for other reasons; ● ~~the~~ **The** costs associated with enforcing patents, confidentiality and invention agreements or other intellectual property rights may make aggressive enforcement impracticable; and ● ~~existing~~ **Existing** and future competitors may independently develop similar technology and / or duplicate our systems in a way that circumvents our patents. Our patent applications may not result in issued patents, which may have a material adverse effect on our ability to prevent others from commercially exploiting products similar to ours. We cannot be certain that we are the first creator of inventions covered by pending patent applications or the first to file patent applications on these inventions, nor can we be certain that our pending patent applications will result in issued patents or that any of

our issued patents will afford protection against a competitor. In addition, patent applications that we intend to file in foreign countries are subject to laws, rules and procedures that differ from those of the United States, and thus we cannot be certain that foreign patent applications related to issue United States patents will be issued. Furthermore, if these patent applications **are** ~~issue~~ **issued**, some foreign countries provide significantly less effective patent enforcement than in the United States. The status of patents involves complex legal and factual questions and the breadth of claims allowed is uncertain. As a result, we cannot be certain that the patent applications that we file will result in patents being issued, or that our patents and any patents that may be issued to us in the near future will afford protection against competitors with similar technology. In addition, patents issued to us may be infringed upon or designed around by others and others may obtain patents that we need to license or design around, either of which would increase costs and may adversely affect our business, prospects, financial condition and operating results. We rely on trade secret protections through confidentiality agreements with our employees, customers and other parties; the breach of such agreements could adversely affect our business and results of operations. We rely on trade secrets, which we seek to protect, in part, through confidentiality and non-disclosure agreements with our employees, customers and other parties. There can be no assurance that these agreements will not be breached, that we would have adequate remedies for any such breach or that our trade secrets will not otherwise become known to or independently developed by competitors. To the extent that consultants, key employees or other third parties apply technological information independently developed by them or by others to our proposed projects, disputes may arise as to the proprietary rights to such information that may not be resolved in our favor. We may be involved from time to time in litigation to determine the enforceability, scope and validity of our proprietary rights. Any such litigation could result in substantial cost and diversion of effort by our management and technical personnel. Our business depends substantially on the continuing efforts of the members of our senior management team ~~,~~ and our business may be severely disrupted if we lose their services **or are unable to recruit qualified replacements in the event of departures**. We believe that our success is largely dependent upon the continued service of the members of our senior management team, who are ~~critical to~~ **responsible for who** establishing our corporate strategies and focus, overseeing the execution of our business strategy and ensuring our continued growth. Our continued success will depend on our ability to attract and retain a qualified and competent management team in order to manage our existing operations and support our expansion plans. **If** ~~Although we are not aware of any change, if~~ any of the members of our senior management team are unable or unwilling to continue in their present positions, we may not be able to replace them readily. Therefore, our business may be severely disrupted, and we may incur additional expenses to recruit and retain their replacement. In addition, if any of the members of our senior management team joins a competitor or forms a competing company, we may lose some of our customers. **On November 20, 2024, Ronald F. Dutt, our chairman and Chief Executive Officer, notified the Company' s Board of Directors that he intends to retire from his positions upon the appointment of a successor. The Board has commenced a search for a new Chief Executive Officer and Mr. Dutt will remain with Flux Power through the search and transition period. In the event Company is unable to successfully recruit a new chief executive officer who can effectively and efficiently transition to this position, the Company and business may be adversely affected** If we are forced to implement workforce reductions, our staff resources will be stretched making our ability to comply with legal and regulatory requirements as a public company difficult. There can be no assurance that our management team will be able to implement and affect programs and policies in an effective and timely manner especially if subject to workforce reductions, that adequately respond to increased legal, regulatory compliance and reporting requirements imposed by such laws and regulations. Our failure to comply with such laws and regulations could lead to the imposition of fines and penalties and further result in the deterioration of our business. Compliance with changing regulations concerning corporate governance and public disclosure may result in additional expenses. There have been changing laws, regulations and standards relating to corporate governance and public disclosure, including the (Sarbanes- Oxley) Act of 2002, new regulations promulgated by the SEC and rules promulgated by the national securities exchanges. These new or changed laws, regulations and standards are subject to varying interpretations in many cases due to their lack of specificity, and, as a result, their application in practice may evolve over time as new guidance is provided by regulatory and governing bodies, which could result in continuing uncertainty regarding compliance matters and higher costs necessitated by ongoing revisions to disclosure and governance practices. As a result, our efforts to comply with evolving laws, regulations and standards are likely to continue to result in increased general and administrative expenses and a diversion of management time and attention from revenue- generating activities to compliance activities. Members of our Board of Directors and our chief executive officer and chief financial officer could face an increased risk of personal liability in connection with the performance of their duties. As a result, we may have difficulty attracting and retaining qualified directors and executive officers, which could harm our business. If the actions we take in our efforts to comply with new or changed laws, regulations and standards differ from the actions intended by regulatory or governing bodies, we could be subject to liability under applicable laws or our reputation may be harmed. In addition, Sarbanes- Oxley specifically requires, among other things, that we maintain effective internal controls for financial reporting and disclosure of controls and procedures. In particular, we must perform system and process evaluation and testing of our internal controls over financial reporting to allow management to report on the effectiveness of our internal controls over financial reporting, as required by Section 404 of Sarbanes- Oxley. Our testing, or the subsequent testing by our independent registered public accounting firm, when required, may reveal deficiencies in our internal controls over financial reporting that are deemed to be material weaknesses. Our compliance with Section 404 will require that we incur substantial accounting expense and expend significant management efforts. We currently do not have an internal audit group, and we may need to hire additional accounting and financial staff with appropriate public company experience and technical accounting knowledge. Moreover, if we are not able to comply with the requirements of Section 404 in a timely manner, or if we or our independent registered public accounting firm identifies deficiencies in our internal controls over financial reporting that are deemed to be material weaknesses, the market price of our stock could decline, and we could be subject to sanctions or investigations by the SEC or other regulatory authorities, which would require additional financial and management resources. We ~~have identified material weaknesses in our internal control over financial reporting. If we are unable to remediate these material weaknesses, or if we identify additional material weaknesses in the future or otherwise fail to maintain an effective system of internal controls, we may not be able to accurately or timely report our financial condition or results of operations, which may adversely affect our business and stock price. Based on management' s evaluation of our disclosure controls and procedures as of June 30, 2023, we identified material weaknesses in our internal controls over financial reporting. The material weaknesses were based on our ineffective oversight of our internal control over financial reporting and lack of sufficient personnel resources with~~

~~technical accounting expertise related to certain aspects of the financial reporting process. Until such time as we could have additional resources with such level of technical accounting expertise, management intends to implement measures designed to improve our internal control over financial reporting to remediate material weaknesses, including the use of third- party consultants and accounting experts. We are committed to remediating our material weakness. However, there can be no assurance as to when this material weakness will be remediated or that additional material weaknesses will not arise in the future. If we are unable to maintain effective internal control over financial reporting, our ability to record, process and report financial information timely and accurately could be adversely affected and could result in a material misstatement in our financial statements, which could subject us to litigation or investigations, require management resources, increase our expenses, negatively affect investor confidence in our financial statements and adversely impact the trading price of our common stock. We~~ may face significant costs relating to environmental regulations for the storage and shipment of our lithium- ion ~~battery packs~~ **energy storage solutions** . Federal, state, and local regulations impose significant environmental requirements on the manufacture, storage, transportation, and disposal of various components of advanced energy storage systems. Although we believe that our operations are in material compliance with applicable environmental regulations, there can be no assurance that changes in such laws and regulations will not impose costly compliance requirements on us or otherwise subject us to future liabilities. Moreover, Federal, state, and local governments may enact additional regulations relating to the manufacture, storage, transportation, and disposal of components of advanced energy storage systems. Compliance with such additional regulations could require us to devote significant time and resources and could adversely affect demand for our products. There can be no assurance that additional or modified regulations relating to the manufacture, storage, transportation, and disposal of components of advanced energy systems will not be imposed. Natural disasters, public health crises, political crises and other catastrophic events or other events outside of our control may damage our sole facility or the facilities of third parties on which we depend, and could impact consumer spending. Our sole production facility is located in southern California near major geologic faults that have experienced earthquakes in the past. An earthquake or other natural disaster or power shortages or outages could disrupt our operations or impair critical systems. Any of these disruptions or other events outside of our control could affect our business negatively, harming our operating results. In addition, if our sole facility, or the facilities of our suppliers, third- party service providers or customers, is affected by natural disasters, such as earthquakes, tsunamis, power shortages or outages, floods or monsoons, public health crises, such as pandemics and epidemics, political crises, such as terrorism, war, political instability or other conflict, or other events outside of our control, our business and operating results could suffer. Moreover, these types of events could negatively impact consumer spending in the impacted regions or, depending upon the severity, globally, which could adversely impact our operating results. Similar disasters occurring at our vendors' manufacturing facilities could impact our reputation and our consumers' perception of our brands. Security breaches, loss of data and other disruptions could compromise sensitive information related to our business, prevent us from accessing critical information or expose us to liability, which could adversely affect our business and our reputation. We utilize information technology systems and networks to process, transmit and store electronic information in connection with our business activities. As the use of digital technologies has increased, cyber incidents, including deliberate attacks and attempts to gain unauthorized access to computer systems and networks and divert financial resources, have increased in frequency and sophistication. These threats pose a risk to the security of our systems and networks and the confidentiality, availability and integrity of our data, all of which are vital to our operations and business strategy. There can be no assurance we will succeed in preventing cyber- attacks or successfully mitigating their effects. Despite implementing security measures, any of the internal computer systems belonging to us or our suppliers are vulnerable to damage from computer viruses, unauthorized access, natural disasters, terrorism, war, and telecommunication and electrical failure. Any system failure, accident, security breach or data breach that causes interruptions could result in a material disruption of our product development programs. Further, our information technology and other internal infrastructure systems, including firewalls, servers, leased lines and connection to the Internet, face the risk of systemic failure, which could disrupt our operations. If any disruption or security breach results in a loss or damage to our data or applications, or inappropriate disclosure of confidential or proprietary information, we may incur resulting liability, and competitive position may be adversely affected, and the further development of our products may be delayed. Furthermore, we may incur additional costs to remedy the damage caused by these disruptions or security breaches. Risks Related to Our Common Stock and Market The market price of our common stock could become volatile, or our trading volume become weak, either of which could lead to the price of our stock being depressed at a time when you may want to sell. Our common stock is being traded on ~~The NASDAQ~~ **the Nasdaq** Capital Market under the symbol " FLUX. " We cannot predict the extent to which investor interest in our common stock will lead to the development of an active trading market on that stock exchange or any other exchange in the future. An active market for our common stock may never develop. We cannot assure you that the volume of trading in shares of our common stock will increase in the future. The trading price of our common stock has experienced volatility and is likely to continue to be highly volatile in response to numerous factors **which have been discussed in this Section 1A, and additional factors** , many of which are beyond our control, including, without limitation, the following: ● ~~our~~ **Our** earnings releases, actual or anticipated changes in our earnings, fluctuations in our operating results or our failure to meet the expectations of financial market analysts and investors; ● ~~changes~~ **Changes** in financial estimates by securities analysts, if any, who might cover our stock; ● ~~speculation~~ **Speculation** about our business in the press or the investment community; ● ~~significant~~ **Significant** developments relating to our relationships with our customers or suppliers; ● ~~stock~~ **Stock** market price and volume fluctuations of other publicly traded companies and, in particular, those that are in our industry; ● ~~customer~~ **Customer** demand for our products; ● ~~investor~~ **Investor** perceptions of our industry in general and our Company in particular; ● ~~general~~ **General** economic conditions and trends; ● ~~announcements~~ **Announcements** by us or our competitors of new products, significant acquisitions, strategic partnerships or divestitures; ● ~~changes~~ **Changes** in accounting standards, policies, guidance, interpretation or principles; ● ~~loss~~ **Loss** of external funding sources; ● ~~sales~~ **Sales** of our common stock, including sales by our directors, officers or significant stockholders; and ● ~~additions~~ **Additions** or departures of key personnel **, including but not limited to our chief financial officer** . The trading price and volume of our common stock may impact your ability to sell your shares of common stock, causing you to lose all or part of your investment. The ownership of our stock is highly concentrated in our management ~~, and we have one controlling stockholder~~ . As of **January 3** ~~September 8, 2023~~ **2025** , our directors and executive officers, and their respective affiliates beneficially owned approximately ~~28~~ **27** . 5 % of our outstanding common stock, including common stock underlying options, and warrants that were exercisable or convertible or which would become exercisable or convertible within 60 days ~~.~~ **, with** Michael Johnson, our director and sole director of Esenjay Investments LLC (" Essenjay "), beneficially ~~owns~~ **owning** approximately ~~26~~ **25** . ~~7~~ **1** % of such outstanding

common stock. As a result of their ownership, our directors and executive officers and their respective affiliates collectively, and Esenjay, individually, are able to significantly influence all matters requiring stockholder approval, including the election of directors and approval of significant corporate transactions. This concentration of ownership may also have the effect of delaying or preventing a change in control. We do not intend to pay dividends on shares of our common stock for the foreseeable future. We have never declared or paid any cash dividends on shares of our common stock. We intend to retain any future earnings to fund the operation and expansion of our business and, therefore, we do not anticipate paying cash dividends on shares of our common stock in the foreseeable future. ~~Although~~ **We are not currently in compliance with the continued listing requirements for the Nasdaq Stock Market. If we fail to regain compliance or to meet the continued listing requirements,** our common stock **may** ~~is listed on The NASDAQ Capital Market, there can~~ be **delisted, which could affect the** ~~no assurance that we will be able to comply with continued listing standards of The NASDAQ Capital Market~~ **market** ~~. Although~~ **price of** our common stock **, hurt your ability to sell your shares and negatively impact our ability to access the capital markets On October 16, 2024, we received a notice (the " October Notice ") from the Listing Qualifications Department (the " Staff ") of the Nasdaq Stock Market stating that because the Company had not yet filed** ~~is~~ **its Form 10- K for the fiscal year ended June 30, 2024 (the " Form 10- K "), the Company was not in compliance with Nasdaq Listing Rule 5250 (c) (1) (the " Listing Rule "), which requires Nasdaq-** listed ~~on The NASDAQ Capital~~ **companies to timely file all required periodic financial reports with the Securities and Exchange Commission. On November 20, 2024, we received a notice (the " November Notice, " together with the October Notice, the " Notices ") from the Staff of the Nasdaq Stock** Market **stating that because the Company had not yet filed its Form 10- Q for the period ended September 30, 2024 (the " Form 10- Q ") and because the Company remains delinquent in filing its Form 10- K for the fiscal year ended June 30, 2024 (the " Form 10- K " and together with the Form 10- Q, the " Delinquent Reports "), the Company does not comply with the Listing Rule. Under the Nasdaq rules and pursuant to the Notices, we had until December 16, 2024 to submit to Nasdaq a plan to regain compliance with the Nasdaq Listing Rule. If Nasdaq accepts our plan, then Nasdaq may grant us up to 180 days from the prescribed due date for filing the Delinquent Reports to regain compliance. On December 11, 2024, we filed a plan with Nasdaq to regain Nasdaq compliance with the Listing Rule, including requesting an extension to file the Delinquent Reports by no later than April 14, 2025. If Nasdaq does not accept the Plan and we fail to prevail in our appeal to Nasdaq, or if we fail to regain compliance with the Listing Rule, the Company' s common stock will be subject to delisting by Nasdaq. We intend to file the Form 10- Q by no later than April 15, 2025 to regain compliance with the Nasdaq Listing Rule. However, any subsequent failure to regain and maintain compliance with the continued listing requirements of Nasdaq could result in delisting of our common stock from Nasdaq and negatively impact our company and holders of our common stock, including by reducing the liquidity and trading of our common stock, limited availability of price quotations and reduced news and analyst coverage. Delisting may adversely impact the perception of our financial condition, cause reputational harm with investors, our employees and parties conducting business with us and limit our access to debt and equity financing. In addition** , we cannot assure you that we will be able to continue to comply with the minimum bid price requirement, stockholder equity requirement and the other standards that we are required to meet in order to maintain a listing of our common stock on ~~The NASDAQ~~ **the Nasdaq** Capital Market. Our failure to continue to meet these requirements may result in our common stock being delisted from ~~The NASDAQ~~ **the Nasdaq** Capital Market. There can be no assurance that our common stock will continue to trade on ~~The~~ **the** Nasdaq Capital Market or trade on the over- the counter markets or any public market in the future. In the event our common stock is delisted, our stock price and market liquidity of our stock will be adversely affected which will impact your ability to sell your securities in the market. Preferred Stock may be issued under our Articles of Incorporation **,** which may have superior rights to our common stock. Our Articles of Incorporation authorize the issuance of up to 500, 000 shares of preferred stock. The preferred stock may be issued in one or more series, the terms of which may be determined at the time of issuance. These terms may include voting rights including the right to vote as a series on particular matters, preferences as to dividends and liquidation, conversion rights, redemption rights and sinking fund provisions. In addition, these voting, conversion and exchange rights of preferred stock could negatively affect the voting power or other rights of our common stockholders. The issuance of any preferred stock could diminish the rights of holders of our common stock, or delay or prevent a change of control of our Company, and therefore could reduce the value of such common stock. ITEM 1B- UNRESOLVED STAFF COMMENTS None. ITEM **1C – CYBERSECURITY We are dedicated to safeguarding our invaluable assets and ensuring the well- being of personnel, as demonstrated through the preparation of our cybersecurity program. Cybersecurity Risk Management and Strategy Our cyber risk management program is designed to comprehensively address the spectrum of cybersecurity threats that confront our organization. Within this program, we integrate an analysis of the risks facing the organization to guide our preparedness against cybersecurity threats to ensure a holistic approach that encompasses cross- functional and geographical visibility under the oversight of executive leadership through regular risk management meetings. To aid our cybersecurity risk management strategy, we contract with dedicated third- party firms and assessors to identify risks and threats to our organization. These assessments adhere to leading cybersecurity standards such as the National Institute of Standards and Technology (NIST) Cybersecurity Framework aligning with industry best practices. To oversee incident response and mitigation we utilize our incident response plan and processes to standardize our processes for assessing, identifying, and managing cybersecurity incidents. This includes a comprehensive reporting structure and analysis processes to provide visibility and determine incident business impact. Were a cybersecurity incident to occur, we have also implemented a cross- functional business team to aid in the determination of incident impact, severity, and materiality, with the support of standing external counsel and third- party incident response advisors. Additional to our third- party incident response advisors and support contracts, we undergo regular penetration tests to bolster our readiness in the event of cybersecurity incidents. Furthermore, we have also obtained cybersecurity insurance coverage to enhance protection and minimize potential financial losses arising from cyber threats. We prioritize cybersecurity within our supply chain, both nationally and globally, by assessing our third- party cybersecurity posture to provide secure visibility with our partnerships. As part of our due diligence processes, we conduct security questionnaires and service provider reviews, to align our cybersecurity standards on the onset of our partnerships. Additionally, we collaborate closely with a third- party vendor to enhance supply chain resilience. This collaboration involves leveraging their expertise to inform decision- making and enhance risk oversight processes, ensuring greater robustness, and adaptability in managing supply chain challenges. While we maintain a strong cybersecurity posture,**

we continuously strive for improvement and vigilance to mitigate evolving threats within this dynamic environment and protect our stakeholders' interests. Our organization has not experienced any unauthorized access resulting from cybersecurity incidents with a materially adverse effect on our business, operations, or financial condition and we remain cognizant of the potential impact of insufficient cybersecurity measures on our operations. For further insights into additional risks relating to our business, please refer to " Item 1A – Risk Factors- Risk Factors Relating to Our Business. " Cybersecurity Governance The Board delegated primary oversight authority to the Audit Committee who plays a pivotal role in ensuring the effectiveness of our cybersecurity strategy. Through regular updates provided by our leadership team, the committee actively evaluates the organization' s cybersecurity posture and aids in prioritizing risk mitigation efforts aligned with our strategic objectives. These updates encompass detailed quarterly reports during audit committee meetings, covering key metrics, ongoing initiatives, and any cybersecurity incidents. Additionally, on an annual basis, the entire board receives updates on the progress of our cybersecurity program and strategy, including insights into emerging risks and industry trends. Moreover, the board benefits from supplementary educational briefings delivered by both internal and external experts, providing invaluable global threat visibility and enhancing the Board' s understanding of cybersecurity challenges and opportunities. Overseeing our cybersecurity initiatives is our Director of Information Technology who provides invaluable expertise in managing cybersecurity risks and leading our cybersecurity operations. The Director of Information Technology possesses good knowledge in information technology and program management, with contract resources available to help and supplement our security profile. Furthermore, the executive leadership team is active in security operations, overseeing implementation of policies, procedures, and policies related to cybersecurity, technology, and vendors. Both the Audit Committee of the Board as well as executive leadership team will be notified and updated in the event of an incident, with incident updates, mitigation efforts, and impact, as deemed appropriate. ITEM 2- PROPERTIES Our corporate headquarters and production facility totals approximately 63, 200 square feet and is located in Vista, California. Our production facility is ISO 9001 certified. We lease this property. Rent during the year ended June 30, ~~2023~~ **2024** was approximately $ ~~64~~ **66** , 000 per month, and our annual rent will escalate approximately 3 % per year through the end of the lease term on November 20, 2026. Our east coast customer service facility located in Atlanta, Georgia is approximately 4, 900 square feet and monthly rent is approximately $ 5, 000, which will escalate approximately 5 % per year through the end of the lease term on April 30, 2028. Total rent expense was approximately $ **942, 000, $** 899, 000 and $ 867, 000 for the fiscal years ended June 30 **, 2024** , 2023 and 2022, respectively. We believe that our leased property is in good condition and suitable for the conduct of our business. ITEM 3- LEGAL PROCEEDINGS From time to time, we may become involved in various lawsuits and legal proceedings which arise in the ordinary course of business. However, litigation is subject to inherent uncertainties and an adverse result in any legal proceedings that may arise from time to time may harm the Company' s business. To the best knowledge of management, **except for the legal proceedings disclosed below,** there are no **other** material legal proceedings pending against us **. Securities Class Action On November 1, 2024, plaintiff Asfa Kassam filed a purported federal securities class action complaint in the United States District Court, District of Nevada, captioned Kassam v. Flux Power Holdings, Inc. et al. (No. 2: 24- cv- 02051), against the Company, our Chief Executive Officer, Ronald F. Dutt, and our former Chief Financial Officer, Charles A. Scheiwe. The complaint generally alleges that the defendants made false and misleading statements in violation of Sections 10 (b) and 20 (a) of the Securities Exchange Act of 1934, and Rule 10b- 5 promulgated thereunder. The action purports to be brought on behalf of those who purchased or otherwise acquired the Company' s publicly traded securities between November 11, 2022 and September 30, 2024, and seeks unspecified damages and other relief. On January 14, 2025, the court granted an unopposed motion to transfer the case to the Southern District of California for all further proceedings. The case is in its early stages and a lead plaintiff has yet to be appointed. Management believes these claims to be meritless and intends to vigorously defend against them. Shareholder Derivative Action On January 7, 2025, plaintiff Ronald Pearl filed a purported shareholder derivative complaint in the United States District Court, District of Nevada, captioned Pearl v. Dutt, et al. (No. 2: 25- cv- 00042), against current and former officers and directors of the Company, naming the Company as a nominal defendant. The complaint generally arises out of the same allegations contained in the Kassam securities class action and alleges claims for breach of fiduciary duties and related claims. The action purports to be brought derivatively on behalf of the Company and seeks damages and other various relief. Employment Related Actions On April 30, 2024, a former employee (the " Employee ") filed a class action complaint against us and Insperity, our third- party payroll service provider, in San Diego County Superior Court for claims including failure to pay minimum wage, failure to pay overtime, failure to provide meal periods, failure to provide rest breaks, failure to pay wages at separation, failure to provide accurate wage statements, failure to reimburse business expenses, failure to produce employment records and unfair competition, which he has purported to assert on behalf of himself and all other individuals who worked for the Company or Insperity, as non- exempt employees in California between April 30, 2020 and the present (the " Employment Proceeding "). On July 1, 2024, we filed an answer to the complaint that none of the asserted claims possessed any merit, contended that many of the asserted claims were subject to immediate dismissal, and contended that certain of the asserted claims were subject to binding arbitration. On October 14, 2024, the Employee elected to dismiss Insperity from the action without prejudice. On July 5, 2024, the Employee filed a representative action complaint against us and Insperity in San Diego County Superior Court for Violation of Private Attorneys' General Act (" PAGA "), seeking an unspecified amount of penalties and attorneys' fees based on allegations that we violated certain California employment laws (the " PAGA Proceeding "). On August 8, 2024, we filed an answer to the complaint in which we denied that any of the asserted claims possessed any merit and contended that certain of the asserted claims were subject to binding arbitration. On December 10, 2024, we and the Employee stipulated to the consolidation of Employment Lawsuit and the PAGA Action. As of the date hereof, both proceedings are currently pending consolidation by the court. Upon consolidation, we intend to move to have the Employee' s action claims dismissed, the Employee' s individual claims compelled to binding arbitration and the Employee' s representative PAGA claims stayed pending the arbitration of his individual claims. On October 22, 2024, the Employee elected to dismiss Insperity from the action without prejudice. On January 25, 2024, a former CPM, LTD Inc. (" CPM ") employee filed a complaint against CPM, a third- party staffing service provider, Flux Power, Inc., and Flux Power Holdings, Inc. (collectively, the " Defendants ") in San Diego County Superior Court for claims including harassment, failure to prevent harassment, retaliation, wrongful termination, failure to provide meal periods and rest breaks, failure to provide accurate wage statements, and failure to pay wages at separation. CPM is a San**

Diego based staffing company that provided employees (including the plaintiff) to us. The plaintiff has alleged that we and CPM were " joint employers " to the plaintiff under California law and are jointly liable for the plaintiff' s claims. The plaintiff is seeking an unspecified amount of unpaid wages, statutory penalties, emotional distress damages, punitive damages, and attorneys' fees from Defendants. On June 21, 2024, we filed an answer to the complaint in which we denied that any of the asserted claims possessed any merit and contended that certain of the asserted claims were subject to binding arbitration. It is not possible at this time to reasonably assess the final outcomes of these proceedings or reasonably to estimate the possible loss or range of loss with respect to these proceedings. Management intends to vigorously defend against these claims . ITEM 4- MINE SAFETY DISCLOSURES Not applicable. PART II ITEM 5- MARKET FOR REGISTRANT' S COMMON EQUITY, RELATED STOCKHOLDER MATTERS AND ISSUER PURCHASES OF EQUITY SECURITIES Market for Common Stock Our common stock is traded on ~~The NASDAQ~~ **the Nasdaq** Capital Market under the symbol " FLUX. " Holders of Record of Common Stock As of ~~September 8~~ **January 3** , ~~2023~~ **2025** , we had approximately 1, ~~367~~ **361** stockholders of record for our common stock. The foregoing number of stockholders of record does not include an unknown number of stockholders who hold their stock in " street name. " Dividend Policy We have never declared or paid cash dividends on our common stock. We presently do not expect to declare or pay such dividends in the foreseeable future and expect to reinvest all undistributed earnings to expand our operations, which the management believes would be of the most benefit to our stockholders. The declaration of dividends, if any, will be subject to the discretion of our Board of Directors, which may consider such factors as our results of operations, financial condition, capital needs and acquisition strategy, among others. Recent Sales of Unregistered Securities Unregistered securities sold by the Company during the period covered by this report have been previously reported in a Quarterly Report on Form 10- Q or Current Report on Form 8- K. Purchases of Equity Securities Equity Compensation Plan Information The following table provides certain information with respect to our equity compensation plans in effect as of June 30, ~~2023~~ **2024** : Number of securities to be issued upon exercise of outstanding options, and settlement of RSUs (a) Weighted- average exercise price of outstanding options, and issuance price of RSUs (b) Number of securities remaining available for future issuance under equity compensation plans (excluding securities reflected in column a) (c) Equity compensation plans approved by shareholders (1) ~~732~~ **596** , ~~352~~ **983** $ ~~7~~ **6** , ~~94 91~~ **64 89** , ~~907~~ **922** Equity compensation plans approved by shareholders (2) ~~412~~ **1** , ~~853~~ **122, 743 $** 3. ~~43 1~~ **41 777** , **551** ~~587, 147 Equity compensation plans not approved by shareholders (3) 21, 944 $ 10. 00-~~ Equity compensation plans approved by shareholders (~~4~~ **3**)-- ~~350~~ **312** , ~~000~~ **457** Total 1, ~~167~~ **719** , ~~149~~ **726** $ ~~6~~ **4** . ~~39 2~~ **53 1** , ~~029~~ **179** , ~~054~~ **930** (1) Represents shares of common stock reserved for issuance under the 2014 Equity Incentive Plan (the " 2014 Plan ") which was approved by our shareholders on February 17, 2015, and was amended on October 25, 2017. (2) Represents shares of common stock reserved for issuance under the 2021 Equity Incentive Plan (the " 2021 Plan ") which was approved by our shareholders on April 29, 2021. (3 ~~) Consists of 7, 200 options granted under the 2010 Stock Option Plan (the " 2010 Plan ") and assumed by us in the reverse acquisition. An additional 30, 700 non- qualified options were issued. At June 30, 2023, there were 21, 944 options outstanding. (4~~) Represents the number of shares of common stock reserved as authorized for the grant of options under the Flux Power Holdings, Inc. 2023 Employee Stock Purchase Plan (the " 2023 ESPP "), which was approved by our shareholders on April 20, 2023. ITEM 6- RESERVED Not Applicable. ITEM 7- MANAGEMENT' S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS The **following discussion gives effects to the restatement of our consolidated financial statements for the fiscal years ended June 30, 2023, and 2022, discussed in Note 15 – Restatement of Previously Issued Financial Statements to the consolidated financial statements of this Annual Report, and should be read together with our consolidated financial statements, the accompanying notes, and other information included in this Annual Report. The** discussion should be read in conjunction with the Consolidated Financial Statements and Notes thereto contained in this Annual Report on Form 10- K. Some of the statements contained in the following discussion of the Company' s financial condition and results of operations refer to future expectations or include other " forward- looking " information. Those statements are subject to known and unknown risks, uncertainties and other factors that could cause the actual results to differ materially from those contemplated, including, but not limited to, those discussed in Part I, Item 1A of this report under the heading " Risk Factors, " which are incorporated herein by reference. See " Special Note regarding Forward- Looking Statements " included in this Report on Form 10- K for a discussion of factors to be considered when evaluating forward- looking information detailed below. These factors could cause our actual results to differ materially from the forward- looking statements. **The accompanying Management' s Discussion and Analysis of Financial Condition and Results of Operations gives effect to the restatement adjustments made to the previously reported consolidated financial statements for the fiscal years ended June 30, 2023, and 2022. For additional information and a detailed discussion of the restatement, see Note15 – Restatement of Previously Issued Financial Statements in the notes to our consolidated financial statements included in this Annual Report.** Business Overview We design, develop, manufacture, and sell a portfolio of advanced lithium- ion energy storage solutions for electrification of a range of industrial and commercial sectors which include material handling, airport ground support equipment (" GSE ") ~~, and stationary energy storage~~ . We believe our mobile ~~and stationary~~ energy storage solutions provide our customers a reliable, high performing, cost effective, and more environmentally friendly alternative as compared to traditional lead acid and propane- based solutions. Our modular and scalable design allows different configurations of lithium- ion ~~battery packs~~ **energy storage solutions** to be paired with our proprietary wireless battery management system to provide the level of energy storage required and " state of the art " real time monitoring of pack performance. We believe that the increasing demand for lithium- ion ~~battery packs~~ **energy storage solutions** and more environmentally friendly energy storage solutions in the material handling sector should continue to drive our revenue growth. Our long- term strategy is to meet the rapidly growing demand for lithium- ion energy solutions and to be the supplier of choice, targeting large companies having energy storage needs. We have established selling relationships **with customers** with large fleets of forklifts and GSEs. We intend to reach this goal by investing in research and development to expand our product mix, by expanding our sales and marketing efforts, improving our customer support efforts and ~~continuing our efforts to improve~~ **improving** production ~~capacity and~~ efficiencies. Our research and development efforts will continue to focus on providing adaptable, reliable and cost-effective energy storage solutions for our customers. We have filed three new patents on advanced technology related to lithium- ion ~~battery packs~~ **energy storage solutions** . The technology behind these pending patents is designed to: ● increase battery life by optimizing the charging cycle, ● give users a better understanding of the health of their battery in use, and ● apply artificial intelligence to predictively balance the cells for optimal performance. Our largest sector of penetration thus far has been the material handling sector

which we believe is a multi- billion- dollar addressable market. We believe the sector will provide us with an opportunity to grow our business as we enhance our product mix and service levels and grow our sales to large fleets of forklifts and GSEs. Applications of our modular packs for other industrial and commercial uses, such as ~~solar~~ **mobile** energy storage **systems** , are providing additional current growth and further opportunities. We intend to continue to expand our supply chain and customer partnerships and seek further partnerships and / or acquisitions that provide synergy to meeting our growth and " building scale " objectives. The following table summarizes the new orders, shipments, and backlog activities for the **following** ~~last six (6)~~ fiscal quarters: Fiscal Quarter Ended Beginning Backlog New Orders Shipments Ending Backlog **Restated Restated Restated** March 31, ~~2022~~ **2023** $ ~~31~~ **30** , **352, 000 $ 9, 751, 000 $** ~~415~~ **15** , **087** ~~000 $ 20~~ , ~~495,~~ 000 $ ~~13~~ **25** , **016** ~~317, 000 $ 38, 593~~ , 000 June 30, ~~2022~~ **2023** $ ~~38~~ **25** , ~~593~~ **016** , 000 $ ~~11, 622, 000 $ 15, 195~~ **19** , **780** ~~000 $ 35~~ , ~~020~~ **000 $ 16, 403, 000 $ 28, 393** , 000 September 30, ~~2022~~ **2023** $ ~~35~~ **28** , ~~020~~ **393** , 000 $ ~~9~~ **8** , ~~678~~ **102** , 000 $ ~~17~~ **14** , ~~840~~ **787** , 000 $ ~~26~~ **21** , ~~858~~ **708** , 000 December 31, ~~2022~~ **2023 $ 21, 708, 000** $ 26, ~~858~~ **552** , 000 $ ~~20, 652, 000 $ 17, 158~~ **18, 203** , 000 $ 30, ~~352~~ **057** , 000 March 31, ~~2023~~ **2024** $ 30, ~~352~~ **057** , 000 $ ~~9~~ **4** , ~~751~~ **030** , 000 $ ~~15~~ **14** , ~~087~~ **457** , 000 $ ~~25~~ **19** , ~~016~~ **630** , 000 June 30, ~~2023~~ **2024** ~~$ 25, 016, 000~~ $ 19, ~~780~~ **630** , 000 $ ~~16~~ **11** , ~~252~~ **614** , 000 $ ~~28~~ **13** , ~~544~~ **377, 000 $ 17, 867** , 000 " Backlog " represents the amount of anticipated revenues we may recognize in the future from existing contractual orders with customers that are in progress and have not yet shipped. Backlog values may not be indicative of future operating results as orders may be cancelled, modified or otherwise altered by customers. In addition, our ability to realize revenue from our backlog will be dependent on the delivery of key parts from our suppliers and our ability to manufacture and ship our products to customers in a timely manner. There can be no assurance that outstanding customer orders will be fulfilled as expected and that our backlog will result in future revenues. As of ~~September 8~~ **December 31** , ~~2023~~ **2024** , our order backlog was approximately $ ~~27~~ **17** . ~~2~~ **5** million. Business Updates ~~Many of the disruptions from the COVID- 19 pandemic over the past several years have largely abated. During the pandemic, we, like others in the industry, experienced supply chain challenges such as delays of purchased components and the shortage of components.~~ We have ~~addressed~~ **recently experienced some delays in new orders of our energy storage solutions due to corresponding deferrals of new forklift purchases mainly caused by lower capital spending in** ~~these~~ -- **the market sector that we serve** ~~supply chain challenges with improved vendor selection,~~ and ~~improved supply chain internal practices~~ **interest rate variability affecting selected large customer fleets** . **While** ~~However,~~ we have ~~experienced shipment~~ **had very few cancellations of existing purchase orders, some customers have revised their order terms to fiscal 2025. Causal rationale for** delays ~~of battery packs for~~ **is speculative and not definitive, but** some ~~forklift models that have experienced production delays. We have seen recent improvements in shipment timing~~ **customer feedback indicates concerns over the economy and the uncertainty of interest rates, as well as broader geopolitical uncertainty** . The **impact** ~~price increases during the pandemic for steel and domestic freight have lessened but still remain higher than pre- pandemic. Price recovery~~ of **order** ~~increased pandemic- related costs have now begun to be realized in shipments during the latter part of Fiscal 2023. However, there can be no assurance that our price increases, inventory levels or any future steps we take will be sufficient to offset the rising procurement costs and manage sourcing of raw materials and component parts effectively. Lead times for forklifts and GSE Equipment have been extended for certain model lines of major OEMs. These extended lead times have resulted in some shipment~~ deferrals ~~and delays in receiving anticipated orders. Not all product lines are impacted but the impact~~ has required additional selling **strategies** ~~efforts to maintain our sales trajectory. ○ Business expansion to accelerate gross margin ● Leverage current high- profile " proven customer relationships " to respond to growing demand of large fleets for lithium- ion value proposition. ● Pursue new market that can leverage our technology and manufacturing capabilities. ● Expand features of our popular " SkyBMS " (telemetry) which provides customized fleet management, and real time reports. ● Expand our manufacturing and service capacities to ensure customer satisfaction from increased deliveries, and service. ● Capitalize on our leadership position with new offerings. ● While we are " agnostic to the type of lithium chemistry, " ensure our research to support other chemistries as they may become available. Ensure we have leadership with our core technology, without dependence on purchasing critical technology. There can be no assurance that these initiatives and efforts will be successful. Overview of 2023 Financing Activities At- The- Market Offering On October 16, 2020, we filed a shelf registration on Form S- 3 for up to $ 50 million~~ to support our ~~ability~~ **targeted sales trajectory. We have seen improvements in our sourcing and purchasing activity, reflecting our efforts** to ~~raise capital~~ **expand and optimize our vendor strategy. Additional improvements include more secondary sources** to **minimize stock- outs, lower costs from increasing sources, and controlled delivery times, as reflected in our current inventory levels. With strategic supply chain and profitability improvement initiatives, lower costs and higher volume purchasing, we are targeting gross margin improvement to continue. We are highly focused on expanding sales and marketing initiatives to secure new customer relationships and** support **continued migration to lithium of current customers. We recently have added** our ~~business growth~~ **second tier one OEM private label battery program to supplement our strong OEM relationships and approvals** . ~~In connection~~ **This collaboration marks a a significant milestone for our S- Series line, which now includes products** with the ~~shelf registration statement~~ **UL Type EE certification** , **which provides added safety and durability capabilities. We are also working with our distribution network to expand customer acquisition with direct- to- customer initiatives. We also announced a new partnership aimed at enhancing the recycling process for end- of- life lithium- ion batteries with the largest critical battery components recycling company** in ~~December 2020, we entered into~~ **the U. S. This collaboration represents** a ~~Sales Agreement~~ **significant step forward in our ongoing commitment to environmental responsibility. Management Update On November 20, 2024, Ronald F. Dutt, our chairman and Chief Executive Officer, notified the Company' s Board of Directors of his intention to retire from his positions upon the appointment of a new Chief Executive Officer. The Board has commenced a search for a new Chief Executive Officer and Mr. Dutt will remain** with ~~H. C. Wainwright & Co., LLC enabling us to sell shares of our common stock in an " At- The- Market " offering from time to time. On May 27, 2021, we filed an amendment to~~ the **Company through** ~~prospectus supplement dated December 21, 2020, allowing us to sell up to $ 20 million of shares under~~ the **search** ~~At- The- Market offering program (" ATM Offering "). In Fiscal 2021 we sold an aggregate of 978, 782 shares of common stock at an average price of $ 12. 93 per share for gross proceeds of approximately $ 12. 7 million in the ATM Offering, prior to deducting commissions~~ and **transition period** ~~other offering related expenses~~ . ~~In Fiscal~~ **Overview of** ~~2022~~ **2024 Financing Activities** ~~, we sold an additional 190, 782 shares of common stock at average price of $ 8. 70 per share for gross proceeds of approximately $ 1. 7 million in the ATM Offering, prior to deducting commissions and other offering related expenses. In Fiscal 2023, we sold an additional 355, 309 shares of common stock at average price of $ 4. 54 per share for gross proceeds of approximately $ 1. 6 million in the ATM Offering, prior to deducting commissions and other offering related expenses. As of June 30, 2023, approximately $ 4. 1 million remained available under~~

~~the ATM Offering for future sales of our common stock.~~ Gibraltar Credit Facility On July 28, 2023, we entered into a ~~certain~~ Loan and Security Agreement (the " Agreement ") with ~~Gibraltar Business Capital, LLC, a Delaware limited liability company (" GBC ")~~. The Agreement provides us with a senior secured revolving loan facility ~~(the " GBC Credit Facility ")~~ for up to $ 15 **. 0** million (the " Revolving Loan Commitment "). The revolving amount available under the GBC Credit Facility is equal to the lesser of the Revolving Loan Commitment and the borrowing base amount (as defined in the Agreement). The GBC Credit Facility is evidenced by a revolving note, which matures on July 28, 2025 (the " Maturity Date "), unless extended, modified or renewed (the " Revolving Note "). Provided that there is no event of default, the Maturity Date can automatically be extended for one (1) year period upon payment of a renewal fee for each such extension in the amount of three- quarters of one percent (0. 75 %) of the Revolving Loan Commitment, which fee will be due and payable on or before the applicable Maturity Date. In addition, subject to conditions and terms set forth in the Agreement, ~~the~~ we may request an increase in the Revolving Loan Commitment from time to time upon not less than 30 days' notice to GBC which increase may be made at the sole discretion of GBC, as long as: (a) the requested increase is in a minimum amount of $ 1 ~~. 0 million~~ **, 000, 000** , and (b) the total increases do not exceed $ 5 ~~. 0 million~~ **, 000, 000** and no more than five (5) increases are made. Outstanding principal under the GBC Credit Facility accrues interest at Secured Overnight Financing Rate (" SOFR ", as defined in the Agreement) plus five and one half of one percent (5. 50 %) per annum with such interest payment ~~is~~ due monthly on the last day of the month. In the event of default, the amounts due under the Agreement ~~bears~~ **bear** interest at a rate per annum equal to three percent (3. 0 %) above the rate that is otherwise applicable to such amounts. We paid GBC a non- refundable closing fee for the GBC Credit Facility of $ 112, 500 upon the execution of the Agreement. In addition, **we are** ~~the Company is~~ required to pay a monthly unused line fee equal to one-half of one percent (0. 50 %) per annum on the difference between the Revolving Loan Commitment and the average outstanding principal balance of the revolving loan (s) for such month. The obligations under the GBC Credit Facility may be prepaid in whole or in part at any time upon an exit fee of (a) two percent (2. 00 %) of the Revolving Loan Commitment if the obligations are paid in full during the first year after the closing date, or (b) one percent (1. 00 %) of the Revolving Loan Commitment if the obligations are paid in full one year after the closing date, provided, that, the exit fee will be waived if such prepayment occurs in connection with the refinancing of the obligations with Bank of America, N. A., as lender. **On November 2, 2023, we entered** ~~Termination of Silicon Valley Bank LOC In connection with the entry~~ into the **First Amendment to** ~~Agreement (as described above) and the repayment in full of the principal amount outstanding under SVB Credit Facility together with total accrued and unpaid interest and related fees with a portion of the funds from the GBC Credit Facility on July 28, 2023, we terminated the~~ Loan and Security Agreement **(the " First Amendment ") with Gibraltar Business Capital, LLC (" GBC "), which amended certain definition of the Subordinated Debt referenced in the Loan and Security Agreement dated July 28, 2023 as Subordinated Debt owed by Borrower to Cleveland Capital L. P. pursuant to that certain Subordinated Unsecured Promissory Note** , dated as of November ~~9~~ **1** , ~~2020~~ **2023 , in the aggregate principal amount of $ 2, 000, 000. On January 30, 2024, we entered into the Second Amendment to Loan and Security Agreement (the " Second Amendment ") with GBC, which amended certain terms of the Loan and Security Agreement dated July 28, 2023, including but not limited to, (i) increasing the commitment amount from $ 15 million to $ 16 million, (ii) adding an additional non- refundable closing fee in the amount of $ 7, 500 in cash for the increase in the commitment amount to $ 16 million, (iii) amending the definition of " Eligible Accounts; " and (iv) amending the EBITDA Minimum financial covenant. In consideration for the Second Amendment, we agreed to pay GBC a non- refundable amendment fee of $ 10, 000 in cash, in addition to the $ 7, 500 non- refundable closing fee paid. Our loans and other obligations under the GBC Credit Facility are secured by substantially all of our tangible and intangible assets (including, without limitation, intellectual property) pursuant to the terms of the Agreement and the Intellectual Property Security Agreement entered into by GBC and us on July 28, 2023. During the year ended June 30, 2024, we had multiple drawdowns under the GBC Credit Facility totaling $ 65. 8 million, inclusive of the full repayment of the SVB Credit Facility and made multiple repayments totaling $ 52. 0 million. As of June 30, 2024, the outstanding balance under the GBC Credit Facility was approximately $ 13. 8 million. In April 2024, we notified GBC of a certain event of default with respect to our anticipated failure to maintain the EBITDA covenant for the trailing three (3) month period ended April 30, 2024, (the " Default "). On May 8, 2024, we received a waiver of the Default from GBC (the " Waiver "), subject to satisfaction of the following conditions: (i) receipt of a counterpart of the Waiver duly executed by us; (ii) receipt of a fee of $ 20, 000; (iii) receipt of the representations and warranties from us that after giving effect to the Waiver, the representations and warranties contained in the Agreement, the Waiver and the other Loan Documents shall be true and correct; and (iv) after giving effect to the Waiver, no additional event of default shall have occurred and be continuing on and as of the effective date of the Waiver. On May 31, 2024, we entered into the Third Amendment to Loan and Security Agreement (the " Third Amendment ") with GBC which amended certain terms of the Loan and Security Agreement dated July 28, 2023, including but not limited to amending the EBITDA Minimum financial covenant. In consideration for the Third Amendment, we agreed to pay GBC a non- refundable amendment fee of $ 50, 000 in cash. Under the Agreement, upon an occurrence of an event of default, GBC may, at its option, declare its commitments to us to be terminated and all obligations to be immediately due and payable, all without demand, notice or further action of any kind required on the part of GBC, and / or exercise other remedies available to it among other things including its rights as a secured party. On August 30, 2024, GBC agreed to waive our non- compliance with, and the effects of our non- compliance under, various representations, financial covenants and non-financial covenants relating to our financial restatements (the " August Waiver "). On January 17, 2025, GBC agreed to waive our non- compliance with, and the effects of our non- compliance under, various representations, financial covenants and non-financial covenants relating to our financial restatements and our failure to maintain the EBITDA Minimum for certain financial periods (the " January Waiver "). As a result of the August Waiver and January Waiver, the Company expects that its revolving credit facility remains available subject to meeting certain lending criteria under the Loan Agreement. On January 22, 2025, we entered into Amendment No. 4 to Loan and Security Agreement (the " Fourth Amendment ") with GBC which amended certain terms of the Loan and Security Agreement dated July 28, 2023** , as amended, **relating to the EBITDA Minimum financial covenant of the Company. In consideration for the Fourth Amendment, the Company agreed to pay GBC a non-refundable amendment fee of $ 50, 000 in cash, as follows: (i) $ 25, 000 shall be due and payable on March 1, 2025, and (ii) $ 25, 000 shall be due and payable on April 1, 2025. We rely on our credit facility with GBC to meet our anticipated capital resources and to fund our operations. The availability of the GBC Credit Facility is subject to satisfaction of certain affirmative covenants**

and financial covenants including maintaining minimum tangible net worth, and certain limitations on dispositions of assets. The Agreement also contains usual and customary events of default (with customary grace periods, as applicable) and provides that, upon the occurrence of an event of default, payment of all amounts payable under the GBC Credit Facility may be accelerated and / or GBC' s commitment may be terminated by **GBC without any action by GBC. Due to our inability to satisfy certain financial covenants** and ~~among SVB~~ **other covenants under the agreement with GBC in the past, we have had to obtain waivers from GBC. In the event we are unable to comply with terms of the Agreement or to obtain waivers from GBC for failure to comply, then funds will be unavailable to us under the GBC Credit Facility** and ~~the Company~~ **our operations, financial condition and business will be materially and adversely affected** . Segment and Related Information We operate as a single reportable segment. **Adopted Accounting Pronouncements The Company did not adopt any new accounting pronouncements during the year ended June 30, 2024.** ~~Recent~~ **Recently Issued** Accounting Pronouncements Management has considered all recent accounting pronouncements issued since the last audit of the Company' s consolidated financial statements **. In December 2023** , **the FASB issued Accounting Standards Update 2023- 09, Income Taxes (Topic 740), Improvements to Income Tax Disclosures, which requires more detailed income tax disclosures. The guidance requires entities to disclose disaggregated information about their effective tax rate reconciliation as well as expanded information on income taxes paid by jurisdiction. The disclosure requirements will be applied on a prospective basis, with the option to apply them retrospectively. The standard is effective for our fiscal year ending June 30, 2026, with early adoption permitted. The Company is evaluating the disclosure requirements related to the new standard. In November 2023, the FASB issued ASU 2023- 07, " Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures " (" ASU 2023- 07 "), which expands annual** and ~~believes that these recent pronouncements will not have a material~~ **interim disclosure requirements for reportable segments, primarily through enhanced disclosures about significant segment expenses. The standard is** ~~effect~~ **effective** ~~on the~~ **annually for our fiscal year ending June 30, 2025 and interim periods thereafter. Early adoption is permitted. The** Company ~~' s condensed consolidated financial statements~~ **is evaluating the disclosure requirements related to the new standard** . Critical Accounting Policies and Estimates Our discussion and analysis of our financial condition and results of operations are based upon our Financial Statements, which have been prepared in accordance with accounting principles generally accepted in the United States of America (" GAAP "). The preparation of these financial statements requires us to make estimates and judgments that affect the reported amounts of assets, liabilities, revenues, and expenses, and the related disclosure of contingent assets and liabilities. On an ongoing basis, we evaluate our estimates based on its historical experience and on various other assumptions that are believed to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates under different assumptions or conditions. We believe the following critical accounting policies and estimates affect the preparation of our financial statements: Accounts Receivable Accounts receivable are carried at their estimated collectible amounts. **We have** ~~The Company has~~ not experienced **significant** issues related to the collection of ~~its~~ **our** accounts receivable ~~and has not recorded~~ **. As of June 30, 2024, we had** an allowance for ~~doubtful accounts~~ **credit losses of $ 55, 000. We did not record an allowance for credit losses** during the ~~fiscal~~ years ended June 30, 2023 and 2022. Inventories Inventories consist primarily of battery management systems and the related subcomponents and are stated at the lower of cost (first- in, first- out) or net realizable value. **We** ~~The Company evaluates~~ **evaluate** inventories to determine if write- downs are necessary due to obsolescence or if the inventory levels are in excess of anticipated demand at market value based on consideration of historical sales and product development plans. **We** ~~The Company~~ recorded an adjustment related to obsolete inventory in the amount of approximately $ ~~354~~ **490, 00, $ 690** , 000 and $ ~~111~~ **665** , 000 during the ~~year~~ **years** ended June 30, **2024,** 2023 and 2022, respectively. Revenue Recognition **We** ~~The Company recognizes~~ **recognize** revenue in accordance to the Accounting Standards Codification (" ASC ") Topic 606, Revenue from Contracts with Customers (" ASC 606 ") for all contracts. **We** ~~The Company derives~~ **derive** ~~its~~ **our** revenue from the sale of products to customers. **We** ~~The Company sells~~ **sell** ~~its~~ **our** products primarily through a distribution network of equipment dealers, OEMs and battery distributors in primarily North America. **We** ~~The Company recognizes~~ **recognize** revenue for the products when all significant risks and rewards have been transferred to the customer, there is no continuing managerial involvement associated with ownership of the goods sold is retained, no effective control over the goods sold is retained, the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transactions will flow to **us** ~~the Company~~ and the costs incurred or to be incurred with respect to the transaction can be measured reliably. Product revenue is recognized as a distinct single performance obligation which represents the point in time that ~~our~~ **a** customer receives delivery of ~~the~~ **our** products. Our customers do have a right to return product, but our returns have historically been minimal. Product Warranties **We** ~~The Company evaluates~~ **evaluate** ~~its~~ **our** exposure to product warranty obligations based on historical experience. Our products, primarily lift equipment packs, are warrantied for five years unless modified by a separate agreement. As of June 30, **2024,** 2023 and 2022, **we** ~~the Company~~ carried warranty liability of approximately **$ 3, 018, 000,** $ 1, 600, 000 and $ 1, 012, 000, respectively, which is included in accrued expenses on **our** ~~the Company' s~~ consolidated balance sheets. Stock- based Compensation Pursuant to the provisions of the Financial Accounting Standards Board (" FASB ") ~~Accounting Standards Codification (" ASC ")~~ Topic No. 718- 10, Compensation- Stock Compensation, which establishes accounting for equity instruments exchanged for employee service, we utilize the Black- Scholes option pricing model to estimate the fair value of employee stock option awards at the date of grant, which requires the input of highly subjective assumptions, including expected volatility and expected life. Changes in these inputs and assumptions can materially affect the measure of estimated fair value of our share- based compensation. These assumptions are subjective and generally require significant analysis and judgment to develop. When estimating fair value, some of the assumptions will be based on, or determined from, external data and other assumptions may be derived from our historical experience with stock- based payment arrangements. The appropriate weight to place on historical experience is a matter of judgment, based on relevant facts and circumstances. Common stock or equity instruments such as warrants issued for services to non- employees are valued at their estimated fair value at the measurement date (the date when a firm commitment for performance of the services is reached, typically the date of issuance, or when performance is complete). If the total value exceeds the par value of the stock issued, the value in excess of the par value is added to the additional paid- in- capital. ~~Recently Adopted Accounting Pronouncements The Company did not adopt any new accounting pronouncements for the year ended June 30, 2023.~~ Results of Operations Comparison of Results of Operations of the Fiscal Years Ended June 30, **2024 and** 2023 ~~and 2022~~ **(restated)** The following discussion should be read in conjunction with our financial statements and the related notes that appear elsewhere in this Annual Report. The following table represents our statement of operations for the fiscal years ended June

30, ~~2023~~ **2024** (" ~~Fiscal~~ **fiscal** ~~2023~~ **2024** ") and June 30, ~~2022~~ **2023** (" ~~Fiscal~~ **fiscal** ~~2022~~ **2023** "). Year ~~Ended~~ **ended** June 30, ~~2023~~ **2024** Year ~~Ended~~ **ended** June 30, ~~2022~~ **2023** ~~$~~ **Amount** % of Revenues ~~$~~ **Amount** % of Revenues **Restated** Revenues $ ~~66~~ **60** , ~~337~~ **824** , 000 100 % $ ~~42~~ **66** , ~~333~~ **488** , 000 100 % Cost of sales ~~49~~ **43** , ~~237~~ **591** , 000 **72 50** ~~74 % 35~~ , ~~034~~ **598** , 000 **76** ~~83 %~~ Gross profit 17, ~~100~~ **233** , 000 **28 15** ~~26 % 7~~ , ~~299~~ **890** , 000 **24** ~~17 %~~ Operating expenses: Selling and administrative **18, 932, 000 31** 17, 620, 000 **27** ~~28 % 15, 515, 000 37 %~~ Research and development 4, ~~890~~ **916, 000 8 4, 682** , 000 7 ~~% 7, 141, 000 17 %~~ Total operating expenses **23, 848, 000 39** 22, ~~510~~ **302** , 000 **34** ~~35 % 22, 656, 000 54 %~~ Operating loss (~~5~~ **6** , ~~410, 000)~~ ~~8 % (15~~ **615** , ~~357,~~ 000) ~~- 36 %~~ **(11) (6, 412, 000) (10)** Other income (expense): Other income ~~--~~ 8, 000- ~~%-- %~~ Interest expense (1, **718, 000) (3) (1,** 339, 000) ~~- (~~ 2 ~~% (252, 000~~) ~~- 1 %~~ Net loss $ (~~6~~ **8** , ~~741~~ **333** , 000) ~~- 10~~ **(14)** % $ (~~15~~ **7** , ~~609~~ **743** , 000) ~~- 37~~ **(12)** % Historically our product focus has been on ~~lift~~ **material handling** equipment, reflecting a mix of walkie pallet jacks and higher capacity packs for Class 1, 2, and 3 forklifts. Over the past two years, we expanded our product offering into adjacent applications, including airport GSE ~~, stationary energy storage and other solutions for industrial and commercial applications~~ . The launch of larger packs over the past two years has shifted our portfolio mix to include packs with higher **average** selling prices as compared to our historical mix. We believe that we are well positioned to address the needs of many segments within the material handling sector in light of our modular and scalable ~~battery pack~~ **energy storage solution** design coupled with our proprietary battery management system that can be coupled with our telemetry based " SkyBMS " product offering. We sell our products through several different channels including OEMs, lift equipment dealers and battery distributors as well as directly to end users, primarily in North America. The channels sell principally to large company, national accounts. We sell certain ~~battery packs~~ **energy storage solutions** directly to other accounts including industrial equipment manufacturers and end users. Revenues for **fiscal 2024 decreased $ 5, 664, 000 or 9 %, to $ 60, 824, 000, compared to $ 66, 488, 000 for fiscal 2023. The decrease in revenues was primarily in GSE reflecting a delay in shipments to a large customer. Material Handling revenue also declined year- over- year as our OEM customers experienced double digit declines in sales. In both cases the decrease in sales volume was partially offset by shifts to higher priced products as well as certain pricing increases. Cost of Sales Cost of sales for fiscal 2024 decreased $ 7, 007, 000, or 14 %, to $ 43, 591, 000, compared to $ 50, 598, 000 for fiscal 2023. The decrease in cost of sales was directly associated with lower sales of energy storage solutions, partially offset by lower average cost of sales per unit achieved during the current year as a result of our gross margin improvement initiatives, including design enhancements to lower cost, improve serviceability, simplify bill of materials and supply chain initiatives to improve inventory turns and create part commonality across multiple product line. Cost of sales as a percentage of revenues for fiscal 2024 was 72 %, a decrease of four percentage points, compared to 76 % for fiscal 2023. Gross Profit Gross profit for fiscal 2024 increased $ 1, 343, 000 or 8 %, to $ 17, 233, 000, compared to $ 15, 890, 000 for fiscal 2023. The increase in profitability reflects sales of higher margin products and the impact of cost savings initiatives more than offsetting the effect of the decline in GSE unit sales. Gross profit margin (gross profit expressed as a percentage of revenues) increased to 28 % for fiscal 2024 compared to 24 % for fiscal 2023. The 400 basis point improvement in gross profit margin reflects the shift to higher margin products and the effect of cost control and reduction initiatives. Selling and Administrative Selling and administrative expenses for fiscal 2024 increased $ 1, 312, 000 or 7 %, to $ 18, 932, 000, compared to $ 17, 620, 000 for fiscal 2023. Such expenses consist primarily of salaries and personnel- related expenses, sales force commissions, consulting fees, facilities- related expenses, outbound shipping costs, insurance premiums, marketing expenses, travel expenses, public relations expenses and bad debt expenses. The increase in selling and administrative expense was primarily attributable to increases in stock- based compensation, new hires in sales, sales force commissions, professional service fees and depreciation, which were partially offset by reductions in bonus expenses and insurance premiums. Research and Development Research and development expenses for fiscal 2024 increased $ 234, 000 or 5 %, to $ 4, 916, 000, compared to $ 4, 682, 000 for fiscal 2023. Such expenses consist primarily of materials, supplies, salaries and personnel- related expenses, product testing, consulting and other expenses associated with revisions to existing product designs and new product development. The increase in research and development expenses was primarily attributable to increased payroll and related benefits and stock- based compensation, which were partially offset by reductions in materials and testing related to development of new products, equipment rentals and bonuses. Interest Expense Interest expense for fiscal 2024 increased $ 379, 000 or 28 %, to $ 1, 718, 000, compared to $ 1, 339, 000 for fiscal 2023. The increase in interest expense was due to higher average balances outstanding on our GBC Credit Facility and higher interest rates, as well as the amortization of approximately $ 230, 000 of debt issuance costs related to our existing lines of credit. Net Loss Net loss during fiscal 2024 increased $ 590, 000 or 8 %, to $ 8, 333, 000 compared to $ 7, 743, 000 for fiscal 2023. The higher net loss for fiscal 2024 was primarily attributable to the increase in gross profit being more than offset by greater sales and marketing personnel expenses and commissions as well as the increase in interest expense due to higher levels of borrowing at higher interest rates during the year. Adjusted EBITDA Adjusted EBITDA is a non- GAAP financial measure. Adjusted EBITDA is calculated taking net loss and adding back the expenses related to interest, income taxes, depreciation, amortization and stock- based compensation, each of which has been calculated in accordance with GAAP. Adjusted EBITDA was a loss of approximately $ 3, 999, 000 for fiscal 2024 compared to a loss of $ 4, 707, 000 for fiscal 2023. Management believes that Adjusted EBITDA, when viewed with our results under GAAP and the accompanying reconciliations, provides useful information about our period- over- period results. Adjusted EBITDA is presented because management believes it provides additional information with respect to the performance of our fundamental business activities and is also frequently used by securities analysts, investors and other interested parties in the evaluation of comparable companies. We also rely on Adjusted EBITDA as a primary measure to review and assess the operating performance of our company and our management team. As Adjusted EBITDA is a non- GAAP financial measure, it should not be construed as superior to or a substitute for net loss, as determined in accordance with GAAP, for the purpose of analyzing our operating performance or financial position. A reconciliation of our net loss to Adjusted EBITDA is included in the table below. Year ended June 30, 2024 2023 Restated Net loss $ (8, 333, 000) $ (7, 743, 000) Add / Subtract: Interest, net 1, 718, 000 1, 339, 000 Income tax provision-- Depreciation and amortization 1, 045, 000 899, 000 EBITDA (5, 570, 000) (5, 505, 000) Add / Subtract: Stock- based compensation 1, 571, 000 798, 000 Adjusted EBITDA $ (3, 999, 000) $ (4, 707, 000) Comparison of Results of Operations of the** Fiscal **Years Ended June 30, 2023 (restated) and 2022 (restated) The following table represents our statement of operations for the fiscal years ended June 30, 2023 (" fiscal 2023 ") and June 30, 2022 (" fiscal 2022 "), as restated Year ended June 30, 2023 Year ended June 30, 2022**

Amount % of Revenues Amount % of Revenues Restated Restated Revenues $ 66, 488, 000 100 % $ 42, 333, 000 100 % Cost of sales 50, 598, 000 76 36, 726, 000 87 Gross profit 15, 890, 000 24 5, 607, 000 13 Operating expenses: Selling and administrative 17, 620, 000 27 15, 515, 000 36 Research and development 4, 682, 000 7 6, 313, 000 15 Total operating expenses 22, 302, 000 34 21, 828, 000 51 Operating loss (6, 412, 000) (10) (16, 221, 000) (38) Other income (expense): Other income 8, 000--- Interest expense (1, 339, 000) (2) (252, 000) (1) Net loss $ (7, 743, 000) (12) % $ (16, 473, 000) (39) % Revenues for fiscal 2023 increased $ 24, ~~004~~ **155** , 000 or 57 %, to $ 66, ~~337~~ **488** , 000, compared to $ 42, 333, 000 for ~~Fiscal~~ **fiscal** 2022. The increase in revenues was due to sales of energy storage solutions with higher average selling prices and a higher volume of units sold, driven by significant increases in GSE sales. The increase in revenues included both greater sales to existing and new ~~Material~~ **material** ~~Handling~~ **handling** customers as well as an increase in GSE sales. Additionally, we further diversified our sales channels ~~,~~ and saw considerable volume ~~and price~~ improvement in GSE sales as domestic airlines resumed operations with a reinvigorated focus on sustainably scaling their own operations with our environmentally friendly and cost- effective solutions. Cost of ~~Sales Cost of~~ sales for ~~Fiscal~~ **fiscal** 2023 increased $ ~~14~~ **13** , ~~203~~ **872** , 000 or ~~41~~ **38** %, to $ ~~49~~ **50** , ~~237~~ **598** , 000, compared to $ ~~35~~ **36** , ~~034~~ **726** , 000 for ~~Fiscal~~ **fiscal** 2022. The increase in cost of sales was directly associated with higher sales of energy storage solutions, partially offset by lower average cost of sales per unit achieved during the current year as a result of our gross margin improvement initiatives, including design enhancements to lower cost, improve serviceability, simplify bill of materials and supply chain initiatives to improve inventory turns and create part commonality across multiple product line. Cost of sales as a percentage of revenues for ~~Fiscal~~ **fiscal** 2023 was ~~74~~ **76** %, a decrease of ~~9~~ **11** percentage points, compared to ~~83~~ **87** % for ~~the Fiscal~~ **fiscal** 2022. ~~Gross Profit~~ Gross profit for ~~Fiscal~~ **fiscal** 2023 increased $ ~~9~~ **10** , ~~801~~ **283** , 000 or ~~134~~ **183** %, to $ ~~17~~ **15** , ~~100~~ **890** , 000, compared to $ ~~7~~ **5** , ~~299~~ **607** , 000 for ~~the Fiscal~~ **fiscal** 2022. The gross profit margin (gross profit expressed as a percentage of revenues) increased to ~~26~~ **24** % for ~~Fiscal~~ **fiscal** 2023 compared to ~~17~~ **13** % for ~~Fiscal~~ **fiscal** 2022. Gross profit improved by ~~9~~ **11** percentage points as a result of a higher volume of units sold with a higher selling price and lower cost of sales as a result of the gross margin improvement initiatives as noted above. Selling and ~~Administrative Selling and~~ administrative expenses for ~~Fiscal~~ **fiscal** 2023 increased $ 2, 105, 000 or 14 %, to $ 17, 620, 000, compared to $ 15, 515, 000 for ~~Fiscal~~ **fiscal** 2022. The increase was primarily attributable to increases in personnel expenses related to new hires and temporary labor, severance expenses incurred, ~~and recruiting costs~~ **sales force commissions** , ~~and increases in~~ **bonus expenses,** depreciation ~~expense, outbound shipping costs~~ , insurance premiums, travel expenses ~~,~~ **and** marketing expenses, **which were** ~~and facilities related costs,~~ partially offset by decreases in **third- party agent** commissions ~~, bad debt expenses, consulting fees, public relations expenses,~~ and stock- based compensation. ~~Research and Development~~ Research and development expenses for ~~Fiscal~~ **fiscal** 2023 decreased $ ~~2~~ **1** , ~~251~~ **631** , 000 or ~~32~~ **26** %, to $ 4, ~~890~~ **682** , 000, compared to $ ~~7~~ **6** , ~~141~~ **313** , 000 for ~~Fiscal~~ **fiscal** 2022. Such expenses consisted primarily of materials, supplies, salaries and personnel related expenses, product testing, consulting ~~,~~ **fees** and other expenses associated with revisions to existing product designs and **for** new product development. The decrease in research and development expenses was primarily due to lower staff ~~-~~ related expenses and expenses related to development of new products. Interest ~~Expense Interest~~ expense for ~~Fiscal~~ **fiscal** 2023 increased $ 1, 087, 000 or 431 %, to $ 1, 339, 000, compared to $ 252, 000 for ~~Fiscal~~ **fiscal** 2022. The increase in interest expense was due to higher average balances outstanding of our SVB Credit Facility and higher interest rates, as well as recording of approximately $ 482, 000 of debt issuance costs amortization related to our existing lines of credit. Net ~~Loss Net~~ loss during ~~Fiscal~~ **fiscal** 2023 decreased $ 8, ~~868~~ **730** , 000 or ~~57~~ **53** %, to $ ~~6~~ **7** , ~~741~~ **743** , 000 compared to $ ~~15~~ **16** , ~~609~~ **473** , 000 for ~~Fiscal~~ **fiscal** 2022. The lower net loss for ~~Fiscal~~ **fiscal** 2023 was primarily attributable to increased gross profit, partially offset by increased operating expenses and higher interest expense. Adjusted EBITDA ~~Adjusted EBITDA is a non- GAAP financial measure. Adjusted EBITDA is calculated taking net income and adding back the expenses related to interest, income taxes, depreciation, amortization, and stock- based compensation, each of which has been calculated in accordance with GAAP. Adjusted EBITDA~~ was a loss of approximately $ ~~3~~ **4** , ~~705~~ **707** , 000 **during** ~~for the Fiscal~~ **fiscal** 2023 compared to a loss of $ 14, ~~071~~ **935** , 000 **during** ~~for the Fiscal~~ **fiscal** 2022. ~~Management believes that Adjusted EBITDA, when viewed with our results under GAAP and the accompanying reconciliations, provides useful information about our period- over- period results. Adjusted EBITDA is presented because management believes it provides additional information with respect to the performance of our fundamental business activities and is also frequently used by securities analysts, investors and other interested parties in the evaluation of comparable companies. We also rely on Adjusted EBITDA as a primary measure to review and assess the operating performance of our company and our management team.~~ As ~~Adjusted~~ **adjusted** EBITDA is a non- GAAP financial measure, it should not be construed as superior to or a substitute for ~~Net~~ **net** income (loss) (as determined in accordance with GAAP) for the purpose of analyzing our operating performance or financial position. A reconciliation of our ~~Adjusted~~ **adjusted** EBITDA to ~~Net~~ **net** loss is included in the table below ~~:~~ **. Years** ~~-~~ **Year** ~~Ended~~ **ended** June 30, 2023 2022 **Restated Restated** Net loss $ (~~6~~ **7** , ~~741~~ **743** , 000) $ (~~15~~ **16** , ~~609~~ **473** , 000) **Add / Subtract:** Interest, net 1, 339, 000 252, 000 Income tax provision-- Depreciation and amortization 899, 000 575, 000 EBITDA (~~4~~ **5** , ~~503~~ **505** , 000) (~~14~~ **15** , ~~782~~ **646** , 000) **Add / Subtract:** Stock- based compensation 798, 000 711, 000 Adjusted EBITDA $ (~~3~~ **4** , ~~705~~ **707** , 000) $ (14, ~~071~~ **935** , 000) Liquidity and Capital Resources **For fiscal 2024, we generated negative cash flows from operations of $ 4. 8 million.** As of June 30, ~~2023~~ **2024** , we had ~~a cash balance of $ 2. 4 million and~~ an accumulated deficit of $ ~~88~~ **99** . ~~6~~ **7** million. **To date** ~~For the year ended June 30~~ , ~~2023, we had negative cash from operations of $ 3. 6 million. Historically~~ our business has not generated sufficient cash to fund our operations. However, **given** ~~based on~~ our existing backlog ~~and customer orders~~ , we anticipate ~~increased~~ **that** ~~revenues~~ **revenue** ~~, together~~ **growth coupled** with ~~the planned improvements~~ **improvement** in our gross margin ~~,~~ **and lower operating expenses** will move us closer to profitability **and improve our cash flow** . Our ~~planned~~ gross margin improvement ~~tasks~~ **plan** ~~include~~ **includes** , but ~~are~~ **is** not limited to, **efforts** ~~a plan~~ to **reduce product** ~~drive bill of material~~ costs ~~down~~ while increasing **the** price of our products for new orders. We ~~have~~ received new orders **during fiscal 2024 of approximately $ 50. 3 million. As of June 30, 2024, we had an existing cash balance of $ 0. 6 million, $ 2. 2 million remaining available under our $ 16. 0 million GBC Credit Facility subject to borrowing base limitations, and $ 2. 0 million was available from Cleveland Capital under our 2023 Subordinated LOC. However, if the Company were to experience an event of default, as defined by the loan agreements, as amended, such additional funds may not be made available. In April 2024 we notified GBC of a certain event of default with respect to our failure to maintain the EBITDA covenant for the trailing three (3) month period ended April 30, 2024, (the " Default "). On May 8, 2024, we received a waiver, which waived the Default, subject to satisfaction of certain conditions, which have been met. On May 31, 2024, we entered into the Third Amendment to Loan and Security Agreement (the " Third Amendment ") with GBC which amended certain terms of the Loan and Security Agreement dated July 28, 2023, including but not limited to**

amending the EBITDA Minimum financial covenant. In consideration for the Third Amendment, we agreed to pay GBC a non-refundable amendment fee of $ 50, 000 in ~~Fiscal~~ **cash (See Note 8 – Notes Payable). On August 30,** ~~2023~~ **2024** , ~~of approximately $ 59. 9 million~~ **GBC agreed to waive our non- compliance with,** and ~~believe through conversations~~ **the effects of our non- compliance under, various representations, financial covenants and non- financial covenants relating to our financial restatements (the " August Waiver "). On January 17, 2025, GBC agreed to waive our non- compliance** with **, and the effects of** our ~~customers~~ **non-compliance under, various representations, financial covenants and non- financial covenants relating to our financial restatements and our failure to maintain the EBITDA Minimum for certain financial periods (the " January Waiver "). As a result of the August Waiver and January Waiver, we expect** that our ~~anticipation of continued increase of new orders is reasonable~~ **revolving credit facility remains available subject to meeting certain lending criteria under the Loan Agreement** . ~~We~~ **On January 22, 2025, we entered into Amendment No. 4 to Loan and Security Agreement (the " Fourth Amendment ") with GBC which amended certain terms of the Loan and Security Agreement dated July 28, 2023, as amended, relating to the EBITDA Minimum financial covenant of the Company. In consideration for the Fourth Amendment, we agreed to pay GBC a non-refundable amendment fee of $ 50, 000 in cash, as follows: (i) $ 25, 000 shall be due and payable on March 1, 2025, and (ii) $ 25, 000 shall be due and payable on April 1, 2025. As of December 31, 2024, we** believe that our existing cash, together with $ ~~4~~ **6** . ~~0~~ **3** million that currently remains available under our $ ~~15~~ **16** . 0 million revolving line of credit with Gibraltar Business Capital (" GBC Credit Facility "), **subject to borrowing base limitations,** and $ ~~4~~ **1** . 0 million available under the subordinated line of credit (" Subordinated LOC ") ~~as of September 8, 2023~~ , will **be not** be sufficient to meet our anticipated capital resources to fund planned operations for the next twelve (12) months. See " Future Liquidity Needs " below **and Liquidity and Financial Condition in Note 3 – Summary of Significant Accounting Policies to the audited consolidated financial statements for additional information** . Cash Flow Summary Year ~~Ended~~ **ended** June 30, **2024** 2023 2022 Net cash used in operating activities $ (**4, 798, 000) $ (** 3, 574, 000) $ (23, 893, 000) Net cash used in investing activities (**853, 000) (** 1, 024, 000) (797, 000) Net cash provided by financing activities **3, 915, 000** 6, 492, 000 20, 462, 000 Net change in cash **$ (1, 736, 000)** $ 1, 894, 000 $ (4, 228, 000) Operating Activities Net cash used in operating activities was $ ~~3~~ **4** , ~~574~~ **798** , 000 ~~for~~ **during** ~~Fiscal~~ **fiscal** ~~2023~~ **2024** , compared to net cash used in operating activities of $ **3, 574, 000 and $** 23, 893, 000 ~~for~~ **during** ~~Fiscal~~ **fiscal 2023 and** 2022 **, respectively** . The primary ~~usages~~ -- **uses** of cash **during** ~~for the Fiscal~~ **fiscal** ~~2023~~ **2024** were the net loss of $ ~~6~~ **8** , ~~741~~ **333** , 000 and increases in inventory ~~, office lease payable, customer deposits,~~ and ~~other assets~~ **accounts receivable** , that were partially offset by non- cash operating costs ~~,~~ and **an** ~~increases~~ **increase** in accounts payable and accrued expenses **combined** . The primary ~~usages~~ -- **uses** of cash **during** ~~for the Fiscal~~ **fiscal 2023 were the net loss of $ 7, 743, 000, as restated and increases in inventory, as restated, office lease payable, customer deposits and other assets, that were partially offset by non- cash operating costs and an increase in accounts payable and accrued expenses combined. The primary uses of cash during fiscal** 2022 were the net loss of $ ~~15~~ **16** , ~~609~~ **473** , 000 **, as restated** , increases in accounts receivable, inventory **, as restated** , and other assets, and decreases in accounts payable, accrued expenses and **deferred revenue** ~~office lease payable~~ , that were partially offset by increases in customer deposits, deferred revenue and non- cash operating costs. Investing Activities Net cash used in investing activities ~~for~~ **during** ~~Fiscal~~ **fiscal** ~~2023~~ **2024** was $ ~~1~~ **853** , ~~024,~~ 000 **,** ~~and consisted~~ primarily **due to** ~~of the costs of purchase~~ **purchases** of furniture and office equipment, warehouse equipment and other related costs. Net cash used in investing activities ~~for~~ **during** ~~Fiscal~~ **fiscal 2023 was $ 1, 024, 000, primarily due to purchases of furniture and office equipment, warehouse equipment and other related costs. Net cash used in investing activities during fiscal** 2022 was $ 797, 000 **,** ~~and consisted~~ primarily **due to** ~~of the costs of~~ purchases of furniture and office equipment, computer software, warehouse equipment and other related costs. Financing Activities Net cash provided by financing activities **during fiscal 2024** was $ **3, 915, 000, primarily due to $ 3, 922, 000 in net borrowings under the GBC Credit Facility and SVB Credit Facility. Net cash provided by financing activities during fiscal 2023 was $** 6, 492, 000 ~~for Fiscal 2023~~ , ~~which~~ primarily ~~consisted of~~ **due to** $ 5, 023, 000 in net borrowings under the SVB Credit Facility, and $ 1, 556, 000 in net proceeds from sales of common stock under our ATM offering. Net cash provided by financing activities **during fiscal 2022** was $ 20, 462, 000 ~~for Fiscal 2022~~ , ~~and~~ primarily ~~consisted of~~ **due to** $ 13, 971, 000 in net proceeds from the issuance of common stock in a registered offering completed in September 2021, $ 4, 889, 000 in net borrowings under the SVB Credit Facility ~~,~~ and $ 1, 602, 000 in net proceeds from sales of common stock under our ATM Offering. Future Liquidity Needs We have evaluated our expected cash requirements over the next twelve (12) months, which include, but are not limited to, investments in additional sales and marketing and research and development, capital expenditures, and working capital requirements **and have determined** ~~. As of September 8, 2023, we believe~~ that our existing cash **resources are not sufficient to meet our anticipated needs during the next twelve (12) months, from the filing of this annual report. See Liquidity and Financial Condition in Note 3 – Summary of Significant Accounting Policies to the audited consolidated financial statements for additional information. As of December 31, 2024, we had a cash balance** of $ 1. ~~8~~ **0** million ~~, cash from our future operations~~ , funding available under our ~~$ 15. 0 million~~ GBC Credit Facility ~~,~~ under which **up to** $ ~~4~~ **6. 3 million is currently available, subject to borrowing base limitations, and funds available under our 2023 Subordinated LOC under which $ 1** . 0 million is currently available ~~, funds available under our Subordinated LOC of up to $ 4~~ . **Our** ~~0 million, along with the forecasted improvement in the gross margin will enable us to fund our planned~~ operations **have relied on** ~~for at least the next twelve (12) months. As of September 8, 2023, $ 4. 1 million remained available under our existing ATM Offering that may be utilized subject to the volume of trading of our shares, the price of our stock, market conditions, and effectiveness of the registration statement. In addition, to support our operations and anticipated growth, we intend to continue to explore alternatives to secure additional capital from a variety of current and new sources including, but not limited to, sales of our equity securities. We also continue to execute our cost reduction, sourcing, and pricing recovery initiatives in efforts to increase our gross margin and improve cash flow from operations. Although management believes that our existing cash and the additional funding sources currently available to us under the lines of credit are sufficient to fund planned operations for the next twelve (12) months, this is dependent~~ our ability to successfully maintain and draw on our credit facilities. Our ability to draw funds from the GBC Credit Facility ~~are~~ **is** subject to certain restrictions **, covenants** and **borrowing base limitations. In light of the recent Default under the GBC Credit Facility, the financial** covenants **in the Agreement were modified to help prevent future defaults. If we are unable to meet the conditions provided in the loan documents, the funds may not be available to us** . In addition **, our operations have been impacted by delays in new orders of its energy storage solutions due to corresponding deferrals of new forklift purchases mainly caused by lower capital spending in the market sector that we serve and interest rate variability affecting**

selected large customer fleets which have impacted its ability to meet projected revenue targets and generate cash from operations. Further, these events have placed pressure on our cash resources and raise substantial doubt about our ability to continue as a going concern for the next twelve months following the filing date of this Annual Report on Form 10- K. Furthermore , should there be any delays in the receipts of key component parts, due in part to supply ~~chain~~ **change** disruptions, our ability to fulfill the backlog of sales orders will be negatively impacted resulting in lower availability of cash resources from operations. In that event, we may be required to raise additional funds by issuing equity or convertible debt securities. If such funds are not available when required, management will be required to curtail investments in **new** ~~additional sales and marketing and~~ product development, which may have a material adverse effect on future cash flows and results of operations **and our ability to continue operating as a going concern** . **See Liquidity and Financial Condition** ~~In addition, any unforeseen factors~~ in **Note 3 – Summary of Significant Accounting Policies to** the **audited consolidated financial statements for additional information** ~~general economy beyond management' s control could potentially have negative impact on the planned gross margin improvement plan~~ . In the event we are required to obtain additional funds, there is no guarantee that additional funds will be available on a timely basis or on acceptable terms. **Our failure to timely file our fiscal 2024 annual report on form 10- K and subsequent fiscal 2025 interim quarterly reports on Form 10- Q means that we currently are ineligible to use a registration statement on Form S- 3. We will not be eligible to use a registration statement on Form S- 3 again until we have timely filed all materials and reports required to be filed pursuant to Section 13, 14 or 15 (d) of the Securities Exchange Act of 1934 for a period of at least twelve (12) calendar months immediately preceding the filing of a new registration statement on Form S- 3. The inability to use a Form S- 3 registration statement will limit our ability to raise capital through sales of our securities in a timely and cost- efficient manner.** To the extent that we raise additional funds by issuing equity **, equity- linked** or convertible debt securities, our stockholders may experience additional dilution and such financing may involve restrictive covenants. ITEM 7A- QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK The Company is a smaller reporting company as defined by Rule 12b- 2 of the Exchange Act and is not required to provide the information required under this item. ITEM 8- FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA The financial statements required by this item begin on page F- 1 with the index to financial statements followed by the financial statements. ITEM 9- CHANGES IN AND DISAGREEMENTS WITH ACCOUNTANTS ON ACCOUNTING AND FINANCIAL DISCLOSURE ITEM 9A- CONTROLS AND PROCEDURES Evaluation of Disclosure Controls and Procedures Under the supervision and with the participation of our management, including our principal executive officer and principal financial officer, as of the end of the period covered by this report, we conducted an evaluation of the effectiveness of the design and operation of our disclosure controls and procedures, as defined in Rules 13a- 15 (f) and 15d- 15 (f) under the Securities Act of 1934. Our disclosure controls and procedures are designed to provide reasonable assurance that the information required to be included in our SEC reports is recorded, processed, summarized and reported within the time periods specified in SEC rules and forms, relating to the Company, including our consolidated subsidiaries, and was made known to them by others within those entities, particularly during the period when this report was being prepared. Based upon that evaluation, our Chief Executive Officer and Chief Financial Officer have concluded that our disclosure controls and procedures were not effective as of June 30, ~~2023~~ **2024** because of the material ~~weakness~~ **weaknesses** identified in our internal controls over financial reporting. Management' s Report on Internal Control over Financial Reporting **The** ~~Management of the~~ Company **' s management** is responsible for establishing and maintaining adequate internal control over financial reporting. The Company' s internal control over financial reporting is a process designed under the supervision of the Company' s principal executive officer and principal financial officer to provide reasonable assurance regarding the reliability of financial reporting and the preparation of the Company' s financial statements for external purposes in accordance with generally accepted accounting principles. Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. All internal control systems, no matter how well designed, have inherent limitations. Therefore, even those systems determined to be effective can provide only reasonable assurances with respect to financial statement preparation and presentation. Additionally, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate. Under the supervision of management, including our Chief Executive Officer and our Chief Financial Officer, we conducted an evaluation of the effectiveness of our internal control over financial reporting based on the framework in Internal Control- Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission (2013 framework) and subsequent guidance prepared by the Commission specifically for smaller public companies as of June 30, ~~2023~~ **2024** . Based on that evaluation, our management concluded that our internal control over financial reporting was not effective as of June 30, ~~2023~~ **2024** due to ~~an~~ **previously** identified material ~~weakness~~ **weaknesses** ~~as a result~~ **resulting from** ~~of not~~ having ~~sufficient~~ **insufficient** personnel resources with technical accounting expertise related to certain aspects of the financial reporting process. ~~Until such time~~ **In early March of 2024, the Company strengthened its internal financial expertise by hiring a new Chief Financial Officer with over 20 years of experience with publicly traded companies and finance and accounting and who also served** as ~~we could have additional resources~~ **an auditor for 10 years** with ~~such level~~ **Ernst & Young LLP, where he became a certified public accountant. As part** of **its ongoing remedial efforts to strengthen controls and procedures, in May 2024 the Company engaged an external financial consulting firm with extensive** technical accounting expertise **during the quarter ended March 31** , **2024. In addition, In August 2024, the Company engaged an external financial consulting firm to assist the Company with accounting advisory services. After re- evaluation, the Company' s** management ~~intends~~ **has concluded that in connection with restatement and due** to ~~implement measures~~ **a lack of sufficiently** designed **controls that support an effective assessment of our internal controls relating** to ~~improve our~~ **the prevention of fraud and possible management override of controls, this represents an additional material weakness in the Company' s disclosure controls and procedures and the Company' s** internal control over financial reporting **. To address this material weakness, management plans** to **continue to devote significant effort and resources to the** ~~remediate~~ **remediation and improvement of the Company' s internal control over financial reporting. While the Company has processes to account for its inventory, under the leadership of the Company' s new Chief Financial Officer, the Company intends to strengthen its internal processes and procedures over inventory management and reporting. The Company has begun updating its processes and controls around inventory obsolescence, the timing of its internal inventory audits and implementation of other measures. In addition, in August 2024, the Company has also engaged an external financial consulting firm with extensive technical accounting expertise to assist with the analysis of prior periods, along with an independent law firm to conduct an**

internal review of the events and activities leading to errors in the financial statements. The Company' s management recognizes that a control system, no matter how well conceived and operated, can provide only reasonable, not absolute, assurance that the objectives of the control system are met. Further, the design of a control system must reflect the fact that there are resource constraints, and the benefits of controls must be considered relative to their costs. Additionally, controls can be circumvented by collusion or improper management override of the controls. The design of any system of controls is based in part on certain assumptions about the likelihood of future events, and there can be no assurance that any design will succeed in achieving its stated goals under all potential future conditions. Over time, controls may become inadequate because of changes in conditions, or the degree of compliance with policies or procedures may deteriorate. Because of the inherent limitations in all control systems, no evaluation of controls can provide absolute assurance that all control issues and instances of fraud or error, if any, have been detected, and there is a risk that material ~~weaknesses, including the use of third- party consultants and accounting experts~~ **misstatements may not be prevented or detected on a timely basis by internal control over financial reporting** . This Annual Report on Form 10- K does not include an attestation report of the Company' s independent registered public accounting firm regarding the effectiveness of the Company' s internal control over financial reporting, as such report is not required due to the Company' s status as a smaller reporting company. Change in Internal Control over Financial Reporting Except as discussed above, there have been no changes in the Company' s internal controls over financial reporting during the fiscal quarter ended June 30, ~~2023~~ **2024** , that have materially affected, or are reasonably likely to materially affect, the Company' s internal control over financial reporting. ITEM 9B- OTHER INFORMATION ITEM 9C- DISCLOSURE REGARDING FOREIGN JURISDICTION THAT PREVENTS INSPECTIONS PART III ITEM 10- DIRECTORS, EXECUTIVE OFFICERS AND CORPORATE GOVERNANCE ~~Directors, Executive Officers and Significant Employees~~ The following table and text set forth the names and ages of our current directors, executive officers and significant employees as of ~~September 8~~ **January 3** , ~~2023~~ **2025** . Our Board of Directors is comprised of only one class. All of the directors will serve until the next annual meeting of stockholders or until their successors are elected and qualified, or until their earlier death, retirement, resignation or removal. There are no family relationships among any of the directors and executive officers. From time to time, our directors have received compensation in the form of cash and equity grant for their services on the Board. Name Age Position Ronald F. Dutt Director, Chief Executive Officer and President ~~Charles A~~ **Kevin S** . ~~Scheiwe~~ **Royal** Chief Financial Officer and Secretary Jeffrey C. Mason (5) Vice President of Operations Michael Johnson Director Lisa Walters- Hoffert (1) (2) Director Dale T. Robinette (1) (3) Director ~~Cheemin Bo- Linn~~ **Mark F. Leposky** (1) (4) Director (1) Independent Director **.** (2) Chairperson of the Audit Committee, Member of the Compensation Committee and the Nominating and Governance Committee **.** (3) Lead Independent Director, Chairperson of the Compensation Committee, Member of the Audit Committee and the Nominating and Governance Committee **.** (4) Chairperson of the Nominating and Governance Committee, Member of the Audit Committee and the Compensation Committee **. Mr. Leposky was elected to the Board on April 18, 2024** . (5) On November 7, 2022, Mr. Mason' s position was expanded to include additional Company authority and delegation **. (6) Mr. Royal was appointed as Chief Financial Officer and Secretary effective March 4, 2024** . There are no arrangements or understandings between our directors and executive officers and any other person pursuant to which any director or officer was or is to be selected as a director or officer. Business Experience Ronald F. Dutt, Chairman, Chief Executive Officer, President, and Director. Mr. Dutt has been our chief executive officer, former interim chief financial officer and director since March 19, 2014. He became our chairman on June 28, 2019. On September 19, 2017, he was also appointed as our president, chief financial officer and corporate secretary. He resigned as chief financial officer and corporate secretary as of December 16, 2018. Previously, he was our chief financial officer since December 7, 2012, and our interim chief executive officer since June 28, 2013. Mr. Dutt has served as the Company' s interim corporate secretary since June 28, 2013. Prior to Flux Power, Mr. Dutt provided chief financial officer and chief operating officer consulting services during 2008 through 2012. In this capacity Mr. Dutt provided financial consulting, including strategic business modeling and managed operations. Prior to 2008, Mr. Dutt served in several capacities as executive vice president, chief financial officer and treasurer for various public and private companies including SOLA International, Directed Electronics, Fritz Companies, DHL Americas, Aptera Motors, Inc., and Visa International. Mr. Dutt holds an MBA in Finance from University of Washington and an undergraduate degree in Chemistry from the University of North Carolina. Additionally, Mr. Dutt served in the United States Navy and received an honorable discharge as a Lieutenant. ~~Charles A~~ **Based on Mr** . ~~Scheiwe~~ **Dutt' s past experience as executive vice president, chief financial officer and treasurer for various public and private companies, the Company believes Mr. Dutt is qualified to be on the Board. Kevin S. Royal** , Chief Financial Officer and Secretary. Mr. **Royal** ~~Scheiwe joined the Company in July of 2018 and has been acting as the Company' s Controller since July 9, 2018. He~~ was appointed as our **Chief Financial Officer and Secretary effective March 4, 2024. Mr. Royal has over 20 years of experience with publicly traded companies, leading Finance, Accounting, IT, HR, Legal, Investor Relations, and M & A. Since 2023, Mr. Royal has served as a consultant for MCA Financial group. Prior to joining the Company, Mr. Royal served as Executive Vice President and Chief Financial Officer of Zovio Inc. (f / k / a Bridgepoint Education, Inc.) from October 2015 until September 2022. Mr. Royal also previously served as Senior Vice President, Chief Financial Officer, Treasurer and Secretary of Maxwell Technologies, Inc., a developer, manufacturer and marketer of energy storage and power delivery solutions from April 2009 to May 2015. Mr. Royal has held a series of senior finance positions, including appointments as senior vice president and** chief financial officer **within** ~~and secretary on December 17, 2018. Prior to joining~~ the ~~Company,~~ **semiconductor industry.** Mr. ~~Scheiwe~~ **Royal has also served** ~~was~~ **as** ~~the controller of Senstay, Inc. and~~ **an** ~~provided financial and~~ **auditor for 10 years with Ernst & Young LLP, where he became a certified public** ~~accounting~~ **accountant** ~~consulting services to start- up companies from 2016 to 2018~~ . ~~From 2006 to 2016,~~ Mr. **Royal received his** ~~Scheiwe was the vice president of finance and controller for GreatCall, Inc. Mr. Scheiwe' s experience in accounting, financial planning and analysis, business intelligence, cash management, and equity management has prepared and qualified him for the position of chief financial officer and secretary of the Company. Mr. Scheiwe has a~~ Bachelor of ~~Science degree in~~ Business **Administration** ~~Management, with emphasis~~ in Accounting ~~,~~ from ~~the~~ **Harding** University **and is of Colorado. Mr. Scheiwe also holds** ~~a CPA certificate~~ **Certified Public Accountant in the State of California (inactive)** . Jeffrey C. Mason, Vice President of Operations. Mr. Mason served as the Director of Manufacturing of the Company from January 2021 to December 2021, and Vice President of Operations since December 2021. On November 7, 2022, Mr. Mason' s position was expanded to include additional Company authority and delegation. Prior to joining the Company, Mr. Mason was the plant manager at NEO Tech from March 2017 to January 2021 after being promoted from Director of

Operations from December 2013 to March 2017. Mr. Mason has also worked for Sumitomo Electric Interconnect Products, Inc., Radio Design Labs, Inc., and Motorola Inc. during his career. Mr. Mason received his Master of Business Administration in International Business in 2015 and his Bachelor of Business Administration / Management in 2013 from North Central University. Mr. Mason is also Total Productive Maintenance (TPM) Instructor Certified by the Japan Institute of Plant Maintenance, Tokyo, Japan. Michael Johnson, Director. Mr. Johnson has been our director since July 12, 2012. Mr. Johnson has been a director of Flux Power since it was incorporated. Since 2002, Mr. Johnson has been a director and the chief executive officer of Esenjay Petroleum Corporation (Esenjay Petroleum), a Delaware company located in Corpus Christi, Texas, which is engaged in the business oil exploration and production. Mr. Johnson' s primary responsibility at Esenjay Petroleum is to manage the business and company as chief executive officer. Mr. Johnson is a director and beneficial owner of Esenjay Investments LLC, a Delaware limited liability company engaged in the business of investing in companies, and an affiliate of the Company **beneficially** owning approximately **26** ~~27. 5~~ % of our outstanding shares, including common stock underlying options, and warrants that were exercisable or convertible or which would become exercisable or convertible within sixty (60) days. **Mr. Johnson received a Bachelor of Science degree in mechanical engineering from the University of Southwestern Louisiana.** As a result of Mr. Johnson' s leadership and business experience, he is an industry expert in the natural gas exploration industry and brings a wealth of management and successful company building experience to the board. **Based on the foregoing, the Company believes** Mr. Johnson **is qualified to be on** ~~received a Bachelor of Science degree in mechanical engineering from~~ the **Board** ~~University of Southwestern Louisiana~~. Lisa Walters- Hoffert, Director. Ms. Walters- Hoffert was appointed to our Board on June 28, 2019. Ms. Walters- Hoffert was a co- founder of Daré Bioscience, Inc. and following the company' s merger with Cerulean Pharma, Inc. in July of 2017, became Chief Financial Officer of the surviving public company (~~NASDAQ~~ **Nasdaq** : DARE) **and served in this role until January of 2024** . For over twenty- five (25) years, Ms. Walters- Hoffert was an investment banker focused on small- cap public companies in the technology and life science sectors. From 2003 to 2015, Ms. Walters- Hoffert worked at Roth Capital Partners as Managing Director in the Investment Banking Division. Ms. Walters- Hoffert has held various positions in the corporate finance and investment banking divisions of Citicorp Securities in San José, Costa Rica and Oppenheimer & Co, Inc. in New York City, New York. Ms. Walters- Hoffert has served as a member of the Board of Directors of the San Diego Venture Group, as Past Chair of the UCSD Librarian' s Advisory Board, and as Past Chair of the Board of Directors of Planned Parenthood of the Pacific Southwest. Ms. Walters- Hoffert currently serves as a member of the Board of Directors of The Elementary Institute of Science in San Diego. Ms. Walters- Hoffert graduated magna cum laude from Duke University with a B. S. in Management Sciences. As a senior financial executive with over twenty- five years of experience in investment banking and corporate finance and based on Ms. Walters- Hoffert' s expertise in audit, compliance, valuation, equity finance, mergers, and corporate strategy, the Company believes Ms. Walters- Hoffert is qualified to be on the Board. Dale T. Robinette, Director. Mr. Robinette was appointed to our Board on June 28, 2019 and our lead independent director on September 10, 2021. Mr. Robinette has been a CEO Coach and Master Chair since 2013 as an independent contractor to Vistage Worldwide, Inc., an executive coaching company. In addition, since 2013 Mr. Robinette has been providing business consulting related to top- line growth and bottom- line improvement through his company EPIQ Development. From 2013 to 2019, Mr. Robinette was the Founder and CEO of EPIQ Space, a marketing website for the satellite industry, a member- based community of suppliers promoting their offerings. Mr. Robinette was with Peregrine Semiconductor, Inc., ~~(known today as PSEMI, a division of Murata Manufacturing Co Ltd.),~~ a manufacturer of high- performance RF CMOS integrated circuits, from 2007 to 2013 in two roles as a Director of Worldwide Sales as well as the Director of the High Reliability Business Unit. Mr. Robinette started his career from 1991 to 2007 at Tyco Electronics Ltd. (known today as TE Connectivity Ltd.), a passive electronics manufacturer, in various sales, sales leadership and product development leadership roles. Mr. Robinette received a Bachelor of Science degree in Business Administration, Marketing from San Diego State University. Based on the above qualifications, the Company believes Mr. Robinette is qualified to be on the Board. ~~Cheemin Bo- Linn~~ **Mark F. Leposky** , Director. ~~Dr~~ **Mr** . **Leposky** ~~Bo- Linn~~ was ~~appointed~~ **elected** to ~~the~~ **our** Board ~~of Directors~~ on ~~January 14~~ **April 18** , ~~2022~~ **2024** . ~~She was the CEO~~ **Mr. Leposky has over 30 years** of ~~Peritus Partners~~ **executive experience in operations** , ~~a global valuation accelerator~~ **engineering, supply chain, product** and ~~information technology operations~~ **commercial roles. Mr. Leposky is currently the Executive Vice President** and ~~consulting~~ **Chief Supply Chain Officer at Topgolf Callaway Brands and has led the** company ~~from 2013 through 1Q2023. Her Board of Director experience spans Canada, the United States, and Australia, with Board leadership positions from Lead Independent Director to Committee Chair of every major committee (Audit, Compensation, Nomination / Governance) and Chair of Technology, Cybersecurity, and Sustainability, across eight prior public companies and multiple privates. She held various executive and President roles in multiple companies including Vice- President of IBM Corporation. Her C- suite and Board roles include the lithium, ecommerce, manufacturing and distribution, technology, healthcare, construction, software, and marketing sectors. Bo- Linn was named The Financial Times 2021 " Top 100 Diverse Directors ", NACD~~ ' s ~~(~~ **supply chain, engineering, and operations organization among other responsibilities since 2012. From 2018 to 2022, he also served as the EVP of Global Operations, Accessories and Licensing, and previously served as Senior Vice Present of Global Operations, Accessories and Licensing from 2012 and 2018 for Topgolf Callaway Brands. Prior to joining Topgolf Callaway Brands, Mr. Leposky was the Co- Founder, President and Chief Executive Officer of Gathering Storm dba Tmax Gear from 2005 to 2011, Chief Supply Chain Officer at Fisher Scientific International from 2004 to 2005 and Chief Operations Officer at TaylorMade Adidas Golf from 2002 to 2004, and has held executive roles at The Coca- Cola Company and United Parcel Service. Mr. Leposky holds a Bachelor of Sciences degree in Industrial Technology from Southern Illinois University, and an MBA from the Keller Graduate School of Management. In addition, Mr. Leposky is also a 16- year infantry veteran of the US Army and Army** National **Guard** ~~Association of Corporate Directors') " Top 50 Directors~~ , ~~"~~ and **an avid golfer** ~~inducted into the " Hall of Fame for Women in Technology~~ . **Based** ~~" Thru 2019, she was Visiting Professor~~ on ~~digital tech (AI, data analytics, cybersecurity) and marketing at~~ the **above qualifications** ~~joint Columbia University~~ , ~~London School of Business and University of Hong Kong EMBA / MBA program. She has been invited to speak at~~ the ~~United Nations, Dow Jones, and British Chamber. She earned her Doctorate Degree (EdD) in Computer based Information Systems and Organizational Change from the University of Houston. The~~ Board believes ~~that Dr~~ **the Mr** . **Leposky** ~~Bo- Linn~~ ' s extensive ~~senior~~ executive ~~management~~ **experience within the consumer product** and **service industry** ~~board experience in private and public companies~~ qualifies ~~her~~ **Mr. Leposky** to serve on the Board **. Management Transition On November 20, 2024, Ronald Dutt, our chairman and Chief Executive Officer, notified the Company' s Board** of Directors **of his intention to retire from his positions upon the appointment of a new Chief Executive Officer. The Board has commenced a search for a new Chief Executive Officer**

and Mr. Dutt will remain with the Company through the search and transition period . Involvement in Certain Legal Proceedings To the best of our knowledge, during the past ten years, none of our directors or executive officers were involved in any of the following: (1) any bankruptcy petition filed by or against any business of which such person was a general partner or executive officer either at the time of the bankruptcy or within two years prior to that time; (2) any conviction in a criminal proceeding or being subject to a pending criminal proceeding (excluding traffic violations and other minor offenses); (3) being subject to any order, judgment, or decree, not subsequently reversed, suspended or vacated, of any court of competent jurisdiction, permanently or temporarily enjoining, barring, suspending or otherwise limiting his or her involvement in any type of business, securities or banking activities; and (4) being found by a court of competent jurisdiction (in a civil action), the Securities and Exchange Commission or the Commodities Futures Trading Commission to have violated a federal or state securities or commodities law, and the judgment has not been reversed, suspended or vacated. Board Leadership Structure and Role in Risk Oversight Our Board of Directors (" Board ") recognizes that one of its key responsibilities is to evaluate and determine its optimal leadership structure to provide independent oversight of management. Our Board is currently led by a Chairman of the Board who also serves as our Chief Executive Officer. The Board understands that the right Board leadership structure may vary depending on the circumstances, and our independent directors periodically assess these roles and the Board leadership to ensure the leadership structure best serves the interests of the Company and stockholders. On **November 20, 2024, Ronald F. Dutt, our chairman and Chief Executive Officer, notified the Company' s Board that he intends to retire from his positions upon the appointment of a successor. The Board has commenced a search for a new Chief Executive Officer and Mr. Dutt will remain with the Company through the search and transition period. Following Mr. Dutt' s retirement, the Nominating and Governance Committee of the Board has determined that the position of Chairman of the Board shall be held by a non- executive member of the Board On** September 10, 2021, the Board adopted the Lead Independent Director Guidelines (" Guidelines.). The Guidelines provide that when the positions of Chief Executive Officer and Chairman of the Board are combined or the Chairman is not an independent director, the independent directors will appoint a lead independent director to serve with the authority and responsibility described in such Guidelines, and as the Board and / or the independent directors may determine from time to time. The Guidelines are available on our website at www. fluxpower. com. Mr. Dutt currently holds the Chairman and Chief Executive Officer roles. Mr. Robinette currently serves as the Lead Independent Director elected by the majority of the Board on September 10, 2021. The responsibilities of the Lead Independent Director include, among others: (i) serving as primary intermediary between non- employee directors and management; (ii) working with the Chairman of the Board to approve the agenda and meeting schedules for the Board; (iii) working with the Chairman of the Board as to the quality, quantity and timeliness of the information provided to directors; (iv) in consultation with the Nominating and Governance Committee, reviewing and reporting on the results of the Board and Committee performance self- evaluations; (v) calling additional meetings of independent directors; and (vi) serving as liaison for consultation and communication with stockholders. We believe **that** the current leadership structure, with combined Chairman and Chief Executive Officer roles and a Lead Independent Director, ~~best~~ **has** ~~serves~~ **served** the Company and its stockholders **historically** ~~at this time~~ . **However, the Nominating and Corporate Governance Committee of the Board has determined that following** Mr. **Dutt' s retirement as Chairman and Chief Executive Officer, the position of Chairman of the Board shall be held by a non- executive member of the Board. The Board believes that the new proposed leadership structure of a non- executive Chairman in conjunction with a Lead Independent Director will be in the Company' s and its stockholders best interest following the transition of management. Mr.** Robinette **, Lead Independent Director,** possesses understanding and knowledge of the business and affairs of the Company and has the ability to devote a substantial amount of time to serve in this capacity. ~~In addition, we believe having one leader serving as both the Chairman and Chief Executive Officer provides decisive, consistent and effective leadership, as well as clear accountability to our stockholders and customers. This enhances our ability to communicate our message and strategy clearly and consistently to our stockholders, employees, customers and suppliers.~~ The Board believes the appointment of a strong Lead Independent Director and the use of regular executive sessions of the non- management directors, along with a majority the Board being composed of independent directors, allow it to maintain effective oversight of management ~~. We believe that the combination of the Chairman and Chief Executive Officer roles is appropriate in the current circumstances and, based on the relevant facts and circumstances, separation of these offices would not serve our best interests and the best interests of our stockholders at this time~~ . In addition, our Board as a whole has responsibility for risk oversight. Our Board exercises this risk oversight responsibility directly and through its committees. The risk oversight responsibility of our Board and its committees is informed by reports from our management teams to provide visibility to our Board about the identification, assessment and management of key risks, and our management' s risk mitigation strategies. Our Board has primary responsibility for evaluating strategic and operational risk, including related to significant transactions. Our audit committee has primary responsibility for overseeing our major financial and accounting risk exposures, and, among other things, discusses guidelines and policies with respect to assessing and managing risk with management and our independent auditor. Our compensation committee has responsibility for evaluating risks arising from our compensation and people policies and practices. Our nominating and corporate governance committee has responsibility for evaluating risks relating to our corporate governance practices. Our committees and management provide reports to our Board on these matters. In its governance role, and particularly in exercising its duty of care and diligence, our Board is responsible for ensuring that appropriate risk management policies and procedures are in place to protect the Company' s assets and business. Our Board has broad and ultimate oversight responsibility for our risk management processes and programs and executive management is responsible for the day- to- day evaluation and management of risks to the Company. Board ~~of Directors Diversity Our Board of Directors is committed to fostering a diversity of backgrounds and perspectives so that our Board of Directors positions our company for the future. The members of our Board of Directors represent a mix of ages, genders, races, ethnicities, geographies, cultures, and other perspectives that we believe expand our Board of Directors' understanding of the needs and viewpoints of our partners, employees, stockholders, and other stakeholders. The matrix below provides certain information regarding the composition of our Board of Directors as of the date of this report. Each of the categories listed in the below table has the meaning as it is used in Nasdaq Stock Market Rule 5605 (f). Board Diversity Matrix (as of September 8, 2023) Total Number of Directors Female Male Part I: Gender Identity Directors Part II: Demographic Background Asian White LGBTQ 1 Board~~ Composition, Committees and Independence Under the rules of ~~NASDAQ~~ **Nasdaq** , " independent " directors must make up a majority of a listed company' s Board of Directors. In addition, applicable ~~NASDAQ~~ **Nasdaq** rules require that, subject to specified exceptions, each member of a listed company' s audit and compensation

committees be independent within the meaning of the applicable ~~NASDAQ~~ **Nasdaq** rules. Audit committee members must also satisfy the independence criteria set forth in Rule 10A- 3 under the Exchange Act. Our Board has undertaken a review of the independence of each director and considered whether any director has a material relationship with us that could compromise the director' s ability to exercise independent judgment in carrying out his or her responsibilities. As a result of this review, our Board determined that Ms. Walters- Hoffert, ~~Ms. Bo- Linn~~ and ~~Mr~~ **Messrs** . Robinette **and Leposky** are independent directors as defined in the listing standards of ~~NASDAQ~~ **Nasdaq** and SEC rules and regulations. A majority of our directors are independent, as required under applicable ~~NASDAQ~~ **Nasdaq** rules. As required under applicable ~~NASDAQ~~ **Nasdaq** rules, our independent directors will meet in regularly scheduled executive sessions at which only independent directors are present. Board Committees Our Board has established an Audit Committee, a Compensation Committee, and a Nominating and Governance Committee. The composition and responsibilities of each of the committees is described below. Audit Committee The Audit Committee of the Board of Directors currently consists of three independent directors of which at least one, the Chairperson of the Audit Committee, qualifies as a qualified financial expert as defined in Item 407 (d) (5) (ii) of Regulation S- K. Ms. Walters- Hoffert is the Chairperson of the Audit Committee and financial expert. ~~Dr~~ **Messrs** . **Robinette** ~~Bo- Linn~~ and **Leposky** ~~Mr. Robinette~~ are the other directors who are members of the Audit Committee. The Audit Committee' s duties are to recommend to our Board of Directors the engagement of the independent registered public accounting firm to audit our consolidated financial statements and to review our accounting and auditing principles. The Audit Committee reviews the scope, timing and fees for the annual audit and the results of audit examinations performed by any internal auditors and independent public accountants, including their recommendations to improve the system of accounting and internal controls. The Audit Committee will at all times be composed exclusively of directors who are, in the opinion of our Board of Directors, free from any relationship that would interfere with the exercise of independent judgment as a committee member and who possess an understanding of consolidated financial statements and generally accepted accounting principles. Our Audit Committee operates under a written charter, which is available on our website at www. fluxpower. com. Compensation Committee The Compensation Committee currently consists of three independent directors. The Compensation Committee establishes our executive compensation policy, determines the salary and bonuses of our executive officers and recommends to the Board stock option grants or other incentive equity awards for our executive officers. Mr. Robinette is the Chairperson of the Compensation Committee, and Ms. Walters- Hoffert and ~~Dr~~ **Mr** . **Leposky** ~~Bo- Linn~~ are members of the Compensation Committee. Each of the members of our Compensation Committee are independent under ~~NASDAQ~~ **Nasdaq** ' s independence standards for compensation committee members. Our chief executive officer often makes recommendations to the Compensation Committee and the Board concerning compensation of other executive officers. The Compensation Committee seeks input on certain compensation policies from the chief executive officer. Our Compensation Committee operates under a written charter, which is available on our website at www. fluxpower. com. Nominating and Governance Committee The Nominating and Governance Committee currently consists of three independent directors. The Nominating and Governance Committee is responsible for matters relating to the corporate governance of our Company and the nomination of members of the Board and committees of the Board. ~~Dr~~ **Mr** . **Leposky** ~~Bo- Linn~~ is the Chairperson of the Nominating and Governance Committee. Ms. Walters- Hoffert and Mr. Robinette are members of the Nominating and Governance Committee. Each of the members of our Nominating and Governance Committee is independent under ~~NASDAQ~~ **Nasdaq** ' s independence standards. The Nominating and Governance Committee operates under a written charter, which is available on our website at www. fluxpower. com. We seek directors with established strong professional reputations and experience in areas relevant to the strategy and operations of our business. We seek directors who possess the qualities of integrity and candor, who have strong analytical skills and who are willing to engage management and each other in a constructive and collaborative fashion. We also seek directors who have the ability and commitment to devote significant time and energy to serve on the Board and its committees. We believe that all of our directors meet the foregoing qualifications. We do not have a formal policy with respect to diversity. Code of Business Conduct and Ethics Our Board has adopted a Code of Business Conduct and Ethics (the " Code ") that applies to all of our directors, officers, and employees. Any waivers of any provision of this Code for our directors or officers may be granted only by the Board or a committee appointed by the Board. Any waivers of any provisions of this Code for an employee or a representative may be granted only by our chief executive officer or principal accounting officer. We have filed a copy of the Code with the SEC and have made it available on our website at https: / / www. fluxpower. com / corporate-governance. In addition, we will provide any person, without charge, a copy of this Code. Requests for a copy of the Code may be made by writing to the Company at is c / o Flux Power Holdings, Inc., 2685 S. Melrose Drive, Vista, California 92081. Indemnification Agreements We executed a standard form of indemnification agreement (" Indemnification Agreement ") with each of our Board members and executive officers (each, an " Indemnitee "). Pursuant to and subject to the terms, conditions and limitations set forth in the Indemnification Agreement, we agreed to indemnify each Indemnitee, against any and all expenses incurred in connection with the Indemnitee' s service as our officer, director and or agent, or is or was serving at our request as a director, officer, employee, agent or advisor of another corporation, partnership, joint venture, trust, limited liability company, or other entity or enterprise but only if the Indemnitee acted in good faith and in a manner he reasonably believed to be in or not opposed to our best interest, and in the case of a criminal proceeding, had no reasonable cause to believe that his conduct was unlawful. In addition, the indemnification provided in the indemnification agreement is applicable whether or not negligence or gross negligence of the Indemnitee is alleged or proven. Additionally, the Indemnification Agreement establishes processes and procedures for indemnification claims, advancement of expenses and costs and contribution obligations. **Insider Trading Policy and Rule 10b5- 1 Trading Programs We have adopted an Insider Trading Policy which prohibits directors, officers and all other employees, or consultants or contractors, as well as family members of such persons (or any other person subject to the policy) from engaging in any transaction involving a purchase or sale of the our securities, including any offer to purchase or offer to sell, based on material nonpublic information regarding the Company (" Material Nonpublic Information "). Under our Insider Trading Policy and pursuant to SEC Rule 10b5- 1, directors, officers and employees may establish written programs which permit (i) automatic trading of the Company' s stock through a third- party broker or (ii) trading of the Company' s stock by an independent person (such as an investment bank) who is not aware of Material Nonpublic Information at the time of a trade. Under a Rule 10b5- 1 plan, a broker executes trades pursuant to parameters established by the director, executive officer, or other employee when entering into the plan, without further direction from such insider.** Delinquent Section 16 (a) Reports Section 16 (a) of the Securities Exchange Act of 1934, as amended, requires our executive officers and directors and persons who own more than 10 % of a registered class of our equity securities, to file with the SEC initial statements of beneficial ownership, reports of changes in ownership and Annual Reports

concerning their ownership, of Common Stock and other of our equity securities on Forms 3, 4, and 5, respectively. Executive officers, directors and greater than 10 % stockholders are required by SEC regulations to furnish us with copies of all Section 16 (a) reports they file. Based solely on our review of Forms 3, 4 and 5 and amendments thereto filed electronically with the SEC during the most recent fiscal year, we believe that all reports required by Section 16 (a) for transactions in the fiscal year ended June 30, ~~2023~~ **2024** , ~~were~~ timely filed ~~except for one late filing of a Form 4 by Michael Johnson relating to a sale of 4, 000 shares of common stock pursuant to a Rule 10b5- 1 trading plan previously adopted by Esenjay Investments, LLC on June 13, 2023, which was inadvertently filed one day late on June 16, 2023~~ . ITEM 11- EXECUTIVE COMPENSATION Compensation for our Named Executive Officers The following table sets forth information concerning all forms of compensation earned by our named executive officers during Fiscal ~~2023~~ **2024** and Fiscal ~~2022~~ **2023** for services provided to the Company and its subsidiary. Name and Principal Position **Fiscal** Year Salary ($) Bonus ($) Stock Awards (1) ($) Option Awards (2) ($) Non- Equity Incentive Plan Compensation ($) All Other Compensation ($) Total ($) Ronald F. Dutt, **2024 $ 375, 000 $ — $ — $ 484, 155 $ — $ — $ 859, 155** Chief Executive ~~2023 $ 290, 962 $ 146, 273 $ 230, 542 $- $- $- $ 667, 777~~ Officer, President, and Chairman ~~2022~~ **2023** $ ~~275~~ **290** , ~~000~~ **962** $ ~~55~~ **146** , ~~055~~ **273** $ ~~— 138, 702~~ $ **230 - $- $- $ 468** , ~~757~~ **542 $ — $ — $ 667, 777** Charles A. Scheiwe ~~2023~~ **2024** $ 205, **200 $ — $ — $** ~~989~~ **89 $ 53** , ~~613~~ **348** $ ~~— 120, 419~~ $ ~~-~~ ~~—~~ $ **294 - $- $ 380** , ~~021~~ **548 former** Chief Financial Officer and Corporate Secretary **(4)** ~~2022~~ **2023** $ 205, ~~200~~ **989** $ ~~28~~ **53** , ~~757~~ **613** $ ~~— 72, 450~~ $ **120 - $- $- $ 306** , ~~407~~ **419 $ — $ — $ 380, 021** Jeffrey C. Mason (3) ~~2023 $ 204~~ **2024** ~~, 346~~ $ ~~40~~ **275** , ~~176~~ **000** $ ~~— 100, 602~~ $ ~~-~~ ~~—~~ $ **119 - $- $ 345** , ~~124~~ **152 $ — $ — $ 394, 152** Vice President of Operations ~~2022~~ **2023 $ 204, 346 $ 40, 176 $ $ 100, 602 $ — $ — $ 345, 124 Kevin S. Royal 2024 $ 330, 000 $ — $ —** $ 200, ~~000~~ **970** $ ~~— 20, 020~~ $ ~~— 44, 160~~ $ **530 - $- $- $ 264** , ~~180~~ **970 Chief Financial Officer and Corporate Secretary (5)** (1) ~~Represent~~ **Represents** the fair value of the RSUs granted on grant date. (2) The grant date fair value was determined in accordance with the provisions of FASB ASC Topic No. 718 using the Black- Scholes valuation model with assumptions described in more detail in the notes to our audited financial statements included in this report. (3) On November 7, 2022, Mr. Mason' s position was expanded to include additional Company authority and delegation. **(4) On March 1, 2024, Mr. Scheiwe stepped down as the Company' s Chief Financial Officer and Corporate Secretary. (5) Mr. Royal was appointed as the Company' s Chief Financial Officer and Corporate Secretary effective March 4, 2024.** Benefit Plans We do not have any profit- sharing plan or similar plans for the benefit of our officers, directors or employees. However, we may establish such plan in the future. In connection with the reverse acquisition of Flux Power, Inc. in 2012, we assumed the 2010 Plan. As of June 30, 2023, the number of options outstanding to purchase common stock under the 2010 Plan was 21, 944. No additional options to purchase common stock may be granted under the 2010 Plan. On February 17, 2015, our shareholders approved our 2014 Equity Incentive Plan (" 2014 Plan "), which was amended on July 23, 2018 and on November 5, 2020. The 2014 Plan authorizes the issuance of awards for up to 1, 000, 000 shares of our common stock in the form of incentive stock options, non- statutory stock options, stock appreciation rights, restricted stock units, restricted stock awards and unrestricted stock awards to officers, directors and employees of, and consultants and advisors to, the Company or its affiliates. We granted ~~0~~ **100, 192** and 175, 265 stock options under the 2014 Plan during Fiscal ~~2022~~ **2024** and **Fiscal** 2023, respectively. We granted **51, 171 and** 72, 566 ~~and 250, 786~~ restricted stock units under the 2014 Plan during Fiscal **2024 and Fiscal** 2023 ~~and 2022~~ , respectively. On April 29, 2021, at the Company' s annual stockholders meeting, the 2021 Equity Incentive Plan (the " 2021 Plan ") was approved by our stockholders. The 2021 Plan authorizes the issuance of awards for up to 2, 000, 000 shares of our common stock in the form of incentive stock options, non- statutory stock options, stock appreciation rights, restricted stock units, restricted stock awards and unrestricted stock awards to officers, directors and employees of, and consultants and advisors to, the Company or its affiliates. **We** ~~No awards were~~ granted **934, 012 and 449, 176 stock options** under the 2021 Plan during Fiscal ~~2022~~ **2024 and Fiscal 2023, respectively** . We granted ~~449, 176~~ - **17, 057 restricted** stock ~~options~~ **units under the 2014 Plan during Fiscal 2024. We did not grant any restricted stock units** under the 2021 Plan during Fiscal 2023. As of June 30, ~~2023~~ **2024** , we had ~~398~~ **426** , ~~922~~ **363** options outstanding and exercisable **and 114, 666 RSUs outstanding** under the 2021 Plan, the 2014 Plan and the 2010 ~~Plan. In addition, as of June 30, 2023, we had 193, 749 RSUs outstanding under the 2014~~ Plan. The following table sets forth certain information concerning unexercised options, stock that has not vested, and equity compensation plan awards outstanding as of June 30, ~~2023~~ **2024** for the named executive officers below: Option Awards (1) Stock Awards Name Award Grant Date **Award Expiration Date** Number of Securities Underlying Unexercised Options Exercisable Number of Securities Underlying Unexercised Options ~~Uexercisable~~ **Unexercisable** Equity Incentive Plan Awards: Number of Securities Underlying Unexercised Unearned Options Option Exercise Price ($) ~~Option Expiration Date~~ Number of Shares or Units of Stock That Have Not Vested **Grant Date** Market Value of Shares or Units of Stock That Have Not Vested ($) Equity Incentive Plan Awards: Number of Unearned Shares, Units or Other Rights That Have Not Vested Equity Incentive Plan: **Grant Date** Market or Payout Value of Unearned Shares, Units or Other Rights That Have Not Vested ($) Ronald **F.** Dutt 10 ~~/~~ **- 20- 23 10- 20- 33 – 223, 216 – $ 3. 36 – $ – – $ – 10-** 31 ~~/ 2022 -~~ **22 10- 31- 32 20, 043 60, 132 – 3. 43 – – – – 3- 15- 19 3- 14- 29 50, 000 – – 13. 60 – – – – 7- 25- 18 7- 24- 28 33, 527 – – 19.** 80 ~~, 175 – – – – 6~~ - **29** - ~~$ 3~~ **18 6- 28- 28 50, 001 – – 14** . ~~43~~ **40** – – – – 10 ~~/~~ **- 26- 17 10- 25- 27 50, 000 – – 4. 60 – – – – 12- 22- 15 12- 21- 25 19, 000 – – 5. 00 – – – – 10- 29- 21 10- 29-** 31 ~~– – – –~~ **4** ~~/ 2032- $-- $- 3 / 15 / 2019 50 -~~ , ~~000~~ **021 23, 121 4, 021 23, 121 11** - **12** - ~~$~~ **20 11- 30- 30** ~~– – – –~~ 13 ~~. 60 3 / 15 / 2029- $-- $- 7 / 25 / 2018 33, 527-- 19. 80 7 / 25 / 2028- $-- $- 6 / 29 / 2018 50, 000-- 14. 40 6 / 29 / 2028- $-- $- 10 / 26 / 2017 50, 000-- 4. 60 10 / 26 / 2027- $-- $- 12 / 22 / 2015 19, 000-- 5. 00 12 / 22 / 2025- $-- $- 7 / 30 / 2013 17, 500- - 10. 00 7 / 29 / 2023- $-- $- 11 / 12 / 2020---- 11 / 11 / 2030 6, 607 $ 58, 670 6, 607 $ 58, 670 11 / 12 / 2020---- 11 / 11 / 2030 13 -~~ , 214 ~~$~~ 117, 340 13, 214 ~~$~~ 117, 340 ~~10 / 29 / 2021---- 10 / 29 / 2031 8, 041 $ 46, 236 8, 041 $ 46, 236 Charles Scheiwe 10 / 31 / 2022 41, 878-- 3. 43 10 / 31 / 2032- $-- $- 3 / 15 / 2019 30, 000-- 13. 60 3 / 15 / 2029- $-- $- 11 / 12 / 2020---- 11 / 11 / 2030 3, 515 $ 31, 213 3, 515 $ 31, 213 11 / 12 / 2020---- 11 / 11 / 2030 7, 030 $ 62, 426 7, 030 $ 62, 426 10 / 29 / 2021---- 10 / 29 / 2031 4, 200 $ 24, 150 6, 300 $ 24, 150~~ Jeffrey C. Mason **(2)** 10 ~~/~~ **- 20- 23 10- 20- 33 – 54, 934 – 3. 36 – – – – 10-** 31 ~~/ 2022 -~~ **22 10- 31- 32 8, 746 26, 240 – 3. 43 – – – – 10- 29- 21 10- 29- 31 – – – – 1, 280 7, 360 1, 280 7, 360 Kevin S. Royal (3) 3- 4- 24 3- 4-** 34 **– 55** , **000 – 5** ~~986-- 3~~ . **00 – – – –** ~~43 10 / 31 / 2032- $-- $- 10 / 29 / 2021---- 10 / 29 / 2031 2, 560 $ 14, 720 2, 560 $ 14, 720~~ (1) The fair value of each option grant is estimated at the date of grant using the Black- Scholes option pricing model. Expected volatility is calculated based on the historical volatility of the Company' s stock **or, when the expected term exceeds how long the Company' s stock has been publicly traded, based on historical volatility of a comparable peer group of publicly traded companies** . The risk- free interest rate is based on the U. S. Treasury yield for a term equal to the expected life of the options at the time of grant. The fair value of each restricted stock unit is the fair value of the Company' s common stock on the grant date. (2) On November 7, 2022, Mr. Mason' s position was expanded to

include additional Company authority and delegation. **(3) Mr. Royal was appointed as the Company' s Chief Financial Officer and Corporate Secretary effective March 4, 2024.** Aggregated Option / Stock Appreciation Right (" SAR ") exercised and Fiscal year- end Option / SAR value table Neither our executive officers nor the other individuals listed in the tables above, exercised options or SARs during Fiscal ~~2023~~ **2024** . Employee Stock Purchase Plan (the " 2023 ESPP ") The 2023 ESPP was approved by the Board on March 6, 2023 and approved by the Company' s stockholders on April 20, 2023. The 2023 ESPP enables eligible employees of the Company and certain of its subsidiaries (a " Participating Subsidiary ") to use payroll deductions to purchase shares of the Company' s Common Stock and acquire an ownership interest in the Company. The maximum aggregate number of shares of the Company' s Common Stock that have been reserved as authorized for the grant of options under the 2023 ESPP is 350, 000 shares, subject to adjustment as provided for in the 2023 ESPP. Participation in the 2023 ESPP is voluntary and is limited to eligible employees (as such term is defined in the 2023 ESPP) of the Company or a Participating Subsidiary who (i) has been employed by the Company or a Participating Subsidiary for at least 90 days and (ii) is customarily employed for at least twenty (20) hours per week and more than five (5) months in any calendar year. Each eligible employee may authorize payroll deductions of 1- 15 % of the eligible employee' s compensation on each pay day to be used to purchase up to 1, 500 shares of Common Stock for the employee' s account occurring during an offering period. The 2023 ESPP has a term of ten (10) years commencing on April 20, 2023, the date of approval by the Company' s stockholders, unless otherwise earlier terminated. There ~~was no~~ **were 37, 543 and zero shares of** stock purchased under the ~~2023~~ ESPP during Fiscal **2024 and Fiscal** 2023 **, respectfully** . Employment Agreements with Executive Officers On February 12, 2021, we entered into an Amended and Restated Employment Agreement with the Company' s president and chief executive officer, Ronald F. Dutt (the " Dutt Employment Agreement "), which amends and restates the Employment Agreement effective December 11, 2012, as amended (the " Prior Agreement "). In addition to the inclusion of terms relating to change in control, termination, severance, benefits and the acceleration of vesting of options and restricted stock units upon certain events, the Dutt Employment Agreement memorialized Mr. Dutt' s continued services as the president and chief executive officer of the Company and its wholly- owned subsidiary, Flux Power, Inc. (" Flux Power "), and the terms pursuant to which he would provide such services. Pursuant to the terms of the Dutt Employment Agreement, Mr. Dutt' s current annual base salary is $ ~~300~~ **375** , 000 **. On November 20, 2024, Mr. Dutt notified the Company' s Board of Directors that he intends to retire from his position upon the appointment of a successor. The Board has commenced a search for a new chief executive officer and Mr. Dutt will remain with Flux Power through the search and transition period** . On February 12, 2021, we entered into an Employment Agreement with the Company' s chief financial officer, treasurer and secretary, Charles A. Scheiwe (the " Scheiwe Employment Agreement "). In addition to the inclusion of terms relating to change in control, termination, severance, benefits and the acceleration of vesting of options and restricted stock units upon certain events, the Employment Agreement memorialized Mr. Scheiwe' s continued services as the chief financial officer and secretary of the Company, and as chief financial officer / treasurer and secretary of Flux Power. Pursuant to the terms of the Scheiwe Employment Agreement, Mr. Scheiwe' s ~~current~~ annual base salary ~~is~~ **was** $ 205, 200 **. On February 16, 2024, the Company and Mr. Charles Scheiwe agreed to the stepping down of Mr. Scheiwe as the Company' s Chief Financial Officer and Secretary, including all positions with the Company and Flux Power, Inc., a wholly- owned subsidiary of the Company (" Flux ") and transitioning to a consultant for the Company (" the " Transition "), effective March 1, 2024 (the " Separation Date "). Through the Separation Date, Mr. Scheiwe will be entitled to continue to receive his current salary. In addition, in connection with the Transition, the Board approved the accelerated vesting of unvested portions of outstanding awards previously granted to Mr. Scheiwe under the Company' s 2014 Equity Incentive Plan and 2021 Equity Incentive Plan (the " 2021 Plan "). On February 22, 2024, we entered into an Employment Agreement with Mr. Kevin S. Royal, in connection with Mr. Royal' s appointment as Chief Financial Officer and Corporate Secretary, which provides for an annual base salary of $ 330, 000, effective March 4, 2024 (the " Employment Agreement "). The Employment Agreement includes terms relating to change in control, termination, severance, benefits and the acceleration of vesting of options and restricted stock units upon certain events. In addition, Mr. Royal will be eligible for a 60 % cash bonus, as a percentage of base salary, and incentive stock options to purchase up to 55, 000 shares of the Company' s common stock (the " Options ") under the 2021 Plan. The Options will be subject to the terms and conditions provided in the form of Incentive Stock Option Agreement under the 2021 Plan, will have an exercise price based on the Company' s 10- day volume weighted average price on the grant date, and will expire ten (10) years from the grant date and vest in four (4) equal annual instalments commencing one year after the grant date** . Under their respective employment agreement, Messrs. Dutt and ~~Scheiwe~~ **Royal** , among other things, are (i) eligible for annual target cash bonus and awards of restricted stock units or other equity- based incentive compensation consistent with his position as determined by the Board of Directors (the " Board ") and the Compensation Committee; (ii) entitled to reimbursement for all reasonable business expenses incurred in performing services; and (iii) entitled to certain severance and change of control benefits contingent upon such employee' s agreement to a general release of claims in favor of the Company following termination of employment. Messrs. Dutt and ~~Scheiwe~~ **Royal** and are also eligible to participate in all customary employee benefit plans or programs generally made available to the senior executive officers. Messrs. Dutt and ~~Scheiwe~~ **Royal** have each agreed to observe the terms of a standard confidentiality and non- compete agreement for a restricted period of two (2) years. Each of Messrs. Dutt and ~~Scheiwe~~ **Royal** employment is " at- will " and may be terminated at any time for any reason. Separation ~~Agreement~~ **Agreements** On August 12, 2022, Jonathan Berry, the Company' s Chief Operating Officer, separated from the Company and entered into an Employee Separation and Release dated August 24, 2022 (" Separation Agreement "). Under the Separation Agreement, the Company agreed to provide Mr. Berry with certain payments and benefits comprising of: (i) a separation payment of two hundred five thousand two hundred dollars, less required withholdings, (ii) twenty- eight thousand nine hundred seven and 52 / 100 dollars, less require holdings, to defray costs for COBRA coverage, and (iii) reimbursement for an amount equal to twelve months for life insurance continuation (collectively, the " Separation Benefits "). In exchange for the Separation Benefits, among other things as set forth in the Separation Agreement, Mr. Berry agreed to a release of claims and waivers in favor of the Company and to certain restrictive covenant obligations, and also reaffirmed his commitment to comply with his existing restrictive covenant obligations **. On March 1, 2024 and in connection with the Transition, the Company and Mr. Scheiwe entered into a Separation and Release Agreement (the " Scheiwe Separation Agreement "). Under the Scheiwe Separation Agreement, Mr. Scheiwe will be entitled to: (i) cash severance of $ 205, 200, which is an amount equal to 12 months of Mr. Scheiwe' s base salary in effect as of the Separation Date, (ii) a one- time payment of $ 22, 840. 68, less required withholdings, to cover the COBRA premiums for COBRA continuation coverage for a period of twelve (12) months following the Separation Date, and (iii)**

provided that Mr. Scheiwe timely elects and enrolls in the life insurance continuation coverage, reimbursement for an amount equal to twelve (12) months of such life insurance continuation coverage. The Separation Agreement additionally includes a customary general release of claims by Mr. Scheiwe in favor of the Company and certain related parties . Annual Bonus Plan On November 5, 2020, the Board approved an annual cash bonus plan (the " Annual Bonus Plan ") which allows the Compensation Committee and / or the Board of the Company to set the amount of bonus each fiscal year and the performance criteria. Executive officers and all employees (other than part- time employees and temporary employees) are eligible to participate in the Annual Bonus Plan (" Participants ") as long as the Participant remains an active regular employee of the Company. The Annual Bonus Plan was effective for Fiscal 2021 and is effective each fiscal year thereafter (the " Plan Year "). For each Plan Year, the Compensation Committee establishes an aggregate amount of allocable Bonus under the Annual Bonus Plan and determines the performance goals applicable to a bonus during a Plan Year (the " Participation Criteria "). The Participation Criteria may differ from Participant to Participant and from bonus to bonus. The Participation Criteria for each Plan Year is based on the Company achieving certain performance targets based on annual revenue, gross margin, operating expense and new business development. All of the Company' s executive officers are eligible to participate in the Annual Bonus Plan. ~~Fiscal~~ **On October 20, 2023, the Board approved an amended and restated annual cash bonus plan (the " Amended Annual Bonus Plan ") which allows the Compensation Committee and /** ~~For~~ **or the Board of** the Company ~~' s~~ **to set the amount of bonus each** fiscal year ~~ending on June 30, 2022,~~ **and the performance criteria. Executive officers and all employees (other than part- time employees and temporary employees) are eligible to participate in the Amended Annual Bonus Plan (" Participants ") as long as the Participant remains an active regular employee of the Company. The Amended Annual Bonus Plan is effective** ~~or~~ **for** ~~Fiscal~~ **fiscal year** ~~2022~~ **2024 and each fiscal year thereafter (the " Plan Year "). For each Plan Year** , **the Compensation Committee will establish an aggregate amount of allocable Bonus under the Amended Annual Bonus Plan and determine** the performance goals applicable to a bonus ~~are based on~~ **during a Plan Year (** the ~~Company achieving certain targets based on~~ **" Participation Criteria "). The Participation Criteria may differ from Participant to Participant and from bonus to bonus. All of** the Company' s **executive officers are eligible to participate in the Amended** ~~annual~~ **Annual** ~~revenue, gross margin, EBITDAS (earnings before interest expense (excluding interest income), taxes, depreciation, amortization~~ **Bonus Plan. The Amended Annual Bonus Plan was approved by the Board in anticipation of the Company adopting its " clawback " policy applicable to its executive officers as required under the Dodd- Frank Wall Street Reform** and ~~stock~~ **Consumer Protection Act (the " Dodd- Frank Act "). Clawback Policy To comply with Section 10D of the Securities Exchange Act of 1934, as amended, Rule 10D- 1 promulgated under the Securities Exchange Act of 1934, as amended, and Nasdaq Listing Rule 5608 applicable to incentive- based** compensation ~~expense~~ **for executive officers of listed companies,** in ~~accordance~~ **November 2023, the Board adopted a Policy for the Recovery of Erroneously Awarded Compensation (the " Clawback Policy ")** with ~~U. S. GAAP)~~ **an effective date of October 2** , ~~new strategic customers, demonstrated direct cost reduction~~ **2023. Current executive officers of the Company have agreed in writing to the terms** and **conditions of** ~~working capital and inventory turnover (~~ the **Clawback Policy. Under the Clawback Policy,** ~~" Financial Targets ") and additional bonus amounts~~ if **the Company is required to restate its financial results due to material noncompliance with financial reporting requirements under the federal securities laws, the Company will recoup any erroneously awarded incentive- based compensation from** the Company' s **current and former executive officers** ~~financial results exceeds certain thresholds of the Financial Targets~~ . ~~On October 29, 2021,~~ **Administration of the Clawback Policy will be by** the Compensation Committee ~~approved target cash bonuses~~ **of the Company. Restatement of Prior Financial Statements In connection with the restatements of the Prior Financial Statements undertaken by the Company, the Compensation Committee, as the administrator, completed a recovery analysis** under the ~~Annual Cash~~ **Company' s Clawback Policy. The Compensation Committee concluded that although** ~~Bonus~~ **bonus amounts were paid** ~~Plan for Fiscal 2022~~ to ~~the following~~ executive officers ~~, which target bonus was calculated based on percentage of the executive' s current base salary: Name Position Current Base Salary Percentage of Salary Target Cash Bonus (" TCB ") Maximum Payout (1) Ronald F. Dutt Chief Executive Officer $ 275, 000 50 % $ 137, 500 $ 165, 000 Charles Scheiwe Chief Financial Officer $ 205, 200 35 % $ 71, 820 $ 86, 184 Jeffery C. Mason Vice President of Operations $ 200, 000 25 % $ 50, 000 $ 60, 000 (1) There are no bonus caps for achieving above set revenue target and gross margin target. If actual results exceed 100 % of revenue target and / or gross margin target, every 1 % of revenue target and / or gross margin target would result in an increase in bonus equal to 0. 2 % of the TCB for such executive officers. On October 31, 2022, the Compensation Committee and the Board approved the following cash bonuses to the following executive officers, whereby the final cash bonus payout was determined based on a payout percentage of the executive' s previous target cash bonus~~ for fiscal ~~year~~ **periods ended before the effective date of the Clawback Policy, October 2,** ~~2022~~ **2023** ~~: Name Position Target Cash Bonus Payout Percentage Cash Bonus Payout Ronald F. Dutt Chief Executive Officer $ 137~~ , ~~500 40 % $ 55, 055~~ **the bonuses will be deemed to be " Received " (as defined in the Clawback Policy) during those fiscal periods before the Clawback Policy became effective** . **As a result** ~~00 Charles Scheiwe Chief Financial Officer $ 71~~ , **such amounts would not fall under the definition** ~~820 40 % $ 28, 756. 73 Jeffery C. Mason Vice President~~ of ~~Operations $ 50, 000 40 % $ 20, 020~~ **" Clawback Eligible Incentive Compensation " (as defined in the Clawback Policy ") and would therefore not be subject to further recovery analysis or actions for recovery. The analysis and conclusion does not include any analysis or recoverable amounts under 304 of the Sarbanes- Oxley Act pursuant to action by SEC.** Fiscal On October 31, 2022, the Compensation Committee also approved the bonus pool and performance criteria for the Annual Bonus Plan for the fiscal year 2023 (the " 2023 Bonus "). For the Company' s fiscal year 2023, the performance goals applicable to a bonus are based on the Company achieving certain targets based on the Company' s annual revenue, Adjusted EBITDA (earnings before interest, income taxes, depreciation, amortization, and stock- based compensation), functional goals (the " Financial Targets "), in addition to individual performance objectives and additional bonus amounts if the Company' s financial results exceeds certain thresholds of the Financial Targets. The Compensation Committee approved the target cash bonuses under the 2023 Bonus based on the base salary for fiscal year 2023 for the following executive officers: Name Position **Fiscal 2023** Base Salary Bonus Percentage of Base Salary Total Target Payout Maximum Payout (1) Ronald F. Dutt Chief Executive Officer $ 300, 000 (2) 75 % $ 225, 000 $ 270, 000 Charles Scheiwe Chief Financial Officer $ 205, 200 35 % $ 71, 820 $ 86, 184 Jeffery C. Mason Vice President of Operations **$** 206, 000 30 % **$** 61, 800 **$** 74, 160 (1) Subject to a bonus cap for achieving above set revenue target and a payout cap for achieving 10 % positive Adjusted EBITDA. (2) To be effective during the second fiscal quarter of 2023. ~~Amendment~~ **Fiscal Salary Increases On October 20, 2023, pursuant** to **the recommendation of the Compensation Committee of**

the Board (the " Compensation Committee "), the Board approved the following salary increases (the " Fiscal ~~2014~~ **2024** ~~Plan~~ **Annual Salary ") to the following executive officers, effective for the fiscal year 2024 (" Fiscal 2024 "): Name Position Salary for Fiscal 2023 Salary for Fiscal 2024 Ronald F. Dutt Chief Executive Officer $ 300, 000 $ 375, 000 Charles Scheiwe * Chief Financial Officer $ 205, 200 $ 205, 200 Jeffrey Mason Vice President of Operations $ 206, 000 $ 230, 720 * Plus an additional supplemental payment of $ 4, 000 per month** On ~~November 5~~ **March 1** , ~~2020~~ **2024 , pursuant to the recommendation of the Compensation Committee** , the Board approved an ~~amendment~~ **adjustment** to the **base salary for the following named executive officer: Jeff Mason, Vice President of Operations. The adjustment reflects a change in base salary to $ 275, 000, effective March 1,** ~~2014~~ **2024 . Fiscal 2024 Bonuses Under the Amended Bonus** Plan ~~as amended~~ **On October 20, 2023, pursuant** to ~~include~~ the ~~right~~ **recommendation of the Compensation Committee, the Board also approved the bonus pool and performance criteria for the Amended Annual Bonus Plan for Fiscal 2024 (the " 2024 Bonus "). For Fiscal 2024, the performance goals applicable** to ~~grant Restricted Stock Units (" RSUs "). All of~~ **a bonus are based on the Company achieving certain targets based on** the Company' s **full year revenue, Adjusted EBITDA (earnings before interest, income taxes, depreciation, amortization, and stock-based compensation) for Fiscal 2024, and functional goals (the " Financial Targets "), in addition to individual performance objectives and goals (the " 2024 Performance Matrix "). The Board approved the following cash bonuses under the 2024 Bonus for the following** executive officers ~~are eligible to participate~~ **: Name Position Maximum Payout (1) Special Bonus Maximum Payout (2) Ronald F. Dutt Chief Executive Officer $ 256, 281 $ 400, 000 Charles Scheiwe Chief Financial Officer $ 91, 571 $- Jeffrey Mason Vice President of Operations $ 94, 607 $ 400, 000 (1) Full maximum payout assuming targets reached as set forth** in the ~~2014~~ **2024** ~~Plan~~ **Performance Matrix** . **(2) Full maximum payout for achieving certain additional gross margin targets** Restricted Stock Unit ~~Grants Fiscal 2023~~ Grants We did not grant any Restricted Stock Units ~~(" RSUs ")~~ to any of our executive officers in Fiscal **2024 and Fiscal** 2023. **Stock Option Grants** Fiscal ~~2022~~ **2024** Grants On October ~~29~~ **20** , ~~2021~~ **2023 (the " Fiscal 2024 Grant Date ")** , **pursuant to the recommendation of** the Compensation Committee **, the Board** approved the grant of ~~Restricted Stock~~ **stock** ~~Units~~ **options** (**the** " ~~RSUs~~ **Fiscal 2024 Options** ") under the Company' s 2014 Equity Incentive Plan (the " 2014 Plan ") ~~to certain employees of the Company or its subsidiary, Flux Power, Inc. The RSUs are subject to the terms and conditions provided in (i) the form of Restricted Stock Unit Award Agreement which is time based (" Time Based Awards "), and (ii) the form of Performance Restricted Stock Unit Award Agreement which is performance based (" Performance Based Awards "). The following named executive officers of the Company were granted RSUs under the 2014 Plan in the amounts and according to the vesting schedule indicated below: Time Based Awards: Name Position No. of RSUs Vesting Schedule Ronald F. Dutt Chief Executive Officer 12, 061 Vest annually over 3 years with the first vest date on October 27, 2022 Charles Scheiwe Chief Financial Officer 6, 300 Vest annually over 3 years with the first vest date on October 27, 2022 Jeffrey C. Mason Vice President of Operations 3, 840 Vest annually over 3 years with the first vest date on October 27, 2022Performance Based Awards: Name Position No. of RSUs Maximum Grant Vesting Schedule Ronald F. Dutt Chief Executive Officer 18, 092 Three years from grant upon meeting performance target * Charles Scheiwe Chief Financial Officer 9, 450 Three years from grant upon meeting performance target * Jeffrey C. Mason Vice President of Operations 5, 760 Three years from grant upon meeting performance target * * The performance target for the RSU to be based on EBITDAS (earnings before interest expense (excluding interest income), taxes, depreciation, amortization and stock compensation expense in accordance with U. S. GAAP) for the second half of the Company' s fiscal year ending June 30, 2022. Stock Option Grants On October 31, 2022 (the Grant Date "), the Compensation Committee approved the grant of incentive stock options (the " Options ") under the Company' s 2014 Equity Incentive Plan (the " 2014 Plan ")** and the Company' s 2021 Equity Incentive Plan (the " 2021 Plan " **and together with 2014 Plan, the " Plan "**) **to certain employees of the Company or its subsidiary, Flux Power, Inc. The Fiscal 2024 Options are subject to the terms and conditions provided in the form of the related Incentive Stock Option Agreement under the 2014 Plan (the " 2014 Option Agreement ") or the form of Incentive Stock Option Agreement under the 2021 Plan (the " 2021 Option Agreement "). Additionally, as previously discussed, Mr. Royal was granted options as part of his chief financial officer employment agreement. The following executive officers of the Company were granted Options in such number, with such vesting schedule, and under the respective Plan, set forth as follows: Name Position Options (1) Vesting Schedule Ronald F. Dutt Chief Executive Officer 223, 216 Annually over 3 years from the date of grant Charles Scheiwe Chief Financial Officer 42, 750 Annually over 3 years from the date of grant Jeffrey Mason Vice President of Operations 54, 934 Annually over 3 years from the date of grant Kevin S. Royal Chief Financial Officer 55, 000 Annually over 3 years from the date of grant (1) Subject to $ 100, 000 ISO limitation under the 2021 Plan. Excess, if any, issued as non- qualified stock options. Fiscal 2023 Grants On October 31, 2022 (the " Fiscal 2023 Grant Date "), the Compensation Committee approved the grant of incentive stock options (the " Fiscal 2023 Options ") under the Company' s 2014 Plan and the Company' s 2021 Plan** to certain employees of the Company or its subsidiary, Flux Power, Inc. The Options are subject to the terms and conditions provided in the form of ~~Incentive Stock Option Agreement under~~ the ~~2014 Plan (the "~~ 2014 Option Agreement ~~")~~ or ~~the form of Incentive Stock Option Agreement under the 2021 Plan (~~ the " 2021 Option Agreement ~~")~~. The following named executive officers of the Company were granted Stock Options under the 2021 Plan in such number and vesting schedule set forth as follows: Name Position Options ~~*~~ **(1)** Vesting Schedule Ronald F. Dutt Chief Executive Officer 80, 175 ~~Four (Annually over~~ 4 ~~) equal annual installments commencing one year~~ **years** ~~after~~ **from** the **date of** ~~Grant~~ **grant** ~~Date~~ Charles Scheiwe Chief Financial Officer 41, 878 ~~Four (Annually over~~ 4 ~~) equal annual installments commencing one year~~ **years** ~~after~~ **from** the **date of** ~~Grant~~ **grant** ~~Date~~ Jeffrey C. Mason Vice President of Operations 34, 986 ~~Four (Annually over~~ 4 ~~) equal annual installments commencing one year~~ **years** ~~after~~ **from** the **date of** ~~Grant~~ **grant** ~~Date * (1)~~ Subject to $ 100, 000 ISO limitation under the 2021 Plan **. Excess, if any, issued as non- qualified stock options** . Incentive Plans Management, the Committee and the Board will continue to explore and evaluate different long- term and short- term incentives to help attract, retain and motivate our employees to align their interest to our business and financial success through the use of equity award and cash bonuses. Compensation of Non-Executive Directors On January 14, 2022, pursuant to the recommendation and advice of the Compensation Committee of the Board of the Company, the Board approved the following annual compensation package for non- executive directors of the Company for calendar year 2022, as follows: Name Independent Non- Executive Director Position Base Retainer (cash) Chair Fee (cash) Lead Independent Director (cash) Lisa Walters- Hoffert X Audit Chair $ 50, 000 $ 7, 500 $- Dale Robinette X Compensation Chair ~~$~~ 50, 000 ~~$~~ 5, 000 ~~$~~ 20, 000 John A. Cosentino Jr. (1) X Governance Chair ~~$~~ 50, 000 ~~$~~ 5, 000 (1) ~~$~~ - Cheemin Bo- Linn (2) X Board Member ~~$~~ 50, 000 ~~$~~ - ~~$~~ - Michael Johnson Board Member ~~$~~ 50, 000 ~~$~~ - ~~$~~ - (1) Mr. Cosentino resigned as our director on March 1, 2022. As appreciation for Mr. Cosentino' s board services, the Board approved to (i) accelerate the vesting of the following securities the Board

granted in connection with his board services: 435 unvested options and 4, 578 restricted stock awards, and (iii) pay his board fees for 3rd quarter of Fiscal 2022. (2) Dr. Bo- Linn was appointed as Chairperson of the Governance Committee on March 3, 2022. For Dr. Bo- Linn' s services as Chairperson, she is entitled to a Chair Fee of $ 5, 000 for calendar year 2022. There was no change to the cash compensation package for non- executive ~~director~~ **directors** of the Company during Fiscal 2023. On March 8, 2023, pursuant to the recommendation and advice of the Compensation Committee of the Board of the Company, the Board approved the following annual compensation package for non- executive directors of the Company for fiscal year ending June 30, 2024, as follows: Name Independent Non- Executive Director Position Base Retainer (cash) Chair Fee (cash) Committee Member Fee (1) (cash) Lead Independent Director (cash) Lisa Walters- Hoffert X Audit Chair $ 50, 000 $ 7, 500 $ 5, 000 $- Dale Robinette X Compensation Chair ~~$~~ 50, 000 ~~$~~ 5, 000 ~~$~~ 6, 250 ~~$~~ 20, 000 Cheemin Bo- Linn (2) X Board Member ~~$~~ 50, 000 ~~$~~ 5, 000 ~~$~~ 6, 250 ~~$~~ - Michael Johnson Board Member ~~$~~ 50, 000 ~~$~~ - ~~$~~ - ~~$~~ **- Mark Leposky (3) X Board Member 50, 000 5, 000 6, 250** - (1) Committee Member Fees: $ 3, 750 for non- chair committee members of the Audit Committee, and $ 2, 500 for non- chair committee members of the Compensation Committee and the Nominating and Governance Committee **. (2) Dr. Bo- Linn stepped down as our director on April 18, 2024. As appreciation for Dr. Bo- Linn' s services as a director to the Company, the Board approved to accelerate the vesting of 18, 561 unvested restricted stock units, effective as of April 18, 2024. (3) Mr. Leposky was elected as our director on April 18, 2024 and appointed as Chairperson of the Governance Committee on April 18, 2024. For Mr. Leposky' s services, he is entitled to a prorated Chair Fee and Committee Member Fee for the fiscal year ended June 30, 2024. On April 18, 2024, pursuant to the recommendation and advice of the Compensation Committee of the Board of the Company, the Board approved the following annual compensation package for non- executive directors of the Company for the fiscal year ending June 30, 2025, as follows: Name Independent Non- Executive Director Position Base Retainer (cash) Chair Fee (cash) Committee Member Fee (1) (cash) Lead Independent Director (cash) Lisa Walters- Hoffert X Audit Chair $ 50, 000 $ 7, 500 $ 5, 000 $- Dale Robinette X Compensation Chair 50, 000 5, 000 6, 250 20, 000 Mark F. Leposky X Nominating and Governance Chair 50, 000 5, 000 6, 250- Michael Johnson Board Member 50, 000-- - (1) Committee Member Fees: $ 3, 750 for non- chair committee members of the Audit Committee, and $ 2, 500 for non- chair committee members of the Compensation, Nominating and Governance Committees** . Equity Component of Non- Executive Director Compensation In addition, our directors are eligible to receive an annual equity grant of RSUs. Pursuant to grants approved by our Board at the recommendation of the Compensation Committee in April 2022 and 2023, our non- executive directors were granted RSUs under the 2014 Plan. The number of RSUs granted to each non- executive director was equal to the amount of $ 50, 000 divided by the fair market value of the RSUs, with all RSUs subject to vesting restrictions. The fair market value of the RSUs was determined by applying a 10- day volume weighted average stock price prior to the grant issuance date. In April 2022, each of our non- executive directors were granted 17, 793 RSUs which ~~are subject to~~ fully ~~vest~~ **vested** on April 28, 2023. In addition, in August 2022, as compensation for board services provided during the last quarter of Fiscal 2022, ~~Ms~~ **Dr** . Bo- Linn was granted 5, 034 RSUs, of which 1 / 3 vested immediately, each of the remaining 1 / 3 of the RSUs will vest on April 29, 2023, and April 29, 2024. ~~Ms~~ **Dr** . Bo- Linn' s s grant was consistent with the standard equity component of Non- Executive Director Compensation Package as approved by the Board. In April 2023, each of our non- executive directors were granted 16, 883 RSUs which are ~~subject~~ **scheduled** to fully vest on April 20, 2024. **In April 2024, each of our non- executive directors were granted 17, 057 RSUs under the 2014 Plan or the 2021 Plan, which are scheduled to fully vest on April 18, 2025.** Director Compensation Table Below is **a** summary of compensation accrued or paid to our non- executive directors during Fiscal ~~2023~~ **2024** and Fiscal ~~2022~~ **2023** . Mr. Dutt, our chief executive officer and president, received no compensation for his service as a director and is not included in the table. The compensation Mr. Dutt receives as an employee of the Company is included in the section titled " Executive Compensation. " Name **Fiscal** Year Fees Earned or Paid ~~in~~ **In** Cash ($) Stock Awards (~~2~~ **1**) ($) All Other Compensation ($) Total ($) Lisa Walters- Hoffert **2024 $ 62, 500 $ 80, 000 $- $ 142, 500** 2023 ~~$ 57, 500 50, 000- $ 107, 500 2022~~ 57, 500 50, 000- 107, 500 Dale Robinette **2024 81, 250 80, 000- 161, 250** 2023 ~~$~~ 75, 000 50, 000- ~~$~~ 125, 000 ~~2022 65, 000 50, 000- 115, 000 John A. Cosentino Jr. (1) 2023 $--- $- 2022 41, 250-- 41, 250~~ Michael Johnson **2024 50, 000 50, 000- 100, 000** 2023 ~~$ 50, 000 50, 000- $ 100, 000 2022~~ 50, 000 50, 000- 100, 000 Cheemin Bo- Linn (**2) 2024 48, 958-- 48, 958 2023 55, 000 50, 000- 105, 000 Mark F. Leposky (** 3) **2024 15, 312 80, 000 95, 312** 2023 ~~$ 55, 000 50, 000 - --- $ 105, 000 2022 26, 667 50, 000 76, 667~~ (1 ~~) Mr. Cosentino resigned as our director on March 1, 2022. (2~~) Represent the fair value of the RSUs granted using the volume weighted average price of the ten days of trading prior to grant date. (**2) Dr. Bo- Linn stepped down as our director on April 18, 2024. (** 3) ~~Ms~~ **Mr** . ~~Bo- Linn joined~~ **Leposky was elected as** our ~~board of directors~~ **director** on ~~January 14~~ **April 18** , ~~2022~~ **2024** . The following table shows the aggregate number of vested stock options held by our non- employee directors as of June 30, ~~2023~~ **2024** and June 30, ~~2022~~ **2023** : Name Year Vested Stock Options Lisa Walters- Hoffert **2024 3, 948** 2023 ~~3, 948 2022~~ 3, 948 Dale Robinette **2024 3, 948** 2023 ~~3, 948 2022~~ 3, 948 Cheemin Bo- Linn (1) **2024** – 2023 – ~~- 2022-~~ Michael Johnson **2024 9, 948** 2023 12, 948 **Mark F** ~~2022 12, 948 John A~~ . **Leposky** ~~Cosentino Jr.~~ (2) **2024** – 2023 – ~~- 2022-~~ (1) ~~Ms~~ **Dr** . Bo- Linn **stepped down** ~~joined our board of director on January 14, 2022. (2) Mr. Cosentino resigned~~ as our director on ~~March 1~~ **April 18** , ~~2022~~ **2024 . (2) Mr. Leposky was elected as our director on April 18, 2024** . ITEM 12 – SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT AND RELATED STOCKHOLDER MATTERS BENEFICIAL OWNERSHIP Security Ownership of Principal Stockholders and Management As used in this section, the term beneficial ownership with respect to a security is defined by Rule 13d- 3 under the Exchange Act, as consisting of sole or shared voting power (including the power to vote or direct the vote) and / or sole or shared investment power (including the power to dispose of or direct the disposition of) with respect to the security through any contract, arrangement, understanding, relationship or otherwise, subject to community property laws where applicable. As of ~~September 8~~ **January 3** , ~~2023~~ **2025** , we had a total of 16, ~~478~~ **842** , ~~238~~ **465** shares of common stock issued and outstanding. The following table sets forth, as of ~~September 8~~ **January 3** , ~~2023~~ **2025** , information concerning the beneficial ownership of shares of our common stock held by our directors, our named executive officers, our directors and executive officers as a group, and each person known by us to be a beneficial owner of more than five percent (5 %) of our outstanding common stock. Unless otherwise indicated, the business address of each of our directors, executive officers and beneficial owners of more than five percent (5 %) of our outstanding common stock is c / o Flux Power Holdings, Inc., 2685 S. Melrose Drive, Vista, California 92081. Each person has sole voting and investment power with respect to the shares of our common stock, except as otherwise indicated. Beneficial ownership consists of a direct interest in the shares of common stock, except as otherwise indicated. Name and Address of Beneficial Owner (1) Shares Beneficially Owned % of Ownership Officers and Directors Michael Johnson, Director 4, ~~403~~ **197** , ~~008~~ **882** (2) ~~26~~ **25** . ~~7~~ **1** % Ronald **F.** Dutt, Chief Executive

Officer, President, and Director ~~246~~ **376** , ~~185~~ **177** (3) ~~1~~ **2** . ~~5 % Charles A Scheiwe~~ **2 Kevin S. Royal** , Chief Financial Officer and Secretary ~~– 45, 733~~ (4) * Jeffrey C. Mason, Vice President of Operations ~~2~~ **40** , ~~656~~ **634** (5) * ~~Cheemin Bo- Linn~~ **Mark F. Leposky** , Director ~~– 22, 618~~ (6) * Lisa Walters- Hoffert, Director ~~25~~ **30** , ~~793~~ **998** (7) * Dale Robinette, Director ~~24~~ **43** , ~~793~~ **202** (8) * All Officers and Directors as a group (7 people) 4, ~~770~~ **688** , ~~786 28~~ **893 27** . 5 ~~%~~ 5 % Stockholders Esenjay Investments LLC 4, ~~369~~ **148** , ~~215~~ **680** (2) ~~26~~ **24** . **9** ~~5 %~~ Cleveland Capital Management L. L. C. **1, 174, 032 (9) 7. 0** 1250 Linda Street, Suite 304 Rocky River, OH 44116 ~~945, 214 (9) 5. 7 % Formidable~~ **Formidable** Asset Management, LLC **3, 274, 325 (10) 19. 6** 221 E Fourth Street, Suite 2700 Cincinnati OH 45202 ~~1, 598, 228 (10) 9. 7 %~~ * Represents less than 1 % of shares outstanding. (1) All addresses above are 2685 S. Melrose Drive, Vista, California 92081, unless otherwise stated. (2) Includes (i) ~~20~~ **39** , ~~845~~ **254** shares of common stock held by Mr. Johnson and 4, ~~369~~ **148** , ~~215~~ **680** shares of common stock held by Esenjay Investments LLC, of which Mr. Johnson is the sole director and beneficial owner, and (ii) ~~12~~ **9** , 948 shares of common stock issuable to Mr. Johnson upon exercise of stock options. (3) Includes ~~33~~ **41** , ~~030~~ **930** shares of common stock ~~and 213~~ , ~~155~~ **317, 012** shares of common stock issuable upon exercise of stock options and **17** ~~settlement of vested RSUs. (4) Includes 10~~ , ~~118~~ **235** shares of common stock **issuable upon vesting of restricted stock units within 60 days. (4) Mr. Royal was appointed as Chief Financial Officer** and **Secretary effective March 4, 2024. (5) Includes 3, 552 shares of common stock,** 35, ~~615~~ **802** shares of common stock issuable upon exercise of stock options and ~~settlement of vested RSUs. (5) Includes 1, 376 shares of common stock and~~ 1, 280 shares of common stock issuable ~~upon settlement~~ **up vesting** of ~~vested RSUs~~ **restricted stock units within 60 days** . (6) **Mr. Leposky was elected as a director on April 18, 2024. (7)** Includes ~~22~~ **27** , **050** ~~618 shares of common stock. (7) Includes 21, 845~~ shares of common stock and 3, 948 shares of common stock issuable upon exercise of stock options. (8) Includes ~~20~~ **39** , ~~845~~ **254** shares of common stock and 3, 948 shares of common stock issuable upon exercise of stock options. (9) Based on Amendment No. ~~5~~ **7** to Schedule 13G filed jointly by Cleveland, Rocky River Specific Opportunities Fund LLC, Wade Massad **, John Shiry** and Cleveland Capital Management, L. L. C. with the SEC on February ~~13~~ **7, 2024, reporting information as of December 31** , 2023. Reflects ~~945~~ **1** , ~~214~~ **174, 032** shares of common stock **held** ~~beneficially owned~~ by certain private funds managed by Cleveland Capital Management, L. L. C., or by its principals **, and hold shared voting and dispositive power with respect to such shares. Excludes (i) 18, 700 shares of common stock individually held by Mr. Massad and (ii) 50, 000 shares of common stock individually held by Mr. Shiry** . (10) Based on ~~Amendment No. 1 to~~ Schedule ~~13G~~ **13D** filed by Formidable Asset Management, LLC with the SEC on ~~May 4~~ **October 31** , 2023 **. Reflects (i) 548, 226 shares of common stock held by Formidable Asset Management, LLC, and (ii) 2, 726, 099 shares of common stock held by certain accounts managed by Formidable Asset Management, LLC, and hold shared voting and dispositive power with respect to such shares** . ITEM 13- CERTAIN RELATIONSHIPS AND RELATED TRANSACTIONS AND DIRECTOR INDEPENDENCE CERTAIN RELATIONSHIPS AND RELATED TRANSACTIONS The following includes a summary of certain relationships and transactions, including transactions since July 1, ~~2021~~ **2022** to ~~September 8~~ **January 3** , ~~2023~~ **2025** and any currently proposed transactions, to which we were or are to be a participant, in which (1) the amount involved exceeded or will exceed the lesser of (i) $ 120, 000 or (ii) one percent (1 %) of the average of our total assets for the last two completed fiscal years, and (2) any of our directors, executive officers or holders of more than five percent (5 %) of our capital stock, or any affiliate or member of the immediate family of the foregoing persons, had or will have a direct or indirect material interest other than compensation and other arrangements that are described under the section titled " Executive Compensation. " Pursuant to the Audit Committee' s written charter, our Audit Committee has the responsibility to review, approve and oversee transactions between the Company and any related person (as defined in Item 404 of Regulation S- K) and any potential conflict of interest situations on an ongoing basis, in accordance with our policies and procedures, and to develop policies and procedures for the Audit Committee' s approval of related party transactions. ~~Subordinated~~ Line of Credit Facility **and Subordinated Unsecured Promissory Note** On ~~May 11~~ **November 2** , ~~2022~~ **2023** , we entered into a Credit Facility Agreement (the " ~~Subordinated LOC~~ **Credit Facility** ") with Cleveland ~~Capital, L. P.~~ (**the** " ~~Cleveland~~ **Lender** ") ~~, Herndon Plant Oakley, Ltd., (" HPO "), and other lenders (together with Cleveland and HPO, the " Lenders ")~~ . The ~~Subordinated LOC~~ **Credit Facility** provides ~~us~~ **the Company** with a ~~short- term~~ line of credit ~~(the " LOC ") not less than $ 3, 000, 000 and not more than $ 5, 000, 000, the proceeds~~ of ~~which shall be used by us~~ **up to $ 2, 000, 000** for working capital purposes **(" LOC ")** ~~. As of June 30, 2022, the Lenders committed an aggregate of $ 4, 000, 000~~ . In connection with ~~entry into~~ the ~~Subordinated~~ LOC, ~~we paid~~ **the Company issued a subordinated unsecured promissory note for $ 2, 000, 000 (the " Commitment Amount ") in favor of the Lender (the " Note "). Pursuant** to **the terms of the Credit Facility, the Lender agreed to make loans (** each **such loan, an " Advance ") up** ~~Lender a one- time committee fee in cash equal~~ to ~~3. 5 % of~~ such Lender' s Commitment Amount ~~. In addition~~ **to the Company from time to time** , **until August 15, 2025 (the " Due Date "). The Note accrues interest at Secured Overnight Financing Rate plus nine percent (9 %) per annum on each Advance from and after the date of disbursement of such Advance. All indebtedness, obligations and liabilities of the Company to the Lender is subject to the rights of Gibraltar Business Capital, LLC, a Delaware limited liability company (together with its successors and assigns, " GBC "), pursuant to a Subordination Agreement dated on or about November 2, 2023, by and between the Lender and GBC (the " Subordination Agreement "). Subject to the Subordination Agreement, the Company may, from time to time, prior to the Due Date, draw down, repay, and re- borrow on the Note, by giving notice to the Lenders of the amount to be requested to be drawn down. Subject to the Subordination Agreement, the Note is payable upon the earlier of (i) the Due Date or (ii) on occurrence of an event of Default (as defined** in **the Note). As** consideration of the ~~Lenders~~ **Lender** ' **s** commitment to provide the Advances **, we agreed** to ~~us, we issued~~ **issue** the ~~Lenders~~ **Lender** ~~five- year~~ warrants to purchase **41** ~~an aggregate of 128~~ , ~~000~~ **196** shares of common stock ~~at~~ **(the " Warrants ") which are exercisable immediately from the date of issuance, expire on the five (5) year anniversary of the date of issuance and have** an exercise price of $ ~~2~~ **3** . ~~53~~ **24** per share ~~that~~ **. A majority of our Board of Directors** are **independent directors** , **see discussion above under " Item 10** ~~subject to certain ownership limitations, exercisable immediately~~ . **Directors** ~~Pursuant to a selling agreement~~ . **Executives and Corporate Governance –** ~~dated as of May 11, 2022, the Company retained HPO as its placement agent in connection with the Subordinated LOC. As compensation for services rendered in conjunction with the Subordinated LOC, the Company paid HPO a finder fee equal to 3 % of the commitment amount from each such Lender placed by HPO in cash. On December 15, 2022, the~~ Board **Composition** ~~of Directors of the Company elected to extend the Due Date to December 31~~ , ~~2023~~ **Committees** and **Independence** ~~the Company paid the Lenders an extension fee in the aggregate amount of $ 80, 000~~ . **"** ITEM 14- PRINCIPAL ACCOUNTANT FEES AND SERVICES Independent Auditor For the fiscal years ended June 30, **2024 and** 2023 ~~and 2022~~ , the Company' s independent public accounting firm was Baker Tilly US, LLP Fees Paid to Principal Independent Registered Public Accounting Firm The aggregate fees billed by our Independent Registered Public

Accounting Firm, for the fiscal years ended June 30, **2024 and** 2023 ~~and 2022~~ are as follows: **Fiscal 2024 Fiscal** 2023 ~~2022~~ Audit fees (1) $ ~~140~~ **833** , 000 $ ~~131~~ **256** , 000 Audit related fees (2) ~~–~~ ~~–~~ ~~- 22, 000~~ Tax fees (3) ~~--~~ ~~–~~ ~~–~~ All other fees (4) ~~--~~ ~~–~~ ~~–~~ Total $ ~~140~~ **833** , 000 $ ~~153~~ **256** , 000 (1) Audit fees represent fees for professional services provided in connection with the audit of our annual financial statements and the review of our quarterly financial statements and those services normally provided in connection with statutory or regulatory filings or engagements including comfort letters, consents and other services related to SEC matters. This information is presented as of the latest practicable date for this annual report. (2) Audit- related fees represent fees for assurance and related services that are reasonably related to the performance of the audit or review of our financial statements and not reported above under " Audit Fees. " (3) Baker Tilly US, LLP did not provide us with tax compliance, tax advice or tax planning services. (4) All other fees include fees billed by our independent auditors for products or services other than as described in the immediately preceding three categories. No such fees were incurred during the fiscal years ended June 30, **2024 or** 2023 ~~or 2022~~ . Policy on Audit Committee Pre- Approval of Audit and Permissible Non- Audit Services of Independent Registered Public Accounting Firm Our audit committee' s policy is to pre- approve all audit and permissible non- audit services provided by our independent registered public accounting firm, the scope of services provided by our independent registered public accounting firm and the fees for the services to be performed. These services may include audit services, audit- related services, tax services and other services. Pre- approval is detailed as to the particular service or category of services and is generally subject to a specific budget. Our independent registered public accounting firm and management are required to periodically report to the audit committee regarding the extent of services provided by our independent registered public accounting firm in accordance with this preapproval, and the fees for the services performed to date. All of the services relating to the fees described in the table above were approved by our audit committee. PART IV ITEM 15- EXHIBITS AND FINANCIAL STATEMENT SCHEDULES (a) (1) Financial Statements The following financial statements of Flux Power Holdings, Inc., and Report of Baker Tilly US, LLP, independent registered public accounting firm, are included in this report: Page Report of Independent Registered Public Accounting Firm – (Baker Tilly US, LLP, San Diego, CA PCAOB Firm ID # 23) F- 1 Consolidated Balance Sheets as of June 30, **2024,** 2023 **(restated)** and 2022 **(restated)** F- 2 Consolidated Statements of Operations for the Years Ended June 30, **2024,** 2023 **(restated)** and 2022 **(restated)** F- 3 Consolidated Statements of Stockholders' Equity for the Years Ended June 30, **2024,** 2023 **(restated)** and 2022 **(restated)** F- 4 Consolidated Statements of Cash Flows for the Years Ended June 30, **2024,** 2023 **(restated)** and 2022 **(restated)** F- 5 Notes to the Consolidated Financial Statements F- 6 (2) Financial Statement Schedules: All schedules have been omitted because the required information is included in the financial statements or notes thereto or because they are not required. (3) Exhibits: The exhibits required by Item 601 of Regulation S- K are listed in subparagraph (b) below. (b) The following exhibits are filed as part of this ReportExhibit No. Description 2. 1 Securities Exchange Agreement dated May 18, 2012. Incorporated by reference to Exhibit 2. 1 on Form 8- K filed with the SEC on May 24, 2012. 2. 2 Amendment No. 1 to the Securities Exchange Agreement dated June 13, 2012. Incorporated by reference to Exhibit 2. 2 on Form 8- K filed with the SEC on June 18, 2012. 3. 1 Restated Articles of Incorporation. Incorporated by reference to Exhibit 3. 1 on Form 8- K filed with the SEC on February 19, 2015. 3. 2 Amended and Restated Bylaws of Flux Power Holdings, Inc. Incorporated by reference to Exhibit 3. 1 on Form 8- K filed with the SEC on May 31, 2012. 3. 3 Certificate of Amendment to Articles of Incorporation. Incorporated by reference to Exhibit 3. 1 on Form 8- K filed with the SEC on August 18, 2017. 3. 4 Certificate of Change. Incorporated by reference to Exhibit 3. 1 on Form 8- K filed with the SEC on July 12, 2019. 4 (vi) Description of Securities. Incorporated by reference to Exhibit 4 (vi) on Form 10- K filed with the SEC on September 28, 2020. 4. 1 Form of Warrant. Incorporated by reference to Exhibit 4. 1 on Form 8- K filed with the SEC on September 23, 2021. 4. 2 Form of Warrant Certificate. Incorporated by reference to Exhibit 4. 1 on Form 8- K filed with the SEC on May 13, 2022. 4. 3 Warrant to Purchase Stock issued to Silicon Valley Bank, dated June 23, 2022. Incorporated by reference to Exhibit 4. 1 on Form 8- K filed with the SEC on June 28, 2022. **4. 4 Form of Warrant. Incorporated by reference to Exhibit 4. 1 on Form 8- K filed with the SEC on November 3, 2023.** 10. 1 # Form of Indemnification Agreement. Incorporated by reference to Exhibit 10. 1 on Form 8- K filed with the SEC on April 9, 2019. 10. 2 Lease Agreement dated April 25, 2019. Incorporated by reference to Exhibit 10. 1 on Form 8- K filed with the SEC on April 30, 2019. 10. 3 First Amendment to Standard Industrial / Commercial Multi **-** Tenant Lease with Accutek dated March 1, 2020. Incorporated by reference to Exhibit 10. 1 on Form 8- K filed with the SEC on March 5, 2020. 10. 4 Form of Representative Warrant. Incorporated by reference to Exhibit 10. 1 on Form 10- Q filed with the SEC on November 12, 2020. 10. 5 # Flux Power Holdings, Inc. 2010 Stock Plan: Form of Stock Option Agreement. Incorporated by reference to Exhibit 10. 6 on Form 8- K filed with the SEC on June 18, 2012. 10. 6 # 2014 Equity Incentive Plan. Incorporated by reference to Exhibit 10. 23 on Form 10- Q filed with the SEC on May 15, 2015. 10. 7 # Amendment to the Flux Power Holdings Inc. 2014 Equity Incentive Plan. Incorporated by reference to Exhibit 10. 20 on Form 10- K filed with the SEC on September 27, 2018. 10. 8 # Amendment No. 2 to the Flux Power Holdings Inc. 2014 Equity Incentive Plan Incorporated by reference to Exhibit 10. 1 on Form 8- K filed with the SEC on November 9, 2020. 10. 9 # Form of Restricted Stock Unit Award Agreement. Incorporated by reference to Exhibit 10. 2 on Form 8- K filed with the SEC on November 9, 2020. 10. 10 # Form of Performance Restricted Stock Unit Award Agreement. Incorporated by reference to Exhibit 10. 3 on Form 8- K filed with the SEC on November 9, 2020. 10. 11 # Annual Cash Bonus Plan. Incorporated by reference to Exhibit 10. 4 on Form 8- K filed with the SEC on November 9, 2020. 10. 12 # Amended and Restated Employment Agreement by and between Flux Power Holdings, Inc. and Ronald F. Dutt. Incorporated by reference to Exhibit 10. 1 on Form 8- K filed with the SEC on February 17, 2021. 10. 13 # Employment Agreement by and between Flux Power Holdings, Inc. and Charles A. Scheiwe. Incorporated by reference to Exhibit 10. 2 on Form 8- K filed with the SEC on February 17, 2021. 10. 14 # 2021 Equity Incentive Plan. Incorporated by reference to Exhibit 10. 1 on Form 8- K filed with the SEC on May 4, 2021. 10. 15 # Form of Restricted Stock Unit Award Agreement – Non- Executive Director. Incorporated by reference to Exhibit 10. 2 on Form 8- K filed with the SEC on May 4, 2021. 10. 16 **#** Form of ~~Securities Purchase Agreement~~ **Performance Restricted Stock Unit Award** . Incorporated by reference to Exhibit 10. ~~1~~ **3** on Form 8- K filed with the SEC on ~~September 23~~ **November 2** , 2021. 10. 17 ~~# Form of Performance Restricted~~ **Flux Power Holdings, Inc. 2023 Employee** Stock ~~Unit Award~~ **Purchase Plan** . Incorporated by reference to Exhibit 10. ~~3~~ **1** on Form 8- K filed with the SEC on ~~November 2~~ **April 21** , ~~2021~~ **2023 .** 10. 18 ~~Credit Facility~~ **Loan and Security** Agreement ~~dated May 11, 2022~~ . Incorporated by reference to Exhibit 10. 1 on Form 8- K filed with the SEC on ~~May 13~~ **August 3** , ~~2022~~ **2023** . 10. 19 **Intellectual Property Security Agreement** ~~Form of Subordinated Unsecured Promissory Note~~ . Incorporated by reference to Exhibit 10. 2 on Form 8- K filed with the SEC on ~~May 13~~ **August 3** , ~~2022~~ **2023** . 10. 20 **Form of Revolving Note** ~~# Employee Separation and Release with Jonathan Berry dated August 24, 2022~~ . Incorporated by reference to Exhibit 10. ~~1~~ **3** on Form 8- K ~~/ A~~ filed with the SEC on August ~~26~~ **3** , ~~2022~~ **2023** . 10. 21

Amended and Restated Annual Bonus ~~Flux Power Holdings, Inc. 2023 Employee Stock Purchase~~ Plan. Incorporated by reference to Exhibit 10. 1 on Form 8- K filed with the SEC on ~~April 21~~ **October 24** , 2023 **.** 10. 22 **Credit Facility** ~~Loan and Security~~ Agreement **dated November 2, 2023** . Incorporated by reference to Exhibit 10. 1 on Form 8- K filed with the SEC on ~~August~~ **November** 3, 2023. 10. 23 ~~Intellectual Property Security Agreement~~ **Form of Subordinated Unsecured Promissory Note (Cleveland)** . Incorporated by reference to Exhibit 10. 2 on Form 8- K filed with the SEC on ~~August~~ **November** 3, 2023. 10. 24 ~~Form of Revolving Note~~ **Amendment No. 2 to Loan and Security Agreement (GBC)** . Incorporated by reference to Exhibit 10. **1 on Form 8- K filed on February 1, 2024. 10. 25 # Form of Separation and Release Agreement (Charles Scheiwe). Incorporated by reference to Exhibit 10. 1 on Form 8- K filed on February 23, 2024. 10. 26 Form of Consulting Agreement (Charles Scheiwe). Incorporated by reference to Exhibit 10. 2 on Form 8- K filed on February 23, 2024. 10. 27 # Employment Agreement (Kevin S. Royal). Incorporated by reference to Exhibit 10.** 3 on Form 8- K filed ~~with the SEC~~ **on February 23, 2024. 10. 28 Waiver Agreement dated May 8, 2024. Incorporated by reference to Exhibit 10. 5 on Form 10- Q filed on May 13, 2024. 10. 29 Amendment No. 3 to Loan and Security Agreement (GBC). Incorporated by reference to Exhibit 10. 1 on Form 8- K filed** on August ~~3~~ **14** , ~~2023~~ **2024 . 10. 30 * Waiver to Loan and Security Agreement dated August 30, 2024. 10. 31 * Waiver to Loan and Security Agreement dated January 17, 2025. 10. 32 Amendment No. 4 to Loan and Security Agreement (GBC). Incorporated by reference to Exhibit 10. 1 on Form 8- K filed on January 28, 2025** . 14. 1 Code of Business Conduct and Ethics. Incorporated by reference to Exhibit 99. 4 on Form 8- K filed with the SEC on July 2, 2019. **19. 1 * Insider Trading Compliance Program Policy.** 21. 1 Subsidiaries. Incorporated by reference to Exhibit 21. 1 on Form 8- K filed with the SEC on June 18, 2012 **.** 23. 1 * Consent of Independent Registered Public Accounting Firm **.** 31. 1 * Certifications of the Chief Executive Officer under Section 302 of the Sarbanes- Oxley Act. 31. 2 * Certifications of the Chief Financial Officer under Section 302 of the Sarbanes- Oxley Act. 32. 1 * Certifications of the Chief Executive Officer under Section 906 of the Sarbanes- Oxley Act. 32. 2 * Certifications of the Chief Financial Officer under Section 906 of the Sarbanes- Oxley Act. **97. 1 * Policy for the Recovery of Erroneously Awarded Compensation** 101. INS * Inline XBRL Instance Document ~~*~~ **.** 101. SCH * Inline XBRL Taxonomy Extension Schema **.** 101. CAL * Inline XBRL Taxonomy Extension Calculation Linkbase **.** 101. DEF * Inline XBRL Taxonomy Extension Definition Linkbase **.** 101. LAB * Inline XBRL Taxonomy Extension Label Linkbase **.** 101. PRE * Inline XBRL Taxonomy Extension Presentation Linkbase **.** Cover Page Interactive Data File, formatted in Inline XBRL (included as Exhibit 101) **.** * Filed herewith. # Indicates management contract or compensatory plan or arrangement. ITEM 16 – FORM 10- K SUMMARY SIGNATURES Pursuant to the requirements of Section 13 or 15 (d) of the Securities and Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized. Flux Power Holdings, Inc. Dated: ~~September 21~~ **January 29** , ~~2023~~ **2025** By: / s / Ronald F. Dutt Ronald F. Dutt Chief Executive Officer (Principal Executive Officer) By: / s / ~~Charles A~~ **Kevin S** . ~~Scheiwe Charles A~~ **Royal Kevin S** . ~~Scheiwe~~ **Royal** Chief Financial Officer (Principal Financial Officer) Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated. Signature Title Date / s / Ronald F. Dutt Director, Chief Executive Officer, ~~September 21~~ **January 29** , ~~2023~~ **2025** Ronald F. Dutt President and Director (Principal Executive Officer) / s / ~~Charles A~~ **Kevin S** . ~~Scheiwe~~ **Royal** Chief Financial Officer ~~September 21~~ **January 29** , ~~2023~~ **2025** ~~Charles A~~ **Kevin S** . ~~Scheiwe~~ **Royal** (Principal Financial Officer) / s / Michael Johnson Director ~~September 21~~ **January 29** , ~~2023~~ **2025** Michael Johnson / s / **Mark Leposky** ~~Cheemin Bo- Linn~~ Director ~~September 21~~ **January 29** , ~~2023~~ **2025 Mark Leposky** ~~Cheemin Bo- Linn~~ / s / Lisa Walters- Hoffert Director ~~September 21~~ **January 29** , ~~2023~~ **2025** Lisa Walters- Hoffert / s / Dale Robinette Director ~~September 21~~ **January 29** , ~~2023~~ **2025** Dale Robinette REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM To the Shareholders and the Board of Directors of Flux Power Holdings, Inc. Opinion on the Financial Statements We have audited the accompanying consolidated balance sheets of Flux Power Holdings, Inc. (the " Company ") as of June 30, **2024,** 2023 and 2022, the related consolidated statements of operations, ~~changes in~~ stockholders' equity, and cash flows, for each of the ~~two~~ **three** years in the period ended June 30, ~~2023~~ **2024** , and the related notes (collectively referred to as the " consolidated financial statements "). In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Company as of June 30 **, 2024** , 2023 and 2022, and the results of its operations and its cash flows for each of the ~~two~~ **three** years in the period ended June 30, ~~2023~~ **2024** , in conformity with accounting principles generally accepted in the United States of America. **Restatement of Previously Issued Financial Statements As discussed in Note 2 to the consolidated financial statements, the Company has restated prior year consolidated financial statements to correct misstatements. Going Concern Uncertainty The accompanying consolidated financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 3 to the consolidated financial statements, the Company' s current liquidity position and projected cash needs raise substantial doubt about its ability to continue as a going concern. Management' s plans regarding these matters are also described in Note 3. The consolidated financial statements do not include any adjustments that might result from the outcome of this uncertainty** Basis for Opinion These consolidated financial statements are the responsibility of the Company' s management. Our responsibility is to express an opinion on the Company' s consolidated financial statements based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (" PCAOB ") and are required to be independent with respect to the Company in accordance with the U. S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB. We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audits we are required to obtain an understanding of internal control over financial reporting but not for the purpose of expressing an opinion on the effectiveness of the Company' s internal control over financial reporting. Accordingly, we express no such opinion. Our audits included performing procedures to assess the risks of material misstatement of the consolidated financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements. We believe that our audits provide a reasonable basis for our opinion. Critical Audit Matter Critical audit matters are matters arising from the current period audit of the financial statements that were communicated or required to be communicated to the audit committee and that: (1) relate to accounts or disclosures that are material to the financial statements and (2) involved our especially challenging, subjective, or complex judgments. We determined that there are no critical audit matters. / s /

BAKER TILLY US, LLP We have served as the Company' s auditor since 2012. San Diego, ~~California~~ **CaliforniaFLUX** ~~September 21, 2023 FLUX~~ POWER HOLDINGS, INC. CONSOLIDATED BALANCE SHEETS June 30, ~~2023~~ June 30, **June 30, 2024 2023** 2022 **Restated Restated** ASSETS Current assets: Cash $ **643, 000 $** 2, 379, 000 $ 485, 000 Accounts receivable **, net of allowance for credit losses of $ 55, 000, $ 0 and $ 0 at June 30, 2024, 2023 and 2022, respectively 9, 773, 000** 8, ~~649~~ **800** , 000 8, 609, 000 Inventories, net ~~18, 996, 000~~ 16, ~~262~~ **977, 000 16, 158, 000 14, 440** , 000 Other current assets **945, 000** 918, 000 1, 261, 000 Total current assets ~~30~~ **28** , ~~942~~ **338** , 000 ~~26~~ **28** , ~~617~~ **255, 000 24, 795** , 000 Right of use asset 2, **096, 000 2,** 854, 000 2, 597, 000 Property, plant and equipment, net 1, **749, 000 1,** 789, 000 1, 578, 000 Other assets **118, 000** 120, 000 89, 000 Total assets $ ~~35~~ **32** , ~~705, 000 $ 30~~ **301** , ~~881~~ **000 $ 33, 018, 000 $ 29, 059** , 000 LIABILITIES AND STOCKHOLDERS' EQUITY Current liabilities: Accounts payable $ **11, 395, 000 $** 9, ~~735~~ **872** , 000 $ 6, 645, 000 Accrued expenses 3, **926, 000 3,** 181, 000 2, 209, 000 ~~Revolving line~~ **Line** of credit **13, 834, 000** 9, 912, 000 4, 889, 000 Deferred revenue **485, 000** 131, 000 163, 000 Customer deposits **18, 000** 82, 000 175, 000 Finance ~~lease~~ **leases** payable, current portion **156, 000** 143, 000- Office ~~lease~~ **leases** payable, current portion **734, 000** 644, 000 504, 000 Accrued interest **126, 000** 2, 000 1, 000 Total current liabilities **30, 674, 000** 23, ~~830~~ **967** , 000 14, 586, 000 Long term liabilities: Finance ~~lease~~ **leases** payable, less current portion **112, 000** 273, 000- Office ~~lease~~ **leases** payable, less current portion **1, 321, 000** 2, 055, 000 2, 361, 000 Total liabilities **32, 107, 000** 26, ~~158~~ **295** , 000 16, 947, 000 Stockholders' equity: Preferred stock, $ 0. 001 par value; 500, 000 shares authorized; none issued and outstanding-- **-** Common stock, $ 0. 001 par value; 30, 000, 000 shares authorized; **16, 682, 465,** 16, 462, 215 and 15, 996, 658 shares issued and outstanding at June 30, **2024,** 2023 and ~~June 30,~~ 2022, respectively **17, 000** 16, 000 16, 000 Additional paid- in capital **99, 889, 000** 98, 086, 000 95, 732, 000 Accumulated deficit (~~88~~ **99** , ~~555~~ **712** , 000) (~~81~~ **91** , ~~814~~ **379, 000) (83, 636** , 000) Total stockholders' equity ~~9~~ **194** , ~~547,~~ 000 ~~13~~ **6** , ~~934~~ **723, 000 12, 112** , 000 Total liabilities and stockholders' equity $ ~~35~~ **32** , ~~705, 000 $ 30~~ **301** , ~~881~~ **000 $ 33, 018, 000 $ 29, 059** , 000 The accompanying notes are an integral part of these consolidated financial statements. CONSOLIDATED STATEMENTS OF OPERATIONS **2024 2023 2022** ~~Years~~ **Year** ended June 30, **2024** 2023 2022 **Restated Restated** Revenues $ **60, 824, 000 $** 66, ~~337~~ **488** , 000 $ 42, 333, 000 Cost of sales ~~49~~ **43** , ~~237~~ **591** , 000 ~~35~~ **50** , ~~034~~ **598, 000 36, 726** , 000 Gross profit 17, ~~100~~ **233** , 000 ~~7~~ **15** , ~~299~~ **890, 000 5, 607** , 000 Operating expenses: Selling and administrative **18, 932, 000** 17, 620, 000 15, 515, 000 Research and development 4, ~~890~~ **916** , 000 ~~7~~ **4** , ~~141~~ **682, 000 6, 313** , 000 Total operating expenses **23, 848, 000** 22, ~~510~~ **302** , 000 ~~22~~ **21** , ~~656~~ **828** , 000 Operating loss (~~5~~ **6** , ~~410, 000) (15~~ **615** , ~~357~~ **000) (6, 412, 000) (16, 221** , 000) Other income (expense): Other income **-** 8, 000- Interest **income (** expense **), net (1, 718, 000)** (1, 339, 000) (252, 000) Net loss $ (~~6~~ **8** , ~~741~~ **333** , 000) $ (~~15~~ **7** , ~~609~~ **743, 000) $ (16, 473** , 000) Net loss per share- basic and diluted $ (0. ~~42~~ **50) $ (0. 48**) $ (1. **07** ~~01) Net loss per share- basic $ (0. 42) $ (1. 01~~) Weighted average number of common shares outstanding- basic and diluted 16, ~~055~~ **548** , **533** ~~256 15, 439, 530 Weighted average number of common shares outstanding- basic~~ 16, 055, 256 15, 439, 530 FLUX POWER HOLDING, INC. CONSOLIDATED STATEMENTS OF STOCKHOLDERS' EQUITY ~~Common Stock Additional~~ Shares Capital Stock Amount **Additional Paid- in Capital Accumulated Deficit Total Common Stock Shares Capital Stock Amount Additional** Paid- in Capital Accumulated Deficit Total Balance **, as restated,** at June 30, **2023 16, 462, 215 $ 16, 000 $ 98, 086, 000 $ (91, 379, 000) $ 6, 723, 000 Issuance of common stock — exercised options and RSU settlements 182, 707 1, 000 35, 000- 36, 000 Issuance of common stock – ESPP 37, 543- 105, 000- 105, 000 Fair value of warrants issued-- 92, 000- 92, 000 Stock- based compensation-- 1, 571, 000- 1, 571, 000 Net loss--- (8, 333, 000) (8, 333, 000) Balance at June 30, 2024 16, 682, 465 $ 17, 000 $ 99, 889, 000 $ (99, 712, 000) $ 194, 000 Common Stock Shares Capital Stock Amount Additional Paid- in Capital Accumulated Deficit Total Balance, as restated, at June 30,** 2022 15, 996, 658 $ 16, 000 $ 95, 732, 000 $ (~~81~~ **83** , ~~814~~ **636** , 000) $ ~~13~~ **12** , ~~934~~ **112** , 000 Issuance of common stock ~~–~~— public offering, net of costs 355, 309- 1, 556, 000- 1, 556, 000 Issuance of common stock- exercised options and RSU settlement 110, 248---- Stock- based compensation-- 798, 000- 798, 000 Net loss--- (~~6~~ **7** , ~~741~~ **743** , 000) (~~6~~ **7** , ~~741~~ **743** , 000) Balance **as restated,** at June 30, 2023 16, 462, 215 $ 16, 000 $ 98, 086, 000 $ (~~88~~ **91** , ~~555~~ **379** , 000) $ ~~9~~ **6** , ~~547~~ **723** , 000 Common Stock ~~Additional~~ Shares Capital Stock Amount **Additional** Paid- in Capital Accumulated Deficit Total Balance **, as restated,** at June 30, 2021 ***** 13, 652, 164 $ 14, 000 $ 79, 197, 000 $ (~~66~~ **67** , ~~205, 000) $ 13~~ **163** , ~~006~~ **000) $ 12, 048** , 000 Balance 13, 652, 164 $ 14, 000 $ 79, 197, 000 $ (~~66~~ **67** , ~~205, 000) $ 13~~ **163** , ~~006~~ **000 $ 12, 048** , 000 Issuance of common stock and warrants- registered direct offering, net of costs 2, 142, 860 2, 000 13, 969, 000- 13, 971, 000 Issuance of common stock ~~–~~— public offering, net of costs 190, 782- 1, 602, 000- 1, 602, 000 Issuance of common stock ~~,~~ - exercised options and RSU settlement 10, 852---- Fair value of warrants issued- ~~–~~253, 000 ~~–~~253, 000 Stock- based compensation-- 711, 000- 711, 000 Net loss--- (~~15~~ **16** , ~~609~~ **473** , 000) (~~15~~ **16** , ~~609~~ **473** , 000) Balance **, as restated,** at June 30, 2022 15, 996, 658 $ 16, 000 $ 95, 732, 000 $ (~~81~~ **83** , ~~814~~ **636** , 000) $ ~~13~~ **12** , ~~934~~ **112** , 000 Balance 15, 996, 658 $ 16, 000 $ 95, 732, 000 $ (~~81~~ **83** , ~~814~~ **636** , 000 ~~)~~ $ ~~13~~ **12** , ~~934~~ **112** , 000 *** June 30, 2021 total shareholders' equity, as restated, reflects the impact of restatement adjustments related to periods prior to the year ended June 30, 2022. The impact of restatement is a decrease of $ 958, 000 to accumulated deficit at June 30, 2021.** CONSOLIDATED STATEMENTS OF CASH FLOWS **2024 2023 2022** Year ended June 30, **2024** 2023 2022 **Restated Restated** Cash flows from operating activities: Net loss $ (~~6~~ **8** , ~~741~~ **333** , 000) $ (~~15~~ **7** , ~~609~~ **743, 000) $ (16, 473** , 000) Adjustments to reconcile net loss to net cash used in operating activities: Depreciation **1, 045, 000** 899, 000 575, 000 Stock- based compensation **1, 571, 000** 798, 000 711 ~~, 000 Fair value of warrants issued as debt discount cost- 253~~ , 000 Amortization of debt issuance costs **230, 000** 482, 000 **– Non** - ~~Noncash~~ **cash** lease expense **606, 000** 512, 000 438, 000 ~~Allowance for inventory~~ **Inventory** ~~reserve- 61~~ **write downs 490, 000 690, 000 665** , 000 Changes in operating assets and liabilities: Accounts receivable (~~40~~ **973, 000) (191** , 000) (2, 512, 000) Inventories (**1, 309, 000) (** 2, ~~734~~ **408** , 000) (5, ~~810~~ **550** , 000) Other ~~current~~ assets (**163, 000) (** 170, 000) (~~802~~ **549** , 000) Accounts payable **1, 523, 000** 3, ~~090~~ **227** , 000 (530, 000) Accrued expenses **745, 000** 972, 000 (374 **, 000) Accrued interest 124, 000 (32, 000) 139, 000 Office leases payable (644, 000) 1, 000 (1** , 000) Deferred revenue **354** ~~(32~~ , 000 ~~) 139, 000 Accrued interest 1, 000 (1, 000) Office lease payable~~ (518, 000) (436, 000) Customer deposits **(64, 000)** (93, 000) 4, 000 Net cash used in operating activities (**4, 798, 000) (** 3, 574, 000) (23, 893, 000) Cash flows from investing activities **:** Purchases of equipment **(853, 000)** (1, 032, 000) (797, 000) Proceeds from sale of fixed assets **-** 8, 000- Net cash used in investing activities (**853, 000) (** 1, 024, 000) (797, 000) Cash flows from financing activities: Proceeds from the issuance of common stock in registered direct offering, net of offering costs- **-** 13, 971, 000 Proceeds from the issuance of common stock in public offering, net of offering costs **-** 1, 556, 000 1, 602, 000 **Proceeds from stock option exercises and employee stock purchase plan exercises 141, 000--** Proceeds from revolving line of credit **67, 209, 000** 63, 400, 000 8, 450, 000 Payment of revolving line of credit (**63, 287, 000) (** 58, 377, 000) (3, 561, 000) Payment of ~~financed~~ **finance** leases (**148, 000) (** 87, 000) **–** – Net cash provided by financing activities **3, 915, 000** 6, 492, 000 20, 462, 000 Net change in cash **(** 1, **736, 000) 1,** 894, 000 (4, 228, 000)

Cash, beginning of period **2, 379, 000** 485, 000 4, 713, 000 Cash, end of period **$ 643, 000** $ 2, 379, 000 $ 485, 000 Supplemental Disclosures of Non- Cash Investing and Financing Activities: Initial right of use asset recognition **$-** $ 855, 000 $- Common stock issued for vested RSUs $ **538, 000 $** 417, 000 $ 21 **, 000 Warrants issued in connection with borrowing agreements, recorded as debt issuance cost $ 92, 000 $- $ 253** , 000 Supplemental cash flow information: Interest paid **$ 1, 409, 000** $ 1, 127, 000 $ 151, 000 NOTES TO CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, ~~2023~~ **2024** and JUNE 30, ~~2022~~ **2023** NOTE 1 ~~–~~ – NATURE OF BUSINESS Nature of Business Flux Power Holdings, Inc. (" Flux ") was incorporated in 2008 in the State of Nevada, and Flux' s operations are conducted through its wholly owned subsidiary, Flux Power, Inc. (" Flux Power "), a California corporation (collectively, the " Company "). The Company designs, develops, manufactures, and sells a portfolio of advanced lithium- ion energy storage solutions for electrification of a range of industrial commercial sectors which include material handling, airport ground support equipment (" GSE "), and stationary energy storage. The Company believes its mobile and stationary energy storage solutions provide customers with a reliable, high performing, cost effective, and more environmentally friendly alternative as compared to traditional lead acid and propane- based solutions. The Company' s modular and scalable design allows different configurations of lithium- ion ~~battery packs~~ **energy storage solutions** to be paired with our proprietary wireless battery management system to provide the level of energy storage required and " state of the art " real time monitoring of pack performance. The Company believes that the increasing demand for lithium- ion ~~battery packs~~ **energy storage solutions** and more environmentally friendly energy storage solutions in the material handling sector should continue to drive revenue growth. NOTE 2 **– Restatement of Previously Issued Financial Statements In connection with the preparation of its consolidated financial statements as of and for the year ended June 30, 2024, the Company identified multiple prior** - **period misstatements. In accordance with Staff Accounting Bulletins No. 99 (" SAB No. 99 ") Topic 1. M, " Materiality " and SAB No. 99 Topic 1. N " Considering the Effects of Misstatements when Quantifying Misstatements in the Current Year Financial Statements, " the Company assessed the materiality of these misstatements to its previously issued consolidated financial statements. Based upon the Company' s evaluation of both quantitative and qualitative factors, the Company concluded the misstatements were material to the Company' s previously issued consolidated financial statements for the fiscal years ended June 30, 2023 and 2022. Accordingly, the Company is restating its previously issued audited consolidated financial statements and related notes as of and for the fiscal years ended June 30, 2023 and 2022. See Note 15 – Restatement of Previously Issued Financial Statements for the effects of the restatement as of and for the fiscal years ended June 30, 2023 and 2022 and the restated amounts reflected within Note 4 – Inventories, Note 11 – Income Taxes and Note 12 – Concentrations. See Note 16 – Quarterly Financial Summary (Unaudited) for the effects of the restatement on the interim periods within the fiscal years ended June 30, 2024, 2023 and 2022 NOTE 3 –** SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES A summary of the Company' s significant accounting policies which have been consistently applied in the preparation of the accompanying consolidated financial statements follows: Principles of Consolidation The consolidated financial statements include Flux Power Holdings, Inc. and its wholly- owned subsidiary Flux Power, Inc. after elimination of all intercompany accounts and transactions. ~~Liquidity Considerations~~ The accompanying **consolidated** financial statements ~~and notes~~ have been prepared ~~assuming~~ **on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. However, substantial doubt about** the Company ~~will~~ **' s ability to** continue as a going concern **exists** . ~~For~~ **Historically, the Company' s revenues and operating cash flows have not been sufficient to sustain its operations and the Company has relied on debt and equity financing for additional funds. The Company has incurred an accumulated deficit of $ 99. 7 million through June 30, 2024, and for** the year ended June 30, ~~2023~~ **2024** ~~, the Company~~ generated negative cash flows from operations of $ ~~3~~ **4** . ~~6~~ **8** million and **incurred a net loss of $ 8. 3 million. As of December 31, 2024, the Company** had ~~an accumulated deficit~~ **a cash balance** of $ ~~88~~ **1** . **0 million, $** 6 **. 3** million **available funding under the Gibraltar Business Capital (" GBC ") Credit Facility, and $ 1. 0 million available for future draws under the Subordinated LOC. In addition, the Company' s operations have been impacted by delays in new orders of its energy storage solutions due to corresponding deferrals of new forklift purchases mainly caused by lower capital spending in the market sector that the Company serves and interest rate variability affecting selected large customer fleets which have impacted the Company' s ability to meet projected revenue targets and generate cash from operations** . Management has evaluated the Company' s expected cash requirements ~~over the next twelve (12) months~~ , including investments in additional sales and marketing and research and development, capital expenditures ~~,~~ and working capital requirements ~~.~~ ~~Management~~ **, and** believes the Company' s existing cash and funding available under the **GBC** ~~Gibraltar Business Capital Revolving Line of~~ Credit **Facility** and the Subordinated LOC, along with the forecasted gross margin **,** will **not** be sufficient to meet the Company' s anticipated capital resources to fund planned operations for the next twelve ~~(12)~~ months **following** . ~~Historically~~ the ~~Company has not generated sufficient cash~~ **filing date of this Annual Report on Form 10- K. Management is evaluating strategies** to ~~fund its~~ **improve profitability of** operations **and to obtain additional funding. These steps include actual and planned price increases for our energy storage solutions, a number of cost saving initiatives including product cost efficiencies and planned operating cost savings** . Based on the Company' s existing backlog and customer orders, management anticipates increased revenues, together with the improvements in its gross margin will move it closer to profitability. The planned gross margin improvement tasks include, but ~~is~~ **are** not limited to, a plan to drive bill of material costs down while increasing price of our products for new orders ~~. The Company has received new orders in Fiscal 2023, of approximately $ 61 million and believes through conversations with its customers that its anticipation of continued increase of new orders is reasonable. As of September 8, 2023, $ 4. 0 million remained available under the GBC Credit Facility and $ 4. 0 million was available for future draws under the Subordinated LOC. As of September 8, 2023, $ 4. 1 million remained available under the Company' s ATM agreement that could be utilized if necessary. In addition, to support our operations and anticipated growth, we intend to explore additional sources of capital as needed~~ . We also continue to execute our cost reduction, sourcing, and pricing recovery initiatives in efforts to increase our gross margins and improve cash flow from operations. Unforeseen factors in the general economy beyond management' s control could potentially have negative impact on the planned gross margin improvement plan. **Management is continuing to evaluate other sources of capital to fund its operations and growth. However, there can be no assurance that the Company will be able to realize the plans for improved operations or access necessary additional financing when needed to provide sufficient liquidity to continue its operations over the next twelve months. If such liquidity is not available when required, management will be required to curtail investments in new product development, which may have a material adverse effect on future cash flows and results of operations and the Company' s ability to continue operating as a going concern. The accompanying consolidated financial statements do not include any**

adjustments that would be necessary should the Company be unable to continue as a going concern and, therefore, be required to liquidate its assets and discharge its liabilities in other than the normal course of business and at amounts that may differ from those reflected in the accompanying consolidated financial statements. Use of Estimates The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (" GAAP ") requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues, and expenses, as well as certain financial statement disclosures. Significant estimates include valuation allowances relating to inventory and deferred tax assets. While management believes that the estimates and assumptions used in the preparation of the financial statements are appropriate, actual results could differ from these estimates. Cash and Cash Equivalents As of June 30, **2024,** 2023 and ~~June 30,~~ 2022, cash was approximately $ **0. 6 million, $** 2. 4 million and $ ~~485, 000~~ **0. 5 million** , respectively. Cash consisted of funds held in a non- interest- bearing bank deposit account. The Company considers all liquid short- term investments with maturities of less than three months when acquired to be cash equivalents. The Company had no cash equivalents at June 30 **, 2024** , 2023 and 2022. Fair Values of Financial Instruments The carrying amount of our cash, accounts payable, accounts receivable, and accrued liabilities approximate their estimated fair values due to the short- term maturities of those financial instruments. The carrying amount of the line of credit agreement approximates its fair values as interest approximates current market interest rates for similar instruments. Management has concluded that it is not practical to determine the estimated fair value of amounts due to related parties because the transactions cannot be assumed to have been consummated at arm' s length, the terms are not deemed to be market terms, there are no quoted values available for these instruments, and an independent valuation would not be practical due to the lack of data regarding similar instruments, if any, and the associated potential costs. The Company does not have any other assets or liabilities that are measured at fair value on a recurring or non- recurring basis. Accounts receivable are carried at their estimated collectible amounts. The Company has not experienced ~~collection~~ **significant** issues related to **the collection of** its accounts receivable ~~and~~ **. As of June 30, 2024, the company** has ~~not recorded~~ an allowance for ~~doubtful accounts~~ **credit losses of $ 55, 000. The company did not record an allowance for credit losses** during the ~~fiscal~~ years ended June 30, 2023 and 2022. Inventories consist primarily of battery management systems and the related subcomponents and are stated at the lower of cost **(first- in, first- out)** or net realizable value. The Company evaluates inventories to determine if write- downs are necessary due to obsolescence or if the inventory levels are in excess of anticipated demand at market value based on consideration of historical sales and product development plans. The Company recorded **an** ~~adjustments~~ **adjustment** related to obsolete inventory in the amount of approximately $ ~~354~~ **490, 000, $ 690** , 000 and $ ~~111~~ **665** , 000 during the ~~fiscal~~ years ended June 30, **2024,** 2023 **(as restated)** and 2022 **(as restated)** , respectively. Property, Plant and Equipment Property, plant and equipment are stated at cost, net of accumulated depreciation. Depreciation and amortization are provided using the straight- line method over the estimated useful lives, of the related assets ranging from three to five years, or, in the case of leasehold improvements, over the lesser of the useful life of the related asset or the lease term. Pursuant to the provisions of the Financial Accounting Standards Board (" FASB ") Accounting Standards Codification (" ASC ") Topic No.718- 10,Compensation- Stock Compensation,which establishes accounting for equity instruments exchanged for employee service,we utilize the Black- Scholes option pricing model to estimate the fair value of employee stock option awards at the date of grant,which requires the input of highly subjective assumptions,including expected volatility and expected life.Changes in these inputs and assumptions can materially affect the measure of estimated fair value of our share- based compensation.These assumptions are subjective and generally require significant analysis and judgment to develop.When estimating fair value,some of the assumptions will be based on,or determined from,external data and other assumptions may be derived from our historical experience with stock- based payment arrangements.The appropriate weight to place on historical experience is a matter of judgment,based on relevant facts and circumstances. F- 7 **The Company recognizes** revenue in accordance to the ~~Accounting Standards Codification (" ASC ")~~ Topic 606,Revenue from Contracts with Customers (" ASC 606 ") for all contracts.The Company derives its revenue from the sale of products to customers.The Company sells its products primarily through a distribution network of equipment dealers,OEMs and battery distributors in primarily North America.The Company recognizes revenue for the products when all significant risks and rewards have been transferred to the customer,there is no continuing managerial involvement associated with ownership of the goods sold is retained,no effective control over the goods sold is retained,the amount of revenue can be measured reliably,it is probable that the economic benefits associated with the transactions will flow to the Company and the costs incurred or to be incurred with respect to the transaction can **be measured reliably.** Product revenue is recognized as a distinct single performance obligation which for the Company' s three major customers represents the point in time that they receive delivery of the products, and for all other customers represents the point in time that the Company ships the products. Our customers do have a right to return product but our returns have historically been minimal. The Company evaluates its exposure to product warranty obligations based on historical experience. Our products, primarily lift equipment packs, are warrantied for five years unless modified by a separate agreement. As of June 30, **2024,** 2023 and 2022, the Company carried warranty liability of approximately **$ 3, 018, 000,** $ 1, 600, 000 and $ 1, 012, 000, respectively, which is included in accrued expenses on the Company' s consolidated balance sheets. Impairment of Long- lived Assets In accordance with authoritative guidance for the impairment or disposal of long- lived assets, if indicators of impairment exist, the Company assesses the recoverability of the affected long- lived assets by determining whether the carrying value of such assets can be recovered through the undiscounted future operating cash flows. If impairment is indicated, the Company measures the amount of such impairment by comparing the carrying value of the asset to the present value of the expected future cash flows associated with the use of the asset. The Company believes that no impairment indicators were present, and accordingly no impairment losses were recognized during the fiscal years ended June 30, **2024,** 2023 and 2022. ~~F- 8~~ The Company is actively engaged in new product development efforts. Research and development ~~cost~~ **costs** relating to possible future products are expensed as incurred. Income Taxes Pursuant to FASB ASC Topic No. 740, Income Taxes, deferred tax assets or liabilities are recorded to reflect the future tax consequences of temporary differences between the financial reporting basis of assets and liabilities and their tax basis at each year- end. These amounts are adjusted, as appropriate, to reflect enacted changes in tax rates expected to be in effect when the temporary differences reverse. The Company has analyzed filing positions in all of the federal and state jurisdictions where the Company is required to file income tax returns, as well as all open tax years in these jurisdictions. As a result, no unrecognized tax benefits have been identified as of June 30, **2024,** 2023 or ~~June 30,~~ 2022 ~~,~~ and **,** accordingly, no additional tax liabilities have been recorded. The Company records deferred tax assets and liabilities based on the differences between the financial statement and tax bases of assets and liabilities and on operating loss carry forwards using enacted tax rates in effect for the year in which the differences

are expected to reverse. A valuation allowance is provided when it is more likely than not that some portion or all of a deferred tax asset will not be realized. **F- 8** Net Loss Per Common Share The Company calculates basic loss per common share by dividing net loss by the weighted average number of common shares outstanding during the periods. Diluted loss per common share includes the impact from all dilutive potential common shares relating to outstanding convertible securities. For the fiscal years ended June 30, **2024,** 2023 and 2022, basic and diluted weighted- average common shares outstanding were **16, 548, 533,** 16, 055, 256 and 15, 439, 530, respectively. The Company incurred a net loss for the fiscal years ended June 30 **, 2024** , 2023 and 2022, and therefore, basic and diluted loss per share for each fiscal year were the same because potential common share equivalents would have been anti- dilutive. The ~~total~~ potentially dilutive common shares outstanding at June 30 **, 2024** , 2023 and 2022 that were excluded from diluted weighted- average common shares outstanding represent shares underlying outstanding stock options, RSUs ~~,~~ and warrants, ~~and totaled 2, 622, 268 and 2, 262, 773, respectively. At June 30, 2023 and 2022 potentially dilutive common shares outstanding that were excluded from diluted weighted- average common shares outstanding were~~ as follows: SCHEDULE OF DILUTIVE COMMON SHARES OUTSTANDING EXCLUDED FROM DILUTIVE WEIGHTED AVERAGE COMMON SHARES OUTSTANDING **2024 2023 2022 Year ended** June 30, **2024** 2023 ~~June 30,~~ 2022 Stock options **1, 605, 060** 973, 400 503, 433 RSUs **114, 666** 193, 749 304, 221 Warrants 1, **413, 110 1,** 455, 119 1, 455, 119 ~~Total~~ **Antidilutive securities 3, 132, 836** 2, 622, 268 2, 262, 773 ~~Antidilutive securities 2~~ **In December 2023** , **the FASB issued** ~~622, 268 2, 262, 773 New~~ Accounting Standards **Update (" ASU ") 2023- 09, Income Taxes (Topic 740): Improvements to Income Tax Disclosures, which requires more detailed income tax disclosures. The guidance requires entities to disclose disaggregated information about their effective tax rate reconciliation as well as expanded information on income taxes paid by jurisdiction. The disclosure requirements will be applied on a prospective basis, with the option to apply them retrospectively. The standard is effective for our fiscal year ending June 30, 2026, with early adoption permitted.** The Company ~~did not adopt any~~ **is evaluating the disclosure requirements related to the** new ~~accounting pronouncements~~ **standard. In November 2023, the FASB issued ASU 2023- 07, " Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures ", which expands annual and interim disclosure requirements** for ~~the~~ **reportable segments, primarily through enhanced disclosures about significant segment expenses. The standard is effective annually for our fiscal** year ~~ended~~ **ending** June 30, ~~2023~~ **2025** and ~~2022~~ **interim periods thereafter** . **Early adoption is permitted. The** ~~Management has considered all recent accounting pronouncements issued since the last audit of the~~ Company ~~' s consolidated financial statements~~ **is evaluating the disclosure requirements related to the new standard** . ~~F- 9~~ NOTE ~~3.~~ **4 –** INVENTORIES Inventories consist of the following: SCHEDULE OF INVENTORIES **2024 2023 2022** June 30, **2024** 2023 ~~June 30,~~ 2022 **Restated Restated** Raw materials $ ~~13, 047, 000 $~~ 12, ~~989~~ **850, 000 $ 11, 507, 000 $ 11, 495** , 000 Work in process **474, 000** 1, 277, 000 927, 000 Finished goods ~~4~~ **3** , ~~672~~ **653, 000 3, 374** , 000 2, ~~346~~ **018** , 000 Total Inventories $ ~~18, 996, 000 $~~ 16, ~~262~~ **977, 000 $ 16, 158, 000 $ 14, 440** , 000 Inventories consist primarily of our energy storage systems and the related subcomponents, and are stated at the lower of cost or net realizable value. NOTE ~~4~~ **5** – OTHER CURRENT ASSETS Other current assets consist of the following: SCHEDULE OF OTHER CURRENT ASSETS **2024 2023 2022** June 30, **2024** 2023 ~~June 30,~~ 2022 Prepaid insurance $ **419, 000 $** 573, 000 $ 478, 000 Prepaid expenses **181, 000** 202, 000 343, 000 Other **345, 000** 143, 000 440, 000 Total other current assets $ **945, 000 $** 918, 000 $ 1, 261, 000 **F- 9** NOTE ~~5~~ **6** – ACCRUED EXPENSES Accrued expenses consist of the following: SCHEDULE OF ACCRUED EXPENSES **2024 2023 2022** June 30, **2024** 2023 ~~June 30,~~ 2022 Payroll and bonus accrual $ **471, 000 $** 1, 157, 000 $ 767, 000 PTO accrual **437, 000** 412, 000 430, 000 Warranty liability **3, 018, 000** 1, 600, 000 1, 012, 000 Other **-** 12, 000- Total accrued expenses $ 3, **926, 000 $ 3,** 181, 000 $ 2, 209, 000 NOTE ~~6.~~ **7 –** PROPERTY, PLANT AND EQUIPMENT, NET Property, plant and equipment, net consist of the following: SCHEDULE OF PROPERTY PLANT AND EQUIPMENT NET **2024 2023 2022** June 30, **2024** 2023 ~~June 30,~~ 2022 ~~Vehicles $- $ 20, 000~~ Machinery and equipment **$** 1, **352, 000 $ 1,** 169, 000 **$** 808, 000 Office equipment 2, **690, 000 2,** 153, 000 1, 574, 000 Furniture and ~~Equipment~~ **equipment 274, 000** 273, 000 256 **, 000 Vehicles-- 20** , 000 Leasehold improvements **148, 000** 81, 000 56, 000 CIP **106, 000** 43, 000- Property, plant and equipment, gross **4, 570, 000** 3, 719, 000 2, 714, 000 Less: ~~Accumulated~~ **accumulated** depreciation **(2, 821, 000)** (1, 930, 000) (1, 136, 000) Total property, plant and equipment, net $ 1, **749, 000 $ 1,** 789, 000 $ 1, 578, 000 ~~F- 10~~ Depreciation expense was approximately **$ 1, 045, 000,** $ 899, 000 and $ 575, 000, for the fiscal years ended June 30 **, 2024** , 2023 and 2022, respectively, and is included in selling and administrative expenses in the accompanying consolidated statements of operations. NOTE ~~7~~ **8** – ~~Notes Payable~~ **NOTES PAYABLE** Revolving Line of Credit **Gibraltar Business Capital Credit Facility** On ~~November 9~~ **July 28** , ~~2020~~ **2023** , the Company entered into a Loan and Security Agreement (**the** " **Agreement ") with GBC. The Agreement provides the Company with a senior secured revolving loan facility for up to $ 15. 0 million (the " Revolving Loan Commitment "). The revolving amount available under the GBC Credit Facility is equal to the lesser of the Revolving Loan Commitment and the borrowing base amount (as defined in the Agreement). The GBC Credit Facility is evidenced by a revolving note, which matures on July 28, 2025 (the " Maturity Date "), unless extended, modified or renewed (the " Revolving Note "). Provided that there is no event of default, the Maturity Date can automatically be extended for one (1) year period upon payment of a renewal fee for each such extension in the amount of three- quarters of one percent (0. 75 %) of the Revolving Loan Commitment, which fee will be due and payable on or before the applicable Maturity Date. F- 10 In addition, subject to conditions and terms set forth in the Agreement, the Company may request an increase in the Revolving Loan Commitment from time to time upon not less than 30 days' notice to GBC which increase may be made at the sole discretion of GBC, as long as: (a) the requested increase is in a minimum amount of $ 1, 000, 000, and (b) the total increases do not exceed $ 5, 000, 000 and no more than five (5) increases are made. Outstanding principal under the GBC Credit Facility accrues interest at Secured Overnight Financing Rate (" SOFR ", as defined in the Agreement) plus five and one half of one percent (5. 50 %) per annum with such interest payment due monthly on the last day of the month. In the event of default, the amounts due under the Agreement bear interest at a rate per annum equal to three percent (3. 0 %) above the rate that is otherwise applicable to such amounts. The Company paid GBC a non- refundable closing fee for the GBC Credit Facility of $ 112, 500 upon the execution of the Agreement. In addition, the Company is required to pay a monthly unused line fee equal to one- half of one percent (0. 50 %) per annum on the difference between the Revolving Loan Commitment and the average outstanding principal balance of the revolving loan (s) for such month. The obligations under the GBC Credit Facility may be prepaid in whole or in part at any time upon an exit fee of (a) two percent (2. 00 %) of the Revolving Loan Commitment if the obligations are paid in full during the first year after the closing date, or (b) one percent (1. 00 %) of the Revolving Loan Commitment if the obligations are paid in full one year after the closing date, provided, that, the exit fee will be waived if such prepayment occurs**

in connection with the refinancing of the obligations with Bank of America, N. A., as lender. On November 2, 2023, the Company entered into the First Amendment to Loan and Security Agreement (the " First Amendment ") with Gibraltar Business Capital, LLC (" GBC "), which amended certain definition of the Subordinated Debt referenced in the Loan and Security Agreement dated July 28, 2023 as Subordinated Debt owed by Borrower to Cleveland Capital L. P. pursuant to that certain Subordinated Unsecured Promissory Note, dated as of November 1, 2023, in the aggregate principal amount of $ 2, 000, 000. On January 30, 2024, the Company entered into the Second Amendment to Loan and Security Agreement (the " Second Amendment ") with GBC, which amended certain terms of the Loan and Security Agreement dated July 28, 2023, including but not limited to, (i) increasing the commitment amount from $ 15. 0 million to $ 16. 0 million, (ii) adding an additional non- refundable closing fee in the amount of $ 7, 500 in cash for the increase in the commitment amount to $ 16 million, (iii) amending the definition of " Eligible Accounts; " and (iv) amending the EBITDA Minimum financial covenant of the Company. In consideration for the Second Amendment, the Company agreed to pay GBC a non- refundable amendment fee of $ 10, 000 in cash, in addition to the $ 7, 500 non- refundable closing fee paid. The loans and other obligations of the Company under the GBC Credit Facility are secured by substantially all of the tangible and intangible assets of the Company (including, without limitation, intellectual property) pursuant to the terms of the Agreement and the Intellectual Property Security Agreement entered into by and among the Company and GBC on July 28, 2023. During the year ended June 30, 2024, the Company had multiple drawdowns under the GBC Credit Facility totaling $ 65. 8 million, inclusive of the full repayment of the SVB Credit Facility, and made multiple repayments totaling $ 52. 0 million. As of June 30, 2024, the outstanding balance under the GBC Credit Facility was approximately $ 13. 8 million, with up to $ 2. 2 million available for future borrowings, subject to borrowing base limitations. In April 2024, the Company notified GBC of a certain event of default with respect to the Company' s anticipated failure to maintain the EBITDA covenant for the trailing three (3) month period ended April 30, 2024, or Default. On May 8, 2024, the Company received a Waiver, which waived the Default, subject to satisfaction of the following conditions: (i) receipt of a counterpart of the Waiver duly executed by the Company; (ii) receipt of the waiver fee of $ 20, 000; (iii) receipt of the representations and warranties from the Company that after giving effect to the Waiver, the representations and warranties contained in the Agreement, the Waiver and the other Loan Documents shall be true and correct; and (iv) after giving effect to the Waiver, no additional event of default shall have occurred and be continuing on and as of the effective date of the Waiver. F- 11 On May 31, 2024, the Company entered into the Third Amendment to Loan and Security Agreement (the " Third Amendment ") with GBC which amended certain terms of the Loan and Security Agreement dated July 28, 2023, including but not limited to amending the EBITDA Minimum financial covenant of the Company. In consideration for the Third Amendment, the Company agreed to pay GBC a non- refundable amendment fee of $ 50, 000 in cash. Silicon Valley Bank Credit Facility On November 9, 2020, the Company entered into a Loan and Security Agreement (" Loan and Security Agreement ") with Silicon Valley Bank (" SVB "). On October 29, 2021, the Company entered into a First Amendment to Loan and Security Agreement (" First Amendment " and together with the Agreement, the " Loan Agreement ") with SVB which amended certain terms of the Agreement including, but not limited to, increasing the amount of the revolving line of credit from $ 4. 0 million to $ 6. 0 million, and extending the maturity date to November 7, 2022. The First Amendment provided the Company with a senior secured credit facility for up to $ 6. 0 million available on a revolving basis (" Revolving LOC "). Outstanding principal under the Revolving LOC accrued interest at a floating rate per annum equal to the greater of (i) Prime Rate plus two and a half percent (2. 50 %), or (ii) five and three- quarters percent (5. 75 %). The Company paid a non- refundable commitment fee of $ 15, 000 upon execution of the Agreement and an additional non- refundable commitment fee of $ 22, 500 in connection with the First Amendment. On June 23, 2022, the Company entered into a Second Amendment to Loan and Security Agreement (" Second Amendment " and together with the Loan Agreement, the " Second Amended Loan Agreement ") with SVB, which amended certain terms of the Loan Agreement, including but not limited to, (i) increasing the amount of the revolving line of credit to $ 8. 0 million, (ii) changing the financial covenants of the Company from one based on tangible net worth to another based on adjusted EBITDA (as defined in the Second Amendment) on a trailing six (6) month basis and liquidity ratio certified as of the end of each month pursuant to the calculations set forth therein, and (iii) allowing for the assignment and transfer by SVB of all of its obligations, rights and benefits under the Agreement and Loan Documents (as defined in the Agreement and except for the Warrants). In addition, under the Second Amendment, the interest rate terms for the outstanding principal under the Revolving LOC were amended to accrue interest at a floating per annum rate equal to the greater of either (A) Prime Rate plus three and one- half of one percent (3. 50 %) or (B) seven and one- half of one percent (7. 50 %). Interest payments are due monthly on the last day of the month. In addition, the Company is required to pay a quarterly unused facility fee equal to one- quarter of one percent (0. 25 %) per annum of the average daily unused portion of the $ 8. 0 million commitment under the SVB Credit Facility, depending upon availability of borrowings under the Revolving LOC. Pursuant to the Second Amendment, the Company paid SVB a non- refundable amendment fee of $ 5, 000 and SVB' s legal fees and expenses incurred in connection with the Second Amendment. In connection with the Second Amendment, the Company issued a twelve- year warrant to SVB and its designee, SVB Financial Group, to purchase up to 40, 806 shares of common stock of the Company at an exercise price of $ 2. 23 per share pursuant to the terms set forth therein. On November 7, 2022, ~~we~~ **the Company** entered into a Third Amendment to Loan and Security Agreement (" Third Amendment ") with SVB, which amended certain terms of the Second Amended Loan Agreement (together with the ~~Second~~ **Third** ~~Amended~~ **Amendment** ~~Loan Agreement~~, the " Third Amended Loan Agreement "), including but not limited to, (i) extending the maturity date from November 7, 2022 to May 7, 2023 (the " Extension Period "), (ii) amending the financial covenants of the Company to cover the Extension Period and to include a liquidity ratio financial covenant, and (iii) amending the definition of Permitted Liens (as defined in the Third Amendment). Pursuant to the Third Amendment, the Company paid SVB a non- refundable amendment fee of $ 12, 500 and SVB' s legal fees and expenses incurred in connection with the Third Amendment. ~~F- 11~~ On January 10, 2023, the Company entered into a Fourth Amendment to Loan and Security Agreement (the " Fourth Amendment ") with SVB, which amended certain terms of the Third Amended Loan Agreement including but not limited to, (i) increasing the amount of the SVB Credit Facility from $ 8. 0 million to $ 14. 0 million, (ii) removing the liquidity ratio financial covenant of the Company under Section 6. 9 of the Third Amended Loan Agreement, (iii) amending the definition of Borrowing Base (as defined in the Fourth Amendment), which includes a new defined term for Net Orderly Liquidation Value (as defined in the Fourth Amendment), and (iv) removing certain defined liquidity terms under Section 13. 1 of the Third Amended Loan Agreement. Pursuant to the Fourth Amendment, the Company

paid SVB a non- refundable amendment fee of $ 10, 000 and SVB' s legal fees and expenses incurred in connection with the Fourth Amendment. **F- 12** On April 27, 2023, the Company entered into a Fifth Amendment to Loan and Security Agreement (the " Fifth Amendment ") with SVB which further amended certain terms of the credit facility (together with the ~~Fourth~~ **Fifth** ~~Amended~~ **Amendment** ~~Loan Agreement~~, the " ~~Fifth Amended Loan Agreement~~ Agreement "), including but not limited to, (i) extending the maturity date from May 7, 2023 to December 31, 2023 (the " 2023 Extension Period "), (ii) amending the EBITDA financial covenant of the Company to cover the 2023 Extension Period, and (iii) amending the definition of EBITDA (as defined in the Fifth Amendment). Pursuant to the Fifth Amendment, the Company agreed to pay SVB a non- refundable amendment fee of **Thirty Thousand Dollars (** $ 30, 000 **)** and SVB' s legal fees and expenses incurred in connection with the Fifth Amendment. In addition, SVB also agreed to waive compliance by the Company of the former ~~EBIDTA~~ **EBITDA** financial covenant as of the month ended March 31, 2023. ~~The~~ **On July 28, 2023, the** Company ~~has used~~ **repaid in full all principal outstanding under** the SVB Credit Facility ~~to fund its operations~~ **, together with all accrued** and **unpaid interest** ~~working capital requirements. Amounts outstanding under the Revolving LOC are secured by substantially all tangible~~ and **related fees** ~~intangible assets of the Company (including~~ , **with a portion** ~~without limitation, intellectual property) pursuant to the terms~~ of the ~~Fifth Amended~~ **funds from the GBC Credit Facility and terminated the** Loan ~~Agreement,~~ and ~~the Intellectual Property~~ Security Agreement ~~dated~~ **with SVB,** as **amended** ~~of October 29, 2021~~ . During the year ended June 30, ~~2023~~ **2024** , the Company had multiple Revolving LOC drawdowns totaling $ ~~63~~ **1** . 4 million and multiple Revolving LOC payments totaling $ ~~58~~ **11** . ~~4~~ **3** million **inclusive** ~~. As~~ of ~~June 30, 2023,~~ the ~~outstanding balance under~~ **final repayment of** the ~~Revolving~~ LOC ~~was approximately $~~ **in full. NOTE** 9 ~~. 9 million. On July 28, 2023, the Company terminated the Loan and Security Agreement, dated as of November 9, 2020, as amended, by and among SVB and the Company, and concurrent with the entry into the Loan and Security Agreement, by and among Gibraltar Business Capital and the Company. The Company repaid the entire outstanding principal balance of the SVB Credit Facility plus all accrued and unpaid interest and related fees through the date of termination with a portion of the funds from the GBC Credit Facility on July 28, 2023. (See Note 13 – Subsequent Events) NOTE 8-~~ RELATED PARTY DEBT AGREEMENTS **At** ~~As of~~ June 30, **2024,** 2023 and ~~June 30,~~ 2022, the Company had no related party debt balance outstanding. Below are the activities for the Company' s related party debt agreements that existed during the ~~periods~~ **years** ended June 30, **2024,** 2023 and 2022. **Subordinated Line of Credit Facilities Cleveland Capital, L. P. Credit Facility** On ~~May 11~~ **November 2** , ~~2022~~ **2023** , the Company entered into a Credit Facility Agreement (the " **Credit Facility ") with Cleveland Capital, L. P., (the " Lender "). The Credit Facility provides the Company with a line of credit of up to $ 2, 000, 000 for working capital purposes (" 2023** Subordinated LOC ") **. In connection with the LOC, the Company issued a subordinated unsecured promissory note for $ 2, 000, 000 (the " Commitment Amount ") in favor of the Lender (the " Note "). Pursuant to the terms of the Credit Facility, the Lender agreed to make loans (each such loan, an " Advance ") up to such Lender' s Commitment Amount to the Company from time to time, until August 15, 2025 (the " Due Date "). The Note accrues interest at Secured Overnight Financing Rate plus nine percent (9 %) per annum on each Advance from and after the date of disbursement of such Advance. All indebtedness, obligations and liabilities of the Company to the Lender are subject to the rights of Gibraltar Business Capital, LLC (together with its successors and assigns, " GBC "), pursuant to a Subordination Agreement dated on or about November 2, 2023, by and between the Lender and GBC (the " Subordination Agreement "). Subject to the Subordination Agreement, the Company may, from time to time, prior to the Due Date, draw down, repay, and re- borrow on the Note, by giving notice to the Lenders of the amount to be requested to be drawn down. Subject to the Subordination Agreement, the Note is payable upon the earlier of (i) the Due Date or (ii) on occurrence of an event of Default (as defined in the Note). As consideration of the Lender' s commitment to provide the Advances to the Company, the Company issued the Lender warrants to purchase 41, 196 shares of common stock (the " Warrants ") which rights are represented by a warrant certificate (" Warrant Certificate "). Subject to certain ownership limitations, the Warrants are exercisable immediately from the date of issuance, expire on the five (5) year anniversary of the date of issuance and have an exercise price of $ 3. 24 per share. The exercise price of the Warrants is subject to certain adjustments, including stock dividends, stock splits, combinations and reclassifications of the common stock. In the event of a Triggering Event (as defined in the Warrant Certificate), the holder of the Warrants will be entitled to exercise the Warrants and receive the same amount and kind of securities, cash or property as such holder would have been entitled to receive upon the occurrence of such Triggering Event if such holder had exercised the rights represented by the Warrant Certificate immediately prior to the Triggering Event. Additionally, upon the holder' s request, the continuing or surviving corporation as a result of such Triggering Event will issue to such holder a new warrant of like tenor evidencing the right to purchase the adjusted amount of securities, cash or property and the adjusted warrant price. (See Note 10 – Stockholders' Equity). F- 13 Subordinated LOC On May 11, 2022, the Company entered into a Credit Facility Agreement (the " 2022 Subordinated LOC ")** with Cleveland ~~Capital, L. P., a Delaware limited partnership (" Cleveland ")~~, Herndon Plant Oakley, Ltd., (" HPO "), and other lenders (together with Cleveland and HPO, the " Lenders "). The **2022** Subordinated LOC ~~provides~~ **provided** the Company with a short- term line of credit not less than $ 3, 000, 000 and not more than $ 5, 000, 000, **to** ~~the proceeds of which shall~~ be used by the Company for working capital purposes. In connection with the **2022** Subordinated LOC, the Company issued a separate subordinated unsecured promissory note in favor of each respective Lender (each promissory note, a " Note ") for each Lender' s commitment amount (each such commitment amount, a " Commitment Amount "). ~~As of June 30, 2023, the Lenders committed to an aggregate commitment of $ 4, 000, 000.~~ Pursuant to the terms of the **2022** Subordinated LOC, each Lender severally agrees to make loans (each such loan, an " Advance ") up to such Lender' s Commitment Amount to the Company from time to time, until December 31, 2022 (the " Due Date "). On December 15, 2022, the Board of Directors of the Company elected to extend the Due Date to December 31, 2023. The Company may, from time to time, prior to the Due Date, draw down, repay, and re- borrow on the Note, by giving notice to the Lenders of the amount to be requested to be drawn down. ~~F- 12~~ Each Note bears an interest rate of 15. 0 % per annum on each Advance from and after the date of disbursement of such Advance and is payable on (i) the Due Date in cash or shares of common stock of the Company (the " Common Stock ") at the sole election of the Company, unless such Due Date is extended pursuant to the Note, or (ii) on occurrence of an event of Default (as defined in the Note). The Due Date may be extended (i) at the sole election of the Company for one (1) additional year period from the Due Date upon the payment of a commitment fee equal to two percent (2 %) of the Commitment Amount to the Lender within thirty (30) days prior to the original Due Date, or (ii) by the Lender in writing. In addition, each Lender signed a Subordination Agreement by and between the Lenders and SVB dated as of May 11, 2022 (the " Subordination Agreement ") for the purposes of subordinating the right to payment under the Note to SVB' s indebtedness by the Company now outstanding or

hereinafter incurred. On December 15, 2022, the Board of Directors of the Company elected to extend the Due Date to December 31, 2023 and the Company paid the Lenders an extension fee in the aggregate amount of $ 80, 000. On July 28, 2023, in conjunction with the concurrent termination of the SVB Revolving LOC and the entry into a new credit facility with Gibraltar Business Capital (" GBC "), each Lender signed a Subordination Agreement by and between the Lenders and GBC dated as of July 28, 2023 (the " GBC Subordination Agreement ") for the purposes of subordinating the right to payment under the Note to GBC' s indebtedness by the Company then incurred and outstanding or thereinafter incurred. ~~(See Note 13 – Subsequent Events)~~ The **2022** Subordinated LOC ~~includes~~ **included** customary representations, warranties and covenants by the Company and the Lenders. The Company has also agreed to pay the legal fees of Cleveland' s counsel in an amount up to $ 10, 000. In addition, each Note also provides that, upon the occurrence of a Default, at the option of the Lender, the entire outstanding principal balance, all accrued but unpaid interest and / or Late Charges (as defined in the Note) at once will become due and payable upon written notice to the Company by the Lender. In connection with entry into the **2022** Subordinated LOC, the Company paid to each Lender a one- time commitment fee in cash equal to 3. 5 % of such Lender' s Commitment Amount. In addition, in consideration of the Lenders' commitment to provide the Advances to the Company, the Company issued the Lenders five- year warrants to purchase an aggregate of 128, 000 shares of common stock at an exercise price of $ 2. 53 per share that are, subject to certain ownership limitations, exercisable immediately (the " Warrants ") (the number of warrants issued to each Lender is equal to the product of (i) 160, 000 shares of common stock multiplied by (ii) the ratio represented by each Lender' s Commitment Amount divided by the $ 5, 000, 000). Pursuant to a selling agreement, dated as of May 11, 2022, the Company retained HPO as its placement agent in connection with the Subordinated LOC. As compensation for services rendered in conjunction with the Subordinated LOC, the Company paid HPO a finder fee equal to 3 % of the Commitment Amount from each such Lender placed by HPO in cash. **On November 2, 2023, the 2022 Subordinated LOC was terminated. F- 14** NOTE ~~9- 10 –~~ STOCKHOLDERS' EQUITY At- The- Market (" ATM ") Offering On December 21, 2020 the Company entered into a Sales Agreement (the " Sales Agreement ") with H. C. Wainwright & Co., LLC (" HCW ") to sell shares of its common stock, par value $ 0. 001 (the " Common Stock ") from time to time, through an " at- the- market offering " program (the " ATM Offering "). ~~The~~ **On October 5, 2023, the** Company **terminated** ~~agreed to pay HCW a commission in an amount equal to 3. 0 % of the gross sales proceeds of the shares sold under~~ the Sales Agreement **with HCW pursuant** ~~. In addition, the Company agreed~~ to ~~reimburse HCW for certain legal and other~~ -- **the terms** ~~expenses incurred up to a maximum~~ of ~~$ 50, 000 to establish the ATM Offering, and $ 2, 500 per quarter thereafter to maintain such program under~~ the Sales Agreement. ~~The Company has also agreed pursuant to the Sales Agreement to indemnify and provide contribution to HCW against certain liabilities, including liabilities under the Securities Act. On May 27, 2021, the Company filed Amendment No. 1 (the " Amendment ") to the prospectus supplement dated December 21, 2020 (the " Prospectus Supplement ") to increase the size of the ATM Offering from an aggregate offering price of up to $ 10 million in the Prospectus Supplement to an amended maximum aggregate offering price of up to $ 20 million of shares of the Company' s common stock (the " Shares ") (which amount includes the value of shares the Company has already sold prior to the date of the Amendment) pursuant to the base prospectus dated October 26, 2020, the Prospectus Supplement, and the Amendment (collectively, the " Prospectus "). F- 13~~ From December 21, 2020 through ~~June 30~~ **October 5** , 2023, the Company sold an aggregate of 1, 524, 873 shares of common stock at an average price of $ 10. 45 per share for gross proceeds of approximately $ 15. 9 million under the ATM Offering. The Company received net proceeds of approximately $ 15. 3 million, net of commissions and other offering related expenses ~~. The Shares were registered under the Securities Act of 1933, as amended (the " Securities Act "), pursuant to the Company' s Registration Statement on Form S- 3 (File No. 333- 249521), declared effective by the Securities and Exchange Commission (the " Commission ") on October 26, 2020, and the Prospectus. Sales of the Shares, if any, may be made by any method permitted by law deemed to be an " at- the- market offering " as defined in Rule 415 (a) (4) of the Securities Act. The Company or HCW may, upon written notice to the other party in accordance with the terms of the Sales Agreement, suspend offers and sales of the Shares. The Company and HCW each have the right, in its sole discretion, to terminate the Sales Agreement at any time upon prior written notice pursuant to the terms and subject to the conditions set forth in the Sales Agreement~~ . Public Offering Registered Direct Offering On September 27, 2021, the Company closed a registered direct offering, priced at- the- market under Nasdaq rules (" RDO ") for the sale of 2, 142, 860 shares of common stock and warrants to purchase up to an aggregate of 1, 071, 430 shares of common stock, at an offering price of $ 7. 00 per share and associated warrant for gross proceeds of approximately $ 15. 0 million prior to deducting offering expenses totaling approximately $ 1. 0 million. The associated warrants have an exercise price equal to $ 7. 00 per share and are exercisable upon issuance and expire in five years. HCW acted as the exclusive placement agent for the registered direct offering. The securities sold in the RDO were sold pursuant to a " shelf " registration statement on Form S- 3 (File No. 333- 249521), including a base prospectus, previously filed with the Securities and Exchange Commission (the " SEC ") on October 16, 2020 and declared effective by the SEC on October 26, 2020. The registered direct offering of the securities was made by means of a prospectus supplement dated September 22, 2021 and filed with the SEC, that forms a part of the effective registration statement. The " shelf " registration statement ~~will expire~~ **expired** on October 26, 2023. In connection with the Company' s RDO, in September 2021 the Company issued five- year warrants to the RDO investors to purchase up to 1, 071, 430 shares of the Company' s common stock at an exercise price of $ 7. 00 per share and were estimated to have a fair value of approximately $ 3, 874, 000. The warrants were exercisable immediately and are limited to beneficial ownership of 4. 99 % at any point in time in accordance with the warrant agreement. In May 2022 and in conjunction with entry into a credit facility with Cleveland, HPO, and other lenders (together with Cleveland and HPO, the " Lenders "), the Company issued five- year warrants to the Lenders to purchase up to 128, 000 shares of the Company' s common stock at an exercise price of $ 2. 53 per share and had a fair value of approximately $ 173, 000. In June 2022 and in conjunction with the entry into the Second Amendment to Loan and Security Agreement with SVB, the Company issued twelve- year warrants to SVB and its designee, SVB Financial Group, to purchase up to 40, 806 shares of the Company' s common stock at an exercise price of $ 2. 23 per share and had a fair value of approximately $ 80, 000. **In November 2023 and in conjunction with the entry into the 2023 Subordinated LOC, the Company issued five- year warrants to Cleveland Capital, L. P. to purchase up to 41, 196 shares of the Company' s common stock at an exercise price of $ 3. 24 per share with a fair value of approximately $ 92, 000.** Warrant detail for the year ended June 30, ~~2023~~ **2024** is reflected below: SCHEDULE OF STOCK WARRANT ACTIVITY Number of Warrants Weighted Average Exercise Price Per Warrant **Weighted Average** Remaining Contract Term (# years) Warrants outstanding and exercisable at June 30, ~~2022~~ **2023** 1, 455, 119 $ 6. 10 Warrants issued **41, 196 3. 24 Warrants exercised** - ~~$~~ - **Warrants forfeited and cancelled (83, 205) 4. 00** Warrants outstanding and exercisable

at June 30, ~~2023~~ **2024** 1, ~~455~~ **413** , **110** ~~119 $~~ 6. ~~10 3~~ **14 2** . ~~17~~ **48** F- ~~14~~ **15** Warrant detail for the year ended June 30, ~~2022~~ **2023** is reflected below: Number of Warrants Weighted Average Exercise Price Per Warrant **Weighted Average** Remaining Contract Term (# years) Warrants outstanding and exercisable at June 30, **2022 1, 455, 119 $ 6. 10 Warrants issued-- Warrants outstanding and exercisable at June 30, 2023 1, 455, 119 6. 10 3. 17 Warrant detail for the year ended June 30, 2022 is reflected below: Number of Warrants Weighted Average Exercise Price Per Warrant Weighted Average Remaining Contract Term (# years) Warrants outstanding and exercisable at June 30,** 2021 214, 883 $ 4. 49 Warrants issued 1, 240, 236 ~~$~~ 6. 38 Warrants outstanding and exercisable at June 30, 2022 1, 455, 119 ~~$~~ 6. 10 4. 17 ~~Stock Options STOCK OPTIONS~~ The Company uses the Black- Scholes valuation model to calculate the fair value of **warrants** ~~stock options~~ . The fair value of **warrants** ~~stock options~~ was measured at the ~~grant~~ **issuance** date using the assumptions ~~(annualized percentages)~~ in the table below:SCHEDULE OF FAIR VALUE ASSUMPTIONS OF **WARRANTS** ~~STOCK OPTIONS~~ Year ~~Ended~~ **ended** June 30, **2024** 2023 ~~2022~~ (1) **2022** Expected volatility ~~90~~ **83** . ~~12~~ **70** %- **82.45 %** Risk free interest rate 4. ~~21~~ **65** %- ~~Forfeiture rate 20~~ **2.89 % Dividend yield-** %- ~~- Dividend yield 0~~ % ~~-~~ Expected term (years) ~~6~~ **5** . ~~25~~ **- 00 5.00** (1) No **warrants** ~~stock options~~ were ~~granted~~ **issued** during the year ended June 30, ~~2022~~ **2023** . ~~X~~ **Equity Award Plans** In connection with the reverse acquisition of Flux Power, Inc. in 2012, the Company assumed the 2010 Plan. As of June 30, ~~2023~~ **2024** , there ~~were~~ **weren** ~~21, 944~~ **’ t any** options to purchase common stock outstanding under the 2010 Plan. No additional options may be granted under the 2010 Plan. On February 17, 2015, the Company’ s stockholders approved the 2014 Equity Incentive Plan (the “ 2014 Plan ”). The 2014 Plan offers certain employees, directors, and consultants the opportunity to acquire the Company’ s common stock subject to vesting requirements and serves to encourage such persons to remain employed by the Company and to attract new employees. The 2014 Plan allows for the award of the Company’ s common stock and stock options, up to 1, 000, 000 shares of the Company’ s common stock. As of June 30, ~~2023~~ **2024** , ~~91~~ **89** , ~~907~~ **922** shares of the Company’ s common stock were available for future grants under the 2014 Plan. On April 29, 2021, the Company’ s stockholders approved the 2021 Equity Incentive Plan (the “ 2021 Plan ”). The 2021 Plan authorizes the issuance of awards for up to 2, 000, 000 shares of common stock in the form of incentive stock options, non- statutory stock options, stock appreciation rights, restricted stock units, restricted stock awards and unrestricted stock awards to officers, directors and employees of, and consultants and advisors to, the Company or its affiliates. As of June 30, ~~2023~~ **2024** , ~~1~~ **777** , **551** ~~587, 147~~ shares of the Company’ s common stock were available for future grants under the 2021 Plan. **F- 16** On October 31, 2022, the Board of Directors authorized a total of 624, 441 stock options to be granted under the Company’ s 2014 Plan and 2021 Plan. **Stock Options** Activity in stock options during the year ended June 30, ~~2023~~ **2024** and related balances outstanding as of that date are reflected below: SCHEDULE OF STOCK OPTIONS ACTIVITY Number of Shares Weighted Average Exercise Price Weighted Average Remaining Contract Term (# years) **Aggregate intrinsic Value Weighted Average Grant Date Fair Value** Outstanding at June 30, ~~2022~~ **2023** ~~503~~ **973** , ~~433~~ **400** $ ~~11~~ **6** . ~~03~~ **44** Granted ~~624~~ **1** , ~~441 $~~ **034, 204** 3. ~~43~~ **45 $ 2. 24** Exercised (~~22~~ **100** , ~~500~~ **104**) **3** ~~$ 4~~ . ~~60~~ **40 $ 97, 593** Forfeited and cancelled (~~131~~ **302** , ~~974~~ **440**) **5** ~~$ 10~~ . ~~03~~ **66** Outstanding at June 30, ~~2023~~ **2024** ~~973~~ **1** , ~~400 $ 6~~ **605, 060 4** . ~~44~~ **85** 7. ~~40~~ **96 –** Exercisable at June 30, ~~2023~~ **2024** ~~398~~ **426** , **363 8** ~~922 $ 10~~ . ~~77~~ **72** 4. **92 –** ~~61 F- 15~~ Activity in stock options during the year ended June 30, ~~2022~~ **2023** and related balances outstanding as of that date are reflected below: Number of Shares Weighted Average Exercise Price Weighted Average Remaining Contract Term (# years) **Aggregate intrinsic Value Weighted Average Grant Date Fair Value** Outstanding at June 30, ~~2021~~ **2022** ~~531~~ **503** , ~~205~~ **433** $ 11. ~~02~~ **03 Granted 624, 441 3. 43 $ 2. 88** Exercised (~~3~~ **22** , ~~400~~ **500**) ~~$~~ 4. ~~65~~ **60 $ 2, 700** Forfeited and cancelled (~~cancelled (~~ 131, 974) ~~$~~ 10.03 Outstanding at June 30,2023 973,400 ~~$~~ 6.44 7.40 Exercisable at June 30,2023 398,922 ~~$~~ 10.77 4.61 Activity in stock options during the year ended June 30,2022 and related balances outstanding as of that date are reflected below:Number of Shares Weighted Average Exercise Price Weighted Average Remaining Contract Term (# years) **Aggregate intrinsic Value** Outstanding at June 30,2021 531,205 $ 11.02 Exercised (3,400) ~~$~~ 4.65 **$ 15,752** Forfeited and cancelled (~~24~~ 24, 372) ~~$~~ 11. 65 Outstanding and exercisable at June 30, 2022 503, 433 ~~$~~ 11. 03 5. 66 **F- 17** ~~798,000 $ 711,000 SCHEDULE OF FAIR VALUE ASSUMPTIONS OF STOCK OPTIONS~~ The Company uses the Black- Scholes valuation model to calculate the fair value of stock options.The fair value of stock options was measured at the grant date using the assumptions (annualized percentages) in the table below:SCHEDULE OF FAIR VALUE ASSUMPTIONS OF STOCK OPTIONS Year ~~Ended~~ **ended** June 30, **2024** 2023 2022 (1) Expected volatility **80.06 %** 90.12 %- Risk free interest rate 4. **86 4.** 21 ~~%~~ - Forfeiture rate 20 ~~%~~ **.00 20.00** - Dividend yield ~~0 %~~ – – - Expected term (years) 6. **00 6.** 25 ~~–~~ (1) No stock options were granted during the year ended June 30,2022. ~~X~~ Restricted Stock Units On November 5, 2020, the Company’ s Board of Directors approved an amendment to the 2014 Plan, to allow for grants of Restricted Stock Units (“ RSUs ”). Subject to vesting requirements set forth in the RSU Award Agreement, one share of common stock is issuable for one vested RSU. On April 29, 2021, a total of 18, 312 time- based RSUs were authorized by the Company’ s Board of Directors to be granted under the amended 2014 Option Plan. On October 29, 2021, the Board of Directors authorized the following RSUs to be granted under the amended 2014 Option Plan: (i) a total of 97, 828 RSUs to certain executive officers of which 48, 914 were performance- based RSUs and 48, 914 were time- based RSUs, and (ii) a total of 81, 786 time- based RSUs to certain other key employees. The RSUs are subject to the terms and conditions provided in (i) the Restricted Stock Unit Award Agreement for time- based awards (“ Time- based Award Agreement ”), and (ii) the Performance Restricted Stock Unit Award Agreement for performance- based awards (“ Performance- based Award Agreement ”). ~~On April 20,~~ **Under the amended 2014 Option Plan and** ~~2023~~ **2021 Plan** , a total of ~~67~~ **68, 228 and 57** , 532 **of** time- based RSUs were authorized **on April 18, 2024 and April 20, 2023, respectively,** by the Company’ s Board of Directors to be granted to the Company’ s four non- executive directors ~~under the amended 2014 Option Plan~~ . Activity in RSUs during the year ended June 30, ~~2023~~ **2024** and related balances outstanding as of that date are reflected below: SCHEDULE OF RESTRICTED STOCK UNITS ACTIVITY Number of Shares Weighted Average **Exercise Price** ~~Grant date Fair Value~~ Weighted Average Remaining Contract Term (# years) Outstanding at June 30, **2023 193, 749 $ 6. 09 Granted 68, 228 4. 25 Vested and settled (136, 956) 5. 55 Forfeited and cancelled (10, 355) 6. 91 Outstanding at June 30, 2024 114, 666 5. 56 0. 61 Activity in RSUs during the year ended June 30, 2023 and related balances outstanding as of that date are reflected below: Number of Shares Weighted Average Exercise Price Weighted Average Remaining Contract Term (# years) Outstanding at June 30,** 2022 304, 221 $ 6. 06 Granted 72, 566 ~~$~~ 3. 44 Vested and settled (109, 676) ~~$~~ 3. 77 Forfeited and cancelled (73, 362) ~~$~~ 6. 80 Outstanding at June 30, 2023 193, 749 ~~$~~ 6. 09 0. 98 **F- 18** Activity in RSUs during the year ended June 30, 2022 and related balances outstanding as of that date are reflected below: Number of Shares Weighted Average **Exercise Price** ~~Grant date Fair Value~~ Weighted Average Remaining Contract Term (# years) Outstanding at June 30, 2021 131, 652 $ 9. 25 Granted 250, 786 ~~$~~ 4. 82 Vested ~~/~~ **and** ~~Settled~~ **settled** (9, 156) ~~$~~ 11. 56 Forfeited and cancelled (69, 061) ~~$~~ 6. 93 Outstanding at June 30, 2022 304, 221 ~~$~~ 6. 06 1. 82 ~~F- 16~~ Employee Stock Purchase Plan On March 6, 2023, the Company’ s Board

of Directors approved the 2023 Employee Stock Purchase Plan (the " 2023 ESPP ") ~~.~~ **,** which subsequently was approved by the Company' s stockholders on April 20, 2023. The 2023 ESPP enables eligible employees of the Company and certain of its subsidiaries (a " Participating Subsidiary ") to use payroll deductions to purchase shares of the Company' s Common Stock and acquire an ownership interest in the Company. The maximum aggregate number of shares of the Company' s Common Stock that have been reserved as authorized for the grant of options under the 2023 ESPP is 350, 000 shares, subject to adjustment as provided for in the 2023 ESPP. Participation in the 2023 ESPP is voluntary and is limited to eligible employees (as such term is defined in the 2023 ESPP) of the Company or a Participating Subsidiary who (i) has been employed by the Company or a Participating Subsidiary for at least 90 days and (ii) is customarily employed for at least twenty (20) hours per week and more than five (5) months in any calendar year. Each eligible employee may authorize payroll deductions of 1- 15 % of the eligible employee' s compensation on each pay day to be used to purchase up to 1, 500 shares of Common Stock for the employee' s account occurring during an offering period. The 2023 ESPP has a term of ten (10) years commencing on April 20, 2023, the date of approval by the Company' s stockholders, unless otherwise earlier terminated. **On March 28, 2024, participants in the 2023 ESPP purchased an aggregate total of 37, 543 shares of common stock at a price equal to 85 % of $ 3. 30, which was the closing price of the Company' s common stock on the offering date pursuant to the provisions of the 2023 ESPP. At June 30, 2024, 312, 457 shares of the Company' s common stock were available for future grants under the 2023 ESPP.** Stock- based compensation expense for the fiscal years ended June 30, **2024 and** 2023 ~~and 2022~~ represents the estimated fair value of stock options **, RSUs** and ~~RSUs~~ **ESPP offerings** at the time of grant amortized under the straight- line method over the expected vesting period and reduced for estimated forfeitures of options and RSUs. Forfeitures are estimated at the time of grant and revised, if necessary, in subsequent periods if actual forfeitures differ from original estimates. At June 30, ~~2023~~ **2024** , the aggregate intrinsic value of the outstanding options and the exercisable options were **zero** ~~approximately $ 506, 000~~ and **zero** ~~$ 0~~ , respectively. The following table summarizes stock- based compensation expense for employee and non- employee option and RSU grants: SCHEDULE OF STOCK- BASED COMPENSATION EXPENSES Year ~~Ended~~ **ended** June 30, **2024** 2023 2022 Research and development $ **1, 335, 000 $** 173, 000 $ 144, 000 Selling and administrative **236, 000** 625, 000 567, 000 Total stock- based compensation expense $ **1, 571, 000 $** 798, 000 $ 711, 000 The Company uses the Black- Scholes..... year ended June 30, 2022. At June 30, ~~2023~~ **2024** , the unamortized stock- based compensation expense relating to outstanding stock options and RSUs was approximately $ ~~876~~ **2, 282** , 000 and $ ~~474~~ **319** , 000, respectively, and these amounts are expected to be expensed over the weighted- average remaining recognition period of ~~3~~ **1** . ~~34~~ **60** years and 0. ~~98~~ **44** years, respectively. **F- 19** NOTE ~~10-~~ **11 –** INCOME TAXES Pursuant to the provisions of FASB ASC Topic No. 740 Income Taxes (" ASC 740 "), deferred income taxes reflect the net effect of (a) temporary difference between carrying amounts of assets and liabilities for financial purposes and the amounts used for income tax reporting purposes, and (b) net operating loss and tax credit carryforwards. A valuation allowance of approximately $ **26, 483, 000, $ 24, 696, 000 and $** 23, **461** ~~923, 000 and $ 22, 951~~ , 000 has been established to offset the net deferred tax assets as of June 30 **, 2024** , 2023 and 2022, respectively, due to uncertainties surrounding the Company' s ability to generate future taxable income to realize these assets. The Company is subject to taxation in the United States, California and Georgia. The Company' s tax years ~~for~~ **from** 2010 and forward are subject to examination by the United States and state taxing authorities due to the carry forward of unutilized net operating losses and research and development credits **, as applicable** ~~(if any)~~ . ~~F- 17~~ The Company has incurred losses since inception. A current state income tax provision of $ ~~2~~ **3** , 000 has been recorded for state minimum and net worth taxes. Significant components of the Company' s net deferred tax assets **and liabilities** are shown in the table below. SCHEDULE OF DEFERRED TAX ASSETS AND LIABILITIES Year ~~Ended~~ **ended** June 30, **2024** 2023 2022 **Restated Restated** Deferred ~~Tax~~ **tax** ~~Assets~~ **assets** : Net operating loss carryforwards $ **21, 553, 000 $** 20, ~~673~~ **941** , 000 $ 20, ~~654~~ **780** , 000 Research ~~&~~ **and** development credit carryforward **27, 000** 27, 000 27, 000 Capitalized research and development expenses 1, ~~405~~ **987** , 000 ~~–~~ **1, 320, 000 –** Stock compensation **638, 000** 971, 000 1, 636, 000 **Disallowed interest expense 431, 000 – –** Lease liability **567, 000** 736, 000 802, 000 Other, net ~~776~~ **1** , **785,** 000 ~~559~~ **1, 366, 000 943** , 000 Gross deferred tax assets **26, 988, 000 25, 361, 000** 24, ~~588~~ **188** , 000 **Less valuation allowance (26, 483, 000) (24, 696, 000) (** 23, **461** ~~678, 000 Less Valuation allowance (23, 923, 000) (22, 951~~ , 000) Total deferred tax assets **505, 000** 665, 000 727, 000 Deferred ~~Tax~~ **tax** ~~Liabilities~~ **liabilities** : Right of use asset **(505, 000)** (665, 000) (727, 000) Total deferred tax liabilities (**505, 000) (** 665, 000) (727, 000) ~~Net~~ **Total net** deferred tax liabilities $ ~~–~~ – $ ~~–~~ **$ –** At June 30, ~~2023~~ **2024** , the Company had unused net operating loss (" NOL ") carryovers of approximately $ ~~72~~ **74** , ~~677~~ **816** , 000 and $ ~~77~~ **84** , ~~993~~ **522** , 000 that are available to offset future federal and state taxable income, respectively. Federal NOL carryforwards arising after 2017 of approximately $ ~~50~~ **42** , ~~269~~ **408** , 000 do not expire. Federal NOL carryforwards arising before 2018 of approximately $ 22, 408, 000 and all of the state NOL carryforward begin to expire in 2030. The provision for income taxes on earnings subject to income taxes differs from the statutory federal rate at June 30, **2024 and** 2023 ~~and 2022~~ , due to the following: SCHEDULE OF EFFECTIVE INCOME TAX RATE RECONCILIATION Year ~~Ended~~ **ended** June 30, **2024** 2023 2022 **Restated Restated** Federal income taxes at 21 % $ (1, ~~415~~ **749, 000) $ (1, 625** , 000) $ (3, ~~278~~ **459** , 000) State income taxes, net (~~422~~ **546, 000) (485** , 000) (1, ~~090~~ **151** , 000) Permanent differences and other **241, 000** 152, 000 102, 000 Other true ups **270** , ~~if any 715,~~ 000 ~~154~~ **725** , 000 **(113, 000)** Change in valuation allowance ~~972~~ **1, 787, 000 1, 235** , 000 4, ~~112~~ **621** , 000 Provision for income taxes $ **3, 000 $** 2, 000 $- **F- 20** Internal Revenue Code Sections 382 limits the use of our net operating loss carryforwards if there has been a cumulative change in ownership of more than 50 % within a three- year period. The Company has not yet completed a Section 382 net operating loss analysis. If such analysis determines there is a limitation on the use on net operating loss carryforwards to offset future taxable income, the recorded deferred tax asset relating to such net operating loss carryforwards will be reduced. However, as the Company has recorded a full valuation allowance against its net deferred tax assets, there ~~is~~ **would be** no impact on the Company' s consolidated financial statements as of June 30 **, 2024** , 2023 and 2022. Under ASC 740, the impact of an uncertain income tax position on the income tax return must be recognized at the largest amount that is more- likely- than- not to be sustained upon audit by the relevant taxing authority. An uncertain income tax position will not be recognized if it has less than a 50 % likelihood of being sustained. Additionally, ASC 740 provides guidance on de- recognition, classification, interest and penalties, accounting in interim periods, disclosure and transition. ~~F- 18~~ In accordance with ASC 740, there are no unrecognized tax benefits as of June 30, **2024,** 2023 or ~~June 30,~~ 2022. ~~The Tax Cuts and Jobs Act resulted in significant changes to the treatment of research or experimental (" R & E ") expenditures under Section 174. For tax years beginning after December 31, 2021, taxpayers are required to capitalize and amortize all R & E expenditures that are paid or incurred in connection with their trade or business which represent costs in the experimental or laboratory sense. Specifically, costs for U. S. based R & E activities must be~~

~~amortized over five years and costs for foreign R & E activities must be amortized over 15 years; both using a half year convention. The Company has incorporated the impact of this new tax legislation into its financial statements as of June 30, 2023 and established a $ 1. 4 million deferred tax asset for the remaining amortizable tax basis in its R & E costs in the table of net deferred tax assets above. The impact on the Company' s financial statements was immaterial given the full valuation allowance against the Company' s U. S. net deferred tax assets.~~ NOTE ~~11-~~ **12 –** CONCENTRATIONS Credit Risk Financial instruments that potentially subject the Company to concentrations of credit risk consist principally of cash and unsecured trade accounts receivable. The Company maintains cash balances in non- interest- bearing bank deposit accounts at a California commercial bank. The Company' s cash balance at this institution is secured by the Federal Deposit Insurance Corporation up to $ 250, 000. As of June 30, **2024,** 2023 and 2022, cash was approximately **$ 643, 000,** $ 2. 4 million and $ 485, 000, respectively. On March 10, 2023, the Federal Deposit Insurance Corporation (the " FDIC ") issued a press release stating that Silicon Valley Bank (" SVB ") was closed by the California Department of Financial Protection and Innovation, which appointed the FDIC as receiver. In a joint statement issued by the Department of the Treasury, Board of Governors of the Federal Reserve System and Federal Deposit Insurance Corporation on March 12, 2023, the Department of Treasury took actions to enable the FDIC to complete its resolution of SVB in a manner that fully protects all depositors. According to the joint statement (the " Statement "), depositors will have access to all of their money starting Monday, March 13, 2023. On March 13, 2023, Silicon Valley Bridge Bank, N. A., the new entity formed by the FDIC announced appointment of a new CEO, who provided assurance of immediate restoration of full banking services. On March 27, 2023, First Citizens BancShares, Inc. announced that it has entered into an agreement with the FDIC to purchase all of the assets and liabilities of Silicon Valley Bridge Bank, N. A. The Company has not experienced any losses in such accounts. Management believes that the Company is not exposed to any significant credit risk with respect to its cash. Customer Concentrations During the year ended June 30, ~~2023~~ **2024** , the Company had ~~two~~ **three** (~~2~~ **3**) major customers that each represented more than 10 % of its revenues ~~,~~ on an individual basis, and together represented approximately $ ~~38~~ **47** , ~~035~~ **178** , 000 or ~~57~~ **78** % **of its total revenues. During the year ended June 30, 2023, the Company had three (3) major customers (as restated) that each represented more than 10 % of its revenues on an individual basis, and together represented approximately $ 53, 140, 000 (as restated) or 80 % (as restated)** of its total revenues. During the year ended June 30, 2022, the Company had four (4) major customers that each represented more than 10 % of its revenues ~~,~~ on an individual basis, and together represented approximately $ **35,** ~~29~~ **229** , ~~254,~~ 000 **(as restated)** or ~~69~~ **83** % **(as restated)** of its total revenues. Suppliers / Vendor Concentrations The Company obtains a limited number of components and supplies included in its products from a small group of suppliers. During the year ended June 30, ~~2023~~ **2024** the Company had one (1) supplier who accounted for more than 10 % of its total purchases which represented approximately $ ~~17~~ **12** , ~~022~~ **437** , 000 or ~~31~~ **27** % of its total purchases. During the year ended June 30, ~~2022~~ **2023** the Company had one (1) supplier who accounted for more than 10 % of its total purchases which represented approximately $ **17, 022, 000 or 31 % of its total purchases. During the year ended June 30, 2022 the Company had one (1) supplier who accounted for more than 10 % of its total purchases which represented approximately $** 13, 884, 000 or 28 % of its total purchases ~~. F- 19~~ NOTE ~~12-~~ **13 –** COMMITMENTS AND CONTINGENCIES From time to time, the Company may become involved in various lawsuits and legal proceedings which arise in the ordinary course of business. However, litigation is subject to inherent uncertainties and an adverse result in any legal proceedings that may arise from time to time may harm the Company' s business. ~~The Company~~ **To the best of** ~~is~~ **its knowledge, except for the legal proceedings disclosed below, there are** ~~not~~ **no other** ~~aware of any~~ material legal proceedings **pending against the Company. F- 21 On November 1, 2024, plaintiff Asfa Kassam filed a purported federal securities class action complaint in the United States District Court, District of Nevada, captioned Kassam v. Flux Power Holdings, Inc. et al. (No. 2: 24- cv- 02051), against the Company, our Chief Executive Officer, Ronald F. Dutt, and our former Chief Financial Officer, Charles A. Scheiwe. The complaint generally alleges that the defendants made false and misleading statements in violation of Sections 10 (b) and 20 (a) of the Securities Exchange Act of 1934, and Rule 10b- 5 promulgated thereunder. The action purports to be brought on behalf of those who purchased or otherwise acquired the Company' s publicly traded securities between November 11, 2022 and September 30, 2024, and seeks unspecified damages and other relief. On January 14, 2025, the court granted an unopposed motion to transfer the case to the Southern District of California for all further proceedings. The case is in its early stages and a lead plaintiff has yet to be appointed. Management believes these claims to be meritless and intends to vigorously defend against them. On April 30, 2024, a former employee (the " Employee ") filed a class action complaint against the Company and Insperity, its third- party payroll service provider, in San Diego County Superior Court for claims including failure to pay minimum wage, failure to pay overtime, failure to provide meal periods, failure to provide rest breaks, failure to pay wages at separation, failure to provide accurate wage statements, failure to reimburse business expenses, failure to produce employment records and unfair competition, which he has purported to assert on behalf of himself and all other individuals who worked for the Company or Insperity, as non- exempt employees in California between April 30, 2020 and the present (the " Employment Proceeding "). On July 1, 2024, the Company filed an answer to the complaint that none of the asserted claims possessed any merit, contended that many of the asserted claims were subject to immediate dismissal, and contended that certain of the asserted claims were subject to binding arbitration. On October 14, 2024, the Employee elected to dismiss Insperity from the action without prejudice. On July 5, 2024, the Employee filed a representative action complaint against the Company and Insperity in San Diego County Superior Court for Violation of Private Attorneys' General Act (" PAGA "), seeking an unspecified amount of penalties and attorneys' fees based on allegations that the Compnay violated certain California employment laws (the " PAGA Proceeding "). On August 8, 2024, the Company filed an answer to the complaint in which the Company denied that any of the asserted claims possessed any merit and contended that certain of the asserted claims were subject to binding arbitration. On December 10, 2024, the Company and the Employee stipulated to the consolidation of Employment Lawsuit and the PAGA Action. As of the date hereof, both proceedings are** currently pending **consolidation by the court. Upon consolidation, the Company intends to move to have the Employee' s action claims dismissed, the Employee' s individual claims compelled to binding arbitration and the Employee' s representative PAGA claims stayed pending the arbitration of his individual claims. On October 22, 2024, the Employee elected to dismiss Insperity from the action without prejudice. On January 25, 2024, a former CPM, LTD Inc. (" CPM ") employee filed a complaint against CPM, a third- party staffing service provider, Flux Power, Inc., and Flux Power Holdings, Inc. (collectively, the " Defendants ") in San Diego County Superior Court for claims including harassment, failure to prevent harassment, retaliation, wrongful termination, failure to provide meal periods and rest breaks, failure to provide accurate wage statements,**

and failure to pay wages at separation. CPM is a San Diego based staffing company that provided employees (including the plaintiff) to the Company. The plaintiff has alleged that the Company and CPM were " joint employers " to the plaintiff under California law and are jointly liable for the plaintiff' s claims. The plaintiff is seeking an unspecified amount of unpaid wages, statutory penalties, emotional distress damages, punitive damages, and attorneys' fees from Defendants. On June 21, 2024, the Company filed an answer to the complaint in which the Company denied that any of the asserted claims possessed any merit and contended that certain of the asserted claims were subject to binding arbitration. It is not possible at this time to reasonably assess the final outcomes of these proceedings or ~~expected~~ **reasonably to estimate the possible loss or range of loss with respect to these proceedings. The Company intends to vigorously defend** against ~~the~~ **these** ~~Company~~ **claims** . Operating Leases On April 25, 2019 the Company signed a Standard Industrial / Commercial Multi- Tenant Lease (" Lease ") with Accutek to rent approximately 45, 600 square feet of industrial space at 2685 S. Melrose Drive, Vista, California. The Lease has an initial term of seven years and four months and commenced on or about June 28, 2019. The lease contains an option to extend the term for two periods of 24 months each, and the right of first refusal to lease an additional approximate 15, 300 square feet. The monthly rental rate was $ 42, 400 for the first 12 months, escalating at 3 % each year. On February 26, 2020, the Company entered into the First Amendment to Standard Industrial / Commercial Multi- Tenant Lease dated April 25, 2019 (the " Amendment ") with Accutek to rent an additional 16, 309 rentable square feet of space plus a residential unit of approximately 1, 230 rentable square feet (for a total of approximately 17, 539 rentable square feet). The lease for the additional space commenced 30 days following the occupancy date of the additional space and will terminate concurrently with the term of the original lease, which expires on November 20, 2026. The base rent for the additional space is the same rate as the space rented under the terms of the original lease, $ 0. 93 per rentable square **foot** (subject to 3 % annual increase). In connection with the Amendment, the Company purchased certain existing office furniture for a total purchase price of $ 8, 300. On December 16, 2022 the Company signed a Lease Agreement with MM Parker Court Associates, LLC to rent approximately 4, 892 square feet of office space at Building 1959 Parker Court, Suite E, Atlanta, Georgia. The Lease has an initial term of five years and three months and commenced on or about February 1, 2023. The monthly rental rate was approximately $ 2, 300 for the first 6 months, and $ 4, 700 for months 7 to 12, escalating at 5 % each year. Total rent expense was approximately $ **942, 000, $** 899, 000 and $ 867, 000 for the fiscal years ended June 30, **2024,** 2023 and 2022, respectively. ~~Financed~~ - **Finance** Leases **The Company has finance leases outstanding as of June 30, 2024 as follows:** SCHEDULE OF ~~FINANCED~~ - **FINANCE** LEASES ~~The Company leased entered several financed leases during the year ended June 30, 2023 as follows:~~ Lease Date Property Leased Lease Term (months) Commencement Date Monthly Lease Payment (1) 9 / 2 / 2022 Vehicle 60 9 / 10 / 2022 $ 1, 100 10 / 17 / 2022 Manufacturing equipment 36 10 / 17 / 2022 $ 5, 500 1 / 24 / 2023 Manufacturing equipment 36 1 / 24 / 2023 $ 6, 700 3 / 2 / 2023 Manufacturing equipment 36 3 / 2 / 2023 $ 1, 000 (1) Excludes sales tax and other fees. Lease costs are amortized on a straight- line basis over their respective lease terms. Depreciation expense related to leased assets was approximately $ **153, 000 and $** 86, 000 for the ~~year~~ **years** ended June 30, **2024 and** 2023 **, respectively** . Interest expense on leased liabilities was approximately $ **29, 000 and $** 23, 000 for **the years ended June 30, 2024 and 2023, respectively. The Company did not have any finance leases during** the year ended June 30, ~~2023~~ **2022** . **Future minimum** ~~The Company had no financed leases -~~ **lease payments as of** ~~during the year ended~~ June 30, ~~2022~~ **2024** ~~. The Future Minimum Lease Payments as of June 30, 2023~~ are as follows: SCHEDULE OF FUTURE MINIMUM LEASE PAYMENTS Operating Leases Finance Leases ~~Year~~ **Years** ~~Ending~~ **ending** June 30, ~~2024 $ 854, 000 $ 173, 000~~ 2025 ~~883~~ **$ 882** , 000 ~~173~~ **$ 172** , 000 2026 910, 000 85, 000 2027 433, 000 15, 000 2028 64, 000 21, 000 **2029--** Total ~~Future~~ **future** ~~Minimum~~ **minimum** ~~Lease~~ **lease** ~~Payments~~ **payments** ~~3~~ **2** , ~~144~~ **289** , 000 ~~467~~ **293** , 000 Less: discount (~~445~~ **234** , 000) (~~51~~ **25** , 000) Total lease liability ~~$~~ 2, ~~699~~ **055** , 000 **268** ~~$ 416~~ , 000 ~~F- 20~~ **Less: leases payable, current portion (734, 000) (156, 000) Leases payable, noncurrent portion $ 1, 321, 000 $ 112, 000 The weighted average remaining lease term for operating leases was 2. 6 years, 3. 6 years and 4. 4 years as of June 30, 2024, 2023 and 2022, respectively. The weighted average discount rate for operating leases was 8. 8 %, 8. 9 % and 10. 0 % as of June 30, 2024, 2023 and 2022, respectively. The weighted average remaining lease term for finance leases was 1. 6 years and 2. 6 years as of June 30, 2024 and 2023, respectively. The weighted average discount rate for finance leases was 1. 9 % and 1. 7 % as of June 30, 2024 and 2023, respectively. There were no finance leases as of June 30, 2022.** NOTE ~~13 -~~ **14** – SUBSEQUENT EVENTS **On November 20, 2024, Ronald F. Dutt, the Company' s chairman and Chief Executive Officer, notified the Company' s Board of Directors of his intentions to retire from his positions upon the appointment of a new Chief Executive Officer. The Board has commenced a search for a new Chief Executive Officer and Mr. Dutt will remain with the Company through the search and transition period. Waivers to Loan and Security Agreement with** Gibraltar - ~~gaap_AllowanceForDoubtfulAccountsReceivableCurrent Namespace Prefix:us- gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:instantX- DefinitionFace~~ **DefinitionThe** ~~amount or stated value per share~~ **effective interest rate at the end** of ~~common stock~~ **the reporting period** . ReferencesReference 1:http:/ / fasb.org / us- gaap / role / ref / legacyRef ~~- Topic 210- SubTopic 10 -~~ Name Accounting Standards Codification- **Topic 210- SubTopic 10-** Section S99- Paragraph 1- Subparagraph (SX 210.5- 02 **.19** (~~29~~ **b),22 (b**))- Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / 2147480566 / 210- 10- S99- 1 Details Name:us- ~~gaap_CommonStockParOrStatedValuePerShare~~ **gaap_LineOfCreditFacilityInterestRateAtPeriodEnd** Namespace Prefix:us- gaap_ Data Type:dtr- types: ~~perShareItemType~~ **percentItemType** Balance Type:na Period Type:instantX- DefinitionThe **effective interest rate during the reporting period** ~~maximum number of common shares permitted to be issued by an entity' s charter and bylaws~~ . ReferencesReference 1:http:/ / fasb.org / us- gaap / role / ref / legacyRef ~~- Topic 210- SubTopic 10 -~~ Name Accounting Standards Codification- **Topic 210- SubTopic 10-** Section S99- Paragraph 1- Subparagraph (SX 210.5- 02 **.19** (~~29~~ **b),22 (b**))- Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / 2147480566 / 210- 10- S99- ~~1Reference 2 -~~ **1 Details Name:us- gaap_LineOfCreditFacilityInterestRateDuringPeriod Namespace Prefix:us- gaap_ Data Type:dtr- types:percentItemType Balance Type:na Period Type:durationX- DefinitionMaximum borrowing capacity under the credit facility without consideration of any current restrictions on the amount that could be borrowed or the amounts currently outstanding under the facility. ReferencesReference 1** :http:/ / ~~www fasb~~ . ~~xbrl.~~ org / ~~2003~~ **us- gaap** / role / **ref / legacyRef** ~~disclosureRef- Topic 946- SubTopic 210 -~~ Name Accounting Standards Codification- **Topic 210- SubTopic 10-** Section S99- Paragraph 1- Subparagraph (SX 210. ~~6~~ **5** - ~~04~~ **02.19** (~~16~~ **b**) **,22** (~~a~~ **b**))- Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / ~~2147479170~~ **2147480566** / ~~946~~ **210** - ~~210 -~~ **10** - S99- 1 Details Name:us- ~~gaap_CommonStockSharesAuthorized~~ **gaap_LineOfCreditFacilityMaximumBorrowingCapacity** Namespace Prefix:us- gaap_ Data Type:xbrli: ~~sharesItemType~~ **monetaryItemType** Balance Type: ~~na~~ **credit** Period Type:instantX-

~~DefinitionTotal --~~ **DefinitionAmount** ~~number~~ of ~~common shares~~ **borrowing capacity currently available under the credit facility (current borrowing capacity less the amount** of **borrowings** ~~an entity that have been sold or granted to shareholders (includes common shares that were issued,repurchased and remain in the treasury).These shares represent capital invested by the firm' s shareholders and owners,and may be all or only a portion of the number of shares authorized.Shares issued include shares~~ outstanding **)** ~~and shares held in the treasury~~ . ReferencesReference 1:http:/ / fasb.org / us- gaap / role / ref / legacyRef ~~- Topic 210- SubTopic 10-~~ Name Accounting Standards Codification- **Topic 210- SubTopic 10-** Section S99- Paragraph 1- Subparagraph (SX 210.5- 02 **.19** (~~29~~ **b),22 (b**))- Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / 2147480566 / 210- 10- S99- 1 Details Name:us- ~~gaap_CommonStockSharesIssued~~ **gaap_LineOfCreditFacilityRemainingBorrowingCapacity** Namespace Prefix:us- gaap_ Data Type:xbrli: ~~sharesItemType~~ **monetaryItemType** Balance Type: ~~na~~ **credit** Period Type:instantX ~~- DefinitionNumber of shares of common stock outstanding.Common~~ Credit Facility On July 28, 2023, ~~we~~ **the Company** entered into a ~~certain~~ Loan and Security Agreement (the " Agreement ") with ~~Gibraltar Business Capital, LLC, a Delaware limited liability company (" GBC ")~~ . The Agreement provides ~~us~~ **the Company** with a senior secured revolving loan facility ~~(the " GBC Credit Facility ")~~ for up to $ 15 **. 0** million (the " Revolving Loan Commitment "). The revolving amount available under the GBC Credit Facility is equal to the lesser of the Revolving Loan Commitment and the borrowing base amount (as defined in the Agreement). The GBC Credit Facility is evidenced by a revolving note, which matures on July 28, 2025 (the " Maturity Date "), unless extended, modified or renewed (the " Revolving Note "). Provided that there is no event of default, the Maturity Date can automatically be extended for one (1) year period upon payment of a renewal fee for each such extension in the amount of three- quarters of one percent (0. 75 %) of the Revolving Loan Commitment, which fee will be due and payable on or before the applicable Maturity Date. In addition, subject to conditions and terms set forth in the Agreement, the ~~we~~ **Company** may request an increase in the Revolving Loan Commitment from time to time upon not less than 30 days' notice to GBC which increase may be made at the sole discretion of GBC, as long as: (a) the requested increase is in a minimum amount of $ 1 ~~. 0 million~~ **, 000, 000** , and (b) the total increases do not exceed $ 5 ~~. 0 million~~ **, 000, 000** and no more than five (5) increases are made. Outstanding principal under the GBC Credit Facility accrues interest at Secured Overnight Financing Rate (" SOFR ", as defined in the Agreement) plus five and one half of one percent (5. 50 %) per annum with such interest payment ~~is~~ due monthly on the last day of the month. In the event of default, the amounts due under the Agreement ~~bears~~ **bear** interest at a rate per annum equal to three percent (3. 0 %) above the rate that is otherwise applicable to such amounts. ~~We~~ **The Company** paid GBC a non- refundable closing fee for the GBC Credit Facility of $ 112, 500 upon the execution of the Agreement. In addition, the Company is required to pay a monthly unused line fee equal to one- half of one percent (0. 50 %) per annum on the difference between the Revolving Loan Commitment and the average outstanding principal balance of the revolving loan (s) for such month. The obligations under the GBC Credit Facility may be prepaid in whole or in part at any time upon an exit fee of (a) two percent (2. 00 %) of the Revolving Loan Commitment if the obligations are paid in full during the first year after the closing date, or (b) one percent (1. 00 %) of the Revolving Loan Commitment if the obligations are paid in full one year after the closing date, provided, that, the exit fee will be waived if such prepayment occurs in connection with the refinancing of the obligations with Bank of America, N. A., as lender. ~~The~~ **On November 2, 2023, the Company entered into the First Amendment to Loan and Security** Agreement ~~contains customary representations~~ **(the " First Amendment ") with Gibraltar Business Capital, LLC (" GBC "), which amended certain definition of the Subordinated Debt referenced in the Loan** and ~~warranties~~ **Security Agreement dated July 28** , ~~events of default~~ **2023 as Subordinated Debt owed by Borrower to Cleveland Capital L. P. pursuant to that certain Subordinated Unsecured Promissory Note** , ~~negative~~ **dated as of November 1, 2023, in the aggregate principal amount of $ 2, 000, 000. On January 30, 2024, the Company entered into the Second Amendment to Loan** and ~~affirmative covenants~~ **Security Agreement (the " Second Amendment ") with GBC, which amended certain terms of the Loan** and **Security Agreement dated July 28, 2023, including but not limited to, (i) increasing the commitment amount from $ 15. 0 million to $ 16. 0 million, (ii) adding an additional non- refundable closing fee in the amount of $ 7, 500 in cash for the increase in the commitment amount to $ 16 million, (iii) amending the definition of " Eligible Accounts; " and (iv) amending the EBITDA Minimum** financial ~~covenants~~ **covenant** ~~including maintaining minimum tangible net worth, and certain limitations on dispositions~~ of ~~assets. The Agreement also contains usual and customary events of default (with customary grace periods, as applicable) and provides that, upon~~ the **Company. In consideration for** ~~occurrence of an event of default, payment of all amounts payable under~~ the **Second Amendment, the Company agreed to pay** GBC ~~Credit Facility may be accelerated and / or GBC' s commitment may be terminated by GBC without any action by GBC~~ **a non- refundable amendment fee of $ 10, 000 in cash, in addition to the $ 7, 500 non- refundable closing fee paid** . The loans and other obligations of the Company under the GBC Credit Facility are secured by substantially all of the tangible and intangible assets of the Company (including, without limitation, intellectual property) pursuant to the terms of the Agreement and the Intellectual Property Security Agreement entered into by and among the Company and GBC on July 28, 2023. ~~Termination~~ **During the year ended June 30, 2024, the Company had multiple drawdowns under the GBC Credit Facility totaling $ 65. 8 million, inclusive** of ~~Silicon Valley Bank LOC~~ **the full repayment of the SVB Credit Facility, and made multiple repayments totaling $ 52. 0 million. As of June 30, 2024, the outstanding balance under the GBC Credit Facility was approximately $ 13. 8 million, with up to $ 2. 2 million available for future borrowings, subject to borrowing base limitations. In April 2024, the Company notified GBC of a certain event of default with respect to the Company' s anticipated failure to maintain the EBITDA covenant for the trailing three (3) month period ended April 30, 2024, or Default.** On ~~July 28~~ **May 8** , ~~2023~~ **2024** , the Company ~~terminated~~ **received a Waiver, which waived the Default, subject to satisfaction of the following conditions: (i) receipt of a counterpart of the Waiver duly executed by the Company; (ii) receipt of the waiver fee of $ 20, 000; (iii) receipt of the representations and warranties from the Company that after giving effect to the Waiver, the representations and warranties contained in the Agreement, the Waiver and the** ~~the~~ **other Loan Documents shall be true and correct; and (iv) after giving effect to the Waiver, no additional event of default shall have occurred and be continuing on and as of the effective date of the Waiver. On May 31, 2024, the Company entered into the Third Amendment to** Loan and Security Agreement **(** ~~, by and among~~ the **" Third Amendment ") with GBC which** ~~Company and SVB, dated as of November 9, 2020, as~~ amended **certain terms of** ~~, and concurrent with the entry into~~ the Loan and Security Agreement **dated July 28** , ~~by~~ **2023, including but not limited to amending the EBITDA Minimum financial covenant of the Company. In consideration for the Third Amendment, the Company agreed to pay GBC a non- refundable amendment fee of $ 50, 000 in cash. Silicon Valley Bank Credit Facility On November 9, 2020, the Company entered into a Loan** and ~~among Gibraltar Business Capital~~ **Security Agreement (" Loan** and **Security Agreement ") with Silicon Valley Bank (" SVB "). On October 29, 2021,** the Company **entered**

into a First Amendment to Loan and Security Agreement (“ First Amendment ” and together with the Agreement , ~~as~~ **the “ Loan Agreement ”) with SVB which amended certain terms of the Agreement including, but** ~~noted~~ -- **not** ~~above~~ **limited to, increasing the amount of the revolving line of credit from $ 4. 0 million to $ 6. 0 million, and extending the maturity date to November 7, 2022. The First Amendment provided the Company with a senior secured credit facility for up to $ 6. 0 million available on a revolving basis (“ Revolving LOC ”). Outstanding principal under the Revolving LOC accrued interest at a floating rate per annum equal to the greater of (i) Prime Rate plus two and a half percent (2. 50 %), or (ii) five and three- quarters percent (5. 75 %)** . The Company ~~repaid~~ -- **paid a non- refundable commitment fee of $ 15, 000 upon execution of** the **Agreement and an additional non- refundable commitment fee of $ 22, 500 in connection with the First Amendment. On June 23, 2022, the Company** ~~entire~~ **entered** into a Second Amendment to Loan and Security Agreement (“ Second Amendment ” and together with the Loan Agreement,the “ Second Amended Loan Agreement ”) with SVB,which amended certain terms of the Loan Agreement,including but not limited to,(i) increasing the amount of the revolving line of credit to $ 8.0 million,(ii) changing the financial covenants of the Company from one based on tangible net worth to another based on adjusted EBITDA (as defined in the Second Amendment) on a trailing six (6) month basis and liquidity ratio certified as of the end of each month pursuant to the calculations set forth therein,and (iii) allowing for the assignment and transfer by SVB of all of its obligations,rights and benefits under the Agreement and Loan Documents (as defined in the Agreement and except for the Warrants). **In addition** ~~Line of credit~~ , **under the Second Amendment** ~~non- refundable commitment fee $ 5~~ , ~~000 Warrant~~ **the interest rate terms for the** outstanding principal ~~balance~~ **under the Revolving LOC were amended to accrue interest at a floating per annum rate equal to the greater** of **either (A) Prime Rate plus three and one- half of one percent (3. 50 %) or (B) seven and one- half of one percent (7. 50 %). Interest payments are due monthly on the last day of the month. In addition, the Company is required to pay a quarterly unused facility fee equal to one- quarter of one percent (0. 25 %) per annum of the average daily unused portion of the $ 8. 0 million commitment under** the SVB Credit Facility ~~plus 8.0 million commitment under the SVB Credit Facility~~ ,depending upon availability of borrowings under the Revolving LOC.Pursuant to the Second Amendment,the Company paid SVB a non- refundable amendment fee of $ 5,000 and SVB’ s legal fees and expenses incurred in connection with the Second Amendment.In connection with the Second Amendment,the Company issued a twelve- year warrant to SVB and its designee,SVB Financial Group,to purchase up to 40,806 shares of common stock of the Company at an exercise price of $ 2.23 per share pursuant to the terms set forth therein.On November 7,2022, ~~we~~ **the Company** entered into a Third Amendment to Loan and Security Agreement (“ Third Amendment ”) with SVB,which amended certain terms of the Second Amended Loan Agreement (together with the ~~Second~~ **Third** ~~Amended~~ **Amendment** ~~Loan Agreement~~ ,the “ Third Amended Loan Agreement ”),including but not limited to,(i) extending the maturity date from November 7,2022 to May 7,2023 (the “ Extension Period ”),(ii) amending the financial covenants of the Company to cover the Extension Period and to include a liquidity ratio financial covenant,and (iii) amending the definition of Permitted Liens (as defined in the Third Amendment).Pursuant to the Third Amendment,the Company paid SVB a non- refundable amendment fee of $ 12,500 and SVB’ s legal fees and expenses incurred in connection with the Third Amendment.On January 10,2023,the Company entered into a Fourth Amendment to Loan and Security Agreement (the “ Fourth Amendment ”) with SVB,which amended certain terms of the Third Amended Loan Agreement including but not limited to,(i) increasing the amount of the SVB Credit Facility from $ 8.0 million to $ 14.0 million,(ii) removing the liquidity ratio financial covenant of the Company under Section 6.9 of the Third Amended Loan Agreement,(iii) amending the definition of Borrowing Base (as defined in the Fourth Amendment),which includes a new defined term for Net Orderly Liquidation Value (as defined in the Fourth Amendment),and (iv) removing certain defined liquidity terms under Section 13.1 of the Third Amended Loan Agreement.Pursuant to the Fourth Amendment,the Company paid SVB a non- refundable amendment fee of $ 10,000 and SVB’ s legal fees and expenses incurred in connection with the Fourth Amendment.On April 27,2023,the Company entered into a Fifth Amendment to Loan and Security Agreement (the “ Fifth Amendment ”) with SVB which further amended certain terms of the credit facility (together with the ~~Fourth~~ **Fifth** ~~Amended~~ **Amendment** ~~Loan Agreement~~ ,the “ ~~Fifth Amended Loan Agreement~~ Agreement ”),including but not limited to,(i) extending the maturity date from May 7,2023 to December 31,2023 (the “ 2023 Extension Period ”), (ii) amending the EBITDA financial covenant of the Company to cover the 2023 Extension Period,and (iii) amending the definition of EBITDA (as defined in the Fifth Amendment).Pursuant to the Fifth Amendment,the Company agreed to pay SVB a non- refundable amendment fee of **Thirty Thousand Dollars (** $ 30,000 **)** and SVB’ s legal fees and expenses incurred in connection with the Fifth Amendment.In addition,SVB also agreed to waive compliance by the Company of the former ~~EBIDTA~~ - **EBITDA** financial covenant as of the month ended March 31,2023. ~~The~~ **On July 28,2023,the** Company ~~has used~~ **repaid in full all principal outstanding under** the SVB Credit Facility ~~to fund~~ **,together with** all accrued and unpaid interest and related fees **,** ~~through the date of termination~~ with a portion of the funds from the GBC Credit Facility ~~on July 28, 2023. F- 21 Exhibit 23. 1 CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM We consent to the incorporation by reference in the Registration Statements on Form S- 3 (File No. 333- 249521)~~ and **terminated the Loan** ~~Forms S- 8 (File Nos. 333- 229644,~~ and **Security Agreement with SVB** ~~333- 267974) of Flux Power Holdings~~ , ~~Inc~~ **as amended** . **During** ~~of our report dated September 21, 2023, relating to the consolidated financial statements, which appears on page F- 1 of this annual report on Form 10- K for~~ the year ended June 30, - ~~50~~ **DefinitionAmount of deferred state and local tax expense (benefit) attributable to income (loss) from continuing operations.Includes,but is not limited to,deferred regional,territorial,and provincial tax expense (benefit) for non** - ~~1CReference 18~~ **US (United States of America) jurisdiction. ReferencesReference 1** :http:/ / www.xbrl.org / ~~2003~~ **2009** / role / ~~disclosureRef~~ **commonPracticeRef** - Topic ~~470~~ **235** - SubTopic ~~20~~ **10** - Name Accounting Standards Codification- Section ~~50~~ **S99** - Paragraph ~~1E~~ **1** - Subparagraph (~~b~~ **SX 210.4- 08 (h) (1) (Note 1)**)- Publisher FASB- URI https:/ / asc.fasb.org / **/** /1943274 / ~~2147481139~~ **2147480678** / ~~470~~ **235** - ~~20~~ **10** - ~~50~~ **S99** - ~~1EReference~~ - **1Reference** ~~19~~ **2** :http:/ / www.xbrl.org / ~~2003~~ **2009** / role / ~~disclosureRef~~ **commonPracticeRef** - Topic ~~470~~ **740** - SubTopic ~~20~~ **10** - Name Accounting Standards Codification- Section 50- Paragraph ~~1I~~ **9** - Subparagraph (~~a~~ **b**)- Publisher FASB- URI https:/ / asc.fasb.org / **/** /1943274 / ~~2147481139~~ **2147482685** / ~~470~~ **740** - ~~20~~ **10** - 50- ~~1IReference 9~~**Reference** ~~20~~ **3** :http:/ / www.xbrl.org / ~~2003~~ **2009** / role / ~~disclosureRef~~ **commonPracticeRef** - Topic ~~470~~ **740** - SubTopic ~~20~~ **10** - Name Accounting Standards Codification- Section ~~50~~ **S99** - Paragraph ~~1I~~ **1** - Subparagraph (~~b~~ **SAB Topic 6.I.7**)- Publisher FASB- URI https:/ / asc.fasb.org / **/** /1943274 / ~~2147481139~~ **2147479360** / ~~470~~ **740** - ~~20~~ **10** - ~~50~~ **S99** - **1** ~~1IReference 21:http:/ / www.xbrl.org / 2003 / role / disclosureRef- Topic 470- SubTopic 20- Name Accounting Standards Codification- Section 50- Paragraph 1I- Subparagraph (d)- Publisher FASB- URI https:/ / asc.fasb.org / 1943274 / 2147481139 / 470- 20- 50- 1I~~ Details Name:us-

~~gaap_DebtDisclosureTextBlock~~ **gaap_DeferredStateAndLocalIncomeTaxExpenseBenefit** Namespace Prefix:us- gaap_ Data Type: **xbrli** ~~dtr- types~~ : ~~textBlockItemType~~ **monetaryItemType** Balance Type: ~~na~~ **debit** Period Type: **durationX** ~~durationRELATED PARTY DEBT AGREEMENTS 12 Months Ended Jun.30~~ 2023 **and 2022, the Company had no related party debt balance outstanding** . ~~/~~ **Below are the activities for the Company'** s ~~/ BAKER TILLY US~~ **related party debt agreements that existed during the years ended June 30** , ~~LLP fasb.org / 1943274 / 2147482685 / 740- 10~~ **DefinitionAmount of deferred state and local tax expense (benefit) attributable to income (loss) from continuing operations.Includes,but is not limited to,deferred regional,territorial,and provincial tax expense (benefit) for non** - ~~50- 14Reference 11~~ **US (United States of America) jurisdiction. ReferencesReference 1** :http:/ / www.xbrl.org / ~~2003~~ **2009** / role / ~~disclosureRef~~ **commonPracticeRef** - Topic ~~740~~ **235** - SubTopic 10- Name Accounting Standards Codification- Section ~~50~~ **S99** - Paragraph **1- Subparagraph (SX** ~~21~~ **210 .4- 08 (h) (1) (Note 1))** - Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / ~~2147482685~~ **2147480678** / ~~740~~ **235** - 10- ~~50~~ **S99** - ~~21Reference~~ **1Reference** ~~12~~ **2** :http:/ / www.xbrl.org / ~~2003~~ **2009** / role / ~~disclosureRef~~ **commonPracticeRef** - Topic 740- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph ~~17~~ **9** - Subparagraph (b)- Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / 2147482685 / 740- 10- 50- ~~17Reference~~ **9Reference** ~~13~~ **3** :http:/ / www.xbrl.org / ~~2003~~ **2009** / role / ~~disclosureRef~~ **commonPracticeRef** - Topic 740- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph ~~2~~ **1** - Subparagraph (SAB Topic ~~11~~ **6** . ~~C~~ **I.7**)- Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / 2147479360 / 740- 10- S99- **1** ~~2Reference 14:http:/ / www.xbrl.org / 2003 / role / disclosureRef- Topic 740- SubTopic 30- Name Accounting Standards Codification- Section 50- Paragraph 2- Subparagraph (a)- Publisher FASB- URI https:/ / asc.fasb.org / 1943274 / 2147482603 / 740- 30- 50- 2~~ Details Name:us- ~~gaap_IncomeTaxDisclosureTextBlock~~ **gaap_DeferredStateAndLocalIncomeTaxExpenseBenefit** Namespace Prefix:us- gaap_ Data Type: **xbrli** ~~dtr- types~~ : ~~textBlockItemType~~ **monetaryItemType** Balance Type: ~~na~~ **debit** Period Type: **durationX** San Diego **County Superior Court for claims including failure to pay minimum wage** , ~~CA September~~ **failure to pay overtime, failure to provide meal periods, failure to provide rest breaks, failure to pay wages at separation, failure to provide accurate wage statements, failure to reimburse business expenses, failure to produce employment records and unfair competition, which he has purported to assert on behalf of himself and all other individuals who worked for the Company or Insperity, as non- exempt employees in California between April 30, 2020 and the present (the " Employment Proceeding "). On July 1, 2024, the Company filed an answer to the complaint that none of the asserted claims possessed any merit, contended that many of the asserted claims were subject to immediate dismissal, and contended that certain of the asserted claims were subject to binding arbitration. On October 14, 2024, the Employee elected to dismiss Insperity from the action without prejudice. On July 5, 2024, the Employee filed a representative action complaint against the Company and Insperity in San Diego County Superior Court for Violation of Private Attorneys' General Act (" PAGA "), seeking an unspecified amount of penalties and attorneys' fees based on allegations that the Compnay violated certain California employment laws (the " PAGA Proceeding "). On August 8, 2024, the Company filed an answer to the complaint in which the Company denied that any of the asserted claims possessed any merit and contended that certain of the asserted claims were subject to binding arbitration. On December 10, 2024, the Company and the Employee stipulated to the consolidation of Employment Lawsuit and the PAGA Action. As of the date hereof, both proceedings are currently pending consolidation by the court. Upon consolidation, the Company intends to move to have the Employee' s action claims dismissed, the Employee' s individual claims compelled to binding arbitration and the Employee' s representative PAGA claims stayed pending the arbitration of his individual claims. On October 22, 2024, the Employee elected to dismiss Insperity from the action without prejudice. On January 25, 2024, a former CPM, LTD Inc. (" CPM ") employee filed a complaint against CPM, a third- party staffing service provider, Flux Power, Inc., and Flux Power Holdings, Inc. (collectively, the " Defendants ") in San Diego County Superior Court for claims including harassment, failure to prevent harassment, retaliation, wrongful termination, failure to provide meal periods and rest breaks, failure to provide accurate wage statements, and failure to pay wages at separation. CPM is a San Diego based staffing company that provided employees (including the plaintiff) to the Company. The plaintiff has alleged that the Company and CPM were " joint employers " to the plaintiff under California law and are jointly liable for the plaintiff' s claims. The plaintiff is seeking an unspecified amount of unpaid wages, statutory penalties, emotional distress damages, punitive damages, and attorneys' fees from Defendants. On June** 21, **2024** ~~CONTINGENCIES NOTE 12- COMMITMENTS AND CONTINGENCIES From time to time~~ ,the Company ~~may become involved~~ **filed an answer to the complaint** in ~~various lawsuits and legal proceedings~~ which ~~arise in~~ the ~~ordinary course~~ **Company denied that any** of ~~business.However,litigation is~~ **the asserted claims possessed any merit and contended that certain of the asserted claims were** subject to **binding arbitration** ~~inherent uncertainties and an adverse result in any legal proceedings that may arise from time to time may harm the Company' s business~~ . **It** ~~The Company~~ is not ~~aware~~ **possible at this time to reasonably assess the final outcomes** of **these** ~~any material legal~~ proceedings ~~currently pending~~ or ~~expected~~ **reasonably to estimate the possible loss or range of loss with respect to these proceedings.The Company intends to vigorously defend** against ~~the~~ **these** ~~Company~~ **claims** .Operating Leases On April 25,2019 the Company signed a Standard Industrial / Commercial Multi- Tenant Lease (" Lease ") with Accutek to rent approximately 45,600 square feet of industrial space at 2685 S.Melrose Drive,Vista,California.The Lease has an initial term of seven years and four months and commenced on or about June 28,2019.The lease contains an option to extend the term for two periods of 24 months each,and the right of first refusal to lease an additional approximate 15,300 square feet.The monthly rental rate was $ 42,400 for the first 12 months,escalating at 3 % each year.On February 26,2020,the Company entered into the First Amendment to Standard Industrial / Commercial Multi- Tenant Lease dated April 25,2019 (the " Amendment ") with Accutek to rent an additional 16,309 rentable square feet of space plus a residential unit of approximately 1,230 rentable square feet (for a total of approximately 17,539 rentable square feet).The lease for the additional space commenced 30 days following the occupancy date of the additional space and will terminate concurrently with the term of the original lease,which expires on November 20,2026.The base rent for the additional space is the same rate as the space rented under the terms of the original lease,$ 0.93 per rentable square **foot** (subject to 3 % annual increase).In connection with the Amendment,the Company purchased certain existing office furniture for a total purchase price of $ 8,300.On December 16,2022 the Company signed a Lease Agreement with MM Parker Court Associates,LLC to rent approximately 4,892 square feet of office space at Building 1959 Parker Court,Suite E,Atlanta,Georgia.The Lease has an initial term of five years and three months and commenced on or about February 1, ~~2023~~ 2023 ~~EXHIBIT 31~~ . **The monthly rental rate was approximately $ 2, 300 for the first 6 months, and $ 4, 700 for months 7 to 12, escalating at 5 % each year. Total rent expense was approximately $ 942, 000, $ 899, 000 and $ 867, 000 for the fiscal years ended June 30, 2024, 2023 and 2022, respectively. Finance Leases The**

Company has finance leases outstanding as of June 30, 2024 as follows: SCHEDULE OF FINANCE LEASES Lease Date Property Leased Lease Term (months) Commencement Date Monthly Lease Payment (1 ~~CERTIFICATION follows:Lease Date Property Leased Lease Term (months) Commencement Date Monthly Lease Payment (1~~) 9 / 2 / 2022 Vehicle 60 9 / 10 / 2022 $ 1,100 10 / 17 / 2022 Manufacturing equipment 36 10 / 17 / 2022 $ 5,500 1 / 24 / 2023 Manufacturing equipment 36 1 / 24 / 2023 $ 6,700 3 / 2 / 2023 Manufacturing equipment 36 3 / 2 / 2023 $ 1,000 (1) Excludes sales tax and other fees.Lease costs are amortized on a straight-line basis over their respective lease terms.Depreciation expense related to leased assets was approximately $ **153,000 and $** 86,000 for the ~~year~~ **years** ended June 30, **2024 and** 2023 **,respectively** .Interest expense on leased liabilities was approximately $ **29,000 and $** 23,000 for the ~~year~~ **years** ended June 30, **2024 and** 2023 **,respectively** .The Company ~~had~~ **did no not have any** ~~financed~~ **finance** leases during the year ended June 30,2022. ~~The~~ Future ~~Minimum~~ **minimum** ~~Lease~~ **lease** ~~Payments~~ **payments** as of June 30, ~~2023~~ **2024** are as follows:SCHEDULE ~~OF~~ OF ~~THE CHIEF EXECUTIVE OFFICER PURSUANT TO SECTION~~ **FUTURE MINIMUM LEASE PAYMENTS Operating Leases Finance Leases Years ending June** ~~302~~ **30,** ~~OF THE SARBANES- OXLEY ACT OF 2002~~ **2025** ~~I - Section 50- Paragraph 4- Subparagraph~~ **DefinitionAmount of deferred state and local tax expense** (~~a~~ **benefit**) **attributable to income (loss) from continuing operations** ~~- Publisher FASB- URI https:/ / asc~~ . ~~fasb.org / 1943274 / 2147482648 / 440~~ **Includes,but is not limited to,deferred regional,territorial,and provincial tax expense (benefit) for non** - ~~10- 50- 4Reference 3~~ **US (United States of America) jurisdiction. ReferencesReference 1** :http:/ / www.xbrl.org / 2009 / role / commonPracticeRef- Topic ~~450~~ **235- 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 / ~~450~~ / ~~tableOfContentReference 4~~ **1943274 / 2147480678 / 235- 10- S99- 1Reference 2** :http:/ / www.xbrl.org / ~~2003~~ **2009** / role / ~~disclosureRef~~ **commonPracticeRef** - Topic ~~954~~ **740** - SubTopic ~~440~~ **10** - Name Accounting Standards Codification- Section 50- Paragraph ~~1~~ **9** - Subparagraph (~~a~~ **b**)- Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / ~~2147478522~~ **2147482685** / ~~954~~ **740** - ~~440~~ **10** - 50- ~~1Reference~~ **9Reference** ~~5~~ **3** :http:/ / www.xbrl.org / ~~2003~~ **2009** / role / ~~disclosureRef~~ **commonPracticeRef** - Topic ~~440~~ **740** - SubTopic 10- Name Accounting Standards Codification- Section ~~50~~ **S99** - Paragraph ~~4~~ **1** - Subparagraph (~~c~~ **SAB Topic 6.I.7**)- Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / ~~2147482648~~ **2147479360** / ~~440~~ **740** - 10- ~~50~~ **S99** - **1** ~~4Reference 6:http:/ / fasb.org / us- gaap / role / ref / legacyRef- Topic 440- Name Accounting Standards Codification- Publisher FASB- URI https:/ / asc.fasb.org / 440 / tableOfContent~~ Details Name:us-gaap_CommitmentsAndContingenciesDisclosureTextBlock **gaap_DeferredStateAndLocalIncomeTaxExpenseBenefit** Namespace Prefix:us- gaap_ Data Type: **xbrli** ~~dtr- types~~ : ~~textBlockItemType~~ **monetaryItemType** Balance Type: ~~na~~ **debit** Period Type: **durationX** ~~durationSUBSEQUENT EVENTS 12 Months Ended Jun.30,2024 Subsequent Events [Abstract] SUBSEQUENT EVENTS NOTE 14~~ , Ronald F. Dutt, ~~certify~~ **the Company' s chairman and Chief Executive Officer, notified the Company' s Board of Directors of his intentions to retire from his positions upon the appointment of a new Chief Executive Officer. The Board has commenced a search for a new Chief Executive Officer and Mr. Dutt will remain with the Company through the search and transition period. Waivers to Loan and Security Agreement with Gibraltar Business Capital As previously announced in the Company' s Form 8-K filed with the SEC on September 5, 2024, the Board of Directors of the Company, including its audit committee members, concluded on August 30, 2024** that ~~: 1~~ **the previously issued audited consolidated financial statements for the fiscal years ended June 30, 2023 and 2022, and all of the quarterly unaudited consolidated financial statements within the fiscal years ended June 30, 2024, 2023 and 2022 (collectively, the " Prior Financial Statements "), could no longer be relied upon due to material accounting errors identified by management** . ~~I~~ **See Note 15 – Restatement of Previously Issued Financial Statements. The Company notified GBC that the restatement of historical financial statements was likely to result in event of default with respect to the Company' s failure to maintain the EDITDA covenant for the trailing three (3) month periods ended July 31, 2023 and August 31, 2023, or Default. On August 30, 2025, the Company received a Waiver, which waived the Default, subject to satisfaction of the following conditions: (i) receipt of a counterpart of the Waiver duly executed by the Company; and (ii) receipt of the representations and warranties from the Company that after giving effect to the Waiver, the representations and warranties contained in the Agreement, the Waiver and the other Loan Documents shall be true and correct; and (iii) after giving effect to the Waiver, no additional event of default shall** have ~~reviewed~~ **occurred and be continuing on and as of the effective date of the Waiver. The Company' s failure to file** this Annual Report on Form 10- K of Flux Power Holdings, Inc..... ") on Form 10- K for the year ended June 30, ~~2023~~ **2024 in a timely manner resulted in an event of default with respect to the covenant to timely deliver a copy of the Company' s annual audited financial statements. Additionally** , **the Company notified GBC that it appeared likely that** as ~~filed with~~ **a result of the restatement it would fail to maintain the EBITDA covenant for the trailing** ~~the~~ **three** ~~Securities~~ **(3) month periods ended May 31, 2024** and **July 31** ~~Exchange Commission on the date hereof (the " Report ")~~ , **2024** ~~the undersigned~~ , **or Default. On January 17** ~~in the capacities and on the date indicated below~~ , ~~hereby certifies pursuant~~ **2025, the Company received a Waiver, which waived the Defaults, subject** to **satisfaction** ~~18 U. S. C. Section 1350, as adopted pursuant to Section 906~~ of the **following conditions** ~~Sarbanes- Oxley Act of 2002, that to his knowledge~~ : (~~1~~ **i**) **receipt** ~~The Report fully complies with the requirements~~ of ~~Section 13 (~~ a **counterpart** ~~) or 15 (d)~~ of the ~~Securities Exchange Act of 1934~~ **Waiver duly executed by the Company** ; and (~~2~~ **ii**) ~~The information~~ **receipt of the waiver fee of $ 25, 000; and (iii) receipt of the representations and warranties from the Company that after giving effect to the Waiver, the representations and warranties** contained in the **Agreement** ~~Report fairly presents~~ , **the Waiver and the other Loan Documents shall be true and correct; and (iv) after giving effect to the Waiver, no additional event of default shall have occurred and be continuing on and as of the effective date of the Waiver. Amendment to Loan and Security Agreement with Gibraltar Business Capital On January 22, 2025, we entered into Amendment No. 4 to Loan and Security Agreement (the " Fourth Amendment ") with GBC which amended certain terms of the Loan and Security Agreement dated July 28, 2023, as amended, relating to the EBITDA Minimum financial covenant of the Company. In consideration for the Fourth Amendment, the Company agreed to pay GBC a non- refundable amendment fee of $ 50, 000** in **cash, as follows: (i) $ 25, 000** ~~all~~ **shall be due** ~~material respects, the financial condition~~ and **payable** results of operations of the Company..... Data Current Yes Entity Filer Category Non - **on March 1** ~~- accelerated Filer Entity Small Business true Entity Emerging Growth Company false Entity Shell Company false Entity Public Float $ 45~~ , ~~717~~ **2025** , ~~000Entity Common Stock~~ **and (ii) $ 25** , ~~Shares Outstanding 16~~ **000 shall be due and payable on April 1** , **2025.** ~~478, 237 Documents incorporated by reference None ICFR Auditor Attestation Flag false Auditor Firm ID Auditor Name BAKER TILLY US, LLP Auditor Location San Diego, California~~ X- ~~DefinitionBoolean flag that is true when the XBRL content amends previously- filed or accepted~~

submission. ReferencesNo definition available. Details Name: dei_AmendmentFlag us- gaap_SubsequentEventsAbstract Namespace Prefix: dei_ us- gaap_ Data Type: xbrli: booleanItemType stringItemType Balance Type: na Period Type: durationX- DefinitionPCAOB DefinitionThe entire disclosure for significant events or transactions that occurred after the balance sheet date through the date the financial statements were issued Audit Firm Identifier or the date the financial statements were available to be issued. Examples include: the sale of a capital stock issue, purchase of a business, settlement of litigation, catastrophic loss, significant foreign exchange rate changes, loans to insiders or affiliates, and transactions not in the ordinary course of business. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / presentationRef disclosureRef- Topic 855- Name Accounting Standards Codification - Publisher SEC FASB- URI https: / / asc. fasb. org / 855 / tableOfContentReference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 855- SubTopic 10 - Name Form Accounting Standards Codification- Section 50- Paragraph 2- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483399 / 855- 10- 50 K- Number 249- Section 310Reference..... 240- Section 12- Subsection b - 2 Details Name: dei_EntityCentralIndexKey us- gaap_SubsequentEventsTextBlock Namespace Prefix: dei_ us- gaap_ Data Type: dei dtr- types : centralIndexKeyItemType textBlockItemType Balance Type: na Period Type: durationRESTATEMENT OF PREVIOUSLY ISSUED FINANCIAL STATEMENTS 12 Months Ended Jun. 30 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 2024 Accounting Changes and Error Corrections [Abstract] RESTATEMENT OF PREVIOUSLY ISSUED FINANCIAL STATEMENTS NOTE 15 – RESTATEMENT OF PREVIOUSLY ISSUED FINANCIAL STATEMENTS As described in Note 2 – Restatement of Previously Issued Financial Statements, and as stated further described below, in connection with the preparation of its consolidated financial statements as of and for the year ended June 30, 2024, the Company identified multiple prior- period misstatements that were improperly accounted for in its previously issued audited consolidated financial statements for the fiscal years ended June 30, 2023 and 2022. The nature of the restatement adjustments and their impact on cover previously reported consolidated financial statements are as follows: (a) Inventories. The Company did not properly evaluate its calculation of its excess and obsolescence reserve on its finished goods and raw materials inventories, resulting in an overstatement of inventories of $ 926, 000 and $ 764, 000 as of June 30, 2023 and 2022, respectively, an understatement of accumulated deficit of $ 521, 000 as of June 30, 2021, and an understatement of cost of sales of $ 162, 000 and $ 243, 000 for the years ended June 30, 2023, and 2022, respectively. In addition, certain inventory components were not properly recorded at the lower of cost or net realizable value, resulting in an overstatement of inventories of $ 781, 000 and $ 607, 000 as of June 30, 2023 and 2022, respectively, an understatement of accumulated deficit of $ 296, 000 as of June 30, 2021, and an understatement of cost of sales of $ 174, 000 and $ 311, 000 for the years ended June 30, 2023 and 2022, respectively. Further, certain loaner service packs and consigned inventory were not reconciled in a timely manner, resulting in an overstatement of inventories of $ 670, 000 and $ 210, 000 as of June 30, 2023 and 2022, respectively, and an understatement of cost of sales of $ 460, 000 and $ 210, 000 for the years ended June 30, 2023 and 2022, respectively. Additionally, the Company did not properly present inventory write downs on the consolidated statement of cash flows resulting in an understatement of inventory write downs of $ 354, 000 and $ 111, 000 and corresponding overstatement of changes in inventories of $ 354, 000 and $ 111, 000 on the consolidated statement of cash flows for the years ended June 30, 2023 and 2022, respectively. (b) Revenues. The Company did not properly recognize revenue in the periods in which the related performance obligations were satisfied periodic report. Where multiple classes or..... during the preceding 12 months (or for a certain contract such shorter period that registrants were required..... characters, and the fields are separated with a customer 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 , resulting in an understatement Accelerated Filer, Non- accelerated Filer. Definitions of revenues of $ 151, 000 for these -- the categories year ended June 30, 2023 and a corresponding understatement of accounts receivable of $ 151, 000 as of June 30, 2023. (c) Expense classification. The Company improperly recorded various inventory write downs to research and development expenses although such expenses did not meet the classification criteria for research and development under ASC 730, resulting in an overstatement of research and development expenses and a corresponding understatement of cost of sales of $ 208, 000 and $ 828, 000 for the years ended June 30, 2023 and 2022, respectively. (d) Other. The Company had various clearing accounts that were not reconciled in a timely manner, resulting in an understatement of accounts payable of $ 137, 000 as of June 30, 2023, overstatement of inventories of $ 461, 000 and $ 241, 000 as of June 30, 2023 and 2022, respectively, an understatement of accumulated deficit of $ 141, 000 as of June 30, 2021, and understatement of cost of sales of $ 357, 000 and $ 100, 000 for the years ended June 30, 2023 and 2022, respectively. (e) Cash flow presentation of debt issuance cost in the form of issued Company stock warrants. The Company erroneously presented $ 253, 000 of debt issuance cost incurred in conjunction with credit facility arrangements made during the year ended June 30, 2022 as fair value of warrants issued, an adjustment to reconcile net loss to cash used in operating activities in the Company' s consolidated statement of cash flows for the year ended June 30, 2022. As debt issuance costs are recorded as a current asset, the presentation stated overstated items reconciling net loss to cash used in Rule 12b operating activities and understated the change in other assets in the consolidated statement of cash flows. Additionally, the Company improperly omitted the non - cash disclosure related to the issuance of warrants within the supplemental disclosures of non- cash investing and financing activities for the year ended June 30, 2022. Below are the restated consolidated balance sheets as of June 30, 2023 and 2022, and the restated consolidated statements of operations, statements of stockholders' equity and statements of cash flows for each of the years ended June 30, 2023 and 2022 that summarize the effects of the restatement. SCHEDULE OF ADJUSTMENT FOR CORRECTION TO PREVIOUS PERIODS FLUX POWER HOLDINGS, INC. CONSOLIDATED BALANCE SHEET As previously reported Restatement adjustments Reference As restated June 30, 2023 As previously reported Restatement adjustments Reference As restated ASSETS Current assets: Cash $ 2 , 379, 000 $ – $ 2, 379, 000 Accounts receivable (of the Exchange Act. This information should be based on the registrant' s current or most recent filing containing the related disclosure. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Exchange Act- Number 240- Section 12- Subsection b -) 8, 649, 000 151, 000 (b) 8, 800, 000 Inventories, net (a) (d) 18, 996, 000 (2 Details Name: dei_EntityFilerCategory Namespace Prefix..... which the common equity was last sold , 838 or the average bid and asked price of such common equity , 000) (as of the last business day of..... that is true when the registrant is a shell company as defined in Rule 12b- 2 of the Exchange Act. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role /

presentationRef- Publisher SEC- Name Exchange Act- Number 240- Section 12- Subsection b- 2 Details Name: dei_EntityShellCompany Namespace Prefix: dei_ Data Type: xbrli: booleanItemType Balance Type: na Period Type: durationX- DefinitionIndicates that the company is a Smaller Reporting Company (SRC) . ReferencesReference 1: http:..... pursuant to Section 13 or Section 15 (d) of the Act. ReferencesNo definition....., net 18, 996, 000 16, 262 158 , 000 000Other --- Other current assets 918, 000 1 - 918 , 000 261, 000Total --- Total current assets 30, 942, 000 26 (2 , 617 687 , 000) 28, 255, 000 000Right --- Right of use asset 2, 854, 000 – 2, 597 854 , 000 000Property --- Property , plant and equipment, net 1, 789, 000 – 1, 578 789 , 000 000Other --- Other assets 120, 000 89 – 120 , 000 000Total --- Total assets $ 35, 705, 000 30 $ (2 , 881 687 , 000) $ 33, 018, 000 LIABILITIES AND STOCKHOLDERS' EQUITY 000Current --- Current liabilities: Accounts payable (b) (d) $ 9, 735, 000 6 $ 137 , 645 000 (d) $ 9 , 872, 000 000Accrued --- Accrued expenses 3, 181, 000 2 – 3 , 209 181 , 000Revolving 000 line Line of credit 9, 912, 000 4 – 9 , 889 912 , 000 000Deferred --- Deferred revenue 131, 000 163 – 131 , 000 000Customer --- Customer deposits 82, 000 175 – 82 , 000 000Finance --- Finance lease leases payable, current portion 143, 000 – 143, 000 Office lease leases payable, current portion 644, 000 504 – 644 , 000 000Accrued --- Accrued interest 2, 000 1 – 2 , 000 000Total --- Total current liabilities 23, 830, 000 14 137 , 586 000 23 , 000Long 967, 000 Long term liabilities: Finance lease leases payable, less current portion 273, 000 – 273, 000 Office lease leases payable, less current portion 2, 055, 000 – 2, 361 055 , 000 000Total --- Total liabilities 26, 158, 000 16 137 , 947 000 26 , 295, 000 000Stockholders --- Stockholders ' equity: Preferred stock, $ 0. 001 par value; 500, 000 shares authorized; none issued and outstanding --- Common stock, $ 0. 001 par value; 30, 000, 000 shares authorized; 16, 462, 215 shares issued and outstanding 16, 000 – 16, 000 Additional paid- in capital 98, 086, 000 – 98, 086, 000 Accumulated deficit (a) (b) (d) (88, 555, 000) (2, 824, 000) (a) (b) (d) (91, 379, 000) Total stockholders' equity 9, 547, 000 (2, 824, 000) 6, 723, 000 Total liabilities and stockholders' equity $ 35, 705, 000 $ (2, 687, 000) $ 33, 018, 000 FLUX POWER HOLDINGS, INC. CONSOLIDATED BALANCE SHEET As previously reported Restatement adjustments Reference As restated June 30, 2022 As previously reported Restatement adjustments Reference As restated ASSETS Current assets: Cash $ 485, 000 $ – $ 485, 000 Accounts receivable 8, 609, 000 – 8, 609, 000 Inventories, net (a) (d) 16, 262, 000 (1, 822, 000) (a) (d) 14, 440, 000 Other current assets 1, 261, 000 – 1, 261, 000 Total current assets 26, 617, 000 (1, 822, 000) 24, 795, 000 Right of use asset 2, 597, 000 – 2, 597, 000 Property, plant and equipment, net 1, 578, 000 – 1, 578, 000 Other assets 89, 000 – 89, 000 Total assets $ 30, 881, 000 $ (1, 822, 000) $ 29, 059, 000 LIABILITIES AND STOCKHOLDERS' EQUITY Current liabilities: Accounts payable $ 6, 645, 000 $ – $ 6, 645, 000 Accrued expenses 2, 209, 000 – 2, 209, 000 Line of credit 4, 889, 000 – 4, 889, 000 Deferred revenue 163, 000 – 163, 000 Customer deposits 175, 000 – 175, 000 Office leases payable, current portion 504, 000 – 504, 000 Accrued interest 1, 000 – 1, 000 Total current liabilities 14, 586, 000 – 14, 586, 000 Long term liabilities: Office leases payable, less current portion 2, 361, 000 – 2, 361, 000 Total liabilities 16, 947, 000 – 16, 947, 000 Stockholders' equity: Preferred stock, $ 0. 001 par value; 500, 000 shares authorized; none issued and outstanding --- Preferred stock value --- Common stock, $ 0. 001 par value; 30, 000, 000 shares authorized; 15, 996, 658 shares issued and outstanding at 16, 000 – 16, 000 Common stock value 16, 000 – 16, 000 Additional paid- in capital 95, 732, 000 95, 732, 000 Accumulated deficit (a) (d) (81, 814, 000) (1, 822, 000) (a) (d) (83, 636, 000) Total stockholders' equity 13, 934, 000 (1, 822, 000) 12, 112, 000 Total liabilities and stockholders' equity $ 30, 881, 000 $ (1, 822, 000) $ 29, 059, 000 FLUX POWER HOLDINGS, INC. CONSOLIDATED STATEMENTS OF OPERATIONS As previously reported Restatement adjustments Reference As restated Year ended June 30, 2023 As previously reported Restatement adjustments Reference As restated Revenues (b) $ 66, 337, 000 $ 151, 000 (b) $ 66, 488, 000 Cost of sales (a) (c) (d) 49, 237, 000 1, 361, 000 (a) (c) (d) 50, 598, 000 Gross profit 17, 100, 000 (1, 210, 000) 15, 890, 000 Operating expenses: Selling and $ 66,337,000 $ 42,333,000Cost of sales 49,237,000 35,034,000Gross profit 17,100,000 7,299,000Operating expenses:Selling and administrative 17,620,000 15 – 17 , 515 620 , 000 000Research --- Research and development (c) 4,890,000 7 (208 , 141 000) (c) 4 , 682,000 000Total --- Total operating expenses 22,510,000 (208,000) 22, 656 302 , 000 000Operating --- Operating loss (5,410,000) (15 1 , 357 002,000) (6,412 ,000) Other income (expense):Other income 8,000 – 8,000 Interest income (expense),net (1,339,000) – (252 1,339 ,000) Net loss $ (6,741,000) $ (15 1 , 609 002,000) $ (7,743 ,000) Net loss per share- basic and diluted $ (0.42) $ (1.01) Net loss per share- diluted $ (0. 42 06) $ (1 0 . 01 48) Weighted average number of common shares outstanding- basic and 16,055,256 15,439,530Weighted average number of common shares outstanding- diluted 16,055,256 15 16 , 055,256 16,055,256 As previously reported Restatement adjustments Reference As restated Year ended June 30, 2022 development under ASC 730 durationX- DefinitionThe fee , resulting in an overstatement expressed as a percentage of the line research and development expenses and a corresponding understatement of cost credit facility,for the line of sales credit facility regardless of whether the facility has been used . (d) Other.The Company had various clearing accounts that were not reconciled in a timely manner,resulting in misstatements of accounts payable,inventories and cost of sales.X- ReferencesNo definition available. Details Name:us- gaap_AccountingChangesAndErrorCorrectionsAbstract gaap_LineOfCreditFacilityCommitmentFeePercentage Namespace Prefix:us- gaap_ Data Type: xbrli dtr- types : stringItemType percentItemType Balance Type:na Period Type:durationX- DefinitionThe entire disclosure for effective interest rate during the reporting period error correction . ReferencesReference 1:http: / / fasb www.xbrl .org / 2003 us- gaap / role / ref / legacyRef disclosureRef- Topic 250- SubTopic 10 - Name Accounting Standards Codification- Topic 210- SubTopic 10- Section 50 S99 - Paragraph 7 1- Subparagraph (SX 210.5- 02.19 (b),22 (b)) - Publisher FASB- URI https: / / asc.fasb.org / / 1943274 / 2147483443 2147480566 / 250 210 - 10- 50 S99 - 7 1 Details Name:us- gaap_ErrorCorrectionTextBlock gaap_LineOfCreditFacilityInterestRateDuringPeriod Namespace Prefix:us- gaap_ Data Type:dtr- types: textBlockItemType percentItemType Balance Type:na Period Type: durationQUARTERLY durationX , respectively 16, 000 16, 000 16, 000 000Additional --- Additional paid- in capital 96, 968, 000 96, 036, 000 95, 827, 000 Accumulated deficit (89, 179, 000) (87, 692, 000) (85, 896, 000) Total stockholders' equity 7, 805, 000 8, 360, 000 9, 947, 000 Total liabilities and stockholders' equity $ 35, 183, 000 $ 33, 274, 000 $ 34, 503, 000 FLUX POWER HOLDINGS, INC. CONDENSED CONSOLIDATED BALANCE SHEETS (Unaudited) March 31, December 31, September 30, Fiscal Year 2022 March 31, December 31, September 30, 2022 2021 2021 Restated Restated Restated ASSETS Current assets: Cash $ 3, 804, 000 $ 7, 855, 000 $ 15, 737, 000 Accounts receivable 9, 508, 000 5, 184, 000 4, 511, 000 Inventories, net 19, 297, 000 18, 090, 000 12, 655, 000 Other current assets 577, 000 868, 000 1, 026, 000 Total current assets 33, 186, 000 31, 997, 000 33, 929, 000 Right of use asset 2, 711, 000 2, 821, 000 2, 929, 000 Property, plant and equipment, net 1, 588, 000 1, 627, 000 1, 471, 000 Other assets 89, 000 89, 000 89, 000 Total assets $ 37, 574, 000 $ 36, 534, 000 $ 38, 418, 000 LIABILITIES AND STOCKHOLDERS' EQUITY Current liabilities: Accounts payable $ 13, 361, 000 $ 9, 239, 000 $ 9, 298, 000 Accrued expenses 2, 142, 000 2, 233, 000 1, 908, 000 Line of credit 3, 500, 000 3, 500, 000 –

Deferred revenue 313, 000 140, 000 127, 000 Customer deposits 690, 000 – 322, 000 Office leases payable, current portion 486, 000 469, 000 452, 000 Accrued interest 2, 000 3, 000 3, 000 Total current liabilities 20, 494, 000 15, 584, 000 12, 110, 000 Long term liabilities: Office leases payable, less current portion 2, 493, 000 2, 621, 000 2, 745, 000 Total liabilities 22, 987, 000 18, 205, 000 14, 855, 000 Stockholders' equity: Preferred stock, $ 0. 001 par value; 500, 000 shares authorized; none issued and outstanding--- Common stock, $ 0. 001 par value; 30, 000, 000 shares authorized; 15, 992, 080, 15, 987, 502 and 15, 987, 502 shares issued and outstanding at March 31, 2022, December 31, 2021 and September 30, 2021, respectively 16, 000 16, 000 16, 000 Additional paid- in capital 95, 369, 000 95, 217, 000 95, 073, 000 Accumulated deficit (80, 798, 000) (76, 904, 000) (71, 526, 000) Total stockholders' equity 14, 587, 000 18, 329, 000 23, 563, 000 Total liabilities and stockholders' equity $ 37, 574, 000 $ 36, 534, 000 $ 38, 418, 000 FLUX POWER HOLDINGS, INC. CONDENSED CONSOLIDATED BALANCE SHEET (Unaudited) As previously reported Restatement adjustments Reference As restated March 31, 2024 As previously reported Restatement adjustments Reference As restated ASSETS Current assets: Cash $ 1, 250, 000 $ – $ 1, 250, 000 Accounts receivable (b) 10, 404, 000 64, 000 (b) 10, 468, 000 Inventories, net (a) (d) 20, 174, 000 (2, 812, 000) (a) (d) 17, 362, 000 Other current assets 840, 000- 840, 000 Total current assets 32, 668, 000 (2, 748, 000) 29, 920, 000 Right of use asset 2, 291, 000 – 2, 291, 000 Property, plant and equipment, net 1, 705, 000 – 1, 705, 000 Other assets 118, 000 – 118, 000 Total assets $ 36, 782, 000 $ (2, 748, 000) $ 34, 034, 000 LIABILITIES AND STOCKHOLDERS' EQUITY Current liabilities: Accounts payable (b) (d) (e) $ 11, 050, 000 $ 344, 000 (b) (d) (e) $ 11, 394, 000 Accrued expenses (e) 3, 645, 000 255, 000 (e) 3, 900, 000 Line of credit 13, 645, 000 – 13, 645, 000 Deferred revenue 343, 000 – 343, 000 Customer deposits 18, 000 – 18, 000 Finance leases payable, current portion 153, 000 – 153, 000 Office leases payable, current portion 712, 000 – 712, 000 Accrued interest 136, 000 – 136, 000 Total current liabilities 29, 702, 000 599, 000 30, 301, 000 Long term liabilities: Finance leases payable, less current portion 153, 000 – 153, 000 Office leases payable, less current portion 1, 511, 000 – 1, 511, 000 Total liabilities 31, 366, 000 599, 000 31, 965, 000 Stockholders' equity: Preferred stock, $ 0. 001 par value; 500, 000 shares authorized; none issued and outstanding--- Common stock, $ 0. 001 par value; 30, 000, 000 shares authorized; 16, 599, 683 shares issued and outstanding 17, 000 – 17, 000 Additional paid- in capital 99, 520, 000 – 99, 520, 000 Accumulated deficit (a) (d) (e) (94, 121, 000) (3, 347, 000) (a) (d) (e) (97, 468, 000) Total stockholders' equity 5, 416, 000 (3, 347, 000) 2, 069, 000 Total liabilities and stockholders' equity $ 36, 782, 000 $ (2, 748, 000) $ 34, 034, 000 FLUX POWER HOLDINGS, INC. CONDENSED CONSOLIDATED BALANCE SHEET (Unaudited) As previously reported Restatement adjustments Reference As restated December 31, 2023 As previously reported Restatement adjustments Reference As restated ASSETS Current assets: Cash $ 1, 584, 000 $ – $ 1, 584, 000 Accounts receivable (b) 12, 579, 000 147, 000 (b) 12, 726, 000 Inventories, net (a) (d) 18, 283, 000 (2, 729, 000) (a) (d) 15, 554, 000 Other current assets 942, 000- 942, 000 Total current assets 33, 388, 000 (2, 582, 000) 30, 806, 000 Right of use asset 2, 482, 000 – 2, 482, 000 Property, plant and equipment, net 1, 680, 000 – 1, 680, 000 Other assets 119, 000 – 119, 000 Total assets $ 37, 669, 000 $ (2, 582, 000) $ 35, 087, 000 LIABILITIES AND STOCKHOLDERS' EQUITY Current liabilities: Accounts payable (b) (d) (e) $ 10, 021, 000 $ 340, 000 (b) (d) (e) $ 10, 361, 000 Accrued expenses (e) 3, 290, 000 60, 000 (e) 3, 350, 000 Line of credit 13, 575, 000 – 13, 575, 000 Deferred revenue 310, 000 – 310, 000 Customer deposits 232, 000 – 232, 000 Finance leases payable, current portion 150, 000 – 150, 000 Office leases payable, current portion 689, 000 – 689, 000 Accrued interest 130, 000 – 130, 000 Total current liabilities 28, 397, 000 400, 000 28, 797, 000 Long term liabilities: Finance leases payable, less current portion 191, 000 – 191, 000 Office leases payable, less current portion 1, 698, 000 – 1, 698, 000 Total liabilities 30, 286, 000 400, 000 30, 686, 000 Stockholders' equity: Preferred stock, $ 0. 001 par value; 500, 000 shares authorized; none issued and outstanding--- Common stock, $ 0. 001 par value; 30, 000, 000 shares authorized; 16, 532, 275 shares issued and outstanding 17, 000 – 17, 000 Additional paid- in capital 98, 086 847, 000 95 – 98, 732 847, 000 000Accumulated --- Accumulated deficit (a 88, 555, 000) (d) (e) (91, 81 481, 814 000) (2, 982, 000) (a) (d) (e) (94, 463, 000) Total stockholders' equity 7, 383, 000 (2, 982, 000) 4, 401, 000 Total liabilities and stockholders' equity $ 37, 669, 000 $ (2, 582, 000) $ 35, 087, 000 FLUX POWER HOLDINGS, INC. CONDENSED CONSOLIDATED BALANCE SHEET (Unaudited) As previously reported Restatement adjustments Reference As restated September 30, 2023 As previously reported Restatement adjustments Reference As restated ASSETS Current assets: Cash $ 1, 139, 000 $ – $ 1, 139, 000 Accounts receivable (b) 10, 699, 000 141, 000 (b) 10, 840, 000 Inventories, net (a) (d) 19, 495, 000 (2, 904, 000) (a) (d) 16, 591, 000 Other current assets 1, 053, 000- 1, 053, 000 Total current assets 32, 386, 000 (2, 763, 000) 29, 623, 000 Right of use asset 2, 670, 000 – 2, 670, 000 Property, plant and equipment, net 1, 747, 000 – 1, 747, 000 Other assets 119, 000 – 119, 000 Total assets $ 36, 922, 000 $ (2, 763, 000) $ 34, 159, 000 LIABILITIES AND STOCKHOLDERS' EQUITY Current liabilities: Accounts payable (d) $ 10, 065, 000 $ 137, 000 (d) $ 10, 202, 000 Accrued expenses 3, 782, 000 – 3, 782, 000 Line of credit 11, 986, 000 – 11, 986, 000 Deferred revenue 336, 000 – 336, 000 Customer deposits 17, 000 – 17, 000 Finance leases payable, current portion 147, 000 – 147, 000 Office leases payable, current portion 667, 000 – 667, 000 Accrued interest 102, 000 – 102, 000 Total current liabilities 27, 102, 000 137, 000 27, 239, 000 Long term liabilities: Finance leases payable, less current portion 229, 000 – 229, 000 Office leases payable, less current portion 1, 880, 000 – 1, 880, 000 Total liabilities 29, 211, 000 137, 000 29, 348, 000 Stockholders' equity: Preferred stock, $ 0. 001 par value; 500, 000 shares authorized; none issued and outstanding--- Common stock, $ 0. 001 par value; 30, 000, 000 shares authorized; 16, 478, 237 shares issued and outstanding 16, 000 – 16, 000 Additional paid- in capital 98, 362, 000 – 98, 362, 000 Accumulated deficit (a) (b) (d) (90, 667, 000) (2, 900, 000) (a) (b) (d) (93, 567, 000) Total stockholders' equity 7, 711, 000 (2, 900, 000) 4, 811, 000 Total liabilities and stockholders' equity $ 36, 922, 000 $ (2, 763, 000) $ 34, 159, 000 FLUX POWER HOLDINGS, INC. CONDENSED CONSOLIDATED BALANCE SHEET (Unaudited) As previously reported Restatement adjustments Reference As restated March 31, 2023 As previously reported Restatement adjustments Reference As restated ASSETS Current assets: Cash $ 790, 000 $ – $ 790, 000 Accounts receivable (b) 9, 853, 000 28, 000 (b) 9, 881, 000 Inventories, net (a) (d) 20, 959, 000 (2, 100, 000) (a) (d) 18, 859, 000 Other current assets 775, 000- 775, 000 Total current assets 32, 377, 000 (2, 072, 000) 30, 305, 000 Right of use asset 3, 035, 000 – 3, 035, 000 Property, plant and equipment, net 1, 724, 000 – 1, 724, 000 Other assets 119, 000 – 119, 000 Total assets $ 37, 255, 000 $ (2, 072, 000) $ 35, 183, 000 LIABILITIES AND STOCKHOLDERS' EQUITY Current liabilities: Accounts payable (b) $ 10, 827, 000 $ 28, 000 (b) $ 10, 855, 000 Accrued expenses 2, 604, 000 – 2, 604, 000 Line of credit 10, 491, 000 – 10, 491, 000 Customer deposits 135, 000 – 135, 000 Finance leases payable, current portion 140, 000 – 140, 000 Office leases payable, current portion 616, 000 – 616, 000 Accrued interest 3, 000 – 3, 000 Total current liabilities 24, 816, 000 28, 000 24, 844, 000 Long term liabilities: Finance leases payable, less current portion 311, 000 – 311, 000 Office leases payable, less current portion 2, 223, 000 – 2, 223, 000 Total

liabilities 27, 350, 000 28, 000 27, 378, 000 Stockholders' equity: Preferred stock, $ 0. 001 par value; 500, 000 shares authorized; none issued and outstanding--- Common stock, $ 0. 001 par value; 30, 000, 000 shares authorized; 16, 156, 432 shares issued and outstanding 16, 000 – 16, 000 Additional paid- in capital 96, 968, 000 – 96, 968, 000 Accumulated deficit (a) (d) (87, 079, 000) (2, 100, 000) (a) (d) (89, 179 , 000) Total stockholders' equity 9, ~~547~~ 905 , 000 ~~13~~ (2 , ~~934~~ 100 , 000) 7, 805, 000 ~~000Total~~ --- Total liabilities and stockholders' equity $ 37, 255, 000 $ (2, 072, 000) $ 35, ~~705~~ 183 , 000 FLUX POWER HOLDINGS, INC. CONDENSED CONSOLIDATED BALANCE SHEET (Unaudited) As previously reported Restatement adjustments Reference As restated December 31, 2022 As previously reported Restatement adjustments Reference As restated ASSETS Current assets: Cash $ 157, 000 $ – $ 157, 000 Accounts receivable (b) 10, 467, 000 40, 000 (b) 10, 507, 000 Inventories, net (a) (d) 19, 507, 000 (2, 058, 000) (a) (d) 17, 449, 000 Other current assets 884, 000- 884, 000 Total current assets 31, 015, 000 (2, 018, 000) 28, 997, 000 Right of use asset 2, 601, 000 – 2, 601, 000 Property, plant and equipment, net 1, 561, 000 – 1, 561, 000 Other assets 115, 000 – 115, 000 Total assets $ 35, 292, 000 $ (2, 018, 000) $ 33, 274, 000 LIABILITIES AND STOCKHOLDERS' EQUITY Current liabilities: Accounts payable (b) $ 12, 797, 000 $ 40, 000 (b) $ 12, 837, 000 Accrued expenses 2, 298, 000 – 2, 298, 000 Line of credit 6, 811, 000 – 6, 811, 000 Deferred revenue 81, 000 – 81, 000 Customer deposits 29, 000 – 29, 000 Finance leases payable, current portion 64, 000 – 64, 000 Office leases payable, current portion 542, 000 – 542, 000 Accrued interest 1, 000 – 1, 000 Total current liabilities 22, 623, 000 40, 000 22, 663, 000 Long term liabilities: Finance leases payable, less current portion 172, 000 – 172, 000 Office leases payable, less current portion 2, 079, 000 – 2, 079, 000 Total liabilities 24, 874, 000 40, 000 24, 914, 000 Stockholders' equity: Preferred stock, $ 0. 001 par value; 500, 000 shares authorized; none issued and outstanding – – – Common stock, $ 0. 001 par value; 30, ~~881, 000X~~ - 000, 000 shares authorized; 16, 029, 478 shares issued and outstanding 16, 000 – 16, 000 Additional paid - ~~DefinitionCarrying~~ in capital 96, 036, 000 – 96, 036, 000 Accumulated deficit (a) (d) (85, 634, 000) (2, 058, 000) (a) (d) (87, 692, 000) Total stockholders' equity 10, 418, 000 (2, 058, 000) 8, 360, 000 Total liabilities and stockholders' equity $ 35, 292, 000 $ (2, 018, 000) $ 33, 274, 000 FLUX POWER HOLDINGS, INC. CONDENSED CONSOLIDATED BALANCE SHEET (Unaudited) As previously reported Restatement adjustments Reference As restated September 30, 2022 As previously reported Restatement adjustments Reference As restated ASSETS Current assets: Cash $ 306, 000 $ – $ 306, 000 Accounts receivable 11, 596, 000- 11, 596, 000 Inventories, net (a) (d) 18, 878, 000 (1, 943, 000) (a) (d) 16, 935, 000 Other current assets 1, 308, 000- 1, 308, 000 Total current assets 32, 088, 000 (1, 943, 000) 30, 145, 000 Right of use asset 2, 558, 000 – 2, 558, 000 Property, plant and equipment, net 1, 758, 000 – 1, 758, 000 Other assets 42, 000 – 42, 000 Total assets $ 36, 446, 000 $ (1, 943, 000) $ 34, 503, 000 LIABILITIES AND STOCKHOLDERS' EQUITY Current liabilities: Accounts payable $ 13, 505, 000 $ – $ 13, 505, 000 Accrued expenses 2, 228, 000 – 2, 228, 000 Line of credit 5, 651, 000 – 5, 651, 000 Deferred revenue 347, 000 – 347, 000 Customer deposits 10, 000 – 10, 000 Finance leases payable, current portion 13, 000 – 13, 000 Office leases payable, current portion 523, 000 – 523, 000 Accrued interest 2, 000 – 2, 000 Total current liabilities 22, 279, 000 – 22, 279, 000 Long term liabilities: Finance leases payable, less current portion 55, 000 – 55, 000 Office leases payable, less current portion 2, 222, 000 – 2, 222, 000 Total liabilities 24, 556, 000 – 24, 556, 000 Stockholders' equity: Preferred stock, $ 0. 001 par value ; 500, 000 shares authorized; none issued and outstanding--- Common stock, $ 0. 001 par value; 30, 000, 000 shares authorized; 15, 998, 336 shares issued and outstanding 16, 000 – 16, 000 Additional paid- in capital 95, 827, 000 – 95, 827, 000 Accumulated deficit (a) (d) (83, 953, 000) (1, 943, 000) (a) (d) (85, 896, 000) Total stockholders' equity 11, 890, 000 (1, 943, 000) 9, 947, 000 Total liabilities and stockholders' equity $ 36, 446, 000 $ (1, 943, 000) $ 34, 503, 000 FLUX POWER HOLDINGS, INC. CONDENSED CONSOLIDATED BALANCE SHEET (Unaudited) As previously reported Restatement adjustments Reference As restated March 31, 2022 As previously reported Restatement adjustments Reference As restated ASSETS Current assets: Cash $ 3, 804, 000 $ – $ 3, 804, 000 Accounts receivable 9, 508, 000- 9, 508, 000 Inventories, net (a) (d) 20, 934, 000 (1, 637, 000) (a) (d) 19, 297, 000 Other current assets 577, 000- 577, 000 Total current assets 34, 823, 000 (1, 637, 000) 33, 186, 000 Right of use asset 2, 711, 000 – 2, 711, 000 Property, plant and equipment, net 1, 588, 000 – 1, 588, 000 Other assets 89, 000 – 89, 000 Total assets $ 39, 211, 000 $ (1, 637, 000) $ 37, 574, 000 LIABILITIES AND STOCKHOLDERS' EQUITY Current liabilities: Accounts payable $ 13, 361, 000 $ – $ 13, 361, 000 Accrued expenses 2, 142, 000 – 2, 142, 000 Line of credit 3, 500, 000 – 3, 500, 000 Deferred revenue 313, 000 – 313, 000 Customer deposits 690, 000 – 690, 000 Office leases payable, current portion 486, 000 – 486, 000 Accrued interest 2, 000 – 2, 000 Total current liabilities 20, 494, 000 – 20, 494, 000 Long term liabilities: Office leases payable, less current portion 2, 493, 000 – 2, 493, 000 Total liabilities 22, 987, 000 – 22, 987, 000 Stockholders' equity: Preferred stock, $ 0. 001 par value; 500, 000 shares authorized; none issued and outstanding--- Common stock, $ 0. 001 par value; 30, 000, 000 shares authorized; 15, 992, 080 shares issued and outstanding 16, 000 – 16, 000 Additional paid- in capital 95, 369, 000 – 95, 369, 000 Accumulated deficit (a) (d) (79, 161, 000) (1, 637, 000) (a) (d) (80, 798, 000) Total stockholders' equity 16, 224, 000 (1, 637, 000) 14, 587, 000 Total liabilities and stockholders' equity $ 39, 211, 000 $ (1, 637, 000) $ 37, 574, 000 FLUX POWER HOLDINGS, INC. CONDENSED CONSOLIDATED BALANCE SHEET (Unaudited) As previously reported Restatement adjustments Reference As restated December 31, 2021 As previously reported Restatement adjustments Reference As restated ASSETS Current assets: Cash $ 7, 855, 000 $ – $ 7, 855, 000 Accounts receivable 5, 184, 000- 5, 184, 000 Inventories, net (a) (d) 19, 583, 000 (1, 493, 000) (a) (d) 18, 090, 000 Other current assets 868, 000- 868, 000 Total current assets 33, 490, 000 (1, 493, 000) 31, 997, 000 Right of use asset 2, 821, 000 – 2, 821, 000 Property, plant and equipment, net 1, 627, 000 – 1, 627, 000 Other assets 89, 000 – 89, 000 Total assets $ 38, 027, 000 $ (1, 493, 000) $ 36, 534, 000 LIABILITIES AND STOCKHOLDERS' EQUITY Current liabilities: Accounts payable $ 9, 239, 000 $ – $ 9, 239, 000 Accrued expenses 2, 233, 000 – 2, 233, 000 Line of credit 3, 500, 000 – 3, 500, 000 Deferred revenue 140, 000 – 140, 000 Office leases payable, current portion 469, 000 – 469, 000 Accrued interest 3, 000 – 3, 000 Total current liabilities 15, 584, 000 – 15, 584, 000 Long term liabilities: Office leases payable, less current portion 2, 621, 000 – 2, 621, 000 Total liabilities 18, 205, 000 – 18, 205, 000 Stockholders' equity: Preferred stock, $ 0. 001 par value; 500, 000 shares authorized; none issued and outstanding--- Common stock, $ 0. 001 par value; 30, 000, 000 shares authorized; 15, 987, 502 shares issued and outstanding 16, 000 – 16, 000 Additional paid- in capital 95, 217, 000 – 95, 217, 000 Accumulated deficit (a) (d) (75, 411, 000) (1, 493, 000) (a) (d) (76, 904, 000) Total stockholders' equity 19, 822, 000 (1, 493, 000) 18, 329, 000 Total liabilities and stockholders' equity $ 38, 027, 000 $ (1, 493, 000) $ 36, 534, 000 FLUX POWER HOLDINGS, INC. CONDENSED CONSOLIDATED BALANCE SHEET (Unaudited) As previously reported Restatement adjustments Reference As restated September 30, 2021 As previously reported Restatement

adjustments Reference As restated ASSETS Current assets: Cash $ 15, 737, 000 $ – $ 15, 737, 000 Accounts receivable 4, 511, 000- 4, 511, 000 Inventories, net (a) (d) 13, 846, 000 (1, 191, 000) (a) (d) 12, 655, 000 Other current assets 1, 026, 000- 1, 026, 000 Total current assets 35, 120, 000 (1, 191, 000) 33, 929, 000 Right of use asset 2, 929, 000 – 2, 929, 000 Property, plant and equipment, net 1, 471, 000 – 1, 471, 000 Other assets 89, 000 – 89, 000 Total assets $ 39, 609, 000 $ (1, 191, 000) $ 38, 418, 000 LIABILITIES AND STOCKHOLDERS' EQUITY Current liabilities: Accounts payable $ 9, 298, 000 $ – $ 9, 298, 000 Accrued expenses 1, 908, 000 – 1, 908, 000 Deferred revenue 127, 000 – 127, 000 Customer deposits 322, 000 – 322, 000 Office leases payable, current portion 452, 000 – 452, 000 Accrued interest 3, 000 – 3, 000 Total current liabilities 12, 110, 000 – 12, 110, 000 Long term liabilities: Office leases payable, less current portion 2, 745, 000 – 2, 745, 000 Total liabilities 14, 855, 000 – 14, 855, 000 Stockholders' equity: Preferred stock, $ 0. 001 par value; 500, 000 shares authorized; none issued and outstanding--- Preferred stock value--- Common stock, $ 0. 001 par value; 30, 000, 000 shares authorized; 15, 987, 502 shares issued and outstanding 16, 000 – 16, 000 Common stock value 16, 000 – 16, 000 Additional paid- in capital 95, 073, 000 – 95, 073, 000 Accumulated deficit (70, 335, 000) (1, 191, 000) (a) (d) (71, 526, 000) Total stockholders' equity 24, 754, 000 (1, 191, 000) 23, 563, 000 Total liabilities and stockholders' equity $ 39, 609, 000 $ (1, 191, 000) $ 38, 418, 000 FLUX POWER HOLDINGS, INC. CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (Unaudited) Three months ended Nine months ended Three months ended Six months ended Three months ended Fiscal year 2024 March 31, 2024 December 31, 2023 September 30, 2023 Three months ended Nine months ended Three months ended Six months ended Three months ended Restated Restated Restated Restated Restated Revenues $ 14, 457, 000 $ 47, 447, 000 $ 18, 203, 000 $ 32, 990, 000 $ 14, 787, 000 Cost of sales 10, 432, 000 33, 806, 000 12, 822, 000 23, 374, 000 10, 552, 000 Gross profit 4, 025, 000 13, 641, 000 5, 381, 000 9, 616, 000 4, 235, 000 Operating expenses: Selling and administrative 5, 311, 000 14, 629, 000 4, 593, 000 9, 318, 000 4, 725, 000 Research and development 1, 286, 000 3, 816, 000 1, 235, 000 2, 530, 000 1, 295, 000 Total operating expenses 6, 597, 000 18, 445, 000 5, 828, 000 11, 848, 000 6, 020, 000 Operating loss (2, 572, 000) (4, 804, 000) (447, 000) (2, 232, 000) (1, 785, 000) Other income (expense): Other income Interest income (expense), net (433, 000) (1, 285, 000) (449, 000) (852, 000) (403, 000) Net loss $ (3, 005, 000) $ (6, 089, 000) $ (896, 000) $ (3, 084, 000) $ (2, 188, 000) Net loss per share- basic and diluted $ (0. 18) $ (0. 37) $ (0. 06) $ (0. 19) $ (0. 13) Weighted average number of common shares outstanding- basic and diluted 16, 538, 998 16, 510, 046 16, 516, 700 16, 495, 727 16, 474, 754 FLUX POWER HOLDINGS, INC. CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (Unaudited) Three months ended Nine months ended Three months ended Six months ended Three months ended Fiscal year 2023 March 31, 2023 December 31, 2022 September 30, 2022 Three months ended Nine months ended Three months ended Six months ended Three months ended Restated Restated Restated Restated Restated Revenues $ 15, 087, 000 $ 50, 085, 000 $ 17, 158, 000 $ 34, 998, 000 $ 17, 840, 000 Cost of sales 10, 410, 000 37, 796, 000 13, 165, 000 27, 386, 000 14, 221, 000 Gross profit 4, 677, 000 12, 289, 000 3, 993, 000 7, 612, 000 3, 619, 000 Operating expenses: Selling and administrative 4, 724, 000 13, 510, 000 4, 250, 000 8, 786, 000 4, 536, 000 Research and development 1, 182, 000 3, 359, 000 1, 162, 000 2, 177, 000 1, 015, 000 Total operating expenses 5, 906, 000 16, 869, 000 5, 412, 000 10, 963, 000 5, 551, 000 Operating loss (1, 229, 000) (4, 580, 000) (1, 419, 000) (3, 351, 000) (1, 932, 000) Other income (expense): Other income – 8, 000 8, 000 – Interest income (expense), net (258, 000) (971, 000) (385, 000) (713, 000) (328, 000) Net loss $ (1, 487, 000) $ (5, 543, 000) $ (1, 796, 000) $ (4, 056, 000) $ (2, 260, 000) Net loss per share- basic and diluted $ (0. 10) $ (0. 35) $ (0. 11) $ (0. 25) $ (0. 14) Weighted average number of common shares outstanding- basic and diluted 16, 048, 054 16, 021, 653 16, 020, 183 16, 008, 740 15, 997, 296 FLUX POWER HOLDINGS, INC. CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (Unaudited) Three months ended Nine months ended Three months ended Six months ended Three months ended Fiscal year 2022 March 31, 2022 December 31, 2021 September 30, 2021 Three months ended Nine months ended Three months ended Six months ended Three months ended Restated Restated Restated Restated Restated Revenues $ 13, 177, 000 $ 27, 138, 000 $ 7, 690, 000 $ 13, 961, 000 $ 6, 271, 000 Cost of sales 11, 576, 000 24, 245, 000 7, 503, 000 12, 669, 000 5, 166, 000 Gross profit 1, 601, 000 2, 893, 000 187, 000 1, 292, 000 1, 105, 000 Operating expenses: Selling and administrative 3, 904, 000 11, 402, 000 4, 000, 000 7, 498, 000 3, 498, 000 Research and development 1, 538, 000 5, 040, 000 1, 535, 000 3, 502, 000 1, 967, 000 Total operating expenses 5, 442, 000 16, 442, 000 5, 535, 000 11, 000, 000 5, 465, 000 Operating loss (3, 841, 000) (13, 549, 000) (5, 348, 000) (9, 708, 000) (4, 360, 000) Other income (expense): Interest income (expense), net (52, 000) (86, 000) (31, 000) (34, 000) (3, 000) Net loss $ (3, 893, 000) $ (13, 635, 000) $ (5, 379, 000) $ (9, 742, 000) $ (4, 363, 000) Net loss per share- basic and diluted $ (0. 24) $ (0. 89) $ (0. 33) $ (0. 65) $ (0. 32) Weighted average number of common shares outstanding- basic and diluted 15, 988, 926 15, 254, 983 15, 987, 502 14, 895, 989 13, 804, 475 FLUX POWER HOLDINGS, INC. CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (Unaudited) As previously reported Restatement adjustments Reference As restated Three months ended March 31, 2024 As previously reported Restatement adjustments Reference As restated Revenues $ 14, 457, 000 $ – $ 14, 457, 000 Cost of sales (a) (e) 10, 067, 000 365, 000 (a) (e) 10, 432, 000 Gross profit 4, 390, 000 (365, 000) 4, 025, 000 Operating expenses: Selling and administrative 5, 311, 000 – 5, 311, 000 Research and development 1, 286, 000 – 1, 286, 000 Total operating expenses 6, 597, 000 – 6, 597, 000 Operating loss (2, 207, 000) (365, 000) (2, 572, 000) Other income (expense): Interest income (expense), net (433, 000) – (433, 000) Net loss $ (2, 640, 000) $ (365, 000) $ (3, 005, 000) Net loss per share- basic and diluted $ (0. 16) $ (0. 02) $ (0. 18) Weighted average number of common shares outstanding- basic and diluted 16, 538, 998 16, 538, 998 16, 538, 998 As previously reported Restatement adjustments Reference As restated Three months ended December 31, 2023 As previously reported Restatement adjustments Reference As restated Revenues (b) $ 18, 344, 000 $ (141, 000) (b) $ 18, 203, 000 Cost of sales (a) (c) (d) (e) 12, 676, 000 146, 000 (a) (c) (d) (e) 12, 822, 000 Gross profit 5, 668, 000 (287, 000) 5, 381, 000 Operating expenses: Selling and administrative 4, 593, 000 – 4, 593, 000 Research and development (c) 1, 440, 000 (205, 000) (c) 1, 235, 000 Total operating expenses 6, 033, 000 (205, 000) 5, 828, 000 Operating loss (365, 000) (82, 000) (447, 000) Other income (expense): Interest income (expense), net (449, 000) – (449, 000) Net loss $ (814, 000) $ (82, 000) $ (896, 000) Net loss per share- basic and diluted $ (0. 05) $ (0. 01) $ (0. 06) Weighted average number of common shares outstanding- basic and diluted 16, 516, 700 16, 516, 700 16, 516, 700 FLUX POWER HOLDINGS, INC. CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (Unaudited) As previously reported Restatement adjustments Reference As restated Three months ended September 30, 2023 As previously reported Restatement adjustments Reference As restated Revenues (b) $ 14, 797, 000 $ (10, 000) (b) $ 14, 787, 000 Cost of sales (a) 10, 486, 000 66, 000 (a) 10, 552, 000 Gross profit 4, 311, 000 (76, 000) 4, 235, 000 Operating expenses: Selling and administrative 4, 725, 000 – 4, 725, 000 Research and development 1, 295, 000 – 1, 295, 000 Total operating expenses 6, 020, 000 – 6, 020, 000 Operating loss (1, 709,

000) (76, 000) (1, 785, 000) Other income (expense): Interest income (expense), net (403, 000) – (403, 000) Net loss $ (2, 112, 000) $ (76, 000) $ (2, 188, 000) Net loss per share- basic and diluted $ (0. 13) $ (0. 00) $ (0. 13) Weighted average number of common shares outstanding- basic and diluted 16, 474, 754 16, 474, 754 16, 474, 754 As previously reported Restatement adjustments Reference As restated Three months ended March 31, 2023 As previously reported Restatement adjustments Reference As restated Revenues $ 15, 087, 000 $ – $ 15, 087, 000 Cost of sales (a) (d) 10, 368, 000 42, 000 (a) (d) 10, 410, 000 Gross profit 4, 719, 000 (42, 000) 4, 677, 000 Operating expenses: Selling and administrative 4, 724, 000 – 4, 724, 000 Research and development 1, 182, 000 – 1, 182, 000 Total operating expenses 5, 906, 000 – 5, 906, 000 Operating loss (1, 187, 000) (42, 000) (1, 229, 000) Other income (expense): Interest income (expense), net (258, 000) – (258, 000) Net loss $ (1, 445, 000) $ (42, 000) $ (1, 487, 000) Net loss per share- basic and diluted $ (0. 09) $ (0. 01) $ (0. 10) Weighted average number of common shares outstanding- basic and diluted 16, 048, 054 16, 048, 054 16, 048, 054 FLUX POWER HOLDINGS, INC. CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (Unaudited) As previously reported Restatement adjustments Reference As restated Three months ended December 31, 2022 As previously reported Restatement adjustments Reference As restated Revenues $ 17, 158, 000 $ – $ 17, 158, 000 Cost of sales (a) (d) 13, 050, 000 115, 000 (a) (d) 13, 165, 000 Gross profit 4, 108, 000 (115, 000) 3, 993, 000 Operating expenses: Selling and administrative 4, 250, 000 – 4, 250, 000 Research and development 1, 162, 000 – 1, 162, 000 Total operating expenses 5, 412, 000 – 5, 412, 000 Operating loss (1, 304, 000) (115, 000) (1, 419, 000) Other income (expense): Other income 8, 000 – 8, 000 Interest income (expense), net (385, 000) – (385, 000) Net loss $ (1, 681, 000) $ (115, 000) $ (1, 796, 000) Net loss per share- basic and diluted $ (0. 10) $ (0. 01) $ (0. 11) Weighted average number of common shares outstanding- basic and diluted 16, 020, 183 16, 020, 183 16, 020, 183 As previously reported Restatement adjustments Reference As restated Three months ended September 30, 2022 As previously reported Restatement adjustments Reference As restated Revenues $ 17, 840, 000 $ – $ 17, 840, 000 Cost of sales (a) (c) (d) 13, 892, 000 329, 000 (a) (c) (d) 14, 221, 000 Gross profit 3, 948, 000 (329, 000) 3, 619, 000 Operating expenses: Selling and administrative 4, 536, 000 – 4, 536, 000 Research and development (c) 1, 223, 000 (208, 000) (c) 1, 015, 000 Total operating expenses 5, 759, 000 (208, 000) 5, 551, 000 Operating loss (1, 811, 000) (121, 000) (1, 932, 000) Other income (expense): Interest income (expense), net (328, 000) – (328, 000) Net loss $ (2, 139, 000) $ (121, 000) $ (2, 260, 000) Net loss per share- basic and diluted $ (0. 13) $ (0. 01) $ (0. 14) Weighted average number of common shares outstanding- basic and diluted 15, 997, 296 15, 997, 296 15, 997, 296 FLUX POWER HOLDINGS, INC. CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (Unaudited) As previously reported Restatement adjustments Reference As restated Three months ended March 31, 2022 As previously reported Restatement adjustments Reference As restated Revenues $ 13, 177, 000 $ – $ 13, 177, 000 Cost of sales (a) (c) (d) 11, 257, 000 319, 000 (a) (c) (d) 11, 576, 000 Gross profit 1, 920, 000 (319, 000) 1, 601, 000 Operating expenses: Selling and administrative 3, 904, 000 – 3, 904, 000 Research and development (c) 1, 713, 000 (175, 000) (c) 1, 538, 000 Total operating expenses 5, 617, 000 (175, 000) 5, 442, 000 Operating loss (3, 697, 000) (144, 000) (3, 841, 000) Other income (expense): Interest income (expense), net (52, 000) – (52, 000) Net loss $ (3, 749, 000) $ (144, 000) $ (3, 893, 000) Net loss per share- basic and diluted $ (0. 23) $ (0. 01) $ (0. 24) Weighted average number of common shares outstanding- basic and diluted 15, 988, 926 15, 988, 926 15, 988, 926 As previously reported Restatement adjustments Reference As restated Three months ended December 31, 2021 As previously reported Restatement adjustments Reference As restated Revenues $ 7, 690, 000 $ – $ 7, 690, 000 Cost of sales (a) (c) (d) 6, 648, 000 855, 000 (a) (c) (d) 7, 503, 000 Gross profit 1, 042, 000 (855, 000) 187, 000 Operating expenses: Selling and administrative 4, 000, 000 – 4, 000, 000 Research and development (c) 2, 088, 000 (553, 000) (c) 1, 535, 000 Total operating expenses 6, 088, 000 (553, 000) 5, 535, 000 Operating loss (5, 046, 000) (302, 000) (5, 348, 000) Other income (expense): Interest income (expense), net (31, 000) – (31, 000) Net loss $ (5, 077, 000) $ (302, 000) $ (5, 379, 000) Net loss per share- basic and diluted $ (0. 32) $ (0. 01) $ (0. 33) Weighted average number of common shares outstanding- basic and diluted 15, 987, 502 15, 987, 502 15, 987, 502 FLUX POWER HOLDINGS, INC. CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (Unaudited) As previously reported Restatement adjustments Reference As restated Three months ended September 30, 2021 As previously reported Restatement adjustments Reference As restated Revenues $ 6, 271, 000 $ – $ 6, 271, 000 Cost of sales (a) (d) 4, 933, 000 233, 000 (a) (d) 5, 166, 000 Gross profit 1, 338, 000 (233, 000) 1, 105, 000 Operating expenses: Selling and administrative 3, 498, 000 – 3, 498, 000 Research and development 1, 967, 000 – 1, 967, 000 Total operating expenses 5, 465, 000 – 5, 465, 000 Operating loss (4, 127, 000) (233, 000) (4, 360, 000) Other income (expense): Interest income (expense), net (3, 000) – (3, 000) Net loss $ (4, 130, 000) $ (233, 000) $ (4, 363, 000) Net loss per share- basic and diluted $ (0. 30) $ (0. 02) $ (0. 32) Weighted average number of common shares outstanding- basic and diluted 13, 804, 475 13, 804, 475 13, 804, 475 As previously reported Restatement adjustments Reference As restated Six months ended December 31, 2023 As previously reported Restatement adjustments Reference As restated Revenues (b) $ 33, 141, 000 $ (151, 000) (b) $ 32, 990, 000 Cost of sales (a) (c) (d) (e) 23, 162, 000 212, 000 (a) (c) (d) (e) 23, 374, 000 Gross profit 9, 979, 000 (363, 000) 9, 616, 000 Operating expenses: Selling and administrative 9, 318, 000 – 9, 318, 000 Research and development (c) 2, 735, 000 (205, 000) (c) 2, 530, 000 Total operating expenses 12, 053, 000 (205, 000) 11, 848, 000 Operating loss (2, 074, 000) (158, 000) (2, 232, 000) Other income (expense): Interest income (expense), net (852, 000) – (852, 000) Net loss $ (2, 926, 000) $ (158, 000) $ (3, 084, 000) Net loss per share- basic and diluted $ (0. 18) $ (0. 01) $ (0. 19) Weighted average number of common shares outstanding- basic and diluted 16, 495, 727 16, 495, 727 16, 495, 727 FLUX POWER HOLDINGS, INC. CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (Unaudited) As previously reported Restatement adjustments Reference As restated Six months ended December 31, 2022 As previously reported Restatement adjustments Reference As restated Revenues $ 34, 998, 000 $ – $ 34, 998, 000 Cost of sales (a) (c) (d) 26, 942, 000 444, 000 (a) (c) (d) 27, 386, 000 Gross profit 8, 056, 000 (444, 000) 7, 612, 000 Operating expenses: Selling and administrative 8, 786, 000 – 8, 786, 000 Research and development (c) 2, 385, 000 (208, 000) (c) 2, 177, 000 Total operating expenses 11, 171, 000 (208, 000) 10, 963, 000 Operating loss (3, 115, 000) (236, 000) (3, 351, 000) Other income (expense): Other income 8, 000 – 8, 000 Interest income (expense), net (713, 000) – (713, 000) Net loss $ (3, 820, 000) $ (236, 000) $ (4, 056, 000) Net loss per share- basic and diluted $ (0. 24) $ (0. 01) $ (0. 25) Weighted average number of common shares outstanding- basic and diluted 16, 008, 740 16, 008, 740 16, 008, 740 As previously reported Restatement adjustments Reference As restated Six months ended December 31, 2021 As previously reported Restatement adjustments Reference As restated Revenues $ 13, 961, 000 $ – $ 13, 961, 000 Cost of sales (a) (c) (d) 11, 581, 000 1, 088, 000 (a) (c) (d) 12, 669, 000 Gross profit 2, 380, 000 (1, 088, 000) 1, 292, 000 Operating expenses:

Selling and administrative 7, 498, 000 – 7, 498, 000 Research and development (c) 4, 055, 000 (553, 000) (c) 3, 502, 000 Total operating expenses 11, 553, 000 (553, 000) 11, 000, 000 Operating loss (9, 173, 000) (535, 000) (9, 708, 000) Other income (expense): Interest income (expense), net (34, 000) – (34, 000) Net loss $ (9, 207, 000) $ (535, 000) $ (9, 742, 000) Net loss per share- basic and diluted $ (0. 62) $ (0. 03) $ (0. 65) Weighted average number of common shares outstanding- basic and diluted 14, 895, 989 14, 895, 989 14, 895, 989 FLUX POWER HOLDINGS, INC. CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (Unaudited) As previously reported Restatement adjustments Reference As restated Nine months ended March 31, 2024 As previously reported Restatement adjustments Reference As restated Revenues (b) $ 47, 598, 000 $ (151, 000) (b) $ 47, 447, 000 Cost of sales (a) (c) (d) (e) 33, 229, 000 577, 000 (a) (c) (d) (e) 33, 806, 000 Gross profit 14, 369, 000 (728, 000) 13, 641, 000 Operating expenses: Selling and administrative 14, 629, 000 – 14, 629, 000 Research and development (c) 4, 021, 000 (205, 000) (c) 3, 816, 000 Total operating expenses 18, 650, 000 (205, 000) 18, 445, 000 Operating loss (4, 281, 000) (523, 000) (4, 804, 000) Other income (expense): Interest income (expense), net (1, 285, 000) – (1, 285, 000) Net loss $ (5, 566, 000) $ (523, 000) $ (6, 089, 000) Net loss per share- basic and diluted $ (0. 34) $ (0. 03) $ (0. 37) Weighted average number of common shares outstanding- basic and diluted 16, 510, 046 16, 510, 046 16, 510, 046 As previously reported Restatement adjustments Reference As restated Nine months ended March 31, 2023 As previously reported Restatement adjustments Reference As restated Revenues $ 50, 085, 000 $ – $ 50, 085, 000 Cost of sales (a) (c) (d) 37, 310, 000 486, 000 (a) (c) (d) 37, 796, 000 Gross profit 12, 775, 000 (486, 000) 12, 289, 000 Operating expenses: Selling and administrative 13, 510, 000 – 13, 510, 000 Research and development (c) 3, 567, 000 (208, 000) (c) 3, 359, 000 Total operating expenses 17, 077, 000 (208, 000) 16, 869, 000 Operating loss (4, 302, 000) (278, 000) (4, 580, 000) Other income (expense): Other income 8, 000 – 8, 000 Interest income (expense), net (971, 000) – (971, 000) Net loss $ (5, 265, 000) $ (278, 000) $ (5, 543, 000) Net loss per share- basic and diluted $ (0. 33) $ (0. 02) $ (0. 35) Weighted average number of common shares outstanding- basic and diluted 16, 021, 653 16, 021, 653 16, 021, 653 FLUX POWER HOLDINGS, INC. CONDENSED CONSOLIDATED STATEMENT OF OPERATIONS (Unaudited) As previously reported Restatement adjustments Reference As restated Nine months ended March 31, 2022 As previously reported Restatement adjustments Reference As restated Revenues $ 27, 138, 000 $ – $ 27, 138, 000 Cost of sales (a) (c) (d) 22, 838, 000 1, 407, 000 (a) (c) (d) 24, 245, 000 Gross profit 4, 300, 000 (1, 407, 000) 2, 893, 000 Operating expenses: Selling and administrative 11, 402, 000 – 11, 402, 000 Research and development (c) 5, 768, 000 (728, 000) (c) 5, 040, 000 Total operating expenses 17, 170, 000 (728, 000) 16, 442, 000 Operating loss (12, 870, 000) (679, 000) (13, 549, 000) Other income (expense): Interest income (expense), net (86, 000) – (86, 000) Net loss $ (12, 956, 000) $ (679, 000) $ (13, 635, 000) Net loss per share- basic and diluted $ (0. 85) $ (0. 04) $ (0. 89) Weighted average number of common shares outstanding- basic and diluted 15, 254, 983 15, 254, 983 15, 254, 983 FLUX POWER HOLDING, INC. CONDENSED CONSOLIDATED STATEMENTS OF STOCKHOLDERS' EQUITY (Unaudited) Shares Capital Stock Amount Additional Paid- in Capital Accumulated Deficit Total Common Stock Reference Shares Capital Stock Amount Additional Paid- in Capital Accumulated Deficit Total Balance, as ~~of the~~ restated, June 30, 2023 16, 462, 215 $ 16, 000 $ 98, 086, 000 $ (91, 379, 000) $ 6, 723, 000 Activity, as reported 16, 022 – 276, 000 (2, 112, 000) (1, 836, 000) Adjustments (a) (b) (a) (b) – – – (76, 000) (76, 000) ~~balance~~ Balance ~~sheet date~~ , as restated, September 30, 2023 16, 478, 237 16, 000 98, 362, 000 (93, 567, 000) 4, 811, 000 Activity, as reported 54, 038 1, 000 485, 000 (814, 000) (328, 000) Adjustments (a) (b) (d) (e) (a) (b) (d) (e) – – – (82, 000) (82, 000) Balance, as restated, December 31, 2023 16, 532, 275 17, 000 98, 847, 000 (94, 463, 000) 4, 401, 000 Activity, as reported 67, 408 – 673, 000 (2, 640, 000) (1, 967, 000) Adjustments (a) (e) (a) (e) – – – (365, 000) (365, 000) Balance, as restated, March 31, 2024 16, 599, 683 $ 17, 000 $ 99, 520, 000 $ (97, 468, 000) $ 2, 069, 000 Common Stock Reference Shares Capital Stock Amount Additional Paid- in Capital Accumulated Deficit Total Balance, as restated, June 30, 2022 15, 996, 658 $ 16, 000 $ 95, 732, 000 $ (83, 636, 000) $ 12, 112, 000 Activity, as reported 1, 678 – 95, 000 (2, 139, 000) (2, 044, 000) Adjustments (a) (d) (a) (d) – – – (121, 000) (121, 000) Balance, as restated, September 30, 2022 15, 998, 336 16, 000 95, 827, 000 (85, 896, 000) 9, 947, 000 Activity, as reported 31, 142 – 209, 000 (1, 681, 000) (1, 472, 000) Adjustments (a) (d) (a) (d) – – – (115, 000) (115, 000) Balance, as restated, December 31, 2022 16, 029, 478 16, 000 96, 036, 000 (87, 692, 000) 8, 360, 000 Activity, as reported 126, 954 – 932, 000 (1, 445, 000) (513, 000) Adjustments (a) (d) (a) (d) – – – (42, 000) (42, 000) Balance, as restated, March 31, 2023 16, 156, 432 $ 16, 000 $ 96, 968, 000 $ (89, 179, 000) $ 7, 805, 000 Common Stock Reference Shares Capital Stock Amount Additional Paid- in Capital Accumulated Deficit Total Balance, as restated, June 30, 2021 * 13, 652, 164 $ 14, 000 $ 79, 197, 000 $ (67, 163, 000) $ 12, 048, 000 Activity, as reported 2, 335, 338 2, 000 15, 876, 000 (4, 130, 000) 11, 748, 000 Adjustments (a) (d) (a) (d) – – – (233, 000) (233, 000) Balance, as restated, September 30, 2021 15, 987, 502 16, 000 95, 073, 000 (71, 526, 000) 23, 563, 000 Activity, as reported – – 144, 000 (5, 077, 000) (4, 933, 000) Adjustments (a) (d) (a) (d) – – – (302, 000) (302, 000) Balance, as restated, December 31, 2021 15, 987, 502 16, 000 95, 217, 000 (76, 905, 000) 18, 328, 000 Activity, as reported 4, 578 – 152, 000 (3, 749, 000) (3, 597, 000) Adjustments (a) (d) (a) (d) – – – (144, 000) (144, 000) Balance, as restated, March 31, 2022 15, 992, 080 $ 16, 000 $ 95, 369, 000 $ (80, 798, 000) $ 14, 587, 000 * June 30, 2021 total shareholders' equity, as restated, reflects the impact of restatement adjustments related to periods prior to the year ended June 30, 2022. The impact of restatement is a decrease of $ 958, 000 to accumulated deficit at June 30, 2021. FLUX POWER HOLDING, INC. CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS (Unaudited) Nine months ended March 31, 2024 Six months ended December 31, 2023 Three months ended September 30, 2023 Fiscal Year 2024 Nine months ended March 31, 2024 Six months ended December 31, 2023 Three months ended September 30, 2023 Restated Restated Restated Cash flows from operating activities: Net loss $ (6, 089, 000) $ (3, 084, 000) $ (2, 188, 000) Adjustments to reconcile net loss to net cash used in operating activities: Depreciation 787, 000 523, 000 261, 000 Stock- based compensation 1, 233, 000 670, 000 276, 000 Amortization of debt issuance costs 161, 000 134, 000 81, 000 Non- cash lease expense 448, 000 296, 000 146, 000 Inventory write downs 358, 000 233, 000 113, 000 Changes in operating assets and liabilities ~~incurred~~ : Accounts receivable (1, 668, 000) (3, 926, 000) (2, 040, 000) Inventories (1, 562, 000) 371, 000 (546, 000) Other assets 11, 000 (65, 000) (215, 000) Accounts payable 1, 522, 000 489, 000 330, 000 Accrued expenses 719, 000 169, 000 601, 000 Accrued interest 134, 000 128, 000 100, 000 Office leases payable (476, 000) (312, 000) (152, 000) Deferred revenue 212, 000 179, 000 205, 000 Customer deposits (64, 000) 150, 000 (65, 000) Net cash used in operating activities (4, 274, 000) (4, 045, 000) (3, 093, 000) Cash flows from investing activities: Purchases of equipment (588, 000) (338, 000) (181, 000) Proceeds from sale of fixed assets Net cash used in investing activities (588, 000) (338, 000) (181, 000) Cash flows from financing activities: Proceeds from stock option exercises and employee stock purchase plan exercises 110, 000 – – Proceeds from the issuance of common stock in registered direct offering, net of offering costs Proceeds from the issuance of

common stock in public offering, net of offering costs Proceeds from revolving line of credit 52, 820, 000 35, 868, 000 18, 055, 000 Payment of revolving line of credit (49, 087, 000) (32, 205, 000) (15, 981, 000) Payment of finance leases (110, 000) (75, 000) (40, 000) Net cash provided by financing activities 3, 733, 000 3, 588, 000 2, 034, 000 Net change in cash (1, 129, 000) (795, 000) (1, 240, 000) Cash, beginning of period 2, 379, 000 2, 379, 000 2, 379, 000 Cash, end of period $ 1, 250, 000 $ 1, 584, 000 $ 1, 139, 000 Supplemental Disclosures of Non- Cash Investing and Financing Activities: Common stock issued for ~~which invoices have typically been received~~ vested RSUs $ 222, 000 $ 183, 000 $ – Warrants issued in connection with borrowing agreements, recorded as debt issuance cost $ 92, 000 $ 92, 000 $ – Supplemental cash flow information: Interest paid $ 1, 000, 000 $ 605, 000 $ 223, 000 FLUX POWER HOLDING, INC. CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS (Unaudited) Nine months ended March 31, 2023 Six months ended December 31, 2022 Three months ended September 30, 2022 Fiscal Year 2023 Nine months ended March 31, 2023 Six months ended December 31, 2022 Three months ended September 30, 2022 Restated Restated Restated Cash flows from operating activities: Net loss $ (5, 543, 000) $ (4, 056, 000) $ (2, 260, 000) Adjustments to reconcile net loss to net cash used in operating activities: Depreciation 647, 000 371, 000 172, 000 Stock- based compensation 539, 000 304, 000 95, 000 Amortization of debt issuance costs 445, 000 368, 000 229, 000 Non- cash lease expense 370, 000 236, 000 117, 000 Inventory write downs 191, 000 88, 000 43, 000 Changes in operating assets and liabilities: Accounts receivable (1, 272, 000) (1, 898, 000) (2, 987, 000) Inventories (4, 610, 000) (3, 097, 000) (2, 538, 000) Other assets 11, 000 (17, 000) (229, 000) Accounts payable 4, 210, 000 6, 192, 000 6, 860, 000 Accrued expenses 395, 000 89, 000 9, 000 Accrued interest 2, 000 – 1, 000 Office leases payable (379, 000) (244, 000) (120, 000) Deferred revenue (163, 000) (82, 000) 184, 000 Customer deposits (40, 000) (146, 000) (165, 000) Net cash used in operating activities (5, 197, 000) (1, 892, 000) (589, 000) Cash flows from investing activities: Purchases of equipment (753, 000) (344, 000) (352, 000) Proceeds from sale of fixed assets 8, 000 8, 000 – Net cash used in investing activities (745, 000) (336, 000) (352, 000) Cash flows from financing activities: Proceeds from the issuance of common stock in public offering, net of offering costs 697, 000 – – Proceeds from revolving line of credit 48, 800, 000 30, 550, 000 12, 900, 000 Payment of revolving line of credit (43, 198, 000) (28, 628, 000) (12, 138, 000) Payment of finance leases (52, 000) (22, 000) – Net cash provided by financing activities 6, 247, 000 1, 900, 000 762, 000 Net change in cash 305, 000 (328, 000) (179, 000) Cash, beginning of period 485, 000 485, 000 485, 000 Cash, end of period $ 790, 000 $ 157, 000 $ 306, 000 Supplemental Disclosures of Non- Cash Investing and Financing Activities: Initial right of use asset recognition $ 855, 000 $ 258, 000 $ 78, 000 Common stock issued for vested RSUs $ 114, 000 $ 114, 000 $ 5, 000 Supplemental cash flow information: Interest paid $ 524, 000 $ 288, 000 $ 99, 000 FLUX POWER HOLDING, INC. CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS (Unaudited) Nine months ended March 31, 2022 Six months ended December 31, 2021 Three months ended September 30, 2021 Fiscal Year 2022 Nine months ended March 31, 2022 Six months ended December 31, 2021 Three months ended September 30, 2021 Restated Restated Restated Cash flows from operating activities: Net loss $ (13, 635, 000) $ (9, 742, 000) $ (4, 363, 000) Adjustments to ~~vendors~~ reconcile net loss to net cash used in operating activities: Depreciation 412, 000 259, 000 123, 000 Stock- based compensation 601, 000 449, 000 200, 000 Noncash lease expense 324, 000 214, 000 106, 000 Inventory write downs 482, 000 351, 000 110, 000 Changes in operating assets and liabilities: Accounts receivable (3, 411, 000) 913, 000 1, 586, 000 Inventories (10, 224, 000) (8, 886, 000) (3, 210, 000) Other assets (118, 000) (408, 000) (567, 000) Accounts payable 6, 186, 000 2, 064, 000 2, 123, 000 Accrued expenses (441, 000) (350, 000) (675, 000) Accrued interest – 1, 000 1, 000 Office leases payable (322, 000) (211, 000) (104, 000) Deferred revenue 289, 000 116, 000 103, 000 Customer deposits 519, 000 (171, 000) 151, 000 Net cash used in operating activities (19, 338, 000) (15, 401, 000) (4, 416, 000) Cash flows from investing activities: Purchases of equipment (644, 000) (530, 000) (238, 000) Net cash used in investing activities (644, 000) (530, 000) (238, 000) Cash flows from financing activities: Proceeds from the issuance of common stock in registered direct offering, net of offering costs 13, 971, 000 13, 971, 000 14, 076, 000 Proceeds from the issuance of common stock in public offering, net of offering costs 1, 602, 000 1, 602, 000 1, 602, 000 Proceeds from revolving line of credit 3, 500, 000 3, 500, 000 – Net cash provided by financing activities 19, 073, 000 19, 073, 000 15, 678, 000 Net change in cash (909, 000) 3, 142, 000 11, 024, 000 Cash, beginning of period 4, 713, 000 4, 713, 000 4, 713, 000 Cash, end of period $ 3, 804, 000 $ 7, 855, 000 $ 15, 737, 000 Supplemental Disclosures of Non- Cash Investing and Financing Activities: Common stock issued for vested RSUs $ 9, 700 $ – $ – Supplemental cash flow information: Interest paid $ 86, 000 $ 33, 000 $ 2, 000 FLUX POWER HOLDING, INC. CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (Unaudited) As previously reported Restatement adjustments Reference As restated Nine months ended March 31, 2024 As previously reported Restatement adjustments Reference As restated Cash flows from operating activities: Net loss (a) (b) (d) (e) $ (5, 566, 000) $ (523, 000) (a) (b) (d) (e) $ (6, 089, 000) Adjustments to reconcile net loss to net cash used in operating activities: Depreciation 787, 000 – 787, 000 Stock- based compensation 1, 233, 000 – 1, 233, 000 Fair value of warrants issued as debt discount cost 92, 000 (92, 000) (f) 0 Amortization of debt issuance costs 161, 000 – 161, 000 Non- cash lease expense 448, 000 – 448, 000 Inventory write downs (a) 13, 000 345, 000 (a) 358, 000 Changes in operating assets and liabilities: Accounts receivable (b) (1, 755, 000) 87, 000 (b) (1, 668, 000) Inventories (a) (d) (1, 191, 000) (371, 000) (a) (d) (1, 562, 000) Other assets (81, 000) 92, 000 (f) 11, 000 Accounts payable (b) (d) (e) 1, 315, 000 207, 000 (b) (d) (e) 1, 522, 000 Accrued expenses (e) 464, 000 255, 000 (e) 719, 000 Accrued interest 134, 000 – 134, 000 Office leases payable (476, 000) – (476, 000) Deferred revenue 212, 000 – 212, 000 Customer deposits (64, 000) – (64, 000) Net cash used in operating activities (4, 274, 000) – (4, 274, 000) Cash flows from investing activities: Purchases of equipment (588, 000) – (588, 000) Net cash used in investing activities (588, 000) – (588, 000) Cash flows from financing activities: Proceeds from stock option exercises and employee stock purchase plan exercises 110, 000 – 110, 000 Proceeds from revolving line of credit 52, 820, 000 – 52, 820, 000 Payment of revolving line of credit (49, 087, 000) – (49, 087, 000) Payment of finance leases (110, 000) – (110, 000) Net cash provided by financing activities 3, 733, 000 – 3, 733, 000 Net change in cash (1, 129, 000) – (1, 129, 000) Cash, beginning of period 2, 379, 000 – 2, 379, 000 Cash, end of period $ 1, 250, 000 $ – $ 1, 250, 000 Supplemental Disclosures of Non- Cash Investing and Financing Activities: Common stock issued for vested RSUs $ 222, 000 $ – $ 222, 000 Warrants issued in connection with borrowing agreements, recorded as debt issuance cost $ – $ 92, 000 (f) $ 92, 000 Supplemental cash flow information: Interest paid $ 1, 000, 000 $ – $ 1, 000, 000 FLUX POWER HOLDING, INC. CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (Unaudited) As previously reported Restatement adjustments Reference As restated Six months ended December 31, 2023 As previously reported Restatement adjustments Reference As restated Cash flows from operating activities: Net loss (a) (b) (d) (e) $ (2, 926, 000) $ (158, 000) (a) (b)

(d) (e) $ (3, 084, 000) Adjustments to reconcile net loss to net cash used in operating activities: Depreciation 523, 000 (92, 000) (f) 523, 000 Stock- based compensation 670, 000 – 670, 000 Fair value of warrants issued as debt discount cost (f) 92, 000 (92, 000) (f) – Amortization of debt issuance costs 134, 000 – 134, 000 Non- cash lease expense 296, 000 – 296, 000 Inventory write downs (a) (2, 000) 235, 000 (a) 233, 000 Changes in operating assets and liabilities: Accounts receivable (b) (3, 930, 000) 4, 000 (b) (3, 926, 000) Inventories (a) (d) 715, 000 (344, 000) (a) (d) 371, 000 Other assets (f) (157, 000) 92, 000 (f) (65, 000) Accounts payable (b) (d) (e) 286, 000 203, 000 (b) (d) (e) 489, 000 Accrued expenses (e) 109, 000 60, 000 (e) 169, 000 Accrued interest 128, 000 – 128, 000 Office leases payable (312, 000) – (312, 000) Deferred revenue 179, 000 – 179, 000 Customer deposits 150, 000 – 150, 000 Net cash used in operating activities (4, 045, 000) – (4, 045, 000) Cash flows from investing activities: Purchases of equipment (338, 000) – (338, 000) Net cash used in investing activities (338, 000) – (338, 000) Cash flows from financing activities: Proceeds from revolving line of credit 35, 868, 000 – 35, 868, 000 Payment of revolving line of credit (32, 205, 000) – (32, 205, 000) Payment of finance leases (75, 000) – (75, 000) Net cash provided by financing activities 3, 588, 000 – 3, 588, 000 Net change in cash (795, 000) – (795, 000) Cash, beginning of period 2, 379, 000 – 2, 379, 000 Cash, end of period $ 1, 584, 000 $ – $ 1, 584, 000 Supplemental Disclosures of Non- Cash Investing and Financing Activities: Common stock issued for vested RSUs $ 183, 000 $ – $ 183, 000 Warrants issued in connection with borrowing agreements, recorded as debt issuance cost (f) $- $ 92, 000 (f) $ 92, 000 Supplemental cash flow information: Interest paid $ 605, 000 $ – $ 605, 000 FLUX POWER HOLDING, INC. CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (Unaudited) As previously reported Restatement adjustments Reference As restated Three months ended September 30, 2023 As previously reported Restatement adjustments Reference As restated Cash flows from operating activities: Net loss (a) (b) $ (2, 112, 000) $ (76, 000) (a) (b) $ (2, 188, 000) Adjustments to reconcile net loss to net cash used in operating activities: Depreciation 261, 000 – 261, 000 Stock- based compensation 276, 000 – 276, 000 Amortization of debt issuance costs 81, 000 – 81, 000 Non- cash lease expense 146, 000 – 146, 000 Inventory write downs (a) (3, 000) 116, 000 (a) 113, 000 Changes in operating assets and liabilities: Accounts receivable (b) (2, 050, 000) 10, 000 (b) (2, 040, 000) Inventories (a) (496, 000) (50, 000) (a) (546, 000) Other assets (215, 000) – (215, 000) Accounts payable 330, 000 – 330, 000 Accrued expenses 601, 000 – 601, 000 Accrued interest 100, 000 – 100, 000 Office leases payable (152, 000) – (152, 000) Deferred revenue 205, 000 – 205, 000 Customer deposits (65, 000) – (65, 000) Net cash used in operating activities (3, 093, 000) – (3, 093, 000) Cash flows from investing activities: Purchases of equipment (181, 000) – (181, 000) Net cash used in investing activities (181, 000) – (181, 000) Cash flows from financing activities: Proceeds from the issuance of common stock in registered direct offering, net of offering costs Proceeds from revolving line of credit 18, 055, 000 – 18, 055, 000 Payment of revolving line of credit (15, 981, 000) – (15, 981, 000) Payment of finance leases (40, 000) – (40, 000) Net cash provided by financing activities 2, 034, 000 – 2, 034, 000 Net change in cash (1, 240, 000) – (1, 240, 000) Cash, beginning of period 2, 379, 000 – 2, 379, 000 Cash, end of period $ 1, 139, 000 $ – $ 1, 139, 000 Supplemental cash flow information: Interest paid $ 223, 000 $ – $ 223, 000 FLUX POWER HOLDING, INC. CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (Unaudited) As previously reported Restatement adjustments Reference As restated Nine months ended March 31, 2023 As previously reported Restatement adjustments Reference As restated Cash flows from operating activities: Net loss (a) (d) $ (5, 265, 000) $ (278, 000) (a) (d) $ (5, 543, 000) Adjustments to reconcile net loss to net cash used in operating activities: Depreciation 647, 000 – 647, 000 Stock- based compensation 539, 000 – 539, 000 Amortization of debt issuance costs 445, 000 – 445, 000 Non- cash lease expense 370, 000 – 370, 000 Inventory write downs (a) 214, 000 (23, 000) (a) 191, 000 Changes in operating assets and liabilities: – Accounts receivable (b) (1, 244, 000) (28, 000) (b) (1, 272, 000) Inventories (a) (d) (4, 911, 000) 301, 000 (a) (d) (4, 610, 000) Other assets 11, 000 – 11, 000 Accounts payable (b) 4, 182, 000 28, 000 (b) 4, 210, 000 Accrued expenses 395, 000 – 395, 000 Accrued interest 2, 000 – 2, 000 Office leases payable (379, 000) – (379, 000) Deferred revenue (163, 000) – (163, 000) Customer deposits (40, 000) – (40, 000) Net cash used in operating activities (5, 197, 000) – (5, 197, 000) Cash flows from investing activities: Purchases of equipment (753, 000) – (753, 000) Proceeds from sale of fixed assets 8, 000 – 8, 000 Net cash used in investing activities (745, 000) – (745, 000) Cash flows from financing activities: Proceeds from the issuance of common stock in public offering, net of offering costs 697, 000 – 697, 000 Proceeds from revolving line of credit 48, 800, 000 – 48, 800, 000 Payment of revolving line of credit (43, 198, 000) – (43, 198, 000) Payment of finance leases (52, 000) – (52, 000) Net cash provided by financing activities 6, 247, 000 – 6, 247, 000 Net change in cash 305, 000 – 305, 000 Cash, beginning of period 485, 000 – 485, 000 Cash, end of period $ 790, 000 $ – $ 790, 000 Supplemental Disclosures of Non- Cash Investing and Financing Activities: Initial right of use asset recognition $ 855, 000 $ – $ 855, 000 Common stock issued for vested RSUs $ 114, 000 $ – $ 114, 000 Supplemental cash flow information: Interest paid $ 524, 000 $ – $ 524, 000 FLUX POWER HOLDING, INC. CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (Unaudited) As previously reported Restatement adjustments Reference As restated Six months ended December 31, 2022 As previously reported Restatement adjustments Reference As restated Cash flows from operating activities: Net loss (a) (d) $ (3, 820, 000) $ (236, 000) (a) (d) $ (4, 056, 000) Adjustments to reconcile net loss to net cash used in operating activities: Depreciation 371, 000 – 371, 000 Stock- based compensation 304, 000 – 304, 000 Amortization of debt issuance costs 368, 000 – 368, 000 Non- cash lease expense 236, 000 – 236, 000 Inventory write downs (a) 135, 000 (47, 000) (a) 88, 000 Changes in operating assets and liabilities: Accounts receivable (b) (1, 858, 000) (40, 000) (b) (1, 898, 000) Inventories (a) (d) (3, 380, 000) 283, 000 (a) (d) (3, 097, 000) Other assets (17, 000) – (17, 000) Accounts payable (b) 6, 152, 000 40, 000 (b) 6, 192, 000 Accrued expenses 89, 000 – 89, 000 Office leases payable (244, 000) – (244, 000) Deferred revenue (82, 000) – (82, 000) Customer deposits (146, 000) – (146, 000) Net cash used in operating activities (1, 892, 000) – (1, 892, 000) Cash flows from investing activities: Purchases of equipment (344, 000) – (344, 000) Proceeds from sale of fixed assets 8, 000 – 8, 000 Net cash used in investing activities (336, 000) – (336, 000) Cash flows from financing activities: Proceeds from revolving line of credit 30, 550, 000 – 30, 550, 000 Payment of revolving line of credit (28, 628, 000) – (28, 628, 000) Payment of finance leases (22, 000) – (22, 000) Net cash provided by financing activities 1, 900, 000 – 1, 900, 000 Net change in cash (328, 000) – (328, 000) Cash, beginning of period 485, 000 – 485, 000 Cash, end of period $ 157, 000 $ – $ 157, 000 Supplemental Disclosures of Non- Cash Investing and Financing Activities: Initial right of use asset recognition $ 258, 000 $ – $ 258, 000 Common stock issued for vested RSUs $ 114, 000 $ – $ 114, 000 Supplemental cash flow information: Interest paid $ 288, 000 $ – $ 288, 000 FLUX POWER HOLDING, INC. CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (Unaudited) As previously reported Restatement adjustments Reference As restated Three months ended September 30, 2022 As previously reported Restatement adjustments Reference As restated Cash flows from operating activities: Net loss

(a) (d) $ (2, 139, 000) $ (121, 000) (a) (d) $ (2, 260, 000) Adjustments to reconcile net loss to net cash used in operating activities: Depreciation 172, 000 – 172, 000 Stock- based compensation 95, 000 – 95, 000 Amortization of debt issuance costs 229, 000 – 229, 000 Non- cash lease expense 117, 000 – 117, 000 Inventory write downs (a) 25, 000 18, 000 (a) 43, 000 Changes in operating assets and liabilities: Accounts receivable (2, 987, 000) – (2, 987, 000) Inventories (a) (d) (2, 641, 000) 103, 000 (a) (d) (2, 538, 000) Other assets (229, 000) – (229, 000) Accounts payable 6, 860, 000 – 6, 860, 000 Accrued expenses 9, 000 – 9, 000 Accrued interest 1, 000 – 1, 000 Office leases payable (120, 000) – (120, 000) Deferred revenue 184, 000 – 184, 000 Customer deposits (165, 000) – (165, 000) Net cash used in operating activities (589, 000) – (589, 000) Cash flows from investing activities: Purchases of equipment (352, 000) – (352, 000) Net cash used in investing activities (352, 000) – (352, 000) Cash flows from financing activities: Proceeds from revolving line of credit 12, 900, 000 – 12, 900, 000 Payment of revolving line of credit (12, 138, 000) – (12, 138, 000) Net cash provided by financing activities 762, 000 – 762, 000 Net change in cash (179, 000) – (179, 000) Cash, beginning of period 485, 000 – 485, 000 Cash, end of period $ 306, 000 $ – $ 306, 000 Supplemental Disclosures of Non- Cash Investing and Financing Activities: Initial right of use asset recognition $ 78, 000 $ – $ 78, 000 Common stock issued for vested RSUs $ 5, 000 $ – $ 5, 000 Supplemental cash flow information: Interest paid $ 99, 000 $ – $ 99, 000 FLUX POWER HOLDING, INC. CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (Unaudited) As previously reported Restatement adjustments Reference As restated Nine months ended March 31, 2022 As previously reported Restatement adjustments Reference As restated Cash flows from operating activities: Net loss (a) (d) $ (12, 956, 000) $ (679, 000) (a) (d) $ (13, 635, 000) Adjustments to reconcile net loss to net cash used in operating activities: Depreciation 412, 000 – 412, 000 Stock- based compensation 601, 000 – 601, 000 Non- cash lease expense 324, 000 – 324, 000 Inventory write downs (a) 109, 000 373, 000 (a) 482, 000 Changes in operating assets and liabilities: Accounts receivable (3, 411, 000) – (3, 411, 000) Inventories (a) (d) (10, 530, 000) 306, 000 (a) (d) (10, 224, 000) Other assets (118, 000) – (118, 000) Accounts payable 6, 186, 000 – 6, 186, 000 Accrued expenses (441, 000) – (441, 000) Office leases payable (322, 000) – (322, 000) Deferred revenue 289, 000 – 289, 000 Customer deposits 519, 000 – 519, 000 Net cash used in operating activities (19, 338, 000) – (19, 338, 000) Cash flows from investing activities: Purchases of equipment (644, 000) – (644, 000) Net cash used in investing activities (644, 000) – (644, 000) Cash flows from financing activities: Proceeds from the issuance of common stock in registered direct offering, net of offering costs 13, 971, 000 – 13, 971, 000 Proceeds from the issuance of common stock in public offering, net of offering costs 1, 602, 000 – 1, 602, 000 Proceeds from revolving line of credit 3, 500, 000 – 3, 500, 000 Net cash provided by financing activities 19, 073, 000 – 19, 073, 000 Net change in cash (909, 000) – (909, 000) Cash, beginning of period 4, 713, 000 – 4, 713, 000 Cash, end of period $ 3, 804, 000 $ – $ 3, 804, 000 Supplemental Disclosures of Non- Cash Investing and Financing Activities: Common stock issued for vested RSUs $ 9, 700 $ – $ 9, 700 Supplemental cash flow information: Interest paid $ 86, 000 $ – $ 86, 000 FLUX POWER HOLDING, INC. CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (Unaudited) As previously reported Restatement adjustments Reference As restated Six months ended December 31, 2021 As previously reported Restatement adjustments Reference As restated Cash flows from operating activities: Net loss (a) (d) $ (9, 207, 000) $ (535, 000) (a) (d) $ (9, 742, 000) Adjustments to reconcile net loss to net cash used in operating activities: Depreciation 259, 000 – 259, 000 Stock- based compensation 449, 000 – 449, 000 Non- cash lease expense 214, 000 – 214, 000 Inventory write downs (a) 169, 000 182, 000 (a) 351, 000 Changes in operating assets and liabilities: Accounts receivable 913, 000 – 913, 000 Inventories (a) (d) (9, 239, 000) 353, 000 (a) (d) (8, 886, 000) Other assets (408, 000) – (408, 000) Accounts payable 2, 064, 000 – 2, 064, 000 Accrued expenses (350, 000) – (350, 000) Accrued interest 1, 000 – 1, 000 Office leases payable (211, 000) – (211, 000) Deferred revenue 116, 000 – 116, 000 Customer deposits (171, 000) – (171, 000) Net cash used in operating activities (15, 401, 000) – (15, 401, 000) Cash flows from investing activities: Purchases of equipment (530, 000) – (530, 000) Net cash used in investing activities (530, 000) – (530, 000) Cash flows from financing activities: Proceeds from the issuance of common stock in registered direct offering, net of offering costs 13, 971, 000 13, 971, 000 Proceeds from the issuance of common stock in public offering, net of offering costs 1, 602, 000 – 1, 602, 000 Proceeds from revolving line of credit 3, 500, 000 – 3, 500, 000 Net cash provided by financing activities 19, 073, 000 – 19, 073, 000 Net change in cash 3, 142, 000 – 3, 142, 000 Cash, beginning of period 4, 713, 000 – 4, 713, 000 Cash, end of period $ 7, 855, 000 $ – $ 7, 855, 000 Supplemental cash flow information: Interest paid $ 33, 000 $ – $ 33, 000 FLUX POWER HOLDING, INC. CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (Unaudited) As previously reported Restatement adjustments Reference As restated Three months ended September 30, 2021 As previously reported Restatement adjustments Reference As restated Cash flows from operating activities: Net loss (a) (d) $ (4, 130, 000) $ (233, 000) (a) (d) $ (4, 363, 000) Adjustments to reconcile net loss to net cash used in operating activities: Depreciation 123, 000 – 123, 000 Stock- based compensation 200, 000 – 200, 000 Non- cash lease expense 106, 000 – 106, 000 Inventory write downs (a) 24, 000 86, 000 (a) 110, 000 Changes in operating assets and liabilities: Accounts receivable 1, 586, 000 – 1, 586, 000 Inventories (a) (d) (3, 357, 000) 147, 000 (a) (d) (3, 210, 000) Other assets (567, 000) – (567, 000) Accounts payable 2, 123, 000 – 2, 123, 000 Accrued expenses (675, 000) – (675, 000) Accrued interest 1, 000 – 1, 000 Office leases payable (104, 000) – (104, 000) Deferred revenue 103, 000 – 103, 000 Customer deposits 151, 000 – 151, 000 Net cash used in operating activities (4, 416, 000) – (4, 416, 000) Cash flows from investing activities: Purchases of equipment (238, 000) – (238, 000) Net cash used in investing activities (238, 000) – (238, 000) Cash flows from financing activities: Proceeds from the issuance of common stock in registered direct offering, net of offering costs 14, 076, 000 – 14, 076, 000 Proceeds from the issuance of common stock in public offering, net of offering costs 1, 602, 000 – 1, 602, 000 Net cash provided by financing activities 15, 678, 000 – 15, 678, 000 Net change in cash 11, 024, 000 – 11, 024, 000 Cash, beginning of period 4, 713, 000 – 4, 713, 000 Cash, end of period $ 15, 737, 000 $ – $ 15, 737, 000 Supplemental cash flow information: Interest paid $ 2, 000 $ – $ 2, 000 (a) Inventories. The Company did not properly evaluate its calculation of its excess and obsolescence reserve on its finished goods and ~~services received that are used~~ **raw materials inventories, resulting** in an ~~entity's business~~ **overstatement of inventories and an understatement of cost of sales** . ~~Used~~ **In addition, certain inventory components were not properly recorded at the lower of cost or net realizable value, resulting in an overstatement of inventory and an understatement of cost of sales. Further, certain loaner service packs and consigned inventory were not reconciled timely, resulting in an overstatement of inventory and an understatement of cost of sales. Lastly, the Company also corrected the cash flow presentation related** to ~~reflect~~ **inventory write downs on the statement of cash flows. (b) Revenue recognition. The Company improperly recognized revenue during the** ~~the~~ **three** ~~current portion of~~ **months ended September 30, 2023 related to**

performance obligations satisfied during ~~the~~ **three months ended June 30, 2023, resulting in an understatement of revenue in the three months ended June 30, 2023 and an overstatement of revenue in the three months ended September 30, 2023. (c) Expense classification. The Company improperly recorded various inventory write- downs to research and development expenses although such expenses did not meet the classification criteria for research and development under ASC 730, resulting in an overstatement of research and development expenses and an understatement of cost of sales. (d) Other. The Company had various clearing accounts that were not reconciled timely, resulting in an understatement of accounts payable, overstatement of inventories, and understatement of cost of sales. (e) Product warranty** ~~liabilities~~ **liability** ~~(duc~~ **. The Company did not include certain product warranty- related expenses** within ~~one year or within~~ the ~~normal operating cycle if longer)~~ **proper period in its calculation of its product warranty reserve estimate, resulting in an understatement of accrued expenses and an understatement of cost of sales** . **X** ~~ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / exampleRef - Topic 852- SubTopic 10- Name Accounting Standards Codification- Section 55- Paragraph 10- Publisher FASB- URI https: / / asc. fasb. org / / 1943274 / 2147481372 / 852- 10- 55- 10Reference --~~ **ReferencesNo definition available** ~~2: http: / / fasb . org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02. 19 (a))- Publisher FASB- URI https: / / asc. fasb. org / / 1943274 / 2147480566 / 210- 10- S99- 1~~ Details Name: us- ~~gaap_AccountsPayableCurrent~~ **gaap_QuarterlyFinancialInformationDisclosureAbstract** Namespace Prefix: us- gaap_ Data Type: xbrli: ~~monetaryItemType~~ **stringItemType** Balance Type: ~~credit~~ **na** Period Type: ~~instantX~~ **durationX** - **DefinitionThe entire disclosure** ~~DefinitionAmount, after allowance~~ for **quarterly financial** credit loss, of right to consideration..... Namespace Prefix: us- gaap_ Data **data** Type: xbrli: monetaryItemType Balance Type..... from other transaction involving stock or stockholder . Includes, but is not limited to, **tabular presentation of financial information** ~~additional paid- in capital (APIC)~~ for ~~common~~ **fiscal quarters, effect of year- end adjustments,** and ~~preferred stock~~ **an explanation of matters or transactions that affect comparability of the information** . ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / ~~exampleRef~~ **disclosureRef** - Topic ~~852~~ **270** - SubTopic 10- Name Accounting Standards Codification- Section ~~55~~ **50** - Paragraph ~~10~~ **1B** - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~ 1943274 / ~~2147481372~~ **2147482964** / ~~852~~ **270** - 10- ~~55~~ **50** - ~~10Reference~~ **1BReference** 2: http: / / ~~www~~ **fasb** . ~~xbrl.~~ org / ~~2009~~ **us- gaap** / role / ~~commonPracticeRef~~ **ref / legacyRef** - Topic **270** ~~946- SubTopic 210 -~~ Name Accounting Standards Codification- ~~Section S99- Paragraph 1- Subparagraph (SX 210. 6- 04 (18))-~~ Publisher FASB- URI https: / / asc. fasb. org / **270** / ~~1943274 / 2147479617 / 946~~ **tableOfContent Details Name: us** - ~~210~~ **gaap_QuarterlyFinancialInformationTextBlock Namespace Prefix: us** - **gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationSUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Policies) 12 Months Ended Jun. 30, 2024 Accounting Policies [Abstract] Principles of Consolidation Principles of Consolidation The consolidated financial statements include Flux Power Holdings, Inc. and its wholly- owned subsidiary Flux Power, Inc. after elimination of all intercompany accounts and transactions. Liquidity and Financial Condition Liquidity and Financial Condition The accompanying consolidated financial statements have been prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. However, substantial doubt about the Company' s ability to continue as a going concern exists. Historically, the Company' s revenues and operating cash flows have not been sufficient to sustain its operations and the Company has relied on debt and equity financing for additional funds. The Company has incurred an accumulated deficit of $** ~~S99 -~~ **99** ~~-1Reference -~~ **. 7 million through June 30, 2024, and for the year ended June 30, 2024 generated negative cash flows from operations of $ 4. 8 million and incurred a net loss of $ 8.** 3 ~~,Plant and Equipment Property,plant and equipment are stated at cost,net of accumulated depreciation.Depreciation and amortization are provided using the straight- line method~~ over the estimated useful lives,of the related assets ranging from three to five years,or,in the case of leasehold improvements,over the lesser of the useful life of the related asset or the lease term.Stock- based Compensation Stock- based Compensation Pursuant to the provisions of the Financial Accounting Standards Board (" FASB ") Accounting Standards Codification (" ASC ") Topic No.718- 10,Compensation- Stock Compensation,which establishes accounting for equity instruments exchanged for employee service,we utilize the Black- Scholes option pricing model to estimate the fair value of employee stock option awards at the date of grant,which requires the input of highly subjective assumptions,including expected volatility and expected life.Changes in these inputs and assumptions can materially affect the measure of estimated fair value of our share- based compensation.These assumptions are subjective and generally require significant analysis and judgment to develop.When estimating fair value,some of the assumptions will be based on,or determined from,external data and other assumptions may be derived from our historical experience with stock- based payment arrangements.The appropriate weight to place on historical experience is a matter of judgment,based on relevant facts and circumstances.Common stock or equity instruments such as warrants issued for services to non- employees are valued at their estimated fair value at the measurement date (the date when a firm commitment for performance of the services is reached,typically the date of issuance,or when performance is complete).If the total value exceeds the par value of the stock issued,the value in excess of the par value is added to the additional paid- in- capital.Revenue Recognition Revenue Recognition The Company recognizes revenue in accordance to the **Accounting Standards Codification ("** ASC **")** Topic 606,Revenue from Contracts with Customers (" ASC 606 ") for all contracts.The Company derives its revenue from the sale of products to customers.The Company sells its products primarily through a distribution network of equipment dealers,OEMs and battery distributors in primarily North America.The Company recognizes revenue for the products when all significant risks and rewards have been transferred to the customer,there is no continuing managerial involvement associated with ownership of the goods sold is retained,no effective control over the goods sold is retained,the amount of revenue can be measured reliably,it is probable that the economic benefits associated with the transactions will flow to the Company and the costs incurred or to be incurred with respect to the transaction can be measured reliably.Product revenue is recognized as a distinct single performance obligation which for the Company' s three major customers represents the point in time that they receive delivery of the products,and for all other customers represents the point in time that the Company ships the products.Our customers do have a right to return product but our returns have historically been minimal.Product Warranties Product Warranties The Company evaluates its exposure to product warranty obligations based on historical experience.Our products,primarily lift equipment packs,are warrantied for five years unless modified by a separate agreement.As of June 30, ~~2024,~~ 2023 and 2022,the Company carried warranty liability of approximately ~~$ 3,018,000,~~ $ 1,600,000 and $ 1,012,000,respectively,which is included in accrued expenses on the Company' s consolidated balance sheets.Impairment of Long- lived Assets Impairment of Long- lived Assets In accordance with authoritative guidance for the impairment or disposal of long- lived assets,if indicators of impairment exist,the Company assesses the recoverability of the affected long- lived assets by determining whether the carrying value of such assets

can be recovered through the undiscounted future operating cash flows.If impairment is indicated,the Company measures the amount of such impairment by comparing the carrying value of the asset to the present value of the expected future cash flows associated with the use of the asset.The Company believes that no impairment indicators were present,and accordingly no impairment losses were recognized during the fiscal years ended June 30, 2024, 2023 and 2022.Research and Development Research and Development The Company is actively engaged in new product development efforts.Research and development costs cost relating to possible future products are expensed as incurred.Income Taxes Income Taxes Pursuant to FASB ASC Topic No.740,Income Taxes,deferred tax assets or liabilities are recorded to reflect the future tax consequences of temporary differences between the financial reporting basis of assets and liabilities and their tax basis at each year- end.These amounts are adjusted,as appropriate,to reflect enacted changes in tax rates expected to be in effect when the temporary differences reverse.The Company has analyzed filing positions in all of the federal and state jurisdictions where the Company is required to file income tax returns,as well as all open tax years in these jurisdictions.As a result,no unrecognized tax benefits have been identified as of June 30, 2024, 2023 or June 30, 2022 and , and accordingly,no additional tax liabilities have been recorded.The Company records deferred tax assets and liabilities based on the differences between the financial statement and tax bases of assets and liabilities and on operating loss carry forwards using enacted tax rates in effect for the year in which the differences are expected to reverse.A valuation allowance is provided when it is more likely than not that some portion or all of a deferred tax asset will not be realized.Net Loss Per Common Share Net Loss Per Common Share The Company calculates basic loss per common share by dividing net loss by the weighted average number of common shares outstanding during the periods.Diluted loss per common share includes the impact from all dilutive potential common shares relating to outstanding convertible securities.For the fiscal years ended June 30, 2024, 2023 and 2022,basic and diluted weighted- average common shares outstanding were 16, 548,533,16, 055,256 and 15,439,530,respectively.The Company incurred a net loss for the fiscal years ended June 30 ,2024 ,2023 and 2022,and therefore,basic and diluted loss per share for each fiscal year were the same because potential common share equivalents would have been anti- dilutive.The total potentially dilutive common shares outstanding at June 30 ,2024 ,2023 and 2022 that were excluded from diluted weighted- average common shares outstanding represent shares underlying outstanding stock options,RSUs , and warrants, **and totaled 2,622,268 and 2,262,773,respectively.At June 30,2023 and 2022 potentially dilutive common shares outstanding that were excluded from diluted weighted- average common shares outstanding were** as follows:SCHEDULE OF DILUTIVE COMMON SHARES OUTSTANDING EXCLUDED FROM DILUTIVE WEIGHTED AVERAGE COMMON SHARES OUTSTANDING 2024 2023 2022 Year ended June 30, 2024 2023 **June 30,** 2022 Stock options 1,605,060 973,400 503,433 RSUs 114,666 193,749 304,221 Warrants 1, 413,110 1, 455,119 1,455,119 **Total 2,622,268 2,262,773** Antidilutive securities 3,132,836 2,622,268 2,262,773 Adopted **New** Accounting Pronouncements **Standards New Accounting Standards Recently** Adopted Accounting Pronouncements The Company did not adopt any new accounting pronouncements during **for** the year ended June 30, 2024.Recently Issued Accounting Pronouncements Recently Issued Accounting Pronouncements In December 2023 ,the FASB **and 2022.Management has considered all recent accounting pronouncements** issued Accounting Standards Update (" ASU ") 2023 **since the last audit of the Company' s consolidated financial statements.X** - 09,Income Taxes (Topic 740) **DefinitionLiquidity Considerations [Policy Text Block] ReferencesNo definition available. Details Name** : Improvements to Income Tax Disclosures,which requires more detailed income tax disclosures **FLUX_LiquidityConsiderationsPolicyTextBlock Namespace Prefix:FLUX_ Data Type:dtr- types:textBlockItemType Balance Type:na Period Type:durationX- ReferencesNo definition available** . **Details Name:us- gaap_AccountingPoliciesAbstract Namespace Prefix:us- gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:durationX- DefinitionDisclosure of accounting policy** The guidance requires entities to disclose disaggregated information about their effective tax rate reconciliation as well as expanded information on income taxes paid by jurisdiction.The disclosure requirements will be applied on a prospective basis,with the option to apply them retrospectively.The standard is effective for our **cash and cash equivalents,including the policy** : http: / / fasb. org / us- gaap / role / ref / legacyRef - Topic 210- SubTopic 10 - Name Accounting Standards Codification- **Topic 230- SubTopic 10-** Section S99 **50** - Paragraph 1- Subparagraph (SX 210. 5- 02 (30) (a) (1)) - Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480566 **2147482913** / 210 **230** - 10- S99 **50** - 1 Details Name: us- gaap_AdditionalPaidInCapital **gaap_CashAndCashEquivalentsPolicyTextBlock** Namespace Prefix: us- gaap_ Data Type: xbrli **dtr- types** : monetaryItemType **textBlockItemType** Balance Type: credit **na** Period Type: instantX **durationX** - DefinitionSum **DefinitionDisclosure** of **accounting policy regarding (1)** the **principles it follows in consolidating** carrying amounts as of the balance sheet date of all assets that are recognized. Assets are probable future economic benefits obtained or controlled **combining the separate financial statements, including the principles followed in determining the inclusion or exclusion of subsidiaries or other entities in the consolidated or combined financial statements and (2) its treatment of interests (for example, common stock, a partnership interest or other means of exerting influence) in other entities, for example consolidation or use of the equity or cost methods of accounting. The accounting policy may also address the accounting treatment for intercompany accounts and transactions, noncontrolling interest, and the income statement treatment in consolidation for issuances of stock** by an entity as a **subsidiary** result of past transactions or events . ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef **exampleRef** - Topic 810 **235** - SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 3 **4** - Subparagraph (bb **a**)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147481203 **2147483426** / 810 **235** - 10- 50- 3Reference **4Reference** 2: http: / / www **fasb** . xbrl. org / 2003 **us- gaap** / role / **ref / legacyRef** disclosureRef- Topic 810- SubTopic 10 - Name Accounting Standards Codification- **Topic 810- SubTopic 10-** Section 45 **50** - Paragraph **1** 25- Subparagraph (a) - Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147481231 - **2147481203** / 810- 10- 45 **50** - 25Reference 3 **1 Details Name:us- gaap_ConsolidationPolicyTextBlock Namespace Prefix:us- gaap_ Data Type:dtr- types:** textBlockItemType Balance Type:na Period Type:durationX- DefinitionDisclosure 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. ReferencesReference 1 :http: / / fasb.org / us- gaap / role / ref / legacyRef- Name Accounting : http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 235 **260** - SubTopic 10- Name Accounting Standards Codification- Section S99 **50** - Paragraph 1- Subparagraph (**d** SX 210. 4- 08 (g) (1) (ii))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480678 **2147482662** / 235 **260** - 10- S99 **50** - 1Reference 4 **2** : http: / / www **fasb** . xbrl. org / 2003 **us- gaap** / role / **ref / legacyRef** disclosureRef- Topic 323- SubTopic 10 - Name Accounting Standards Codification-

Topic 260- SubTopic 10- Section 50- Paragraph ~~3~~ **1** - Subparagraph (c)- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147481687~~ **2147482662** / ~~323~~ **260** - 10- 50- ~~3Reference~~ **1Reference** ~~5~~ **3** : http: / / ~~www~~ **fasb** . ~~xbrl.~~ org / ~~2003~~ **us- gaap** / role / **ref / legacyRef** ~~disclosureRef- Topic 825- SubTopic 10~~ - Name Accounting Standards Codification- **Topic 260- SubTopic 10-** Section 50- Paragraph **2** ~~28- Subparagraph (f)~~ - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147482907~~ **2147482662** / ~~825~~ **260** - 10- 50- ~~28Reference 6~~ **2 Details Name: us- gaap_EarningsPerSharePolicyTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of accounting policy for determining the fair value of financial instruments. ReferencesReference 1** : http: / / ~~www~~ **fasb** . ~~xbrl.~~ org / ~~2003~~ **us- gaap** / role / **ref / legacyRef** ~~exampleRef- Topic 852- SubTopic 10~~ - Name Accounting Standards Codification- Section ~~55~~ **50** - Paragraph **1- SubTopic** 10 **- Topic 825** - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147481372~~ **2147482907** / ~~852~~ **825** - 10- ~~55~~ **50** - ~~10Reference 7~~ **1 Details Name: us- gaap_FairValueOfFinancialInstrumentsPolicy Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of accounting policy for recognizing and measuring the impairment of long- lived assets. An entity also may disclose its accounting policy for long- lived assets to be sold. This policy excludes goodwill and intangible assets. ReferencesReference 1** : http: / / ~~www~~ **fasb** . ~~xbrl.~~ org / ~~2003~~ **us- gaap** / role / ~~exampleRef~~ **ref / legacyRef** - Topic ~~946~~ **360** - SubTopic ~~830~~ **10** - Name Accounting Standards Codification- Section ~~55~~ **S99** - Paragraph ~~12~~ **2- Subparagraph (SAB Topic 5. CC)** - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147480167~~ -- **2147480091** / ~~946~~ **360** - ~~830~~ **10** - ~~55~~ **S99** - ~~12Reference~~ - **2Reference** ~~8~~ **2** : http: / / ~~www~~ **fasb** . ~~xbrl.~~ org / ~~2003~~ **us- gaap** / role / **ref / legacyRef** ~~disclosureRef- Topic 944- SubTopic 210~~ - Name Accounting Standards Codification- Section ~~S99~~ **05** - Paragraph ~~1~~ **4** - **SubTopic** ~~Subparagraph (SX 210-~~ **10** ~~.7~~ - **Topic 360** ~~03 (a) (12))~~ - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147479440~~ **2147482338** / ~~944~~ **360** - ~~210-~~ **10** - ~~S99~~ **05** - ~~1Reference 9~~ **4 Details Name: us- gaap_ImpairmentOrDisposalOfLongLivedAssetsPolicyTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of accounting policy for income taxes, which may include its accounting policies for recognizing and measuring deferred tax assets and liabilities and related valuation allowances, recognizing investment tax credits, operating loss carryforwards, tax credit carryforwards, and other carryforwards, methodologies for determining its effective income tax rate and the characterization of interest and penalties in the financial statements. ReferencesReference 1** : http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic ~~280~~ **740** - SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph ~~22~~ **20** - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147482810~~ **2147482685** / ~~280~~ **740** - 10- 50- ~~22Reference~~ **20Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 740- SubTopic** 10 ~~: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 946- SubTopic 210~~ - Name Accounting Standards Codification- Section ~~S99~~ **50** - Paragraph **19** ~~1- Subparagraph (SX 210. 6- 04 (8))~~ - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147479617~~ **2147482685** / ~~946~~ **740** - ~~210-~~ **10** - ~~S99~~ **50** - ~~1Reference~~ **19Reference** ~~11~~ **3** : http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic ~~210~~ **740** - SubTopic 10- Name Accounting Standards Codification- Section ~~S99~~ **45** - Paragraph **25** ~~1- Subparagraph (SX 210. 5- 02 (18))~~ - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147480566~~ **2147482525** / ~~210~~ **740** - 10- ~~S99~~ **45** - ~~1Reference~~ **25Reference** ~~12~~ **4** : http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic ~~470~~ **946** - SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph ~~1A~~ **3** - Subparagraph (SX 210. ~~13~~ **6** - ~~01~~ **03** (~~a~~ **h**) (**1** ~~4) (i~~))- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147480097~~ **2147479886** / ~~470~~ **946** - 10- S99- ~~1AReference~~ **3Reference** ~~13~~ **5** : http: / / www. xbrl. org / ~~2009~~ **2003** / role / ~~commonPracticeRef~~ **disclosureRef** - Topic ~~470~~ **740** - SubTopic 10- Name Accounting Standards Codification- Section ~~S99~~ **50** - Paragraph ~~1A~~ **17** - Subparagraph (**b** ~~SX 210. 13- 01 (a) (4) (ii)~~)- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147480097~~ **2147482685** / ~~470~~ **740** - 10- ~~S99~~ **50** - ~~1AReference~~ **17Reference** ~~14~~ **6** : http: / / www. xbrl. org / ~~2009~~ **2003** / role / ~~commonPracticeRef~~ **disclosureRef** - Topic ~~470~~ **740** - SubTopic 10- Name Accounting Standards Codification- Section ~~S99~~ **50** - Paragraph **9** ~~1A- Subparagraph (SX 210. 13- 01 (a) (4) (iii))~~ - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147480097~~ **2147482685** / ~~470~~ **740** - 10- ~~S99~~ **50** - ~~1AReference~~ **9Reference** ~~15~~ **7** : http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic ~~470~~ **740** - SubTopic 10- Name Accounting Standards Codification- Section ~~S99~~ **45** - Paragraph **28** ~~1A- Subparagraph (SX 210. 13- 01 (a) (4) (iii) (A))~~ - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147480097~~ **2147482525** / ~~470~~ **740** - 10- ~~S99~~ **45** - ~~1AReference~~ **28Reference** ~~16~~ **8** : http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic ~~470~~ **220** - SubTopic 10- Name Accounting Standards Codification- Section ~~S99~~ **50** - Paragraph **1** ~~1A- Subparagraph (SX 210. 13- 01 (a) (4) (iv))~~ - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147480097~~ **2147482765** / ~~470~~ **220** - 10- ~~S99~~ **50** - ~~1AReference 17~~ **1 Details Name: us- gaap_IncomeTaxPolicyTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of inventory accounting policy for inventory classes, including, but not limited to, basis for determining inventory amounts, methods by which amounts are added and removed from inventory classes, loss recognition on impairment of inventories, and situations in which inventories are stated above cost. ReferencesReference 1** : http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic ~~470~~ **210** - SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph ~~1A~~ **1** - Subparagraph (SX 210. ~~13- 01 (a) (~~5 **- 02 (6) (b**)- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147480097~~ **2147480566** / ~~470~~ **210** - 10- S99- ~~1AReference~~ - **1Reference** ~~18~~ **2** : http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic ~~470~~ **330** - SubTopic 10- Name Accounting Standards Codification- Section ~~S99~~ **50** - Paragraph **1** ~~1B- Subparagraph (SX 210. 13- 02 (a) (4) (i))~~ - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147480097~~ -- **2147483080** / ~~470~~ **330** - 10- ~~S99~~ **50** - ~~1BReference~~ - **1Reference** ~~19~~ **3** : http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic ~~470~~ **210** - SubTopic 10- Name Accounting Standards Codification- Section ~~S99~~ **50** - Paragraph **1** ~~1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (A))~~ - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147480097~~ **2147483489** / ~~470~~ **210** - 10- ~~S99~~ **50** - ~~1BReference~~ - **1Reference** ~~20~~ **4** : http: / / www. xbrl. org / 2003 / role / ~~disclosureRef~~ **exampleRef** - Topic ~~470~~ **235** - SubTopic 10- Name Accounting Standards Codification- Section ~~S99~~ **50** - Paragraph ~~1B~~ **4** - Subparagraph (**d** ~~SX 210. 13- 02 (a) (4) (iii) (B)~~)- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147480097~~ **2147483426** / ~~470~~ **235** - 10- ~~S99~~ **50** - ~~1BReference~~ **4Reference** ~~21~~ **5** : http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic ~~470~~ **912** - SubTopic ~~10~~ **330** - Name Accounting Standards Codification- Section ~~S99~~ **50** - Paragraph **1** ~~1B- Subparagraph (SX 210. 13- 02 (a) (4) (iv))~~ - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147480097~~ **2147478411** / ~~470~~ **912** - ~~10~~ **330** - ~~S99~~ **50** - ~~1BReference~~ - **1Reference** ~~22~~ **6** : http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic **330** ~~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 / **330** / **tableOfContentReference 7** ~~1943274 / 2147480097 / 470- 10- S99- 1BReference 23~~ - http: / / www. xbrl. org / ~~2009~~ **2003** / role / ~~commonPracticeRef~~ **disclosureRef** - Topic ~~852~~ **330** - SubTopic 10- Name Accounting Standards Codification-

Section 50- Paragraph **4** ~~7- Subparagraph (a)~~ - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147481404~~ **2147483080** / ~~852~~ **330** - 10- 50- ~~7Reference~~ **4Reference** ~~24~~ **8** : http: / / www. xbrl. org / 2003 / role / disclosureRef ~~- Topic 280- SubTopic 10~~ - Name Accounting Standards Codification- Section ~~50~~ **45** - Paragraph ~~30~~ **6** - Subparagraph (~~e~~ **a**) **- SubTopic 10- Topic 270** - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147482810~~ **2147482989** / ~~280~~ **270** - 10- ~~50~~ **45** - **6** 30Reference 25: http: / /..... 942- 210- S99- 1 Details Name: us- ~~gaap_Assets~~ **gaap_InventoryPolicyTextBlock** Namespace Prefix: us- gaap_ Data Type: ~~xbrli~~ **dtr- types** : ~~monetaryItemType~~ **textBlockItemType** Balance Type: ~~debit~~ **na** Period Type: ~~instantX~~ **durationX** - ~~DefinitionSum~~ **DefinitionDisclosure** of **accounting policy pertaining to new accounting pronouncements** ~~the carrying amounts as of the balance sheet date of all assets~~ that ~~are~~ **may impact the entity' s financial reporting. Includes, but is not limited to, quantification of the** expected ~~to be realized in cash, sold,~~ or **actual impact** ~~consumed within one year (or the normal operating cycle, if longer). Assets are probable future economic benefits obtained or controlled by an entity as a result of past transactions or events~~ . ~~ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 810- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 3- Subparagraph (bb)- Publisher FASB- URI https: / / asc. fasb. org / / 1943274 / 2147481203 / 810- 10- 50- 3Reference~~ - **ReferencesNo definition available** ~~2: http: / / www~~ . xbrl. org / 2003 / role..... 852- 10- 50- 7 Details Name: us- ~~gaap_AssetsCurrent~~ **gaap_NewAccountingPronouncementsPolicyPolicyTextBlock** Namespace Prefix: us- gaap_ Data Type: **dtr** ~~xbrli: monetaryItemType Balance Type: debit Period Type: instantX~~ - **types** ~~ReferencesNo definition available. Details Name~~ : **textBlockItemType** ~~us- gaap_AssetsCurrentAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType~~ Balance Type: na Period Type: durationX- ~~DefinitionAmount~~ **DefinitionDisclosure** of currency on hand as well as demand..... 210- SubTopic 10- Name Accounting **accounting policy** Standards Codification- Section S99- Paragraph..... by the entity. Note: elements for number of nonredeemable common shares, par..... sheet date of the current portion of long- **lived** ~~term obligations drawn from a line of credit~~ , **physical** which is a bank' s commitment..... lessee' s right to use underlying asset under operating lease. ReferencesReference 1....., depletion and amortization of physical assets used in ~~the~~ normal conduct of business ~~to produce goods and services~~ and not intended for resale. ~~Examples include~~ **Includes** , but ~~are~~ **is** not limited to, ~~land~~ **work of art** , ~~buildings~~ **historical treasure** , ~~machinery~~ and **similar asset classified as collections** ~~equipment, office equipment, and furniture and fixtures~~ . ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Section 50- Paragraph 1- SubTopic 10- Topic 360- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / 2147482099 / 360- 10- 50- 1Reference 2: http: / / www. xbrl. org / 2003 / role / ~~exampleRef~~ **disclosureRef** - Topic ~~852~~ **944** - SubTopic ~~10~~ **210** - Name Accounting Standards Codification- Section ~~55~~ **S99** - Paragraph **1- Subparagraph (SX** ~~10~~ **210 . 7- 03 (a) (8) (a))** - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147481372~~ **2147478777** / ~~852~~ **944** - ~~10~~ **210** - ~~55~~ **S99** - ~~10Reference~~ - **1Reference** 3: http: / / www. xbrl. org / 2003 / role / disclosureRef ~~- Topic 944- SubTopic 210~~ - Name Accounting Standards Codification- Section ~~S99~~ **50** - Paragraph ~~1~~ **6** - **SubTopic 360** ~~Subparagraph (SX 210. 7~~ - **Topic 958** ~~03 (a) (8))~~ - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147479440~~ **2147477798** / ~~944~~ **958** - ~~210~~ **360** - ~~S99~~ **50** - ~~1Reference~~ **6Reference** 4: http: / / www. xbrl. org / 2003 / role / disclosureRef ~~- Topic 942- SubTopic 360~~ - Name Accounting Standards Codification- Section 50- Paragraph 1- **Subparagraph (d)- SubTopic 360- Topic 958-** Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147480842~~ **2147477798** / ~~942~~ **958** - 360- 50- 1 Details Name: us- ~~gaap_PropertyPlantAndEquipmentNet~~ **gaap_PropertyPlantAndEquipmentPolicyTextBlock** Namespace Prefix: us- gaap_ Data Type: ~~xbrli~~ **dtr- types** : ~~monetaryItemType~~ **textBlockItemType** Balance Type: ~~debit~~ **na** Period Type: ~~instantX~~ **durationX** - ~~DefinitionAmount~~ **DefinitionDisclosure** of ~~accumulated undistributed earnings (deficit)~~ **accounting policy for receivable. Includes, but is not limited to, accounts receivable and financing receivable** . ReferencesReference 1: http: / / www. xbrl. org / ~~2003~~ **2009** / role / ~~exampleRef~~ **commonPracticeRef** - Topic ~~852~~ **310** - SubTopic 10- Name Accounting Standards Codification- Section ~~55~~ **50** - Paragraph ~~10~~ **2- Subparagraph (c)** - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147481372~~ **2147481962** / ~~852~~ **310** - 10- ~~55~~ **50** - ~~10Reference~~ **2Reference** 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic ~~944~~ **310** - SubTopic ~~40~~ **20** - Name Accounting Standards Codification- Section ~~65~~ **50** - Paragraph **1** ~~2- Subparagraph (g) (2) (i)~~ - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147480016~~ - **2147481569** / ~~944~~ **310** - ~~40~~ **20** - ~~65~~ **50** - ~~2Reference~~ **1Reference** 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic ~~944~~ **310** - SubTopic ~~40~~ **10** - Name Accounting Standards Codification- Section ~~65~~ **50** - Paragraph 2- Subparagraph (**d** ~~h) (2~~)- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147480016~~ - **2147481962** / ~~944~~ **310** - ~~40~~ **10** - ~~65~~ **50** - 2Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic ~~946~~ **310** - SubTopic ~~20~~ **10** - Name Accounting Standards Codification- Section 50- Paragraph ~~11~~ **2- Subparagraph (b)** - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147480990~~ **2147481962** / ~~946~~ **310** - ~~20~~ **10** - 50- ~~11Reference~~ **2Reference** 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic ~~944~~ **310** - SubTopic ~~210~~ - **10** - Name Accounting Standards Codification- Section ~~S99~~ **50** - Paragraph ~~1~~ **2** - Subparagraph (~~SX 210. 7- 03 (~~a ~~) (23) (a) (4)~~)- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147479440~~ **2147481962** / ~~944~~ **310** - ~~210- S99- 1Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 946- SubTopic 210- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 6- 04 (17))- Publisher FASB- URI https: / / asc. fasb. org / / 1943274 / 2147479617 / 946- 210- S99- 1Reference 7: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 505- SubTopic~~ 10- Name Accounting Standards Codification- Section S99.....- Name Accounting Standards Codification- Section 50 - Paragraph 3- Subparagraph (c..... 2147480418 / 310- 10- S99 - 2 Details Name: us- ~~gaap_StockholdersEquity~~ **gaap_ReceivablesPolicyTextBlock** Namespace Prefix: us- gaap_ Data Type: **dtr** ~~xbrli: monetaryItemType Balance Type: credit Period Type: instantX~~ - **types** ~~ReferencesNo definition available. Details Name~~ : **textBlockItemType** ~~us- gaap_StockholdersEquityAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType~~ Balance Type: na Period Type: **durationX** ~~durationConsolidated Balance Sheets (Parenthetical)~~ - **DefinitionDisclosure** ~~$ / shares Jun. 30, 2023 Jun. 30, 2022Statement~~ of Financial Position [Abstract] Preferred stock..... 210- SubTopic 10- Name Accounting **accounting policy** Standards Codification- Section S99- Paragraph..... Type: instantX- DefinitionAggregate share number for all nonredeemable preferred stock (or preferred..... Period Type: durationX- DefinitionGenerally recurring costs **it has** associated with normal operations except for the..... Type: durationX- DefinitionThe aggregate costs incurred (1) in a planned search or critical investigation aimed at discovery of new knowledge with the hope that such knowledge will be useful in developing a new product or service, a new process or technique, or in bringing about a significant improvement to an existing product or process; or (2) to translate research findings or other knowledge into a plan or design for a new product or process or for a significant improvement to an existing product or process ~~whether intended for sale or the entity' s use, during the reporting period charged to research and development projects, including the costs of developing computer software up to the point in time of achieving technological feasibility, and costs allocated in accounting for a business~~

~~combination to in- process projects deemed to have no alternative future use~~. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 730- SubTopic 10- Name Accounting Standards Codification- Section ~~50~~ **05** - Paragraph 1- **Subparagraph (c)-** Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147482916~~ **2147483044** / 730- 10- ~~50~~ **05** - ~~1Reference 2~~ **1 Details Name: us- gaap_ResearchAndDevelopmentExpensePolicy Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of accounting policy for revenue. Includes revenue from contract with customer and from other sources. ReferencesReference 1** : http: / / www. xbrl. org / ~~2009~~ **2003** / role / ~~commonPracticeRef~~ **disclosureRef** - Topic ~~912~~ **946** - SubTopic ~~730~~ **220** - Name Accounting Standards Codification- Section ~~25~~ **S99** - Paragraph 1- **Subparagraph (SX 210. 6- 07 (1))-** Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147482517~~ **2147479134** / ~~912~~ **946** - ~~730~~ **220** - ~~25~~ **S99** - 1Reference ~~3~~ **2** : http: / / ~~fasb~~ **www** . **xbrl.** org / **2003** ~~us- gaap~~ / role / ~~ref / legacyRef~~ **exampleRef- Topic 235- SubTopic 10** - Name Accounting Standards Codification- ~~Topic 985- SubTopic 20-~~ Section 50- Paragraph ~~1~~ **4- Subparagraph (f)** - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147481283~~ **2147483426** / ~~985~~ **235** - ~~20~~ **10** - 50- **4Reference 3** ~~1 Details Name: us- gaap_ResearchAndDevelopmentExpense Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount, excluding tax collected from customer, of revenue from satisfaction of performance obligation by transferring promised good or service to customer. Tax collected from customer is tax assessed by governmental authority that is both imposed on and concurrent with specific revenue- producing transaction, including, but not limited to, sales, use, value added and excise. ReferencesReference 1~~ : http: / / www. xbrl. org / 2003 / role / **exampleRef** ~~disclosureRef- Topic 924- SubTopic 10-~~ Name Accounting Standards Codification- Section ~~S99~~ **50** - Paragraph ~~1~~ **4** - Subparagraph (~~SAB~~ **e)- SubTopic 10-** Topic **235** ~~11. L)~~ - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147479941~~ **2147483426** / **235** 924- 10- S99- 1Reference..... / / 1943274 / 2147479806 / 606 - 10- 50- 4 Details Name: us- ~~gaap_RevenueFromContractWithCustomerExcludingAssessedTax~~ **gaap_RevenueRecognitionPolicyTextBlock** Namespace Prefix: us- gaap_ Data Type: **dtr** ~~xbrli: monetaryItemType Balance Type: credit Period Type: durationX-~~ **types** ~~DefinitionThe aggregate total costs related to selling a firm' s product and services, as well as all other general and administrative expenses. Direct selling expenses (for example, credit, warranty, and advertising) are expenses that can be directly linked to the sale of specific products. Indirect selling expenses are expenses that cannot be directly linked to the sale of specific products, for example telephone expenses, Internet, and postal charges. General and administrative expenses include salaries of non- sales personnel, rent, utilities, communication, etc. ReferencesReference 1~~ : **textBlockItemType** http: / / fasb. org..... gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- ~~DefinitionNumber~~ **DefinitionDisclosure** 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~~ **accounting policy** Standards Codification- Section 50- Paragraph..... (APIC) for recognition of cost for award under share- based payment arrangement. ReferencesReference 1: http: /..... resulting from the issuance of warrants. Includes allocation of proceeds of debt securities issued..... group and discontinued operations. Cash includes , but is not limited to, **methodology** ~~currency on hand, demand deposits with banks or financial institutions,~~ and **assumption used** ~~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 **measuring cost** ~~value because of changes in interest rates~~ . ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic ~~230~~ **718** - SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph ~~8~~ **2- Subparagraph (f) (1)** - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147482913~~ - **2147480429** / ~~230~~ **718** - 10- 50- ~~8Reference~~ **2Reference** 2: http: / / ~~fasb~~ **www** . **xbrl.** org / **2003** ~~us- gaap~~ / role / **disclosureRef** ~~ref / legacyRef~~ - Topic ~~230~~ **718** - SubTopic 10- Name Accounting Standards Codification- Section ~~45~~ **50** - Paragraph ~~24~~ **2- Subparagraph (f) (2) (i)** - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~ 1943274 / ~~2147482740~~ **2147480429** / ~~230~~ **718** - 10- ~~45~~ **50** - ~~24Reference~~ - **2Reference** 3: http: / / ~~fasb~~ **www** . **xbrl.** org / **2003** ~~us- gaap~~ / role / ~~ref / legacyRef~~ **disclosureRef- Topic 718- SubTopic 10** - Name Accounting Standards Codification- ~~Topic 230- SubTopic 10-~~ Section ~~45~~ **50** - Paragraph ~~4~~ **2- Subparagraph (f) (2) (ii)** - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147482740~~ **2147480429** / ~~230~~ **718** - 10- ~~45~~ **50** - **2Reference** 4 Details Name: us- gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations..... in interest rates. ReferencesReference 1 : http: / / ~~fasb~~ **www** . **xbrl.** org / **2003** ~~us- gaap~~ / role / **disclosureRef** ~~ref / legacyRef~~ - Topic ~~230~~ **718** - SubTopic 10- Name Accounting Standards Codification- Section ~~45~~ **50** - Paragraph ~~24~~ **2- Subparagraph (f) (2) (v)** - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147482740~~ **2147480429** / ~~230~~ **718** - 10- ~~45~~ **50** - ~~24Reference~~ - **2Reference** ~~2~~ **5** : http: / / ~~fasb~~ **www** . **xbrl.** org / **2003** ~~us- gaap~~ / role / ~~ref / legacyRef~~ **disclosureRef- Topic 718- SubTopic 10** - Name Accounting Standards Codification- Section ~~45~~ **S99** - Paragraph 1- ~~SubTopic 230-~~ **Subparagraph (SAB** Topic ~~830~~ **14. C. Q3)** - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147481877~~ **2147479830** / **Period Type** ~~Standards Codification- Section 50- Paragraph 2- Subparagraph (b)- Publisher FASB- URI https~~ : **instantX** ~~/ / asc.fasb.org / 1943274 / 2147480429 / 718 - 10- 50- 2Reference 11~~ **DefinitionA brief description of status of the tax examination,significant findings to date,and the entity' s position with respect to the findings. ReferencesReference 1** :http:/ / ~~www~~ **fasb** . ~~xbrl.~~ org / ~~2003~~ **us- gaap** / role / **ref / legacyRef** ~~disclosureRef- Topic 718- SubTopic 10-~~ Name Accounting Standards Codification- **Topic 740- SubTopic 10-** Section 50- Paragraph ~~2~~ **15** - Subparagraph (~~f~~ **d**) (2)- Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / ~~2147480429~~ **2147482685** / ~~718~~ **740** - 10- 50- ~~2~~ **15** Details Name:us- ~~gaap_ShareBasedCompensationOptionAndIncentivePlansPolicy~~ **gaap_IncomeTaxExaminationDescription** Namespace Prefix:us- gaap_ Data Type: **xbrli** ~~dtr- types~~ : ~~textBlockItemType~~ **stringItemType** Balance Type:na Period Type:durationX- ~~DefinitionDisclosure~~ **DefinitionAmount** of ~~accounting policy for standard warranties including the methodology for measuring the liability~~ **operating loss carryforward,before tax effects,available to reduce future taxable income under enacted tax laws** . ReferencesReference 1:http:/ / ~~www~~ ~~fasb~~ . ~~xbrl.~~ org / ~~2009~~ **us- gaap** / role / **ref / legacyRef** ~~commonPracticeRef- Topic 460- SubTopic 10-~~ Name Accounting Standards Codification- **Topic 740- SubTopic 10-** Section 50- Paragraph ~~8~~ **3** - Subparagraph (~~b~~ **a**)- Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / ~~2147482425~~ **2147482685** / ~~460~~ **740** - 10- 50- ~~8~~ **3** Details Name:us- ~~gaap_StandardProductWarrantyPolicy~~ **gaap_OperatingLossCarryforwards** Namespace Prefix:us- gaap_ Data Type: **xbrli** ~~dtr- types~~ : ~~textBlockItemType~~ **monetaryItemType** Balance Type: **debit** ~~na Period Type: 830 -~~ **30 -, 2024 Accounting Policies [Abstract] SCHEDULE OF DILUTIVE COMMON SHARES OUTSTANDING EXCLUDED FROM DILUTIVE WEIGHTED AVERAGE COMMON SHARES OUTSTANDING SCHEDULE OF DILUTIVE COMMON SHARES OUTSTANDING EXCLUDED FROM**

DILUTIVE WEIGHTED AVERAGE COMMON SHARES OUTSTANDING 2024 2023 2022 Year ended June ~~230~~ **30** ~~-~~**, 2024 2023 2022 Stock options 1, 605, 060 973, 400 503, 433 RSUs 114, 666 193, 749 304, 221 Warrants 1, 413, 110 1,** ~~45~~ **455 ,119 1,455,119 Antidilutive securities 3,132,836 2,622,268 2,262,773 X** - **ReferencesNo definition available** ~~gaap / role / ref / legacyRef- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 15- Subparagraph (d) (2)- Publisher FASB- URI https: / / asc. fasb.org / / 1943274 / 2147482685 / 740- 10- 50- 15~~ Details Name:us- ~~gaap_IncomeTaxExaminationDescription~~ **gaap_AccountingPoliciesAbstract** Namespace Prefix:us- gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:durationX- ~~DefinitionAmount~~ **DefinitionTabular disclosure** of ~~operating~~ **securities (including those issuable pursuant to contingent stock agreements) that could potentially dilute basic earnings per share (EPS) in the future that were not included in the computation of diluted EPS because to do so would increase EPS amounts or decrease** loss ~~carryforward~~ **per share amounts for the period presented** , **by antidilutive securities** ~~before tax effects,available to reduce future taxable income under enacted tax laws~~. ReferencesReference 1:http: / / fasb.org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Topic ~~740~~ **260** - SubTopic 10- Section 50- Paragraph ~~3~~ **1** - Subparagraph (~~a~~ **c**)- Publisher FASB- URI https: / / asc.fasb.org / ~~/~~1943274 / ~~2147482685~~ **2147482662** / ~~740~~ **260** - 10- 50 ~~- 3 Details Name:us- gaap_OperatingLossCarryforwards~~ - 1 Details Name: us- ~~gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect~~ **gaap_ScheduleOfAntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareTextBlock** Namespace Prefix: us- gaap_ Data Type: ~~xbrli~~ **dtr- types** : ~~monetaryItemType~~ **textBlockItemType** Balance Type: ~~debit~~ **na** Period Type: ~~INVENTORIES~~ **durationINVENTORIES** (~~Details~~ **Tables**) **12 Months Ended** ~~- USD ($)~~ Jun.30, ~~2023~~ **2024** ~~Jun.30,2022Inventory~~ ---- **Inventory** Disclosure [Abstract] **SCHEDULE OF INVENTORIES Inventories consist of the following:SCHEDULE OF INVENTORIES 2024 2023 2022 June 30,2024 2023 2022 Restated Restated** Raw materials $ ~~13~~ **12** , ~~047~~ **850** ,000 $ ~~12~~ **11** , ~~989~~ **507** , ~~000Work~~ **000 $ 11,495,000 Work** in process **474,000** 1,277,000 927, **000** ~~000Finished~~ --- **Finished** goods ~~4~~ **3** , ~~672~~ **653,000 3,374** ,000 2, ~~346~~ **018** , **000** ~~000Total~~ --- **Total** Inventories $ ~~18~~ **16** , ~~996~~ **977** ,000 $ 16, ~~262~~ **158** , ~~000X~~ - **000 $ 14,440,000 X** - ReferencesNo definition available. Details Name:us- gaap_InventoryDisclosureAbstract Namespace Prefix:us- gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type: ~~durationX- DefinitionAmount before valuation and LIFO reserves of completed merchandise or goods expected to be sold within one year or operating cycle,if longer. ReferencesReference 1:http: / / www.xbrl.org /~~ durationX- ~~DefinitionThe~~ **DefinitionTabular disclosure of the carrying** amount **as** of ~~expense recognized~~ **the balance sheet date of merchandise, goods, commodities, or supplies held for future sale or to be used** in **manufacturing, servicing or** ~~the current period that reflects the allocation of the cost of tangible assets over the assets' useful lives. Includes~~ production **process** ~~and non- production related depreciation~~. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef **- Topic 210- SubTopic 10** - Name Accounting Standards Codification- Section ~~45~~ **S99** - Paragraph ~~28~~ **1** - Subparagraph (~~b~~ **SX 210. 5- 02 (6**) **(a))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480566 / 210- 10- S99- 1Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 210** - SubTopic 10 ~~- Topic 230- Publisher FASB- URI https: / / asc. fasb. org / / 1943274 / 2147482740 / 230- 10- 45- 28Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef~~ - Name Accounting Standards Codification- **Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (6) (b))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480566 / 210- 10- S99- 1Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef-** Topic ~~360~~ **210** - SubTopic 10- **Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (6) (c))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480566 / 210- 10- S99- 1Reference 4: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Topic 210- SubTopic 10-** Section 50- Paragraph 1- ~~Subparagraph (a)-~~ Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147482099~~ **2147483489** / ~~360~~ **210** - 10- 50- 1 Details Name: us- ~~gaap_Depreciation~~ **gaap_ScheduleOfInventoryCurrentTableTextBlock** Namespace Prefix: us- gaap_ Data Type: ~~xbrli~~ **dtr- types** : ~~monetaryItemType~~ **textBlockItemType** Balance Type: ~~debit~~ **na** Period Type: ~~durationX- DefinitionAmount~~ **durationOTHER CURRENT ASSETS (Tables) 12 Months Ended Jun. 30, 2024 Deferred Costs, Capitalized, Prepaid, and Other Assets Disclosure [Abstract] SCHEDULE OF OTHER CURRENT ASSETS Other current assets consist** of **the following: SCHEDULE OF OTHER CURRENT ASSETS 2024 2023 2022 June 30, 2024 2023 2022 Prepaid insurance $ 419, 000 $ 573, 000 $ 478, 000 Prepaid** ~~expense~~ **expenses** ~~(income) related to adjustment to fair value of warrant liability. ReferencesReference~~ **181, 000 202, 000 343, 000 Other 345, 000 143, 000 440, 000 Total other current assets $ 945, 000 $ 918, 000 $** 1 **, 261, 000 X** ~~: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Section 45- Paragraph 28- Subparagraph (b)- SubTopic 10- Topic 230- Publisher FASB- URI https: / / asc. fasb. org / / 1943274 / 2147482740 / 230- 10- 45- 28Reference~~ -- **ReferencesNo definition available** ~~2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Section 25- Paragraph 13- SubTopic 10- Topic 480- Publisher FASB- URI https: / / asc. fasb. org / / 1943274 / 2147481766 / 480- 10- 25- 13~~ Details Name: us- ~~gaap_FairValueAdjustmentOfWarrants~~ **gaap_DeferredCostsCapitalizedPrepaidAndOtherAssetsDisclosureAbstract** Namespace Prefix: us- gaap_ Data Type: xbrli: ~~monetaryItemType~~ **stringItemType** Balance Type: ~~debit~~ **na** Period Type: durationX- ~~DefinitionAmount~~ **DefinitionTabular disclosure** of **the carrying amounts of other current assets** ~~cash outflow for principal payment on finance lease~~. ~~ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 842- SubTopic 20- Name Accounting Standards Codification- Section 50- Paragraph 4- Subparagraph (g) (1)- Publisher FASB- URI https: / / asc. fasb. org / / 1943274 / 2147478964 / 842- 20- 50- 4Reference~~ - **ReferencesNo definition available** ~~2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 842- SubTopic 20- Name Accounting Standards Codification- Section 45- Paragraph 5- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / / 1943274 / 2147479041 / 842- 20- 45- 5~~ Details Name: us- ~~gaap_FinanceLeasePrincipalPayments~~ **gaap_ScheduleOfOtherCurrentAssetsTableTextBlock** Namespace Prefix: us- gaap_ Data Type: ~~xbrli~~ **dtr- types** : ~~monetaryItemType~~ **textBlockItemType** Balance Type: ~~credit~~ **na** Period Type: **durationACCRUED** ~~-us- gaap_Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:instantSCHEDULE OF ACCRUED~~ EXPENSES (~~Details~~ **Tables**) **12 Months Ended** ~~- USD ($)~~ Jun.30, ~~2023~~ **2024** ~~Jun.30,2022Payables~~ ---- **Payables** and Accruals [Abstract] **SCHEDULE OF ACCRUED EXPENSES Accrued expenses consist of the following:SCHEDULE OF ACCRUED EXPENSES 2024 2023 2022 June 30,2024 2023 2022** Payroll and bonus accrual **$ 471,000** $ 1,157,000 $ 767, ~~000PTO~~ **000 PTO** accrual **437,000** 412,000 430, **000** ~~000Warranty~~ --- **Warranty** liability **3,018,000** 1,600,000 1,012, **000** ~~000Other~~ --- **Other-** 12,000 **-** Total accrued expenses **$ 3,926,000** $ 3,181,000 $ 2,209, ~~000X~~ - **000 X** - ~~DefinitionAccrued warranty liability.~~ ReferencesNo definition available. Details Name: ~~FLUX_AccruedWarrantyLiability~~ **us- gaap_PayablesAndAccrualsAbstract** Namespace Prefix: ~~FLUX_~~**us- gaap_** Data Type:xbrli:

monetaryItemType **stringItemType** Balance Type: credit **na** Period Type: instantX- DefinitionCarrying value as of the balance sheet date of obligations incurred and payable,pertaining to costs that are statutory durationX- **DefinitionTabular disclosure of** DefinitionThe increase (decrease) during the reporting period in **(a) carrying value as of** the aggregate amount **balance sheet date** of liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received that are used in an entity' s business . ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Section 45- Paragraph 28- Subparagraph (a **accounts payable**) **;** - SubTopic 10- Topic 230- Publisher FASB- URI https: / / asc. fasb. org / / 1943274 / 2147482740 / 230- 10- 45- 28 Details Name: us- gaap_IncreaseDecreaseInAccountsPayable Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe increase (decrease **b**) during the **other payables; and (c) accrued liabilities. Examples include taxes, interest, rent and utilities. Used to reflect the current** reporting --- **portion** period in amount **of the liabilities (** due within one year **(** or one business **within the normal operating** cycle **if longer**) **. An alternative caption includes accrued expenses** from customers for the credit sale of goods and services . **ReferencesNo definition available** 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_IncreaseDecreaseInAccountsReceivable **gaap_ScheduleOfAccountsPayableAndAccruedLiabilitiesTableTextBlock** Namespace Prefix: us- gaap_ Data Type: xbrli **dtr-types** : monetaryItemType **textBlockItemType** Balance Type: credit **na** Period Type: durationX- DefinitionThe increase **durationPROPERTY, PLANT AND EQUIPMENT, NET** (decrease **Tables**) **12 Months Ended Jun** during the reporting period in the aggregate amount of expenses incurred but not yet paid . ReferencesReference **30, 2024 Property, Plant and Equipment [Abstract] SCHEDULE OF PROPERTY PLANT AND EQUIPMENT NET Property, plant and equipment, net consist of the following: SCHEDULE OF PROPERTY PLANT AND EQUIPMENT NET 2024 2023 2022 June 30, 2024 2023 2022 Machinery and equipment $** 1 **:** http: / / fasb. org / us **, 352, 000 $ 1, 169, 000 $ 808, 000 Office equipment 2, 690, 000 2, 153, 000 1, 574, 000 Furniture and equipment 274, 000 273, 000 256, 000 Vehicles** - gaap / role / ref / legacyRef - Name Accounting Standards Codification- Section 45- Paragraph 28- Subparagraph (a)- SubTopic 10- Topic 230 - **20, 000 Leasehold improvements 148, 000 81, 000 56, 000 CIP** - Publisher FASB- URI https: / / asc. fasb. org / / 1943274 / 2147482740 / 230- 10 **106 , 000 43, 000** - 45 **Property, plant and equipment, gross 4, 570, 000 3, 719, 000 2, 714, 000 Less: accumulated depreciation (2, 821, 000) (1, 930, 000) (1, 136, 000) Total property, plant and equipment, net $ 1, 749, 000 $ 1, 789, 000 $ 1, 578, 000 X** - 28 **ReferencesNo definition available.** Details Name: us- gaap_IncreaseDecreaseInAccruedLiabilities **gaap_PropertyPlantAndEquipmentAbstract** Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type.....- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionAmount **DefinitionTabular disclosure** of **physical assets used** increase (decrease) in obligation **the normal conduct of business and not intended** for **resale** operating lease. ReferencesReference 1:..... capitalized interest, classified as operating activity . Includes, but is not limited to, **balances by class** payment to settle zero- coupon bond for accreted interest of debt discount **assets, depreciation** and **depletion expense and method used, including composite depreciation, and accumulated deprecation** debt instrument with insignificant coupon interest rate in relation to effective interest rate of borrowing attributable to accreted interest of debt discount . ReferencesReference 1: http: / / www **fasb** . xbrl. org / 2003 **us- gaap** / role / **ref / legacyRef** disclosureRef- Topic 230- SubTopic 10 - Name Accounting Standards Codification- Section 45 **50** - Paragraph 17 **1** - Subparagraph (d) **SubTopic 10- Topic 360** - Publisher FASB- URI https: / / asc. fasb. org / / 1943274 / 2147482740 -- **2147482099** / 230 **360** - 10- 45- 17Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 230- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 25- Subparagraph (c)- Publisher FASB- URI https: / / asc. fasb. org / / 1943274 / 2147482740 / 230- 10- 45- 25Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 230- SubTopic 10- Name Accounting Standards Codification- Section 50 - Paragraph 2- Publisher FASB-..... 2147483589 / 942- 220- S99 - 1 Details Name: us- gaap_NetIncomeLoss **gaap_PropertyPlantAndEquipmentTextBlock** Namespace Prefix: us- gaap_ Data Type: **dtr** xbrli: monetaryItemType Balance Type: credit Period Type: durationX- **types** ReferencesNo definition available. Details Name : **textBlockItemType** us- gaap_NoncashInvestingAndFinancingItemsAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: **durationSTOCKHOLDERS' EQUITY** durationX- DefinitionAmount of expense or loss..... Section 45- Paragraph 13- Subparagraph (e **Tables**) - Publisher FASB- URI https:..... na Period Type: durationNATURE OF BUSINESS 12 Months Ended Jun. 30, 2023 **2024** Accounting Policies **Class of Warrant or Right** [Abstract **Line Items**] NATURE **SCHEDULE** OF **FAIR VALUE ASSUMPTIONS** BUSINESS NOTE 1- NATURE OF **STOCK OPTIONS** BUSINESS Nature of Business Flux Power Holdings, Inc. (" Flux ") was incorporated in 2008 in the State of Nevada, and Flux' s operations are conducted through its wholly owned subsidiary, Flux Power, Inc. (" Flux Power "), a California corporation (collectively, the " Company "). The Company **uses the Black** designs, develops, manufactures, and sells a portfolio of advanced lithium - ion energy storage **Scholes valuation model to calculate the fair value of stock** solutions - **options** for electrification of a range of industrial commercial sectors which include material handling, airport ground support equipment (" GSE "), and stationary energy storage . The **fair value of stock** Company believes its mobile and stationary energy storage solutions - **options** provide customers with a reliable, high performing, cost effective, and more environmentally friendly alternative as **was measured** compared to traditional lead acid and propane- based solutions. The Company' s modular and scalable design allows different configurations of lithium- ion battery packs to be paired with our proprietary wireless battery management system to provide the level of energy storage required and " state of the art - **at** " real time monitoring of pack performance. The Company believes that the **grant date using the assumptions (annualized percentages)** increasing demand for lithium- ion battery packs and more environmentally friendly energy storage solutions in the **table below** material handling sector should continue to drive revenue growth. X- ReferencesNo definition available. Details Name : **SCHEDULE OF FAIR VALUE ASSUMPTIONS OF STOCK OPTIONS Year ended June 30** us- gaap_AccountingPoliciesAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe entire disclosure for the business description and basis of presentation concepts. Business description describes the nature and type of organization including but not limited to organizational structure as may be applicable to holding companies , **2024 2023 2022** parent and subsidiary relationships, business divisions, business units, business segments, affiliates and information about significant ownership of the reporting entity. Basis of presentation describes the underlying basis used to prepare the financial statements (for example, US Generally Accepted Accounting Principles, Other Comprehensive Basis of Accounting, IFRS). ReferencesReference 1 **) Expected volatility 80** : http: // fasb . **06 % 90** org / us- gaap / role / ref / legacyRef- Topic 235- Name Accounting Standards Codification- Publisher FASB- URI https:

// asc . fasb. org / / 235 /..... Type: durationSUMMARY OF SIGNIFICANT ACCOUNTING POLICIES 12 % Months Ended Jun. 30, 2023 Accounting Policies [Abstract] SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES NOTE 2 - Risk free interest rate 4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES A summary of the Company' s significant accounting policies which have been consistently applied in the preparation of the accompanying consolidated financial statements follows: Principles of Consolidation The consolidated financial statements include Flux Power Holdings, Inc . 86 4 and its wholly- owned subsidiary Flux Power, Inc . 21- Forfeiture rate 20 after elimination of all intercompany accounts and transactions . 00 20 Liquidity Considerations The accompanying financial statements and notes have been prepared assuming the Company will continue as a going concern . For 00- Dividend yield – –- Expected term (years) 6. 00 6. 25 (1) No stock options were granted during the year ended June 30, 2022. SCHEDULE OF STOCK OPTIONS ACTIVITY Activity in stock options during the year ended June 30, 2024 and related balances outstanding as of that date are reflected below: SCHEDULE OF STOCK OPTIONS ACTIVITY Number of Shares Weighted Average Exercise Price Weighted Average Remaining Contract Term (# years) Aggregate intrinsic Value Weighted Average Grant Date Fair Value Outstanding at June 30, 2023 973 , 400 the Company generated negative cash flows from operations of $ 6. 44 Granted 1, 034, 204 3. Number of Warrants Weighted Average 45 $ 2.24 Exercise Exercised Price Per Warrant Remaining Contract Term (# years 100,104) Warrants outstanding 3.40 $ 97,593 Forfeited and exercisable cancelled (302,440) 5.66 Outstanding at June 30, 2021 2024 214 1 , 883 $ 605,060 4. 85 7 49 Warrants issued 1,240,236 $ 6 . 96 – 38 Warrants outstanding and exercisable Exercisable at June 30, 2022 2024 1 426 , 363 8 455,119 $ 6 . 10 72 4. 92 – 17 SCHEDULE OF STOCK OPTIONS ACTIVITY Activity in stock options during the year ended June 30,2023 and related balances outstanding as of that date are reflected below: SCHEDULE OF STOCK OPTIONS ACTIVITY Number of Shares Weighted Average Exercise Price Weighted Average Remaining Contract Term (# years) Aggregate intrinsic Value Weighted Average Grant Date Fair Value Outstanding at June 30,2022 503,433 $ 11.03 Granted 624,441 $ 3.43 $ 2.88 Exercised (22,500) $ 4.60 $ 2,700 Forfeited and cancelled (131,974) $ 10.03 Outstanding at June 30,2023 973,400 $ 6. 6 million . 44 7. 40 Exercisable at June 30, 2023 398, 922 10. 77 4. 61 Activity in stock options during the year ended June 30, 2022 and had related balances outstanding as of that date are reflected below: Number of Shares Weighted Average Exercise Price Weighted Average Remaining Contract Term (# years) Aggregate intrinsic Value Outstanding at June 30, 2021 531, 205 $ 11. 02 Exercised (3, 400) 4. 65 $ 15, 752 Forfeited an and accumulated deficit of $ 88 cancelled (24, 372) 11 . 65 Outstanding and exercisable at June 30, 2022 503, 433 11. 03 5. 66 SCHEDULE OF RESTRICTED STOCK UNITS ACTIVITY Activity in RSUs during the year ended June 30, 2024 and related balances outstanding as of that date are reflected below: SCHEDULE OF RESTRICTED STOCK UNITS ACTIVITY Number of Shares Weighted Average Exercise Price Weighted Average Remaining Contract Term (# years) Outstanding at June 30, 2023 193, 749 $ 6 million . 09 Granted 68 Management has evaluated the Company' s expected cash requirements over the next twelve (12) months , including investments 228 4. 25 Vested and settled (136, 956) 5. 55 Forfeited and cancelled (10, 355) 6. 91 Outstanding at June 30, 2024 114, 666 5. 56 0. 61 Activity in additional sales RSUs during the year ended June 30, 2023 and marketing related balances outstanding as of that date are reflected below: Number of Shares Weighted Average Exercise Price Weighted Average Remaining Contract Term (# years) Outstanding at June 30, 2022 304, 221 $ 6. 06 Granted 72, 566 3. 44 Vested and settled (109,676) $ 3.77 Forfeited and cancelled (73,362) $ 6.80 Outstanding at June 30,2023 193,749 $ 6.09 0.98 Activity in RSUs during the year ended June 30,2022 and related balances outstanding as of that date are reflected below:Number of Shares Weighted Average Exercise Price Grant date Fair Value Weighted Average Remaining Contract Term (# years) Outstanding at June 30,2021 131,652 $ 9.25 Granted 250,786 $ 4.82 Vested / and Settled settled (9,156) $ 11.56 Forfeited and cancelled (69,061) $ 6.93 Outstanding at June 30,2022 304,221 $ 6.06 1.82 SCHEDULE OF STOCK- BASED COMPENSATION EXPENSES The following table summarizes stock- based compensation expense for employee and non- employee option and RSU grants:SCHEDULE OF STOCK- BASED COMPENSATION EXPENSES Year ended June 30,2024 2023 2022 research Research and development $ 1 , 335 capital expenditures , 000 $ 173, 000 $ 144, 000 Selling and working capital requirements. Management believes administrative 236, 000 625, 000 567, 000 Total stock- based compensation expense $ 1, 571, 000 $ 798, 000 $ 711, 000 Warrant [Member] Class of Warrant or Right [Line Items] SCHEDULE OF STOCK WARRANT ACTIVITY Warrant detail for the org / / 1943274 / 2147482099 / 360- 10- 50- 1 Details Name:us- gaap_PropertyPlantAndEquipmentTextBlock Namespace Prefix:us- gaap_ Data Type:dtr- types:textBlockItemType Balance Type:na Period Type:durationSTOCKHOLDERS' EQUITY (Tables) 12 Months Ended Jun.30,2023 Equity [Abstract] SCHEDULE OF STOCK WARRANT ACTIVITY Warrant detail for the year ended June 30, 2023 2024 is reflected below:SCHEDULE OF STOCK WARRANT ACTIVITY Number of Warrants Weighted Average Exercise Price Per Warrant Weighted Average Remaining Contract Term (# years) Warrants outstanding and exercisable at June 30, 2023 1,455,119 $ 6.10 Warrants issued 41,196 3.24 Warrants exercised-- Warrants forfeited and cancelled (83,205) 4.00 Warrants outstanding and exercisable at June 30,2024 1,413,110 6.14 2.48 Warrant detail for the year ended June 30,2023 is reflected below:Number of Warrants Weighted Average Exercise Price Per Warrant Weighted Average Remaining Contract Term (# years) Warrants outstanding and exercisable at June 30, 2022 1,455,119 $ 6.10 Warrants issued- $ - Warrants outstanding and exercisable at June 30,2023 1,455,119 $ 6.10 3.17 Warrant detail for the year ended June 30,2022 is reflected below:Number of Warrants Weighted Average Exercise Price Per Warrant Weighted Average Remaining Contract Term (# years) Warrants outstanding and exercisable at June 30,2021 214,883 $ 4.49 Warrants issued 1,240,236 $ 6.38 Warrants outstanding and exercisable at June 30,2022 1,455,119 $ 6.10 4.17 SCHEDULE OF FAIR VALUE ASSUMPTIONS STOCK OPTIONS ACTIVITY Activity in stock options during the year ended June 30,2023 and related balances outstanding as of that date are reflected below:SCHEDULE OF STOCK OPTIONS ACTIVITY The Company ' s existing cash Selling and administrative 625,000 567,000 Total stock- based compensation expense $ 798,000 $ 711,000 SCHEDULE OF FAIR VALUE ASSUMPTIONS OF STOCK OPTIONS The Company uses the Black- Scholes valuation model to calculate the fair value of warrants stock options .The fair value of warrants stock options was measured at the grant issuance date using the assumptions (annualized percentages) in the table below:SCHEDULE OF FAIR VALUE ASSUMPTIONS OF WARRANTS STOCK OPTIONS Year Ended ended June 30, 2024 2023 2022 (1) 2022 Expected volatility 90 83 . 12 70 %- 82.45 % Risk free interest rate 4. 21 65 %- Forfeiture rate 20 2.89 % Dividend yield- %- - Dividend yield 0 % -Expected term (years) 6 5 . 25- 00 5.00 (1) No warrants stock options were granted issued during the year ended June 30, 2022 2023 .X- DefinitionLine items represent financial concepts included in a table.These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. ReferencesNo definition available. Details Name:us- gaap_EquityAbstract gaap_ClassOfWarrantOrRightLineItems

Namespace Prefix:us- gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:durationX- DefinitionTabular disclosure of allocation of amount expensed and ~~funding available~~ **capitalized for award** under ~~the Gibraltar Business Capital Revolving Line~~ **share- based payment arrangement to statement** of ~~Credit~~ **income or comprehensive income** and **statement of financial position** ~~the Subordinated LOC, along with the forecasted gross margin will be sufficient to meet the Company' s anticipated capital resources to fund planned operations for the next twelve (12) months~~ . ~~Historically the Company has not generated sufficient cash to fund its operations. Based on the Company' s existing backlog and customer orders, management anticipates increased revenues, together with the improvements in its gross margin will move it closer to profitability. The planned gross margin improvement tasks include~~ **Includes** , but is not limited to, ~~corresponding line item in financial statement~~ **Period Type:instantX- DefinitionA brief description of status of the tax examination,significant findings to date,and the entity' s position with respect to the findings** . ReferencesReference 1:http:/ / fasb.org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Topic ~~718~~ **740** - SubTopic 10- Section 50- Paragraph ~~2~~ **15** - Subparagraph (~~h~~ **d**) (~~1~~ **2**)- Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / ~~2147480429~~ **2147482685** / ~~718~~ **740** - 10- 50- ~~2~~ **15** Details Name:us- ~~gaap_ScheduleOfEmployeeServiceShareBasedCompensationAllocationOfRecognizedPeriodCostsTextBlock~~ **gaap_IncomeTaxExaminationDescription** Namespace Prefix:us- gaap_ Data Type: **xbrli** ~~dtr- types~~ : ~~textBlockItemType~~ **stringItemType** Balance Type:na Period Type:durationX- **DefinitionAmount of operating loss carryforward** ~~DefinitionTabular disclosure for stock option plans.Includes~~ , ~~but is not limited~~ **before tax effects,available** to **reduce future taxable income under enacted tax laws** ~~,outstanding awards at beginning and end of year,grants,exercises,forfeitures,and weighted- average grant date fair value~~ . ReferencesReference 1:http:/ / fasb.org / us- gaap / role / ref / legacyRef ~~- Topic 718- SubTopic 10-~~ - Name Accounting Standards Codification- **Topic 740- SubTopic 10-** Section 50- Paragraph ~~2~~ **3** - Subparagraph (**a** ~~e) (1~~)- Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / ~~2147480429~~ **2147482685** / ~~718~~ **740** - 10- 50- ~~2~~Reference 2 **3 Details Name** : ~~http:/ / fasb.org /~~ us- **gaap_OperatingLossCarryforwards Namespace Prefix:us-** ~~gaap~~ **gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit** ~~/ role / ref / legacyRef- Name Accounting Standards Codification- Section 50~~ a ~~plan a~~) expected term of share options and similar instruments,(b) expected volatility of the entity' s shares,(c) expected dividends,(d) risk- free rate (s),and (e) discount for post- vesting restrictions. ReferencesReference 1:http:/ / fasb.org / us- gaap / role / ref / legacyRef- Topic 718- SubTopic 10- Subparagraph (f) (2)- Name Accounting Standards Codification- Paragraph 2- Section 50- Publisher FASB- URI https:/ / asc.fasb.org ~~/~~/ 1943274 / 2147480429 / 718- 10- 50- 2 Details Name:us- gaap_ScheduleOfShareBasedPaymentAwardStockOptionsValuationAssumptionsTableTextBlock Namespace Prefix:us- gaap_ Data Type:dtr- types:textBlockItemType Balance Type:na Period Type:durationX- DefinitionDisclosure of the number and weighted- average grant date fair value for restricted stock and restricted stock units that were outstanding at the beginning and end of the year,and the number of restricted stock and restricted stock units that were granted,vested,or forfeited during the year. ReferencesNo definition available. Details Name:us- gaap_ScheduleOfSharebasedCompensationRestrictedStockAndRestrictedStockUnitsActivityTableTextBlock Namespace Prefix:us- gaap_ Data Type:dtr- types:textBlockItemType Balance Type:na Period Type:durationX- DefinitionTabular disclosure of warrants or rights issued.Warrants and rights outstanding are derivative securities that give the holder **the right** to ~~drive bill~~ **purchase securities (usually equity) from the issuer at a specific price within a certain time frame. Warrants are often included in a new debt issue to entice investors by a higher return potential. The main difference between warrants and call options is that warrants are issued and guaranteed by the company, whereas options are exchange instruments and are not issued by the company. Also, the lifetime** of ~~material costs down~~ **a warrant is often measured in years,** while ~~increasing~~ **the lifetime of a typical option is measured in months. Disclose the title of issue of securities called for by warrants and rights outstanding, the aggregate amount of securities called for by warrants and rights outstanding, the date from which the warrants or rights are exercisable, and the** price ~~of~~ **at which the warrant** ~~our~~ - **or right is exercisable** ~~products for new orders~~ . ~~at the end of the reporting period.~~ ReferencesReference 1:http:/ / fasb.org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Topic ~~210~~ **718** - SubTopic 10- Section ~~S99~~ **50** - Paragraph 1- Subparagraph (**a** ~~SX 210.5- 02.19 (b),22 (b)~~)- Publisher FASB- URI https:/ / asc.fasb.org / ~~/~~1943274 / ~~2147480566~~ **2147480429** / ~~210~~ **718** - 10- ~~S99~~ **50** - 1 Details Name:us- ~~gaap_LineOfCreditFacilityInterestRateAtPeriodEnd~~ **gaap_ScheduleOfStockholdersEquityNoteWarrantsOrRightsTextBlock** Namespace Prefix:us- gaap_ Data Type:dtr- types: ~~percentItemType~~ **textBlockItemType** Balance Type:na Period Type: ~~instantX~~ **durationX** - **Details Name** ~~DefinitionThe effective interest rate during the reporting period. ReferencesReference 1~~ : ~~http:/ / fasb.org /~~ us- ~~gaap /~~ **gaap_ClassOfWarrantOrRightAxis = us- gaap_WarrantMember Namespace Prefix:Data Type:na Balance Type:Period Type:INCOME TAXES (Tables) 12 Months Ended Jun.30,2024 Income Tax Disclosure [Abstract] SCHEDULE OF DEFERRED TAX ASSETS AND LIABILITIES** The Company has ~~received new orders in Fiscal 2023,~~ **incurred losses since inception. A current state income tax provision** of ~~approximately~~ $ ~~61 million~~ **3, 000 has been recorded for state minimum** and **net worth taxes** ~~believes through conversations with its customers that its anticipation of continued increase of new orders is reasonable~~ . ~~As~~ **Significant components** of ~~September 8, 2023, $ 4. 0 million remained available under the GBC Credit Facility and $ 4. 0 million was available for future draws under the Subordinated LOC. As of September 8, 2023, $ 4. 1 million remained available under~~ the Company' s **net** ATM agreement that could be utilized if..... include valuation allowances relating to inventory and deferred tax assets ~~. While management believes that the estimates~~ and ~~assumptions used~~ **liabilities are shown** in the **table below** ~~preparation of the financial statements are appropriate, actual results could differ from these estimates~~ . ~~Cash and Cash Equivalents As of~~ **SCHEDULE OF DEFERRED TAX ASSETS AND LIABILITIES Year ended** June 30, **2024** 2023 **2022 Restated Restated Deferred tax assets: Net operating loss carryforwards $ 21, 553, 000 $ 20, 941, 000 $ 20, 780, 000 Research** and ~~June 30~~ **development credit carryforward 27** , ~~2022~~ **000 27** , **000 27, 000 Capitalized research** ~~cash was approximately $ 2. 4 million~~ and ~~$ 485~~ **development expenses 1** , ~~000~~ **987** , ~~respectively. Cash consisted of funds held in a non-~~ **000 1, 320, 000 – Stock compensation 638, 000 971, 000 1, 636, 000 Disallowed** interest ~~- bearing bank deposit account. 673~~ **expense 431** ,000 ~~$ 20,654 – –~~ **Lease liability 567** ,000 ~~Research & development credit carryforward 27,000 27,000 Capitalized research and development expenses 1,405,000- Stock compensation 971,000 1,636,000 Lease liability~~ 736,000 802,000 Other,net ~~776~~ **1,785** ,000 ~~559~~ **1,366,000 943** ,000 Gross deferred tax assets **26,988,000 25,361,000** 24, **188** ~~588,000 23,678~~ ,000 Less ~~Valuation~~ **valuation** allowance (~~23~~ **26** , ~~923~~ **483** ,000) (~~22~~ **24** , ~~951~~ **696,000) (23,461** ,000) Total deferred tax assets **505,000** 665,000 727,000 Deferred ~~Tax~~ **tax** ~~Liabilities~~ **liabilities** :Right of use asset **(505,000)** (665,000) (727,000) Total deferred tax liabilities (**505,000) (** 665,000) (727,000) ~~Net~~ **Total net** deferred tax liabilities $ ~~–~~ – $ ~~–~~ – **$ –** SCHEDULE OF EFFECTIVE INCOME TAX RATE

RECONCILIATION ~~The provision for~~ The **provision for income taxes on earnings subject** ~~Company considers all liquid short- term investments with maturities of less than three months when acquired~~ to **income taxes differs from the statutory federal rate** ~~be cash equivalents. The Company had no cash equivalents~~ at June 30, **2024 and** 2023 ~~and 2022. Fair Values of Financial Instruments The carrying amount of our cash~~ , ~~accounts payable, accounts receivable, and accrued liabilities approximate their estimated fair values~~ due to the ~~short The provision for income taxes on earnings subject to income taxes differs from the statutory federal rate at June 30,2023 and 2022,due to the~~ following:SCHEDULE OF EFFECTIVE INCOME TAX RATE RECONCILIATION Year ~~Ended~~ **ended** June 30, **2024** 2023 2022 **Restated Restated** Federal income taxes at 21 % $ (1, ~~415~~ **749,000) $ (1,625** ,000) $ (3, ~~278~~ **459** ,000) State income taxes,net (~~422~~ **546,000) (485** ,000) (1, ~~090~~ **151** ,000) Permanent differences and other **241,000** 152,000 102,000 Other true ups **270** ~~,if any 715~~ ,000 ~~154~~ **725** ,000 **(113,000)** Change in valuation allowance ~~972~~ **1,787,000 1,235** ,000 4, ~~112~~ **621** ,000 Provision for income taxes $ **3,000 $** 2,000 $ ~~- X- ReferencesNo -~~ ~~term maturities~~ **X- ReferencesNo definition available. Details Name: us-gaap_IncomeTaxDisclosureAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure** of ~~those~~ ~~--~~ **the components of net deferred tax asset or liability recognized in an entity' s statement of** financial ~~instruments~~ **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** . ~~The carrying~~ **ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 740- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 2- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482685 / 740- 10- 50- 2 Details Name: us-gaap_ScheduleOfDeferredTaxAssetsAndLiabilitiesTableTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of the reconciliation using percentage or dollar amounts of the reported** amount of **income tax expense attributable to continuing operations for** the ~~line~~ **year to the amount** of ~~credit agreement approximates its fair values as interest approximates current market interest~~ **income tax expense that would result from applying domestic federal statutory tax** rates ~~for similar instruments. Management has concluded that it is not practical~~ to ~~determine the estimated fair value of amounts due to related parties because the transactions cannot be assumed to have been consummated at arm' s length jurisdiction~~ **pretax income from continuing operations** . ReferencesReference 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** - ~~1Reference~~ **231Reference** 2:http: / / www.xbrl.org / ~~2009~~ **2003** / role / ~~commonPracticeRef~~ **disclosureRef** - Topic 740- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph **12A** ~~9- Subparagraph (b)~~ - Publisher FASB- URI https: / / asc.fasb.org / ~~/~~1943274 / 2147482685 / 740- 10- 50- ~~9Reference~~ **12AReference** 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_ScheduleOfEffectiveIncomeTaxRateReconciliationTableTextBlock Namespace Prefix:us- gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:durationCOMMITMENTS AND CONTINGENCIES (Tables) 12 Months Ended Jun.30** , **2024 Commitments** ~~the terms are not deemed to be market terms, there are no quoted values available for these instruments,~~ and **Contingencies Disclosure [Abstract] SCHEDULE OF FINANCE LEASES** ~~an independent valuation would not be practical due to the lack of data regarding similar instruments, if any, and the associated potential costs. The Company does not have any other assets or liabilities that are measured at fair value on a recurring or non- recurring basis. Accounts Receivable Accounts receivable are carried at their estimated collectible amounts.~~ The Company has ~~OF FINANCED LEASES The Company leased entered several financed~~ - **finance** leases **outstanding as of** ~~during the year ended~~ June 30, ~~2023~~ **2024** as follows: **SCHEDULE OF FINANCE LEASES** Lease Date Property Leased Lease Term (months) Commencement Date Monthly Lease Payment (1) 9 / 2 / 2022 Vehicle 60 9 / 10 / 2022 $ 1,100 10 / 17 / 2022 Manufacturing equipment 36 10 / 17 / 2022 $ 5,500 1 / 24 / 2023 Manufacturing equipment 36 1 / 24 / 2023 $ 6,700 3 / 2 / 2023 Manufacturing equipment 36 3 / 2 / 2023 $ 1,000 (1) Excludes sales tax and other fees.SCHEDULE OF FUTURE MINIMUM LEASE PAYMENTS ~~The~~ Future ~~Minimum~~ **minimum** ~~Lease~~ **lease** ~~Payments~~ **payments** as of June 30, ~~2023~~ **2024** are as follows:SCHEDULE OF FUTURE MINIMUM LEASE PAYMENTS Operating Leases Finance Leases ~~Year~~ **Years** ~~Ending~~ **ending** June 30, ~~2024 $ 854,000 $ 173,000~~ 2025 ~~883~~ **$ 882** ,000 ~~173~~ **$ 172** ,000 2026 910,000 85,000 2027 433,000 15,000 2028 64,000 21,000 **2029--** Total ~~Future~~ **future** ~~Minimum~~ **minimum** ~~Lease~~ **lease** ~~Payments~~ **payments** ~~3~~ **2** , ~~144~~ **289** ,000 ~~467~~ **293** ,000 Less:discount (~~445~~ **234** ,000) (~~51~~ **25** ,000) Total lease liability $ ~~-~~2, ~~699~~ **055** ,000 **268,000 Less:leases payable,current portion (734,000) (156,000) Leases payable,noncurrent portion** $ ~~416~~ **1,321,000 $ 112** ,000 X- **DefinitionLessee Finance Leases [Table Text Block]** ReferencesNo definition available. Details Name:FLUX_LesseeFinanceLeasesTableTextBlock Namespace Prefix:FLUX_ Data Type:dtr- types:textBlockItemType Balance Type:na Period Type:durationX- ReferencesNo definition available. Details Name:us-gaap_CommitmentsAndContingenciesDisclosureAbstract Namespace Prefix:us- gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:durationX- DefinitionTabular disclosure of undiscounted cash flows of lessee' s operating lease liability.Includes,but is ~~not limited to,reconciliation of undiscounted cash flows to operating lease liability recognized in statement of financial position. ReferencesReference 1:http: / / www.~~ not **limited** ~~experienced collection issues related~~ to ~~its Balance Type:na Period Type:durationX- DefinitionTabular disclosure of undiscounted cash flows of lessee' s operating lease liability.Includes,but is not limited to ~~,reconciliation of undiscounted cash flows to operating lease liability recognized in statement of financial position. ReferencesReference 1:http: / / www.xbrl.org / 2009 / role / commonPracticeRef- Topic 842- SubTopic 20- Name Accounting Standards Codification- Section 50- Paragraph 6- Publisher FASB- URI https: / / asc.fasb.org / ~~/~~1943274 / 2147478964 / 842- 20- 50- 6 Details Name:us- gaap_LesseeOperatingLeaseLiabilityMaturityTableTextBlock Namespace Prefix:us- gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:~~ ~~durationSCHEDULE~~ **durationRESTATEMENT** OF **PREVIOUSLY ISSUED FINANCIAL STATEMENTS** ~~DILUTIVE COMMON SHARES OUTSTANDING EXCLUDED FROM DILUTIVE WEIGHTED AVERAGE COMMON SHARES OUTSTANDING~~ (~~Details~~ **Tables**) ~~- shares~~ 12 Months ~~EndedJun~~ ~~---~~ **Ended** ~~.30,2023~~ Jun.30, **2024 Accounting Changes and Error Corrections** ~~2022Antidilutive Securities Excluded from Computation of Earnings Per Share~~ [**Abstract** ~~Line Items~~] ~~Antidilutive securities~~ **SCHEDULE OF ADJUSTMENT FOR CORRECTION TO PREVIOUS PERIODS SCHEDULE OF ADJUSTMENT FOR CORRECTION TO PREVIOUS PERIODS FLUX POWER HOLDINGS,INC.CONSOLIDATED BALANCE SHEET As previously reported Restatement adjustments Reference As**

restated June 30,2023 As previously reported Restatement adjustments Reference As restated ASSETS Current assets:Cash $ 2, ~~622~~ 379 , ~~268~~ 000 $ – $ 2, ~~262~~ 379 , 000 ~~773Share- Based Payment accounts~~ Accounts receivable (b) 8, 649, 000 151, 000 (b) 8, 800, 000 Inventories, net (a) (d) 18, 996, 000 (2, 838, 000) (a) (d) 16, 158, 000 Other current assets 918, 000- 918, 000 Total current assets 30, 942, 000 (2, 687, 000) 28, 255, 000 Right of use asset 2, 854, 000 – 2, 854, 000 Property, plant and ~~has not recorded an allowance for doubtful~~ equipment, net 1, 789, 000 – 1, 789, 000 Other assets 120, 000 – 120, 000 Total assets $ 35, 705, 000 $ (2, 687, 000) $ 33, 018, 000 LIABILITIES AND STOCKHOLDERS' EQUITY Current liabilities: ~~accounts~~ Accounts ~~during~~ payable (b) (d) $ 9, 735, 000 $ 137, 000 (d) $ 9, 872, 000 Accrued expenses 3, 181, 000 – 3, 181, 000 Line of credit 9, 912, 000 – 9, 912, 000 Deferred revenue 131, 000 – 131, 000 Customer deposits 82, 000 – 82, 000 Finance leases payable, current portion 143, 000 – 143, 000 Office leases payable, current portion 644, 000 – 644, 000 Accrued interest 2, 000 – 2, 000 Total current liabilities 23, 830, 000 137, 000 23, 967, 000 Long term liabilities: Finance leases payable, less current portion 273, 000 – 273, 000 Office leases payable, less current portion 2, 055, 000 – 2, 055, 000 Total liabilities 26, 158, 000 137, 000 26, 295, 000 Stockholders' equity: Preferred stock, $ 0. 001 par value; 500, 000 shares authorized; none issued and outstanding--- Common stock, $ 0. 001 par value; 30, 000, 000 shares authorized; 16, 462, 215 shares issued and outstanding 16, 000 – 16, 000 Additional paid- in capital 98, 086, 000 – 98, 086, 000 Accumulated deficit (a) (b) (d) (88, 555, 000) (2, 824, 000) (a) (b) (d) (91, 379, 000) Total stockholders' equity 9, 547, 000 (2, 824, 000) 6, 723, 000 Total liabilities and stockholders' equity $ 35, 705, 000 $ (2, 687, 000) $ 33, 018, 000 FLUX POWER HOLDINGS, INC. CONSOLIDATED BALANCE SHEET As previously reported Restatement adjustments Reference As restated June 30, 2022 As previously reported Restatement adjustments Reference As restated ASSETS Current assets: Cash $ 485, 000 $ – $ 485, 000 Accounts receivable 8, 609, 000 – 8, 609, 000 Inventories, net (a) (d) 16, 262, 000 (1, 822, 000) (a) (d) 14, 440, 000 ~~the~~ Other ~~fiscal years~~ current assets 1, 261, 000 – 1, 261, 000 Total current assets 26, 617, 000 (1, 822, 000) 24, 795, 000 Right of use asset 2, 597, 000 – 2, 597, 000 Property, plant and equipment, net 1, 578, 000 – 1, 578, 000 Other assets 89, 000 – 89, 000 Total assets $ 30, 881, 000 $ (1, 822, 000) $ 29, 059, 000 LIABILITIES AND STOCKHOLDERS' EQUITY Current liabilities: Accounts payable $ 6, 645, 000 $ – $ 6, 645, 000 Accrued expenses 2, 209, 000 – 2, 209, 000 Line of credit 4, 889, 000 – 4, 889, 000 Deferred revenue 163, 000 – 163, 000 Customer deposits 175, 000 – 175, 000 Office leases payable, current portion 504, 000 – 504, 000 Accrued interest 1, 000 – 1, 000 Total current liabilities 14, 586, 000 – 14, 586, 000 Long term liabilities: Office leases payable, less current portion 2, 361, 000 – 2, 361, 000 Total liabilities 16, 947, 000 – 16, 947, 000 Stockholders' equity: Preferred stock, $ 0. 001 par value; 500, 000 shares authorized; none issued and outstanding--- Preferred stock value--- Common stock, $ 0. 001 par value; 30, 000, 000 shares authorized; 15, 996, 658 shares issued and outstanding 16, 000 – 16, 000 Common stock value 16, 000 – 16, 000 Additional paid- in capital 95, 732, 000 95, 732, 000 Accumulated deficit (a) (d) (81, 814, 000) (1, 822, 000) (a) (d) (83, 636, 000) Total stockholders' equity 13, 934, 000 (1, 822, 000) 12, 112, 000 Total liabilities and stockholders' equity $ 30, 881, 000 $ (1, 822, 000) $ 29, 059, 000 FLUX POWER HOLDINGS, INC. CONSOLIDATED STATEMENTS OF OPERATIONS As previously reported Restatement adjustments Reference As restated Year ended June 30, 2023 As previously reported Restatement adjustments Reference As restated Revenues (b) $ 66, 337, 000 $ 151, 000 (b) $ 66, 488, 000 Cost of sales (a) (c) (d) 49, 237, 000 1, 361, 000 (a) (c) (d) 50, 598, 000 Gross profit 17, 100, 000 (1, 210, 000) 15, 890, 000 Operating expenses: Selling and ~~Statement [Abstract] Revenues $ 66,337,000 $ 42,333,000Cost of sales 49,237,000 35,034,000Gross profit 17,100,000 7,299,000Operating expenses:Selling and~~ administrative 17,620,000 ~~15~~ – 17 , ~~515~~ 620 , 000 ~~000Research~~ --- Research and development (c) 4,890,000 ~~7~~ (208 , ~~141~~ 000) (c) 4 , 682,000 ~~000Total~~ --- Total operating expenses 22,510,000 (208,000) 22, ~~656~~ 302 , 000 ~~000Operating~~ --- Operating loss (5,410,000) (~~15~~ 1 , ~~357~~ 002,000) (6,412 ,000) Other income (expense):Other income 8,000 – 8,000 Interest income (expense),net (1,339,000) – (~~252~~ 1,339 ,000) Net loss $ (6,741,000) $ (~~15~~ 1 , ~~609~~ 002,000) $ (7,743 ,000) Net loss per share- basic and diluted $ (0.42) $ (~~1.01) Net loss per share- diluted $ (~~0. ~~42~~ 06) $ (~~1~~ 0 . ~~01~~ 48) Weighted average number of common shares outstanding- basic and ~~16,055,256 15,439,530Weighted average number of common shares outstanding-~~ diluted 16,055,256 16,055,256 16,055,256 As previously reported Restatement adjustments Reference As restated Year ended June 30, 2022 As previously reported Restatement adjustments Reference As restated Revenues $ 42, 333, 000 $ – $ 42, 333, 000 Cost of sales (a) (c) (d) 35, 034, 000 1, 692, 000 (a) (c) (d) 36, 726, 000 Gross profit 7, 299, 000 (1, 692, 000) 5, 607, 000 Operating expenses: Selling and administrative 15, 515, 000 – 15, 515, 000 Research and development (c) 7, 141, 000 (828, 000) (c) 6, 313, 000 Total operating expenses 22, 656, 000 (828, 000) 21, 828, 000 Operating loss (15, 357, 000) (864, 000) (16, 221, 000) Other income (expense): Interest income (expense), net (252, 000) – (252, 000) Net loss $ (15, 609, 000) $ (864, 000) $ (16, 473, 000) Net loss per share- basic and diluted $ (1 . 01) $ (0. 06) $ (1. 07) Weighted average number of common shares outstanding- basic and diluted 15, 439, 530 15, 439, 530 15, 439, 530 FLUX POWER HOLDING, INC. CONSOLIDATED STATEMENT OF STOCKHOLDERS' EQUITY Reference Shares Capital Stock Amount Additional Paid- in Capital Accumulated Deficit Total Common Stock Reference Shares Capital Stock Amount Additional Paid- in Capital Accumulated Deficit Total As previously reported Balance, June 30, 2022 15, 996, 658 $ 16, 000 $ 95, 732, 000 $ (81, 814, 000) $ 13, 934, 000 Issuance of common stock and warrants- registered direct offering, net of costs Issuance of common stock and warrants- registered direct offering, net of costs, shares Issuance of common stock – public offering, net of costs 355, 309 – 1, 556, 000 – 1, 556, 000 Issuance of common stock – exercised options and RSU settlement 110, 248 – – – – Fair value of warrants issued Stock- based compensation – – 798, 000 – 798, 000 Net loss – – – (6, 741, 000) (6, 741, 000) Balance, June 30, 2023 16, 462, 215 16, 000 98, 086, 000 (88, 555, 000) 9, 547, 000 Adjustments Balance, June 30, 2022 (a) (d) (a) (d) – – – (1, 822, 000) (1, 822, 000) Net loss (a) (b) (d) (a) (b) (d) – – – (1, 002, 000) (1, 002, 000) Balance, June 30, 2023 – – – (2, 824, 000) (2, 824, 000) As restated Balance, June 30, 2022 15, 996, 658 16, 000 95, 732, 000 (83, 636, 000) 12, 112, 000 Issuance of common stock – public offering, net of costs 355, 309 – 1, 556, 000 – 1, 556, 000 Issuance of common stock – exercised options and RSU settlement 110, 248 – – – – Stock- based compensation – – 798, 000 – 798, 000 Net loss – – – (7, 743, 000) (7, 743, 000) Balance, June 30, 2023 16, 462, 215 $ 16, 000 $ 98, 086, 000 $ (91, 379, 000) $ 6, 723, 000 FLUX POWER HOLDING, INC. CONSOLIDATED STATEMENT OF STOCKHOLDERS' EQUITY Reference Shares Capital Stock Amount Additional Paid- in Capital Accumulated Deficit Total Common Stock Reference Shares Capital Stock Amount Additional Paid- in Capital Accumulated Deficit Total As previously reported Balance, June 30, 2021 13, 652, 164 $ 14, 000 $ 79, 197, 000 $ (66, 205, 000) $ 13, 006, 000 Issuance of common stock and warrants- registered direct offering, net of costs 2, 142, 860 2, 000 13, 969, 000 – 13, 971, 000 Issuance of common stock – public offering, net of costs 190, 782 – 1, 602, 000 – 1, 602, 000 Issuance of common stock- exercised options and RSU settlement 10, 852 – – – – Fair value of warrants issued – – 253, 000 – 253, 000 Stock-

based compensation – – 711, 000 – 711, 000 Net loss – – – (15, 609, 000) (15, 609, 000) Balance, June 30, 2022 15, 996, 658 16, 000 95, 732, 000 (81, 814, 000) 13, 934, 000 Adjustments Balance, June 30, 2021 (a) (d) (a) (d) – – – (958, 000) (958, 000) Net loss (a) (d) (a) (d) – – – (864, 000) (864, 000) Balance, June 30, 2022 – – – (1, 822, 000) (1, 822, 000) As restated Balance, June 30, 2021 13, 652, 164 14, 000 79, 197, 000 (67, 163, 000) 12, 048, 000 Balance 13, 652, 164 14, 000 79, 197, 000 (67, 163, 000) 12, 048, 000 Issuance of common stock and warrants- registered direct offering, net of costs 2, 142, 860 2, 000 13, 969, 000 – 13, 971, 000 Issuance of common stock – public offering, net of costs 190, 782 – 1, 602, 000 – 1, 602, 000 Issuance of common stock- exercised options and RSU settlement 10, 852 – – – – Fair value of warrants issued – – 253, 000 – 253, 000 Stock- based compensation – – 711, 000 – 711, 000 Net loss – – – (16, 473, 000) (16, 473, 000) Balance, June 30, 2022 15, 996, 658 $ 16, 000 $ 95, 732, 000 $ (83, 636, 000) $ 12, 112, 000 Balance 15, 996, 658 $ 16, 000 $ 95, 732, 000 $ (83, 636, 000) $ 12, 112, 000 FLUX POWER HOLDING, INC. CONSOLIDATED STATEMENTS OF CASH FLOWS As previously reported Restatement adjustments Reference As restated Year ended June 30, 2023 As previously reported Restatement adjustments Reference As restated Cash flows from operating activities: Net loss (a) (b) (d) $ (6, 741, 000) $ (1, 002, 000) (a) (b) (d) $ (7, 743, 000) Adjustments to reconcile net loss to net cash used in operating activities: Depreciation 899, 000 – 899, 000 Stock- based compensation 798, 000 – 798, 000 Fair value of warrants issued as debt discount cost Amortization of debt issuance costs 482, 000 – 482, 000 Non- cash lease expense 512, 000 – 512, 000 Inventory write downs (a) – 690, 000 (a) 690, 000 Changes in operating assets and liabilities: Accounts receivable (b) (40, 000) (151, 000) (b) (191, 000) Inventories (a) (d) (2, 734, 000) 326, 000 (a) (d) (2, 408, 000) Other assets (170, 000) – (170, 000) Accounts payable (b) (d) 3, 090, 000 137, 000 (d) 3, 227, 000 Accrued expenses 972, 000 – 972, 000 Accrued interest (32, 000) – (32, 000) Office leases payable 1, 000 – 1, 000 Deferred revenue (518, 000) – (518, 000) Customer deposits (93, 000) – (93, 000) Net cash used in operating activities (3, 574, 000) – (3, 574, 000) Cash flows from investing activities: Purchases of equipment (1, 032, 000) – (1, 032, 000) Proceeds from sale of fixed assets 8, 000 – 8, 000 Net cash used in investing activities (1, 024, 000) – (1, 024, 000) Cash flows from financing activities: Proceeds from the issuance of common stock in registered direct offering, net of offering costs Proceeds from the issuance of common stock in public offering, net of offering costs 1, 556, 000 – 1, 556, 000 Proceeds from revolving line of credit 63, 400, 000 – 63, 400, 000 Payment of revolving line of credit (58, 377, 000) – (58, 377, 000) Payment of finance leases (87, 000) – (87, 000) Net cash provided by financing activities 6, 492, 000 – 6, 492, 000 Net change in cash 1, 894, 000 – 1, 894, 000 Cash, beginning of period 485, 000 – 485, 000 Cash, end of period $ 2, 379, 000 $ – $ 2, 379, 000 Supplemental Disclosures of Non- Cash Investing and Financing Activities: Initial right of use asset recognition $ 855, 000 $ – $ 855, 000 Common stock issued for vested RSUs $ 417, 000 $ – $ 417, 000 Supplemental cash flow information: Interest paid $ 1, 127, 000 $ – $ 1, 127, 000 FLUX POWER HOLDING, INC. CONSOLIDATED STATEMENTS OF CASH FLOWS As previously reported Restatement adjustments Reference As restated Year ended June 30, 2022 As previously reported Restatement adjustments Reference As restated Cash flows from operating activities: Net loss (a) (d) $ (15, 609, 000) $ (864, 000) (a) (d) $ (16, 473, 000) Adjustments to reconcile net loss to net cash used in operating activities: Depreciation 575, 000 – 575, 000 Stock- based compensation 711, 000 – 711, 000 Fair value of warrants issued as debt discount cost 253, 000 (253, 000) (e) – Non- cash lease expense 438, 000 – 438, 000 Inventory write downs (a) 61, 000 604, 000 (a) 665, 000 Changes in operating assets and liabilities: (a) Accounts receivable (2, 512, 000) – (2, 512, 000) Inventories consist primarily inventory reserve 61,000Changes in operating assets and liabilities:Accounts receivable (a 40,000) (d 2,512,000) Inventories (2,734,000) (5,810,000) Other current assets 260,000 (170 a) (d) (5,550 ,000) Other assets (802,000) 253,000 (e) (549,000) Accounts payable (530 3,090 ,000) – (530,000) Accrued expenses 972 (374 ,000) – (374 ,000) Accrued interest 139,000 – 139,000 Office leases payable (1,000) – (1 ,000) Deferred revenue (32 436 ,000) – 139,000Accrued interest 1,000 (1,000) Office lease payable (518,000) (436,000) Customer deposits 4 (93 ,000) – 4, 000Net 000 Net cash used in operating activities (3 23 , 574 893 ,000) – (23,893,000) Cash flows from investing activities : Purchases of equipment (1 of battery management systems of equipment (1,032,000) (797,000) – (797 Proceeds from sale of fixed assets 8 ,000) Net cash used in investing activities (1 797 , 024, 000) – (797,000) Cash flows from financing activities:Proceeds from the issuance of common stock in registered direct offering,net of offering costs 13,971, 000 – 13,971,000 000Proceeds --- Proceeds from the issuance of common stock in public offering,net of offering costs 1, 556 602 ,000 – 1,602, 000 000Proceeds --- Proceeds from revolving line of credit 63,400,000 8,450, 000 – 8,450,000 000Payment --- Payment of revolving line of credit (58,377,000) (3,561,000) – Payment of financed leases (87 3,561 ,000) Net cash provided by financing activities 6,492,000 20,462, 000Net 000 – 20,462,000- Net change in cash 1,894,000 (4,228,000) – (4,228,000) Cash,beginning of period 4,713,000 – 4,713,000 Cash,end of period $ 485,000 $ – $ 4,713,000Cash,end of period 2,379,000 485, 000 000Supplemental --- Supplemental Disclosures of Non- Cash Investing and Financing Activities: and the related subcomponents Financing Activities: Common stock issued for vested RSUs $ 21, 000 $ – $ 21, 000 Warrants issued in connection with borrowing agreements, recorded as debt issuance cost $ – $ 253, 000 (e) $ 253, 000 Supplemental cash flow information: Interest paid $ 151, 000 $- $ 151, 000 (a) Inventories. The Company did not properly evaluate its calculation of its excess and are stated obsolescence reserve on its finished goods and raw materials inventories, resulting in an overstatement of inventories and an understatement of cost of sales. In addition, certain inventory components were not properly recorded at the lower of cost or net realizable value , resulting in an overstatement of inventory and an understatement of cost of sales. Further, certain loaner service packs and consigned inventory were not reconciled timely, resulting in an overstatement of inventory and an understatement of cost of sales. Lastly, the Company also corrected the cash flow presentation related to inventory write downs on the statement of cash flows. (b) Revenue . The Company evaluates inventories did not properly recognize revenue in the periods which the related performance obligations were satisfied for a certain contract with a customer. Additionally, the Company improperly recorded accounts receivable from the same contract with a customer as a reduction to its accounts payable owed determine if write- downs are necessary due to obsolescence or if the inventory levels are in excess customer prior to the right of anticipated demand at market value based on consideration of historical sales offset conditions under ASC 210- 20 being met. As a result, revenues, accounts receivable, and product development plans accounts payable were misstated. (c) Expense classification . The Company improperly recorded // fasb.org / us- SubTopic 10 gaap / role / ref / legacyRef - Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50 S99 - Paragraph 8 1- Subparagraph (SX 210.5- 02 (28)) - Publisher FASB- URI https:/ / asc.fasb.org / / 1943274 / 2147483443 2147480566 / 250 210 - 10- 50 S99 - 8Reference 1Reference 2 4 ;http:/ / fasb.org / us- gaap / role / ref / legacyRef- Topic 505- SubTopic 10- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50 S99 - Paragraph 7 1-

Subparagraph (SX 210.3- 04) - Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / ~~2147483443~~ **2147480008** / ~~250~~ **505** - 10- ~~50~~ **S99** - ~~7Reference~~ **1Reference** ~~3~~ **5** :http:/ / fasb.org / us- gaap / role / ref / legacyRef- **Topic 210- SubTopic 10-** Name Accounting Standards Codification- ~~Topic 250- SubTopic 10-~~ Section ~~50~~ **S99** - Paragraph ~~9~~ **1- Subparagraph (SX 210.5- 02 (29))** - Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / ~~2147483443~~ **2147480566** / ~~250~~ **210** - 10 ~~- 50- 9 Details Name:us-gaap_ScheduleOfErrorCorrectionsAndPriorPeriodAdjustmentsTextBlock Namespace Prefix:us- gaap_ Data Type:dtr~~ adjustments related to ~~obsolete inventory in~~ **periods prior to** the ~~amount of approximately $ 354, 000 and $ 111, 000 during the fiscal years~~ - **year** ended June 30, **2022. The impact of restatement is a decrease of $ 958, 000 to accumulated deficit at June 30, 2021. FLUX POWER HOLDING, INC. CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS (Unaudited) Nine months ended March 31, 2024 Six months ended December 31, 2023 Three months ended September 30, 2023 Fiscal Year 2024 Nine months ended March 31, 2024 Six months ended December 31, 2023 Three months ended September 30, 2023 Restated Restated Restated Cash flows from operating activities: Net loss $ (6, 089, 000) $ (3, 084, 000) $ (2, 188, 000) Adjustments to reconcile net loss to net cash used in operating activities: Depreciation 787, 000 523, 000 261, 000 Stock- based compensation 1, 233, 000 670, 000 276, 000 Amortization of debt issuance costs 161, 000 134, 000 81, 000 Non- cash lease expense 448, 000 296, 000 146, 000 Inventory write downs 358, 000 233, 000 113, 000 Changes in operating assets and liabilities: Accounts receivable (1, 668, 000) (3, 926, 000) (2, 040, 000) Inventories (1, 562, 000) 371, 000 (546, 000) Other assets 11, 000 (65, 000) (215, 000) Accounts payable 1, 522, 000 489, 000 330, 000 Accrued expenses 719, 000 169, 000 601, 000 Accrued interest 134, 000 128, 000 100, 000 Office leases payable (476, 000) (312, 000) (152, 000) Deferred revenue 212, 000 179, 000 205, 000 Customer deposits (64, 000) 150, 000 (65, 000) Net cash used in operating activities (4, 274, 000) (4, 045, 000) (3, 093, 000) Cash flows from investing activities: Purchases of equipment (588, 000) (338, 000) (181, 000) Proceeds from sale of fixed assets Net cash used in investing activities (588, 000) (338, 000) (181, 000) Cash flows from financing activities: Proceeds from stock option exercises and employee stock purchase plan exercises 110, 000 – – Proceeds from the issuance of common stock in registered direct offering, net of offering costs Proceeds from the issuance of common stock in public offering, net of offering costs Proceeds from revolving line of credit 52, 820, 000 35, 868, 000 18, 055, 000 Payment of revolving line of credit (49, 087, 000) (32, 205, 000) (15, 981, 000) Payment of finance leases (110, 000) (75, 000) (40, 000) Net cash provided by financing activities 3, 733, 000 3, 588, 000 2, 034, 000 Net change in cash (1, 129, 000) (795, 000) (1, 240, 000) Cash, beginning of period 2, 379, 000 2, 379, 000 2, 379, 000 Cash, end of period $ 1, 250, 000 $ 1, 584, 000 $ 1, 139, 000 Supplemental Disclosures of Non- Cash Investing and Financing Activities: Common stock issued for vested RSUs $ 222, 000 $ 183, 000 $ – Warrants issued in connection with borrowing agreements, recorded as debt issuance cost $ 92, 000 $ 92, 000 $ – Supplemental cash flow information: Interest paid $ 1, 000, 000 $ 605, 000 $ 223, 000 FLUX POWER HOLDING, INC. CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS (Unaudited) Nine months ended March 31, 2023 Six months ended December 31, 2022 Three months ended September 30, 2022 Fiscal Year 2023 Nine months ended March 31, 2023 Six months ended December 31, 2022 Three months ended September 30, 2022 Restated Restated Restated Cash flows from operating activities: Net loss $ (5, 543, 000) $ (4, 056, 000) $ (2, 260, 000) Adjustments to reconcile net loss to net cash used in operating activities: Depreciation 647, 000 371, 000 172, 000 Stock- based compensation 539, 000 304, 000 95, 000 Amortization of debt issuance costs 445, 000 368, 000 229, 000 Non- cash lease expense 370, 000 236, 000 117, 000 Inventory write downs 191, 000 88, 000 43, 000 Changes in operating assets and liabilities: Accounts receivable (1, 272, 000) (1, 898, 000) (2, 987, 000) Inventories (4, 610, 000) (3, 097, 000) (2, 538, 000) Other assets 11, 000 (17, 000) (229, 000) Accounts payable 4, 210, 000 6, 192, 000 6, 860, 000 Accrued expenses 395, 000 89, 000 9, 000 Accrued interest 2, 000 – 1, 000 Office leases payable (379, 000) (244, 000) (120, 000) Deferred revenue (163, 000) (82, 000) 184, 000 Customer deposits (40, 000) (146, 000) (165, 000) Net cash used in operating activities (5, 197, 000) (1, 892, 000) (589, 000) Cash flows from investing activities: Purchases of equipment (753, 000) (344, 000) (352, 000) Proceeds from sale of fixed assets 8, 000 8, 000 – Net cash used in investing activities (745, 000) (336, 000) (352, 000) Cash flows from financing activities: Proceeds from the issuance of common stock in public offering, net of offering costs 697, 000 – – Proceeds from revolving line of credit 48, 800, 000 30, 550, 000 12, 900, 000 Payment of revolving line of credit (43, 198, 000) (28, 628, 000) (12, 138, 000) Payment of finance leases (52, 000) (22, 000) – Net cash provided by financing activities 6, 247, 000 1, 900, 000 762, 000 Net change in cash 305, 000 (328, 000) (179, 000) Cash, beginning of period 485, 000 485, 000 485, 000 Cash, end of period $ 790, 000 $ 157, 000 $ 306, 000 Supplemental Disclosures of Non- Cash Investing and Financing Activities: Initial right of use asset recognition $ 855, 000 $ 258, 000 $ 78, 000 Common stock issued for vested RSUs $ 114, 000 $ 114, 000 $ 5, 000 Supplemental cash flow information: Interest paid $ 524, 000 $ 288, 000 $ 99, 000 FLUX POWER HOLDING, INC. CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS (Unaudited) Nine months ended March 31, 2022 Six months ended December 31, 2021 Three months ended September 30, 2021 Fiscal Year 2022 Nine months ended March 31, 2022 Six months ended December 31, 2021 Three months ended September 30, 2021 Restated Restated Restated Cash flows from operating activities: Net loss $ (13, 635, 000) $ (9, 742, 000) $ (4, 363, 000) Adjustments to reconcile net loss to net cash used in operating activities: Depreciation 412, 000 259, 000 123, 000 Stock- based compensation 601, 000 449, 000 200, 000 Noncash lease expense 324, 000 214, 000 106, 000 Inventory write downs 482, 000 351, 000 110, 000 Changes in operating assets and liabilities: Accounts receivable (3, 411, 000) 913, 000 1, 586, 000 Inventories (10, 224, 000) (8, 886, 000) (3, 210, 000) Other assets (118, 000) (408, 000) (567, 000) Accounts payable 6, 186, 000 2, 064, 000 2, 123, 000 Accrued expenses (441, 000) (350, 000) (675, 000) Accrued interest – 1, 000 1, 000 Office leases payable (322, 000) (211, 000) (104, 000) Deferred revenue 289, 000 116, 000 103, 000 Customer deposits 519, 000 (171, 000) 151, 000 Net cash used in operating activities (19, 338, 000) (15, 401, 000) (4, 416, 000) Cash flows from investing activities: Purchases of equipment (644, 000) (530, 000) (238, 000) Net cash used in investing activities (644, 000) (530, 000) (238, 000) Cash flows from financing activities: Proceeds from the issuance of common stock in registered direct offering, net of offering costs 13, 971, 000 13, 971, 000 14, 076, 000 Proceeds from the issuance of common stock in public offering, net of offering costs 1, 602, 000 1, 602, 000 1, 602, 000 Proceeds from revolving line of credit 3, 500, 000 3, 500, 000 – Net cash provided by financing activities 19, 073, 000 19, 073, 000 15, 678, 000 Net change in cash (909, 000) 3, 142, 000 11, 024, 000 Cash, beginning of period 4, 713, 000 4, 713, 000 4, 713, 000 Cash, end of period $ 3, 804, 000 $ 7, 855, 000 $ 15, 737, 000 Supplemental Disclosures of Non- Cash Investing and Financing Activities: Common stock issued for vested RSUs $ 9, 700 $ – $ – Supplemental cash flow information: Interest paid $ 86, 000 $ 33, 000 $ 2, 000 FLUX POWER HOLDING, INC. CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (Unaudited) As previously reported Restatement adjustments Reference**

As restated Nine months ended March 31, 2024 As previously reported Restatement adjustments Reference As restated Cash flows from operating activities: Net loss (a) (b) (d) (e) $ (5, 566, 000) $ (523, 000) (a) (b) (d) (e) $ (6, 089, 000) Adjustments to reconcile net loss to net cash used in operating activities: Depreciation 787, 000 – 787, 000 Stock- based compensation 1, 233, 000 – 1, 233, 000 Fair value of warrants issued as debt discount cost 92, 000 (92, 000) (f) 0 Amortization of debt issuance costs 161, 000 – 161, 000 Non- cash lease expense 448, 000 – 448, 000 Inventory write downs (a) 13, 000 345, 000 (a) 358, 000 Changes in operating assets and liabilities: Accounts receivable (b) (1, 755, 000) 87, 000 (b) (1, 668, 000) Inventories (a) (d) (1, 191, 000) (371, 000) (a) (d) (1, 562, 000) Other assets (81, 000) 92, 000 (f) 11, 000 Accounts payable (b) (d) (e) 1, 315, 000 207, 000 (b) (d) (e) 1, 522, 000 Accrued expenses (e) 464, 000 255, 000 (e) 719, 000 Accrued interest 134, 000 – 134, 000 Office leases payable (476, 000) – (476, 000) Deferred revenue 212, 000 – 212, 000 Customer deposits (64, 000) – (64, 000) Net cash used in operating activities (4, 274, 000) – (4, 274, 000) Cash flows from investing activities: Purchases of equipment (588, 000) – (588, 000) Net cash used in investing activities (588, 000) – (588, 000) Cash flows from financing activities: Proceeds from stock option exercises and employee stock purchase plan exercises 110, 000 – 110, 000 Proceeds from revolving line of credit 52, 820, 000 – 52, 820, 000 Payment of revolving line of credit (49, 087, 000) – (49, 087, 000) Payment of finance leases (110, 000) – (110, 000) Net cash provided by financing activities 3, 733, 000 – 3, 733, 000 Net change in cash (1, 129, 000) – (1, 129, 000) Cash, beginning of period 2, 379, 000 – 2, 379, 000 Cash, end of period $ 1, 250, 000 $ – $ 1, 250, 000 Supplemental Disclosures of Non- Cash Investing and Financing Activities: Common stock issued for vested RSUs $ 222, 000 $ – $ 222, 000 Warrants issued in connection with borrowing agreements, recorded as debt issuance cost $ – $ 92, 000 (f) $ 92, 000 Supplemental cash flow information: Interest paid $ 1, 000, 000 $ – $ 1, 000, 000 FLUX POWER HOLDING, INC. CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (Unaudited) As previously reported Restatement adjustments Reference As restated Six months ended December 31, 2023 As previously reported Restatement adjustments Reference As restated Cash flows from operating activities: Net loss (a) (b) (d) (e) $ (2, 926, 000) $ (158, 000) (a) (b) (d) (e) $ (3, 084, 000) Adjustments to reconcile net loss to net cash used in operating activities: Depreciation 523, 000 (92, 000) (f) 523, 000 Stock- based compensation 670, 000 – 670, 000 Fair value of warrants issued as debt discount cost (f) 92, 000 (92, 000) (f) – Amortization of debt issuance costs 134, 000 – 134, 000 Non- cash lease expense 296, 000 – 296, 000 Inventory write downs (a) (2, 000) 235, 000 (a) 233, 000 Changes in operating assets and liabilities: Accounts receivable (b) (3, 930, 000) 4, 000 (b) (3, 926, 000) Inventories (a) (d) 715, 000 (344, 000) (a) (d) 371, 000 Other assets (f) (157, 000) 92, 000 (f) (65, 000) Accounts payable (b) (d) (e) 286, 000 203, 000 (b) (d) (e) 489, 000 Accrued expenses (e) 109, 000 60, 000 (e) 169, 000 Accrued interest 128, 000 – 128, 000 Office leases payable (312, 000) – (312, 000) Deferred revenue 179, 000 – 179, 000 Customer deposits 150, 000 – 150, 000 Net cash used in operating activities (4, 045, 000) – (4, 045, 000) Cash flows from investing activities: Purchases of equipment (338, 000) – (338, 000) Net cash used in investing activities (338, 000) – (338, 000) Cash flows from financing activities: Proceeds from revolving line of credit 35, 868, 000 – 35, 868, 000 Payment of revolving line of credit (32, 205, 000) – (32, 205, 000) Payment of finance leases (75, 000) – (75, 000) Net cash provided by financing activities 3, 588, 000 – 3, 588, 000 Net change in cash (795, 000) – (795, 000) Cash, beginning of period 2, 379, 000 – 2, 379, 000 Cash, end of period $ 1, 584, 000 $ – $ 1, 584, 000 Supplemental Disclosures of Non- Cash Investing and Financing Activities: Common stock issued for vested RSUs $ 183, 000 $ – $ 183, 000 Warrants issued in connection with borrowing agreements, recorded as debt issuance cost (f) $- $ 92, 000 (f) $ 92, 000 Supplemental cash flow information: Interest paid $ 605, 000 $ – $ 605, 000 FLUX POWER HOLDING, INC. CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (Unaudited) As previously reported Restatement adjustments Reference As restated Three months ended September 30, 2023 As previously reported Restatement adjustments Reference As restated Cash flows from operating activities: Net loss (a) (b) $ (2, 112, 000) $ (76, 000) (a) (b) $ (2, 188, 000) Adjustments to reconcile net loss to net cash used in operating activities: Depreciation 261, 000 – 261, 000 Stock- based compensation 276, 000 – 276, 000 Amortization of debt issuance costs 81, 000 – 81, 000 Non- cash lease expense 146, 000 – 146, 000 Inventory write downs (a) (3, 000) 116, 000 (a) 113, 000 Changes in operating assets and liabilities: Accounts receivable (b) (2, 050, 000) 10, 000 (b) (2, 040, 000) Inventories (a) (496, 000) (50, 000) (a) (546, 000) Other assets (215, 000) – (215, 000) Accounts payable 330, 000 – 330, 000 Accrued expenses 601, 000 – 601, 000 Accrued interest 100, 000 – 100, 000 Office leases payable (152, 000) – (152, 000) Deferred revenue 205, 000 – 205, 000 Customer deposits (65, 000) – (65, 000) Net cash used in operating activities (3, 093, 000) – (3, 093, 000) Cash flows from investing activities: Purchases of equipment (181, 000) – (181, 000) Net cash used in investing activities (181, 000) – (181, 000) Cash flows from financing activities: Proceeds from the issuance of common stock in registered direct offering, net of offering costs Proceeds from revolving line of credit 18, 055, 000 – 18, 055, 000 Payment of revolving line of credit (15, 981, 000) – (15, 981, 000) Payment of finance leases (40, 000) – (40, 000) Net cash provided by financing activities 2, 034, 000 – 2, 034, 000 Net change in cash (1, 240, 000) – (1, 240, 000) Cash, beginning of period 2, 379, 000 – 2, 379, 000 Cash, end of period $ 1, 139, 000 $ – $ 1, 139, 000 Supplemental cash flow information: Interest paid $ 223, 000 $ – $ 223, 000 FLUX POWER HOLDING, INC. CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (Unaudited) As previously reported Restatement adjustments Reference As restated Nine months ended March 31, 2023 As previously reported Restatement adjustments Reference As restated Cash flows from operating activities: Net loss (a) (d) $ (5, 265, 000) $ (278, 000) (a) (d) $ (5, 543, 000) Adjustments to reconcile net loss to net cash used in operating activities: Depreciation 647, 000 – 647, 000 Stock- based compensation 539, 000 – 539, 000 Amortization of debt issuance costs 445, 000 – 445, 000 Non- cash lease expense 370, 000 – 370, 000 Inventory write downs (a) 214, 000 (23, 000) (a) 191, 000 Changes in operating assets and liabilities: – Accounts receivable (b) (1, 244, 000) (28, 000) (b) (1, 272, 000) Inventories (a) (d) (4, 911, 000) 301, 000 (a) (d) (4, 610, 000) Other assets 11, 000 – 11, 000 Accounts payable (b) 4, 182, 000 28, 000 (b) 4, 210, 000 Accrued expenses 395, 000 – 395, 000 Accrued interest 2, 000 – 2, 000 Office leases payable (379, 000) – (379, 000) Deferred revenue (163, 000) – (163, 000) Customer deposits (40, 000) – (40, 000) Net cash used in operating activities (5, 197, 000) – (5, 197, 000) Cash flows from investing activities: Purchases of equipment (753, 000) – (753, 000) Proceeds from sale of fixed assets 8, 000 – 8, 000 Net cash used in investing activities (745, 000) – (745, 000) Cash flows from financing activities: Proceeds from the issuance of common stock in public offering, net of offering costs 697, 000 – 697, 000 Proceeds from revolving line of credit 48, 800, 000 – 48, 800, 000 Payment of revolving line of credit (43, 198, 000) – (43, 198, 000) Payment of finance leases (52, 000) – (52, 000) Net cash provided by financing activities 6, 247, 000 – 6, 247, 000 Net change in cash 305, 000 – 305, 000 Cash, beginning of period 485, 000 – 485, 000 Cash, end of period $ 790, 000 $ – $

790, 000 Supplemental Disclosures of Non- Cash Investing and Financing Activities: Initial right of use asset recognition $ 855, 000 $ – $ 855, 000 Common stock issued for vested RSUs $ 114, 000 $ – $ 114, 000 Supplemental cash flow information: Interest paid $ 524, 000 $ – $ 524, 000 FLUX POWER HOLDING, INC. CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (Unaudited) As previously reported Restatement adjustments Reference As restated Six months ended December 31, 2022 As previously reported Restatement adjustments Reference As restated Cash flows from operating activities: Net loss (a) (d) $ (3, 820, 000) $ (236, 000) (a) (d) $ (4, 056, 000) Adjustments to reconcile net loss to net cash used in operating activities: Depreciation 371, 000 – 371, 000 Stock- based compensation 304, 000 – 304, 000 Amortization of debt issuance costs 368, 000 – 368, 000 Non- cash lease expense 236, 000 – 236, 000 Inventory write downs (a) 135, 000 (47, 000) (a) 88, 000 Changes in operating assets and liabilities: Accounts receivable (b) (1, 858, 000) (40, 000) (b) (1, 898, 000) Inventories (a) (d) (3, 380, 000) 283, 000 (a) (d) (3, 097, 000) Other assets (17, 000) – (17, 000) Accounts payable (b) 6, 152, 000 40, 000 (b) 6, 192, 000 Accrued expenses 89, 000 – 89, 000 Office leases payable (244, 000) – (244, 000) Deferred revenue (82, 000) – (82, 000) Customer deposits (146, 000) – (146, 000) Net cash used in operating activities (1, 892, 000) – (1, 892, 000) Cash flows from investing activities: Purchases of equipment (344, 000) – (344, 000) Proceeds from sale of fixed assets 8, 000 – 8, 000 Net cash used in investing activities (336, 000) – (336, 000) Cash flows from financing activities: Proceeds from revolving line of credit 30, 550, 000 – 30, 550, 000 Payment of revolving line of credit (28, 628, 000) – (28, 628, 000) Payment of finance leases (22, 000) – (22, 000) Net cash provided by financing activities 1, 900, 000 – 1, 900, 000 Net change in cash (328, 000) – (328, 000) Cash, beginning of period 485, 000 – 485, 000 Cash, end of period $ 157, 000 $ – $ 157, 000 Supplemental Disclosures of Non- Cash Investing and Financing Activities: Initial right of use asset recognition $ 258, 000 $ – $ 258, 000 Common stock issued for vested RSUs $ 114, 000 $ – $ 114, 000 Supplemental cash flow information: Interest paid $ 288, 000 $ – $ 288, 000 FLUX POWER HOLDING, INC. CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (Unaudited) As previously reported Restatement adjustments Reference As restated Three months ended September 30, 2022 As previously reported Restatement adjustments Reference As restated Cash flows from operating activities: Net loss (a) (d) $ (2, 139, 000) $ (121, 000) (a) (d) $ (2, 260, 000) Adjustments to reconcile net loss to net cash used in operating activities: Depreciation 172, 000 – 172, 000 Stock- based compensation 95, 000 – 95, 000 Amortization of debt issuance costs 229, 000 – 229, 000 Non- cash lease expense 117, 000 – 117, 000 Inventory write downs (a) 25, 000 18, 000 (a) 43, 000 Changes in operating assets and liabilities: Accounts receivable (2, 987, 000) – (2, 987, 000) Inventories (a) (d) (2, 641, 000) 103, 000 (a) (d) (2, 538, 000) Other assets (229, 000) – (229, 000) Accounts payable 6, 860, 000 – 6, 860, 000 Accrued expenses 9, 000 – 9, 000 Accrued interest 1, 000 – 1, 000 Office leases payable (120, 000) – (120, 000) Deferred revenue 184, 000 – 184, 000 Customer deposits (165, 000) – (165, 000) Net cash used in operating activities (589, 000) – (589, 000) Cash flows from investing activities: Purchases of equipment (352, 000) – (352, 000) Net cash used in investing activities (352, 000) – (352, 000) Cash flows from financing activities: Proceeds from revolving line of credit 12, 900, 000 – 12, 900, 000 Payment of revolving line of credit (12, 138, 000) – (12, 138, 000) Net cash provided by financing activities 762, 000 – 762, 000 Net change in cash (179, 000) – (179, 000) Cash, beginning of period 485, 000 – 485, 000 Cash, end of period $ 306, 000 $ – $ 306, 000 Supplemental Disclosures of Non- Cash Investing and Financing Activities: Initial right of use asset recognition $ 78, 000 $ – $ 78, 000 Common stock issued for vested RSUs $ 5, 000 $ – $ 5, 000 Supplemental cash flow information: Interest paid $ 99, 000 $ – $ 99, 000 FLUX POWER HOLDING, INC. CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (Unaudited) As previously reported Restatement adjustments Reference As restated Nine months ended March 31, 2022 As previously reported Restatement adjustments Reference As restated Cash flows from operating activities: Net loss (a) (d) $ (12, 956, 000) $ (679, 000) (a) (d) $ (13, 635, 000) Adjustments to reconcile net loss to net cash used in operating activities: Depreciation 412, 000 – 412, 000 Stock- based compensation 601, 000 – 601, 000 Non- cash lease expense 324, 000 – 324, 000 Inventory write downs (a) 109, 000 373, 000 (a) 482, 000 Changes in operating assets and liabilities: Accounts receivable (3, 411, 000) – (3, 411, 000) Inventories (a) (d) (10, 530, 000) 306, 000 (a) (d) (10, 224, 000) Other assets (118, 000) – (118, 000) Accounts payable 6, 186, 000 – 6, 186, 000 Accrued expenses (441, 000) – (441, 000) Office leases payable (322, 000) – (322, 000) Deferred revenue 289, 000 – 289, 000 Customer deposits 519, 000 – 519, 000 Net cash used in operating activities (19, 338, 000) – (19, 338, 000) Cash flows from investing activities: Purchases of equipment (644, 000) – (644, 000) Net cash used in investing activities (644, 000) – (644, 000) Cash flows from financing activities: Proceeds from the issuance of common stock in registered direct offering, net of offering costs 13, 971, 000 – 13, 971, 000 Proceeds from the issuance of common stock in public offering, net of offering costs 1, 602, 000 – 1, 602, 000 Proceeds from revolving line of credit 3, 500, 000 – 3, 500, 000 Net cash provided by financing activities 19, 073, 000 – 19, 073, 000 Net change in cash (909, 000) – (909, 000) Cash, beginning of period 4, 713, 000 – 4, 713, 000 Cash, end of period $ 3, 804, 000 $ – $ 3, 804, 000 Supplemental Disclosures of Non- Cash Investing and Financing Activities: Common stock issued for vested RSUs $ 9, 700 $ – $ 9, 700 Supplemental cash flow information: Interest paid $ 86, 000 $ – $ 86, 000 FLUX POWER HOLDING, INC. CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (Unaudited) As previously reported Restatement adjustments Reference As restated Six months ended December 31, 2021 As previously reported Restatement adjustments Reference As restated Cash flows from operating activities: Net loss (a) (d) $ (9, 207, 000) $ (535, 000) (a) (d) $ (9, 742, 000) Adjustments to reconcile net loss to net cash used in operating activities: Depreciation 259, 000 – 259, 000 Stock- based compensation 449, 000 – 449, 000 Non- cash lease expense 214, 000 – 214, 000 Inventory write downs (a) 169, 000 182, 000 (a) 351, 000 Changes in operating assets and liabilities: Accounts receivable 913, 000 – 913, 000 Inventories (a) (d) (9, 239, 000) 353, 000 (a) (d) (8, 886, 000) Other assets (408, 000) – (408, 000) Accounts payable 2, 064, 000 – 2, 064, 000 Accrued expenses (350, 000) – (350, 000) Accrued interest 1, 000 – 1, 000 Office leases payable (211, 000) – (211, 000) Deferred revenue 116, 000 – 116, 000 Customer deposits (171, 000) – (171, 000) Net cash used in operating activities (15, 401, 000) – (15, 401, 000) Cash flows from investing activities: Purchases of equipment (530, 000) – (530, 000) Net cash used in investing activities (530, 000) – (530, 000) Cash flows from financing activities: Proceeds from the issuance of common stock in registered direct offering, net of offering costs 13, 971, 000 13, 971, 000 Proceeds from the issuance of common stock in public offering, net of offering costs 1, 602, 000 – 1, 602, 000 Proceeds from revolving line of credit 3, 500, 000 – 3, 500, 000 Net cash provided by financing activities 19, 073, 000 – 19, 073, 000 Net change in cash 3, 142, 000 – 3, 142, 000 Cash, beginning of period 4, 713, 000 – 4, 713, 000 Cash, end of period $ 7, 855, 000 $ – $ 7, 855, 000 Supplemental cash flow information: Interest paid $ 33, 000 $ – $ 33, 000 FLUX POWER HOLDING, INC. CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (Unaudited) As previously reported Restatement adjustments Reference As restated Three

months ended September 30, 2021 As previously reported Restatement adjustments Reference As restated Cash flows from operating activities: Net loss (a) (d) $ (4, 130, 000) $ (233, 000) (a) (d) $ (4, 363, 000) Adjustments to reconcile net loss to net cash used in operating activities: Depreciation 123, 000 – 123, 000 Stock- based compensation 200, 000 – 200, 000 Non- cash lease expense 106, 000 – 106, 000 Inventory write downs (a) 24, 000 86, 000 (a) 110, 000 Changes in operating assets and liabilities: Accounts receivable 1, 586, 000 – 1, 586, 000 Inventories (a) (d) (3, 357, 000) 147, 000 (a) (d) (3, 210, 000) Other assets (567, 000) – (567, 000) Accounts payable 2, 123, 000 – 2, 123, 000 Accrued expenses (675, 000) – (675, 000) Accrued interest 1, 000 – 1, 000 Office leases payable (104, 000) – (104, 000) Deferred revenue 103, 000 – 103, 000 Customer deposits 151, 000 – 151, 000 Net cash used in operating activities (4, 416, 000) – (4, 416, 000) Cash flows from investing activities: Purchases of equipment (238, 000) – (238, 000) Net cash used in investing activities (238, 000) – (238, 000) Cash flows from financing activities: Proceeds from the issuance of common stock in registered direct offering, net of offering costs 14, 076, 000 – 14, 076, 000 Proceeds from the issuance of common stock in public offering, net of offering costs 1, 602, 000 – 1, 602, 000 Net cash provided by financing activities 15, 678, 000 – 15, 678, 000 Net change in cash 11, 024, 000 – 11, 024, 000 Cash, beginning of period 4, 713, 000 – 4, 713, 000 Cash, end of period $ 15, 737, 000 $ – $ 15, 737, 000 Supplemental cash flow information: Interest paid $ 2, 000 $ – $ 2, 000 (a) Inventories. The Company did not properly evaluate its calculation of its excess and obsolescence reserve on its finished goods and raw materials inventories, resulting in an overstatement of inventories and an understatement of cost of sales. In addition, certain inventory components were not properly recorded at the lower of cost or net realizable value, resulting in an overstatement of inventory and an understatement of cost of sales. Further, certain loaner service packs and consigned inventory were not reconciled timely, resulting in an overstatement of inventory and an understatement of cost of sales. Lastly, the Company also corrected the cash flow presentation related to inventory write downs on the statement of cash flows. (b) Revenue recognition. The Company improperly recognized revenue during the three months ended September 30, 2023 related to performance obligations satisfied during three months ended June 30, 2023, resulting in an understatement of revenue in the three months ended June 30, 2023 and an overstatement of revenue in the three months ended September 30, ~~2022~~ 2023 ~~, respectively~~. ~~Property, Plant~~ (c) Expense classification. The Company improperly recorded various inventory write- downs to research and ~~Equipment~~ development expenses although such expenses did not meet the classification criteria for research and development under ASC 730, resulting in an overstatement of research and development expenses and an understatement of cost of sales. (d) Other. The Company had various clearing accounts that were not reconciled timely, resulting in an understatement of accounts payable, overstatement of inventories, and understatement of cost of sales. (e) Product warranty liability. The Company did not include certain product warranty- related expenses within the proper period in its calculation of its product warranty reserve estimate, resulting in an understatement of accrued expenses and an understatement of cost of sales. SCHEDULE OF QUARTERLY FINANCIAL SUMMARY The net impact of the restatement on our quarterly and year-to- date unaudited condensed financial statements is as follows: SCHEDULE OF QUARTERLY FINANCIAL SUMMARY FLUX POWER HOLDINGS, INC. CONDENSED CONSOLIDATED BALANCE SHEETS (Unaudited) March 31, December 31, September 30, Fiscal year 2024 March 31, December 31, September 30, 2024 2023 2023 Restated Restated Restated ASSETS Current assets: Cash $ 1, 250, 000 $ 1, 584, 000 $ 1, 139, 000 Accounts receivable 10, 468, 000 12, 726, 000 10, 840, 000 Inventories, net 17, 362, 000 15, 554, 000 16, 591, 000 Other current assets 840, 000 942, 000 1, 053, 000 Total current assets 29, 920, 000 30, 806, 000 29, 623, 000 Right of use asset 2, 291, 000 2, 482, 000 2, 670, 000 Property, plant and equipment ~~are stated~~, net 1, 705, 000 1, 680, 000 1, 747, 000 Other assets 118, 000 119, 000 119, 000 Total assets $ 34, 034, 000 $ 35, 087, 000 $ 34, 159, 000 LIABILITIES AND STOCKHOLDERS' EQUITY Current liabilities: Accounts payable $ 11, 394, 000 $ 10, 361, 000 $ 10, 202, 000 Accrued expenses 3, 900, 000 3, 350, 000 3, 782, 000 Line of credit 13, 645, 000 13, 575, 000 11, 986, 000 Deferred revenue 343, 000 310, 000 336, 000 Customer deposits 18, 000 232, 000 17, 000 Finance leases payable, current portion 153, 000 150, 000 147, 000 Office leases payable, current portion 712, 000 689, 000 667, 000 Accrued interest 136, 000 130, 000 102, 000 Total current liabilities 30, 301, 000 28, 797, 000 27, 239, 000 Long term liabilities: Finance leases payable, less current portion 153, 000 191, 000 229, 000 Office leases payable, less current portion 1, 511, 000 1, 698, 000 1, 880, 000 Total liabilities 31, 965, 000 30, 686, 000 29, 348, 000 Stockholders' equity: Preferred stock, $ 0. 001 par value; 500, 000 shares authorized; none issued and outstanding--- Common stock, $ 0. 001 par value; 30, 000, 000 shares authorized; 16, 599, 683, 16, 532, 275 and 16, 478, 237 shares issued and outstanding at March 31, 2024, December 31, 2023 and September 30, 2023, respectively 17, 000 17, 000 16, 000 Additional paid- in capital 99, 520, 000 98, 847, 000 98, 362, 000 Accumulated deficit (97, 468, 000) (94, 463, 000) (93, 567, 000) Total stockholders' equity 2, 069, 000 4, 401, 000 4, 811, 000 Total liabilities and stockholders' equity $ 34, 034, 000 $ 35, 087, 000 $ 34, 159, 000 FLUX POWER HOLDINGS, INC. CONDENSED CONSOLIDATED BALANCE SHEETS (Unaudited) March 31, December 31, September 30, Fiscal year 2023 March 31, December 31, September 30, 2023 2022 2022 Restated Restated Restated ASSETS Current assets: Cash $ 790, 000 $ 157, 000 $ 306, 000 Accounts receivable 9, 881, 000 10, 507, 000 11, 596, 000 Inventories, net 18, 859, 000 17, 449, 000 16, 935, 000 Other current assets 775, 000 884, 000 1, 308, 000 Total current assets 30, 305, 000 28, 997, 000 30, 145, 000 Right of use asset 3, 035, 000 2, 601, 000 2, 558, 000 Property, plant and equipment, net 1, 724, 000 1, 561, 000 1, 758, 000 Other assets 119, 000 115, 000 42, 000 Total assets $ 35, 183, 000 $ 33, 274, 000 $ 34, 503, 000 LIABILITIES AND STOCKHOLDERS' EQUITY Current liabilities: Accounts payable $ 10, 855, 000 $ 12, 837, 000 $ 13, 505, 000 Accrued expenses 2, 604, 000 2, 298, 000 2, 228, 000 Line of credit 10, 491, 000 6, 811, 000 5, 651, 000 Deferred revenue – 81, 000 347, 000 Customer deposits 135, 000 29, 000 10, 000 Finance leases payable, current portion 140, 000 64, 000 13, 000 Office leases payable, current portion 616, 000 542, 000 523, 000 Accrued interest 3, 000 1, 000 2, 000 Total current liabilities 24, 844, 000 22, 663, 000 22, 279, 000 Long term liabilities: Finance leases payable, less current portion 311, 000 172, 000 55, 000 Office leases payable, less current portion 2, 223, 000 2, 079, 000 2, 222, 000 Total liabilities 27, 378, 000 24, 914, 000 24, 556, 000 Stockholders' equity: Preferred stock, $ 0. 001 par value; 500, 000 shares authorized; none issued and outstanding--- Common stock, $ 0. 001 par value; 30, 000, 000 shares authorized; 16, 156, 432, 16, 029, 478 and 15, 998, 336 shares issued and outstanding at March 31, 2023, December 31, 2022 and September 30, 2022, respectively 16, 000 16, 000 16, 000 Additional paid- in capital 96, 968, 000 96, 036, 000 95, 827, 000 Accumulated deficit (89, 179, 000) (87, 692, 000) (85, 896, 000) Total stockholders' equity 7, 805, 000 8, 360, 000 9, 947, 000 Total liabilities and stockholders' equity $ 35, 183, 000 $ 33, 274, 000 $ 34, 503, 000 FLUX POWER HOLDINGS, INC. CONDENSED CONSOLIDATED BALANCE SHEETS (Unaudited) March 31,

December 31, September 30, Fiscal Year 2022 March 31, December 31, September 30, 2022 2021 2021 Restated Restated Restated ASSETS Current assets: Cash $ 3, 804, 000 $ 7, 855, 000 $ 15, 737, 000 Accounts receivable 9, 508, 000 5, 184, 000 4, 511, 000 Inventories, net 19, 297, 000 18, 090, 000 12, 655, 000 Other current assets 577, 000 868, 000 1, 026, 000 Total current assets 33, 186, 000 31, 997, 000 33, 929, 000 Right of use asset 2, 711, 000 2, 821, 000 2, 929, 000 Property, plant and equipment, net 1, 588, 000 1, 627, 000 1, 471, 000 Other assets 89, 000 89, 000 89, 000 Total assets $ 37, 574, 000 $ 36, 534, 000 $ 38, 418, 000 LIABILITIES AND STOCKHOLDERS' EQUITY Current liabilities: Accounts payable $ 13, 361, 000 $ 9, 239, 000 $ 9, 298, 000 Accrued expenses 2, 142, 000 2, 233, 000 1, 908, 000 Line of credit 3, 500, 000 3, 500, 000 – Deferred revenue 313, 000 140, 000 127, 000 Customer deposits 690, 000 – 322, 000 Office leases payable, current portion 486, 000 469, 000 452, 000 Accrued interest 2, 000 3, 000 3, 000 Total current liabilities 20, 494, 000 15, 584, 000 12, 110, 000 Long term liabilities: Office leases payable, less current portion 2, 493, 000 2, 621, 000 2, 745, 000 Total liabilities 22, 987, 000 18, 205, 000 14, 855, 000 Stockholders' equity: Preferred stock, $ 0. 001 par value; 500, 000 shares authorized; none issued and outstanding--- Common stock, $ 0. 001 par value; 30, 000, 000 shares authorized; 15, 992, 080, 15, 987, 502 and 15, 987, 502 shares issued and outstanding at March 31, 2022, December 31, 2021 and September 30, 2021, respectively 16, 000 16, 000 16, 000 Additional paid- in capital 95, 369, 000 95, 217, 000 95, 073, 000 Accumulated deficit (80, 798, 000) (76, 904, 000) (71, 526, 000) Total stockholders' equity 14, 587, 000 18, 329, 000 23, 563, 000 Total liabilities and stockholders' equity $ 37, 574, 000 $ 36, 534, 000 $ 38, 418, 000 FLUX POWER HOLDINGS, INC. CONDENSED CONSOLIDATED BALANCE SHEET (Unaudited) As previously reported Restatement adjustments Reference As restated March 31, 2024 As previously reported Restatement adjustments Reference As restated ASSETS Current assets: Cash $ 1, 250, 000 $ – $ 1, 250, 000 Accounts receivable (b) 10, 404, 000 64, 000 (b) 10, 468, 000 Inventories, net (a) (d) 20, 174, 000 (2, 812, 000) (a) (d) 17, 362, 000 Other current assets 840, 000- 840, 000 Total current assets 32, 668, 000 (2, 748, 000) 29, 920, 000 Right of use asset 2, 291, 000 – 2, 291, 000 Property, plant and equipment, net 1, 705, 000 – 1, 705, 000 Other assets 118, 000 – 118, 000 Total assets $ 36, 782, 000 $ (2, 748, 000) $ 34, 034, 000 LIABILITIES AND STOCKHOLDERS' EQUITY Current liabilities: Accounts payable (b) (d) (e) $ 11, 050, 000 $ 344, 000 (b) (d) (e) $ 11, 394, 000 Accrued expenses (e) 3, 645, 000 255, 000 (e) 3, 900, 000 Line of credit 13, 645, 000 – 13, 645, 000 Deferred revenue 343, 000 – 343, 000 Customer deposits 18, 000 – 18, 000 Finance leases payable, current portion 153, 000 – 153, 000 Office leases payable, current portion 712, 000 – 712, 000 Accrued interest 136, 000 – 136, 000 Total current liabilities 29, 702, 000 599, 000 30, 301, 000 Long term liabilities: Finance leases payable, less current portion 153, 000 – 153, 000 Office leases payable, less current portion 1, 511, 000 – 1, 511, 000 Total liabilities 31, 366, 000 599, 000 31, 965, 000 Stockholders' equity: Preferred stock, $ 0. 001 par value; 500, 000 shares authorized; none issued and outstanding--- Common stock, $ 0. 001 par value; 30, 000, 000 shares authorized; 16, 599, 683 shares issued and outstanding 17, 000 – 17, 000 Additional paid- in capital 99, 520, 000 – 99, 520, 000 Accumulated deficit (a) (d) (e) (94, 121, 000) (3, 347, 000) (a) (d) (e) (97, 468, 000) Total stockholders' equity 5, 416, 000 (3, 347, 000) 2, 069, 000 Total liabilities and stockholders' equity $ 36, 782, 000 $ (2, 748, 000) $ 34, 034, 000 FLUX POWER HOLDINGS, INC. CONDENSED CONSOLIDATED BALANCE SHEET (Unaudited) As previously reported Restatement adjustments Reference As restated December 31, 2023 As previously reported Restatement adjustments Reference As restated ASSETS Current assets: Cash $ 1, 584, 000 $ – $ 1, 584, 000 Accounts receivable (b) 12, 579, 000 147, 000 (b) 12, 726, 000 Inventories, net (a) (d) 18, 283, 000 (2, 729, 000) (a) (d) 15, 554, 000 Other current assets 942, 000- 942, 000 Total current assets 33, 388, 000 (2, 582, 000) 30, 806, 000 Right of use asset 2, 482, 000 – 2, 482, 000 Property, plant and equipment, net 1, 680, 000 – 1, 680, 000 Other assets 119, 000 – 119, 000 Total assets $ 37, 669, 000 $ (2, 582, 000) $ 35, 087, 000 LIABILITIES AND STOCKHOLDERS' EQUITY Current liabilities: Accounts payable (b) (d) (e) $ 10, 021, 000 $ 340, 000 (b) (d) (e) $ 10, 361, 000 Accrued expenses (e) 3, 290, 000 60, 000 (e) 3, 350, 000 Line of credit 13, 575, 000 – 13, 575, 000 Deferred revenue 310, 000 – 310, 000 Customer deposits 232, 000 – 232, 000 Finance leases payable, current portion 150, 000 – 150, 000 Office leases payable, current portion 689, 000 – 689, 000 Accrued interest 130, 000 – 130, 000 Total current liabilities 28, 397, 000 400, 000 28, 797, 000 Long term liabilities: Finance leases payable, less current portion 191, 000 – 191, 000 Office leases payable, less current portion 1, 698, 000 – 1, 698, 000 Total liabilities 30, 286, 000 400, 000 30, 686, 000 Stockholders' equity: Preferred stock, $ 0. 001 par value; 500, 000 shares authorized; none issued and outstanding--- Common stock, $ 0. 001 par value; 30, 000, 000 shares authorized; 16, 532, 275 shares issued and outstanding 17, 000 – 17, 000 Additional paid- in capital 98, 847, 000 – 98, 847, 000 Accumulated deficit (a) (d) (e) (91, 481, 000) (2, 982, 000) (a) (d) (e) (94, 463, 000) Total stockholders' equity 7, 383, 000 (2, 982, 000) 4, 401, 000 Total liabilities and stockholders' equity $ 37, 669, 000 $ (2, 582, 000) $ 35, 087, 000 FLUX POWER HOLDINGS, INC. CONDENSED CONSOLIDATED BALANCE SHEET (Unaudited) As previously reported Restatement adjustments Reference As restated September 30, 2023 As previously reported Restatement adjustments Reference As restated ASSETS Current assets: Cash $ 1, 139, 000 $ – $ 1, 139, 000 Accounts receivable (b) 10, 699, 000 141, 000 (b) 10, 840, 000 Inventories, net (a) (d) 19, 495, 000 (2, 904, 000) (a) (d) 16, 591, 000 Other current assets 1, 053, 000- 1, 053, 000 Total current assets 32, 386, 000 (2, 763, 000) 29, 623, 000 Right of use asset 2, 670, 000 – 2, 670, 000 Property, plant and equipment, net 1, 747, 000 – 1, 747, 000 Other assets 119, 000 – 119, 000 Total assets $ 36, 922, 000 $ (2, 763, 000) $ 34, 159, 000 LIABILITIES AND STOCKHOLDERS' EQUITY Current liabilities: Accounts payable (d) $ 10, 065, 000 $ 137, 000 (d) $ 10, 202, 000 Accrued expenses 3, 782, 000 – 3, 782, 000 Line of credit 11, 986, 000 – 11, 986, 000 Deferred revenue 336, 000 – 336, 000 Customer deposits 17, 000 – 17, 000 Finance leases payable, current portion 147, 000 – 147, 000 Office leases payable, current portion 667, 000 – 667, 000 Accrued interest 102, 000 – 102, 000 Total current liabilities 27, 102, 000 137, 000 27, 239, 000 Long term liabilities: Finance leases payable, less current portion 229, 000 – 229, 000 Office leases payable, less current portion 1, 880, 000 – 1, 880, 000 Total liabilities 29, 211, 000 137, 000 29, 348, 000 Stockholders' equity: Preferred stock, $ 0. 001 par value; 500, 000 shares authorized; none issued and outstanding--- Common stock, $ 0. 001 par value; 30, 000, 000 shares authorized; 16, 478, 237 shares issued and outstanding 16, 000 – 16, 000 Additional paid- in capital 98, 362, 000 – 98, 362, 000 Accumulated deficit (a) (b) (d) (90, 667, 000) (2, 900, 000) (a) (b) (d) (93, 567, 000) Total stockholders' equity 7, 711, 000 (2, 900, 000) 4, 811, 000 Total liabilities and stockholders' equity $ 36, 922, 000 $ (2, 763, 000) $ 34, 159, 000 FLUX POWER HOLDINGS, INC. CONDENSED CONSOLIDATED BALANCE SHEET (Unaudited) As previously reported Restatement adjustments Reference As restated March 31, 2023 As previously reported Restatement adjustments Reference As restated ASSETS Current assets: Cash $ 790, 000 $ – $ 790, 000 Accounts receivable (b) 9, 853, 000 28, 000 (b) 9, 881, 000 Inventories, net (a) (d) 20, 959, 000 (2, 100, 000) (a) (d) 18, 859, 000 Other current assets 775, 000- 775, 000 Total current assets 32, 377, 000

(2, 072, 000) 30, 305, 000 Right of use asset 3, 035, 000 – 3, 035, 000 Property, plant and equipment, net 1, 724, 000 – 1, 724, 000 Other assets 119, 000 – 119, 000 Total assets $ 37, 255, 000 $ (2, 072, 000) $ 35, 183, 000 LIABILITIES AND STOCKHOLDERS' EQUITY Current liabilities: Accounts payable (b) $ 10, 827, 000 $ 28, 000 (b) $ 10, 855, 000 Accrued expenses 2, 604, 000 – 2, 604, 000 Line of credit 10, 491, 000 – 10, 491, 000 Customer deposits 135, 000 – 135, 000 Finance leases payable, current portion 140, 000 – 140, 000 Office leases payable, current portion 616, 000 – 616, 000 Accrued interest 3, 000 – 3, 000 Total current liabilities 24, 816, 000 28, 000 24, 844, 000 Long term liabilities: Finance leases payable, less current portion 311, 000 – 311, 000 Office leases payable, less current portion 2, 223, 000 – 2, 223, 000 Total liabilities 27, 350, 000 28, 000 27, 378, 000 Stockholders' equity: Preferred stock, $ 0. 001 par value; 500, 000 shares authorized; none issued and outstanding--- Common stock, $ 0. 001 par value; 30, 000, 000 shares authorized; 16, 156, 432 shares issued and outstanding 16, 000 – 16, 000 Additional paid- in capital 96, 968, 000 – 96, 968, 000 Accumulated deficit (a) (d) (87, 079, 000) (2, 100, 000) (a) (d) (89, 179, 000) Total stockholders' equity 9, 905, 000 (2, 100, 000) 7, 805, 000 Total liabilities and stockholders' equity $ 37, 255, 000 $ (2, 072, 000) $ 35, 183, 000 FLUX POWER HOLDINGS, INC. CONDENSED CONSOLIDATED BALANCE SHEET (Unaudited) As previously reported Restatement adjustments Reference As restated December 31, 2022 As previously reported Restatement adjustments Reference As restated ASSETS Current assets: Cash $ 157, 000 $ – $ 157, 000 Accounts receivable (b) 10, 467, 000 40, 000 (b) 10, 507, 000 Inventories, net (a) (d) 19, 507, 000 (2, 058, 000) (a) (d) 17, 449, 000 Other current assets 884, 000- 884, 000 Total current assets 31, 015, 000 (2, 018, 000) 28, 997, 000 Right of use asset 2, 601, 000 – 2, 601, 000 Property, plant and equipment, net 1, 561, 000 – 1, 561, 000 Other assets 115, 000 – 115, 000 Total assets $ 35, 292, 000 $ (2, 018, 000) $ 33, 274, 000 LIABILITIES AND STOCKHOLDERS' EQUITY Current liabilities: Accounts payable (b) $ 12, 797, 000 $ 40, 000 (b) $ 12, 837, 000 Accrued expenses 2, 298, 000 – 2, 298, 000 Line of credit 6, 811, 000 – 6, 811, 000 Deferred revenue 81, 000 – 81, 000 Customer deposits 29, 000 – 29, 000 Finance leases payable, current portion 64, 000 – 64, 000 Office leases payable, current portion 542, 000 – 542, 000 Accrued interest 1, 000 – 1, 000 Total current liabilities 22, 623, 000 40, 000 22, 663, 000 Long term liabilities: Finance leases payable, less current portion 172, 000 – 172, 000 Office leases payable, less current portion 2, 079, 000 – 2, 079, 000 Total liabilities 24, 874, 000 40, 000 24, 914, 000 Stockholders' equity: Preferred stock, $ 0. 001 par value; 500, 000 shares authorized; none issued and outstanding – – – Common stock, $ 0. 001 par value; 30, 000, 000 shares authorized; 16, 029, 478 shares issued and outstanding 16, 000 – 16, 000 Additional paid- in capital 96, 036, 000 – 96, 036, 000 Accumulated deficit (a) (d) (85, 634, 000) (2, 058, 000) (a) (d) (87, 692, 000) Total stockholders' equity 10, 418, 000 (2, 058, 000) 8, 360, 000 Total liabilities and stockholders' equity $ 35, 292, 000 $ (2, 018, 000) $ 33, 274, 000 FLUX POWER HOLDINGS, INC. CONDENSED CONSOLIDATED BALANCE SHEET (Unaudited) As previously reported Restatement adjustments Reference As restated September 30, 2022 As previously reported Restatement adjustments Reference As restated ASSETS Current assets: Cash $ 306, 000 $ – $ 306, 000 Accounts receivable 11, 596, 000- 11, 596, 000 Inventories, net (a) (d) 18, 878, 000 (1, 943, 000) (a) (d) 16, 935, 000 Other current assets 1, 308, 000- 1, 308, 000 Total current assets 32, 088, 000 (1, 943, 000) 30, 145, 000 Right of use asset 2, 558, 000 – 2, 558, 000 Property, plant and equipment, net 1, 758, 000 – 1, 758, 000 Other assets 42, 000 – 42, 000 Total assets $ 36, 446, 000 $ (1, 943, 000) $ 34, 503, 000 LIABILITIES AND STOCKHOLDERS' EQUITY Current liabilities: Accounts payable $ 13, 505, 000 $ – $ 13, 505, 000 Accrued expenses 2, 228, 000 – 2, 228, 000 Line of credit 5, 651, 000 – 5, 651, 000 Deferred revenue 347, 000 – 347, 000 Customer deposits 10, 000 – 10, 000 Finance leases payable, current portion 13, 000 – 13, 000 Office leases payable, current portion 523, 000 – 523, 000 Accrued interest 2, 000 – 2, 000 Total current liabilities 22, 279, 000 – 22, 279, 000 Long term liabilities: Finance leases payable, less current portion 55, 000 – 55, 000 Office leases payable, less current portion 2, 222, 000 – 2, 222, 000 Total liabilities 24, 556, 000 – 24, 556, 000 Stockholders' equity: Preferred stock, $ 0. 001 par value; 500, 000 shares authorized; none issued and outstanding--- Common stock, $ 0. 001 par value; 30, 000, 000 shares authorized; 15, 998, 336 shares issued and outstanding 16, 000 – 16, 000 Additional paid- in capital 95, 827, 000 – 95, 827, 000 Accumulated deficit (a) (d) (83, 953, 000) (1, 943, 000) (a) (d) (85, 896, 000) Total stockholders' equity 11, 890, 000 (1, 943, 000) 9, 947, 000 Total liabilities and stockholders' equity $ 36, 446, 000 $ (1, 943, 000) $ 34, 503, 000 FLUX POWER HOLDINGS, INC. CONDENSED CONSOLIDATED BALANCE SHEET (Unaudited) As previously reported Restatement adjustments Reference As restated March 31, 2022 As previously reported Restatement adjustments Reference As restated ASSETS Current assets: Cash $ 3, 804, 000 $ – $ 3, 804, 000 Accounts receivable 9, 508, 000- 9, 508, 000 Inventories, net (a) (d) 20, 934, 000 (1, 637, 000) (a) (d) 19, 297, 000 Other current assets 577, 000- 577, 000 Total current assets 34, 823, 000 (1, 637, 000) 33, 186, 000 Right of use asset 2, 711, 000 – 2, 711, 000 Property, plant and equipment, net 1, 588, 000 – 1, 588, 000 Other assets 89, 000 – 89, 000 Total assets $ 39, 211, 000 $ (1, 637, 000) $ 37, 574, 000 LIABILITIES AND STOCKHOLDERS' EQUITY Current liabilities: Accounts payable $ 13, 361, 000 $ – $ 13, 361, 000 Accrued expenses 2, 142, 000 – 2, 142, 000 Line of credit 3, 500, 000 – 3, 500, 000 Deferred revenue 313, 000 – 313, 000 Customer deposits 690, 000 – 690, 000 Office leases payable, current portion 486, 000 – 486, 000 Accrued interest 2, 000 – 2, 000 Total current liabilities 20, 494, 000 – 20, 494, 000 Long term liabilities: Office leases payable, less current portion 2, 493, 000 – 2, 493, 000 Total liabilities 22, 987, 000 – 22, 987, 000 Stockholders' equity: Preferred stock, $ 0. 001 par value; 500, 000 shares authorized; none issued and outstanding--- Common stock, $ 0. 001 par value; 30, 000, 000 shares authorized; 15, 992, 080 shares issued and outstanding 16, 000 – 16, 000 Additional paid- in capital 95, 369, 000 – 95, 369, 000 Accumulated deficit (a) (d) (79, 161, 000) (1, 637, 000) (a) (d) (80, 798, 000) Total stockholders' equity 16, 224, 000 (1, 637, 000) 14, 587, 000 Total liabilities and stockholders' equity $ 39, 211, 000 $ (1, 637, 000) $ 37, 574, 000 FLUX POWER HOLDINGS, INC. CONDENSED CONSOLIDATED BALANCE SHEET (Unaudited) As previously reported Restatement adjustments Reference As restated December 31, 2021 As previously reported Restatement adjustments Reference As restated ASSETS Current assets: Cash $ 7, 855, 000 $ – $ 7, 855, 000 Accounts receivable 5, 184, 000- 5, 184, 000 Inventories, net (a) (d) 19, 583, 000 (1, 493, 000) (a) (d) 18, 090, 000 Other current assets 868, 000- 868, 000 Total current assets 33, 490, 000 (1, 493, 000) 31, 997, 000 Right of use asset 2, 821, 000 – 2, 821, 000 Property, plant and equipment, net 1, 627, 000 – 1, 627, 000 Other assets 89, 000 – 89, 000 Total assets $ 38, 027, 000 $ (1, 493, 000) $ 36, 534, 000 LIABILITIES AND STOCKHOLDERS' EQUITY Current liabilities: Accounts payable $ 9, 239, 000 $ – $ 9, 239, 000 Accrued expenses 2, 233, 000 – 2, 233, 000 Line of credit 3, 500, 000 – 3, 500, 000 Deferred revenue 140, 000 – 140, 000 Office leases payable, current portion 469, 000 – 469, 000 Accrued interest 3, 000 – 3, 000 Total current liabilities 15, 584, 000 – 15, 584, 000 Long term liabilities: Office leases payable, less current portion 2, 621, 000 – 2, 621, 000 Total liabilities 18, 205, 000 – 18, 205, 000

Stockholders' equity: Preferred stock, $ 0. 001 par value; 500, 000 shares authorized; none issued and outstanding--- Common stock, $ 0. 001 par value; 30, 000, 000 shares authorized; 15, 987, 502 shares issued and outstanding 16, 000 – 16, 000 Additional paid- in capital 95, 217, 000 – 95, 217, 000 Accumulated deficit (a) (d) (75, 411, 000) (1, 493, 000) (a) (d) (76, 904, 000) Total stockholders' equity 19, 822, 000 (1, 493, 000) 18, 329, 000 Total liabilities and stockholders' equity $ 38, 027, 000 $ (1, 493, 000) $ 36, 534, 000 FLUX POWER HOLDINGS, INC. CONDENSED CONSOLIDATED BALANCE SHEET (Unaudited) As previously reported Restatement adjustments Reference As restated September 30, 2021 As previously reported Restatement adjustments Reference As restated ASSETS Current assets: Cash $ 15, 737, 000 $ – $ 15, 737, 000 Accounts receivable 4, 511, 000- 4, 511, 000 Inventories, net (a) (d) 13, 846, 000 (1, 191, 000) (a) (d) 12, 655, 000 Other current assets 1, 026, 000- 1, 026, 000 Total current assets 35, 120, 000 (1, 191, 000) 33, 929, 000 Right of use asset 2, 929, 000 – 2, 929, 000 Property, plant and equipment, net 1, 471, 000 – 1, 471, 000 Other assets 89, 000 – 89, 000 Total assets $ 39, 609, 000 $ (1, 191, 000) $ 38, 418, 000 LIABILITIES AND STOCKHOLDERS' EQUITY Current liabilities: Accounts payable $ 9, 298, 000 $ – $ 9, 298, 000 Accrued expenses 1, 908, 000 – 1, 908, 000 Deferred revenue 127, 000 – 127, 000 Customer deposits 322, 000 – 322, 000 Office leases payable, current portion 452, 000 – 452, 000 Accrued interest 3, 000 – 3, 000 Total current liabilities 12, 110, 000 – 12, 110, 000 Long term liabilities: Office leases payable, less current portion 2, 745, 000 – 2, 745, 000 Total liabilities 14, 855, 000 – 14, 855, 000 Stockholders' equity: Preferred stock, $ 0. 001 par value; 500, 000 shares authorized; none issued and outstanding--- Preferred stock value--- Common stock, $ 0. 001 par value; 30, 000, 000 shares authorized; 15, 987, 502 shares issued and outstanding 16, 000 – 16, 000 Common stock value 16, 000 – 16, 000 Additional paid- in capital 95, 073, 000 – 95, 073, 000 Accumulated deficit (70, 335, 000) (1, 191, 000) (a) (d) (71, 526, 000) Total stockholders' equity 24, 754, 000 (1, 191, 000) 23, 563, 000 Total liabilities and stockholders' equity $ 39, 609, 000 $ (1, 191, 000) $ 38, 418, 000 FLUX POWER HOLDINGS, INC. CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (Unaudited) Three months ended Nine months ended Three months ended Six months ended Three months ended Fiscal year 2024 March 31, 2024 December 31, 2023 September 30, 2023 Three months ended Nine months ended Three months ended Six months ended Three months ended Restated Restated Restated Restated Restated Revenues $ 14, 457, 000 $ 47, 447, 000 $ 18, 203, 000 $ 32, 990, 000 $ 14, 787, 000 Cost of sales 10, 432, 000 33, 806, 000 12, 822, 000 23, 374, 000 10, 552, 000 Gross profit 4, 025, 000 13, 641, 000 5, 381, 000 9, 616, 000 4, 235, 000 Operating expenses: Selling and administrative 5, 311, 000 14, 629, 000 4, 593, 000 9, 318, 000 4, 725, 000 Research and development 1, 286, 000 3, 816, 000 1, 235, 000 2, 530, 000 1, 295, 000 Total operating expenses 6, 597, 000 18, 445, 000 5, 828, 000 11, 848, 000 6, 020, 000 Operating loss (2, 572, 000) (4, 804, 000) (447, 000) (2, 232, 000) (1, 785, 000) Other income (expense): Other income Interest income (expense), net (433, 000) (1, 285, 000) (449, 000) (852, 000) (403, 000) Net loss $ (3, 005, 000) $ (6, 089, 000) $ (896, 000) $ (3, 084, 000) $ (2, 188, 000) Net loss per share- basic and diluted $ (0. 18) $ (0. 37) $ (0. 06) $ (0. 19) $ (0. 13) Weighted average number of common shares outstanding- basic and diluted 16, 538, 998 16, 510, 046 16, 516, 700 16, 495, 727 16, 474, 754 FLUX POWER HOLDINGS, INC. CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (Unaudited) Three months ended Nine months ended Three months ended Six months ended Three months ended Fiscal year 2023 March 31, 2023 December 31, 2022 September 30, 2022 Three months ended Nine months ended Three months ended Six months ended Three months ended Restated Restated Restated Restated Restated Revenues $ 15, 087, 000 $ 50, 085, 000 $ 17, 158, 000 $ 34, 998, 000 $ 17, 840, 000 Cost of sales 10, 410, 000 37, 796, 000 13, 165, 000 27, 386, 000 14, 221, 000 Gross profit 4, 677, 000 12, 289, 000 3, 993, 000 7, 612, 000 3, 619, 000 Operating expenses: Selling and administrative 4, 724, 000 13, 510, 000 4, 250, 000 8, 786, 000 4, 536, 000 Research and development 1, 182, 000 3, 359, 000 1, 162, 000 2, 177, 000 1, 015, 000 Total operating expenses 5, 906, 000 16, 869, 000 5, 412, 000 10, 963, 000 5, 551, 000 Operating loss (1, 229, 000) (4, 580, 000) (1, 419, 000) (3, 351, 000) (1, 932, 000) Other income (expense): Other income – 8, 000 8, 000 8, 000 – Interest income (expense), net (258, 000) (971, 000) (385, 000) (713, 000) (328, 000) Net loss $ (1, 487, 000) $ (5, 543, 000) $ (1, 796, 000) $ (4, 056, 000) $ (2, 260, 000) Net loss per share- basic and diluted $ (0. 10) $ (0. 35) $ (0. 11) $ (0. 25) $ (0. 14) Weighted average number of common shares outstanding- basic and diluted 16, 048, 054 16, 021, 653 16, 020, 183 16, 008, 740 15, 997, 296 FLUX POWER HOLDINGS, INC. CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (Unaudited) Three months ended Nine months ended Three months ended Six months ended Three months ended Fiscal year 2022 March 31, 2022 December 31, 2021 September 30, 2021 Three months ended Nine months ended Three months ended Six months ended Three months ended Restated Restated Restated Restated Restated Revenues $ 13, 177, 000 $ 27, 138, 000 $ 7, 690, 000 $ 13, 961, 000 $ 6, 271, 000 Cost of sales 11, 576, 000 24, 245, 000 7, 503, 000 12, 669, 000 5, 166, 000 Gross profit 1, 601, 000 2, 893, 000 187, 000 1, 292, 000 1, 105, 000 Operating expenses: Selling and administrative 3, 904, 000 11, 402, 000 4, 000, 000 7, 498, 000 3, 498, 000 Research and development 1, 538, 000 5, 040, 000 1, 535, 000 3, 502, 000 1, 967, 000 Total operating expenses 5, 442, 000 16, 442, 000 5, 535, 000 11, 000, 000 5, 465, 000 Operating loss (3, 841, 000) (13, 549, 000) (5, 348, 000) (9, 708, 000) (4, 360, 000) Other income (expense): Interest income (expense), net (52, 000) (86, 000) (31, 000) (34, 000) (3, 000) Net loss $ (3, 893, 000) $ (13, 635, 000) $ (5, 379, 000) $ (9, 742, 000) $ (4, 363, 000) Net loss per share- basic and diluted $ (0. 24) $ (0. 89) $ (0. 33) $ (0. 65) $ (0. 32) Weighted average number of common shares outstanding- basic and diluted 15, 988, 926 15, 254, 983 15, 987, 502 14, 895, 989 13, 804, 475 FLUX POWER HOLDINGS, INC. CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (Unaudited) As previously reported Restatement adjustments Reference As restated Three months ended March 31, 2024 As previously reported Restatement adjustments Reference As restated Revenues $ 14, 457, 000 $ – $ 14, 457, 000 Cost of sales (a) (e) 10, 067, 000 365, 000 (a) (e) 10, 432, 000 Gross profit 4, 390, 000 (365, 000) 4, 025, 000 Operating expenses: Selling and administrative 5, 311, 000 – 5, 311, 000 Research and development 1, 286, 000 – 1, 286, 000 Total operating expenses 6, 597, 000 – 6, 597, 000 Operating loss (2, 207, 000) (365, 000) (2, 572, 000) Other income (expense): Interest income (expense), net (433, 000) – (433, 000) Net loss $ (2, 640, 000) $ (365, 000) $ (3, 005, 000) Net loss per share- basic and diluted $ (0. 16) $ (0. 02) $ (0. 18) Weighted average number of common shares outstanding- basic and diluted 16, 538, 998 16, 538, 998 16, 538, 998 As previously reported Restatement adjustments Reference As restated Three months ended December 31, 2023 As previously reported Restatement adjustments Reference As restated Revenues (b) $ 18, 344, 000 $ (141, 000) (b) $ 18, 203, 000 Cost of sales (a) (c) (d) (e) 12, 676, 000 146, 000 (a) (c) (d) (e) 12, 822, 000 Gross profit 5, 668, 000 (287, 000) 5, 381, 000 Operating expenses: Selling and administrative 4, 593, 000 – 4, 593, 000 Research and development (c) 1, 440, 000 (205, 000) (c) 1, 235, 000 Total operating expenses 6, 033, 000 (205, 000) 5, 828, 000 Operating loss (365, 000) (82, 000) (447, 000) Other income (expense): Interest income (expense), net (449, 000) – (449, 000) Net loss $ (814, 000) $ (82, 000) $ (896, 000) Net loss per share- basic and diluted $ (0. 05) $ (0. 01) $ (0. 06) Weighted average

number of common shares outstanding- basic and diluted 16, 516, 700 16, 516, 700 16, 516, 700 FLUX POWER HOLDINGS, INC. CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (Unaudited) As previously reported Restatement adjustments Reference As restated Three months ended September 30, 2023 As previously reported Restatement adjustments Reference As restated Revenues (b) $ 14, 797, 000 $ (10, 000) (b) $ 14, 787, 000 Cost of sales (a) 10, 486, 000 66, 000 (a) 10, 552, 000 Gross profit 4, 311, 000 (76, 000) 4, 235, 000 Operating expenses: Selling and administrative 4, 725, 000 – 4, 725, 000 Research and development 1, 295, 000 – 1, 295, 000 Total operating expenses 6, 020, 000 – 6, 020, 000 Operating loss (1, 709, 000) (76, 000) (1, 785, 000) Other income (expense): Interest income (expense), net (403, 000) – (403, 000) Net loss $ (2, 112, 000) $ (76, 000) $ (2, 188, 000) Net loss per share- basic and diluted $ (0. 13) $ (0. 00) $ (0. 13) Weighted average number of common shares outstanding- basic and diluted 16, 474, 754 16, 474, 754 16, 474, 754 As previously reported Restatement adjustments Reference As restated Three months ended March 31, 2023 As previously reported Restatement adjustments Reference As restated Revenues $ 15, 087, 000 $ – $ 15, 087, 000 Cost of sales (a) (d) 10, 368, 000 42, 000 (a) (d) 10, 410, 000 Gross profit 4, 719, 000 (42, 000) 4, 677, 000 Operating expenses: Selling and administrative 4, 724, 000 – 4, 724, 000 Research and development 1, 182, 000 – 1, 182, 000 Total operating expenses 5, 906, 000 – 5, 906, 000 Operating loss (1, 187, 000) (42, 000) (1, 229, 000) Other income (expense): Interest income (expense), net (258, 000) – (258, 000) Net loss $ (1, 445, 000) $ (42, 000) $ (1, 487, 000) Net loss per share- basic and diluted $ (0. 09) $ (0. 01) $ (0. 10) Weighted average number of common shares outstanding- basic and diluted 16, 048, 054 16, 048, 054 16, 048, 054 FLUX POWER HOLDINGS, INC. CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (Unaudited) As previously reported Restatement adjustments Reference As restated Three months ended December 31, 2022 As previously reported Restatement adjustments Reference As restated Revenues $ 17, 158, 000 $ – $ 17, 158, 000 Cost of sales (a) (d) 13, 050, 000 115, 000 (a) (d) 13, 165, 000 Gross profit 4, 108, 000 (115, 000) 3, 993, 000 Operating expenses: Selling and administrative 4, 250, 000 – 4, 250, 000 Research and development 1, 162, 000 – 1, 162, 000 Total operating expenses 5, 412, 000 – 5, 412, 000 Operating loss (1, 304, 000) (115, 000) (1, 419, 000) Other income (expense): Other income 8, 000 – 8, 000 Interest income (expense), net (385, 000) – (385, 000) Net loss $ (1, 681, 000) $ (115, 000) $ (1, 796, 000) Net loss per share- basic and diluted $ (0. 10) $ (0. 01) $ (0. 11) Weighted average number of common shares outstanding- basic and diluted 16, 020, 183 16, 020, 183 16, 020, 183 As previously reported Restatement adjustments Reference As restated Three months ended September 30, 2022 As previously reported Restatement adjustments Reference As restated Revenues $ 17, 840, 000 $ – $ 17, 840, 000 Cost of sales (a) (c) (d) 13, 892, 000 329, 000 (a) (c) (d) 14, 221, 000 Gross profit 3, 948, 000 (329, 000) 3, 619, 000 Operating expenses: Selling and administrative 4, 536, 000 – 4, 536, 000 Research and development (c) 1, 223, 000 (208, 000) (c) 1, 015, 000 Total operating expenses 5, 759, 000 (208, 000) 5, 551, 000 Operating loss (1, 811, 000) (121, 000) (1, 932, 000) Other income (expense): Interest income (expense), net (328, 000) – (328, 000) Net loss $ (2, 139, 000) $ (121, 000) $ (2, 260, 000) Net loss per share- basic and diluted $ (0. 13) $ (0. 01) $ (0. 14) Weighted average number of common shares outstanding- basic and diluted 15, 997, 296 15, 997, 296 15, 997, 296 FLUX POWER HOLDINGS, INC. CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (Unaudited) As previously reported Restatement adjustments Reference As restated Three months ended March 31, 2022 As previously reported Restatement adjustments Reference As restated Revenues $ 13, 177, 000 $ – $ 13, 177, 000 Cost of sales (a) (c) (d) 11, 257, 000 319, 000 (a) (c) (d) 11, 576, 000 Gross profit 1, 920, 000 (319, 000) 1, 601, 000 Operating expenses: Selling and administrative 3, 904, 000 – 3, 904, 000 Research and development (c) 1, 713, 000 (175, 000) (c) 1, 538, 000 Total operating expenses 5, 617, 000 (175, 000) 5, 442, 000 Operating loss (3, 697, 000) (144, 000) (3, 841, 000) Other income (expense): Interest income (expense), net (52, 000) – (52, 000) Net loss $ (3, 749, 000) $ (144, 000) $ (3, 893, 000) Net loss per share- basic and diluted $ (0. 23) $ (0. 01) $ (0. 24) Weighted average number of common shares outstanding- basic and diluted 15, 988, 926 15, 988, 926 15, 988, 926 As previously reported Restatement adjustments Reference As restated Three months ended December 31, 2021 As previously reported Restatement adjustments Reference As restated Revenues $ 7, 690, 000 $ – $ 7, 690, 000 Cost of sales (a) (c) (d) 6, 648, 000 855, 000 (a) (c) (d) 7, 503, 000 Gross profit 1, 042, 000 (855, 000) 187, 000 Operating expenses: Selling and administrative 4, 000, 000 – 4, 000, 000 Research and development (c) 2, 088, 000 (553, 000) (c) 1, 535, 000 Total operating expenses 6, 088, 000 (553, 000) 5, 535, 000 Operating loss (5, 046, 000) (302, 000) (5, 348, 000) Other income (expense): Interest income (expense), net (31, 000) – (31, 000) Net loss $ (5, 077, 000) $ (302, 000) $ (5, 379, 000) Net loss per share- basic and diluted $ (0. 32) $ (0. 01) $ (0. 33) Weighted average number of common shares outstanding- basic and diluted 15, 987, 502 15, 987, 502 15, 987, 502 FLUX POWER HOLDINGS, INC. CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (Unaudited) As previously reported Restatement adjustments Reference As restated Three months ended September 30, 2021 As previously reported Restatement adjustments Reference As restated Revenues $ 6, 271, 000 $ – $ 6, 271, 000 Cost of sales (a) (d) 4, 933, 000 233, 000 (a) (d) 5, 166, 000 Gross profit 1, 338, 000 (233, 000) 1, 105, 000 Operating expenses: Selling and administrative 3, 498, 000 – 3, 498, 000 Research and development 1, 967, 000 – 1, 967, 000 Total operating expenses 5, 465, 000 – 5, 465, 000 Operating loss (4, 127, 000) (233, 000) (4, 360, 000) Other income (expense): Interest income (expense), net (3, 000) – (3, 000) Net loss $ (4, 130, 000) $ (233, 000) $ (4, 363, 000) Net loss per share- basic and diluted $ (0. 30) $ (0. 02) $ (0. 32) Weighted average number of common shares outstanding- basic and diluted 13, 804, 475 13, 804, 475 13, 804, 475 As previously reported Restatement adjustments Reference As restated Six months ended December 31, 2023 As previously reported Restatement adjustments Reference As restated Revenues (b) $ 33, 141, 000 $ (151, 000) (b) $ 32, 990, 000 Cost of sales (a) (c) (d) (e) 23, 162, 000 212, 000 (a) (c) (d) (e) 23, 374, 000 Gross profit 9, 979, 000 (363, 000) 9, 616, 000 Operating expenses: Selling and administrative 9, 318, 000 – 9, 318, 000 Research and development (c) 2, 735, 000 (205, 000) (c) 2, 530, 000 Total operating expenses 12, 053, 000 (205, 000) 11, 848, 000 Operating loss (2, 074, 000) (158, 000) (2, 232, 000) Other income (expense): Interest income (expense), net (852, 000) – (852, 000) Net loss $ (2, 926, 000) $ (158, 000) $ (3, 084, 000) Net loss per share- basic and diluted $ (0. 18) $ (0. 01) $ (0. 19) Weighted average number of common shares outstanding- basic and diluted 16, 495, 727 16, 495, 727 16, 495, 727 FLUX POWER HOLDINGS, INC. CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (Unaudited) As previously reported Restatement adjustments Reference As restated Six months ended December 31, 2022 As previously reported Restatement adjustments Reference As restated Revenues $ 34, 998, 000 $ – $ 34, 998, 000 Cost of sales (a) (c) (d) 26, 942, 000 444, 000 (a) (c) (d) 27, 386, 000 Gross profit 8, 056, 000 (444, 000) 7, 612, 000 Operating expenses: Selling and administrative 8, 786, 000 – 8, 786, 000 Research and development (c) 2, 385, 000 (208, 000) (c) 2, 177, 000 Total operating expenses 11, 171, 000 (208, 000) 10, 963, 000

Operating loss (3, 115, 000) (236, 000) (3, 351, 000) Other income (expense): Other income 8, 000 – 8, 000 Interest income (expense), net (713, 000) – (713, 000) Net loss $ (3, 820, 000) $ (236, 000) $ (4, 056, 000) Net loss per share- basic and diluted $ (0. 24) $ (0. 01) $ (0. 25) Weighted average number of common shares outstanding- basic and diluted 16, 008, 740 16, 008, 740 16, 008, 740 As previously reported Restatement adjustments Reference As restated Six months ended December 31, 2021 As previously reported Restatement adjustments Reference As restated Revenues $ 13, 961, 000 $ – $ 13, 961, 000 Cost of sales (a) (c) (d) 11, 581, 000 1, 088, 000 (a) (c) (d) 12, 669, 000 Gross profit 2, 380, 000 (1, 088, 000) 1, 292, 000 Operating expenses: Selling and administrative 7, 498, 000 – 7, 498, 000 Research and development (c) 4, 055, 000 (553, 000) (c) 3, 502, 000 Total operating expenses 11, 553, 000 (553, 000) 11, 000, 000 Operating loss (9, 173, 000) (535, 000) (9, 708, 000) Other income (expense): Interest income (expense), net (34, 000) – (34, 000) Net loss $ (9, 207, 000) $ (535, 000) $ (9, 742, 000) Net loss per share- basic and diluted $ (0. 62) $ (0. 03) $ (0. 65) Weighted average number of common shares outstanding- basic and diluted 14, 895, 989 14, 895, 989 14, 895, 989 FLUX POWER HOLDINGS, INC. CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (Unaudited) As previously reported Restatement adjustments Reference As restated Nine months ended March 31, 2024 As previously reported Restatement adjustments Reference As restated Revenues (b) $ 47, 598, 000 $ (151, 000) (b) $ 47, 447, 000 Cost of sales (a) (c) (d) (e) 33, 229, 000 577, 000 (a) (c) (d) (e) 33, 806, 000 Gross profit 14, 369, 000 (728, 000) 13, 641, 000 Operating expenses: Selling and administrative 14, 629, 000 – 14, 629, 000 Research and development (c) 4, 021, 000 (205, 000) (c) 3, 816, 000 Total operating expenses 18, 650, 000 (205, 000) 18, 445, 000 Operating loss (4, 281, 000) (523, 000) (4, 804, 000) Other income (expense): Interest income (expense), net (1, 285, 000) – (1, 285, 000) Net loss $ (5, 566, 000) $ (523, 000) $ (6, 089, 000) Net loss per share- basic and diluted $ (0. 34) $ (0. 03) $ (0. 37) Weighted average number of common shares outstanding- basic and diluted 16, 510, 046 16, 510, 046 16, 510, 046 As previously reported Restatement adjustments Reference As restated Nine months ended March 31, 2023 As previously reported Restatement adjustments Reference As restated Revenues $ 50, 085, 000 $ – $ 50, 085, 000 Cost of sales (a) (c) (d) 37, 310, 000 486, 000 (a) (c) (d) 37, 796, 000 Gross profit 12, 775, 000 (486, 000) 12, 289, 000 Operating expenses: Selling and administrative 13, 510, 000 – 13, 510, 000 Research and development (c) 3, 567, 000 (208, 000) (c) 3, 359, 000 Total operating expenses 17, 077, 000 (208, 000) 16, 869, 000 Operating loss (4, 302, 000) (278, 000) (4, 580, 000) Other income (expense): Other income 8, 000 – 8, 000 Interest income (expense), net (971, 000) – (971, 000) Net loss $ (5, 265, 000) $ (278, 000) $ (5, 543, 000) Net loss per share- basic and diluted $ (0. 33) $ (0. 02) $ (0. 35) Weighted average number of common shares outstanding- basic and diluted 16, 021, 653 16, 021, 653 16, 021, 653 FLUX POWER HOLDINGS, INC. CONDENSED CONSOLIDATED STATEMENT OF OPERATIONS (Unaudited) As previously reported Restatement adjustments Reference As restated Nine months ended March 31, 2022 As previously reported Restatement adjustments Reference As restated Revenues $ 27, 138, 000 $ – $ 27, 138, 000 Cost of sales (a) (c) (d) 22, 838, 000 1, 407, 000 (a) (c) (d) 24, 245, 000 Gross profit 4, 300, 000 (1, 407, 000) 2, 893, 000 Operating expenses: Selling and administrative 11, 402, 000 – 11, 402, 000 Research and development (c) 5, 768, 000 (728, 000) (c) 5, 040, 000 Total operating expenses 17, 170, 000 (728, 000) 16, 442, 000 Operating loss (12, 870, 000) (679, 000) (13, 549, 000) Other income (expense): Interest income (expense), net (86, 000) – (86, 000) Net loss $ (12, 956, 000) $ (679, 000) $ (13, 635, 000) Net loss per share- basic and diluted $ (0. 85) $ (0. 04) $ (0. 89) Weighted average number of common shares outstanding- basic and diluted 15, 254, 983 15, 254, 983 15, 254, 983 FLUX POWER HOLDING, INC. CONDENSED CONSOLIDATED STATEMENTS OF STOCKHOLDERS' EQUITY (Unaudited) Shares Capital Stock Amount Additional Paid- in Capital Accumulated Deficit Total Common Stock Reference Shares Capital Stock Amount Additional Paid- in Capital Accumulated Deficit Total Balance, as restated, June 30, 2023 16, 462, 215 $ 16, 000 $ 98, 086, 000 $ (91, 379, 000) $ 6, 723, 000 Activity, as reported 16, 022 – 276, 000 (2, 112, 000) (1, 836, 000) Adjustments (a) (b) (a) (b) – – – (76, 000) (76, 000) Balance, as restated, September 30, 2023 16, 478, 237 16, 000 98, 362, 000 (93, 567, 000) 4, 811, 000 Activity, as reported 54, 038 1, 000 485, 000 (814, 000) (328, 000) Adjustments (a) (b) (d) (e) (a) (b) (d) (e) – – – (82, 000) (82, 000) Balance, as restated, December 31, 2023 16, 532, 275 17, 000 98, 847, 000 (94, 463, 000) 4, 401, 000 Activity, as reported 67, 408 – 673, 000 (2, 640, 000) (1, 967, 000) Adjustments (a) (e) (a) (e) – – – (365, 000) (365, 000) Balance, as restated, March 31, 2024 16, 599, 683 $ 17, 000 $ 99, 520, 000 $ (97, 468, 000) $ 2, 069, 000 Common Stock Reference Shares Capital Stock Amount Additional Paid- in Capital Accumulated Deficit Total Balance, as restated, June 30, 2022 15, 996, 658 $ 16, 000 $ 95, 732, 000 $ (83, 636, 000) $ 12, 112, 000 Activity, as reported 1, 678 – 95, 000 (2, 139, 000) (2, 044, 000) Adjustments (a) (d) (a) (d) – – – (121, 000) (121, 000) Balance, as restated, September 30, 2022 15, 998, 336 16, 000 95, 827, 000 (85, 896, 000) 9, 947, 000 Activity, as reported 31, 142 – 209, 000 (1, 681, 000) (1, 472, 000) Adjustments (a) (d) (a) (d) – – – (115, 000) (115, 000) Balance, as restated, December 31, 2022 16, 029, 478 16, 000 96, 036, 000 (87, 692, 000) 8, 360, 000 Activity, as reported 126, 954 – 932, 000 (1, 445, 000) (513, 000) Adjustments (a) (d) (a) (d) – – – (42, 000) (42, 000) Balance, as restated, March 31, 2023 16, 156, 432 $ 16, 000 $ 96, 968, 000 $ (89, 179, 000) $ 7, 805, 000 Common Stock Reference Shares Capital Stock Amount Additional Paid- in Capital Accumulated Deficit Total Balance, as restated, June 30, 2021 * 13, 652, 164 $ 14, 000 $ 79, 197, 000 $ (67, 163, 000) $ 12, 048, 000 Activity, as reported 2, 335, 338 2, 000 15, 876, 000 (4, 130, 000) 11, 748, 000 Adjustments (a) (d) (a) (d) – – – (233, 000) (233, 000) Balance, as restated, September 30, 2021 15, 987, 502 16, 000 95, 073, 000 (71, 526, 000) 23, 563, 000 Activity, as reported – – 144, 000 (5, 077, 000) (4, 933, 000) Adjustments (a) (d) (a) (d) – – – (302, 000) (302, 000) Balance, as restated, December 31, 2021 15, 987, 502 16, 000 95, 217, 000 (76, 905, 000) 18, 328, 000 Activity, as reported 4, 578 – 152, 000 (3, 749, 000) (3, 597, 000) Adjustments (a) (d) (a) (d) – – – (144, 000) (144, 000) Balance, as restated, March 31, 2022 15, 992, 080 $ 16, 000 $ 95, 369, 000 $ (80, 798, 000) $ 14, 587, 000 * June 30, 2021 total shareholders' equity, as restated, reflects the impact of restatement adjustments related to periods prior to the year ended June 30, 2022. The impact of restatement is a decrease of $ 958, 000 to accumulated deficit at June 30, 2021. FLUX POWER HOLDING, INC. CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS (Unaudited) Nine months ended March 31, 2024 Six months ended December 31, 2023 Three months ended September 30, 2023 Fiscal Year 2024 Nine months ended March 31, 2024 Six months ended December 31, 2023 Three months ended September 30, 2023 Restated Restated Restated Cash flows from operating activities: Net loss $ (6, 089, 000) $ (3, 084, 000) $ (2, 188, 000) Adjustments to reconcile net loss to net cash used in operating activities: Depreciation 787, 000 523, 000 261, 000 Stock- based compensation 1, 233, 000 670, 000 276, 000 Amortization of debt issuance costs 161, 000 134, 000 81, 000 Non- cash lease expense 448, 000 296, 000 146, 000 Inventory write downs 358, 000 233, 000 113, 000 Changes in operating assets and liabilities: Accounts receivable (1, 668, 000) (3, 926, 000) (2, 040, 000) Inventories (1, 562, 000) 371, 000 (546, 000) Other assets 11, 000 (65, 000) (215, 000) Accounts payable 1, 522, 000 489, 000 330, 000 Accrued

expenses 719, 000 169, 000 601, 000 Accrued interest 134, 000 128, 000 100, 000 Office leases payable (476, 000) (312, 000) (152, 000) Deferred revenue 212, 000 179, 000 205, 000 Customer deposits (64, 000) 150, 000 (65, 000) Net cash used in operating activities (4, 274, 000) (4, 045, 000) (3, 093, 000) Cash flows from investing activities: Purchases of equipment (588, 000) (338, 000) (181, 000) Proceeds from sale of fixed assets Net cash used in investing activities (588, 000) (338, 000) (181, 000) Cash flows from financing activities: Proceeds from stock option exercises and employee stock purchase plan exercises 110, 000 – – Proceeds from the issuance of common stock in registered direct offering, net of offering costs Proceeds from the issuance of common stock in public offering, net of offering costs Proceeds from revolving line of credit 52, 820, 000 35, 868, 000 18, 055, 000 Payment of revolving line of credit (49, 087, 000) (32, 205, 000) (15, 981, 000) Payment of finance leases (110, 000) (75, 000) (40, 000) Net cash provided by financing activities 3, 733, 000 3, 588, 000 2, 034, 000 Net change in cash (1, 129, 000) (795, 000) (1, 240, 000) Cash, beginning of period 2, 379, 000 2, 379, 000 2, 379, 000 Cash, end of period $ 1, 250, 000 $ 1, 584, 000 $ 1, 139, 000 Supplemental Disclosures of Non- Cash Investing and Financing Activities: Common stock issued for vested RSUs $ 222, 000 $ 183, 000 $ – Warrants issued in connection with borrowing agreements, recorded as debt issuance cost $ 92 , 000 $ 92, 000 $ – Supplemental cash flow information: Interest paid $ 1, 000, 000 $ 605, 000 $ 223, 000 FLUX POWER HOLDING, INC. CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS (Unaudited) Nine months ended March 31, 2023 Six months ended December 31, 2022 Three months ended September 30, 2022 Fiscal Year 2023 Nine months ended March 31, 2023 Six months ended December 31, 2022 Three months ended September 30, 2022 Restated Restated Restated Cash flows from operating activities: Net loss $ (5, 543, 000) $ (4, 056, 000) $ (2, 260, 000) Adjustments to reconcile net ~~of accumulated depreciation.~~ loss to net cash used in operating activities: Depreciation 647, 000 371, 000 172, 000 Stock- based compensation 539, 000 304, 000 95, 000 Amortization of debt issuance costs 445, 000 368, 000 229, 000 Non- cash lease expense 370, 000 236, 000 117, 000 Inventory write downs 191, 000 88, 000 43, 000 Changes in operating assets and ~~amortization are~~ liabilities: Accounts receivable (1, 272, 000) (1, 898, 000) (2, 987, 000) Inventories (4, 610, 000) (3, 097, 000) (2, 538, 000) Other assets 11, 000 (17, 000) (229, 000) Accounts payable 4, 210, 000 6, 192, 000 6, 860, 000 Accrued expenses 395, 000 89, 000 9, 000 Accrued interest 2, 000 – 1, 000 Office leases payable (379, 000) (244, 000) (120, 000) Deferred revenue (163, 000) (82, 000) 184, 000 Customer deposits (40, 000) (146, 000) (165, 000) Net cash used in operating activities (5, 197, 000) (1, 892, 000) (589, 000) Cash flows from investing activities: Purchases of equipment (753, 000) (344, 000) (352, 000) Proceeds from sale of fixed assets 8, 000 8, 000 – Net cash used in investing activities (745, 000) (336, 000) (352, 000) Cash flows from financing activities: Proceeds from the issuance of common stock in public offering, net of offering costs 697, 000 – – Proceeds from revolving line of credit 48, 800, 000 30, 550, 000 12, 900, 000 Payment of revolving line of credit (43, 198, 000) (28, 628, 000) (12, 138, 000) Payment of finance leases (52, 000) (22, 000) – Net cash provided ~~using the~~ by financing activities 6, 247, 000 1, 900, 000 762, 000 Net change in cash 305, 000 (328, 000) (179, 000) Cash, beginning of period 485, 000 485, 000 485, 000 Cash, end of period $ 790, 000 $ 157, 000 $ 306, 000 Supplemental Disclosures of Non- Cash Investing and Financing Activities: Initial ~~straight~~ --- right of use asset recognition $ 855, 000 $ 258, 000 $ 78, 000 Common stock issued for vested RSUs $ 114, 000 $ 114, 000 $ 5, 000 Supplemental cash flow information: Interest paid $ 524, 000 $ 288, 000 $ 99, 000 FLUX POWER HOLDING, INC. CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS (Unaudited) Nine months ended March 31, 2022 Six months ended December 31, 2021 Three months ended September 30, 2021 Fiscal Year 2022 Nine months ended March 31, 2022 Six months ended December 31, 2021 Three months ended September 30, 2021 Restated Restated Restated Cash flows from operating activities: Net loss $ (13, 635, 000) $ (9, 742, 000) $ (4, 363, 000) Adjustments to reconcile net loss to net cash used in operating activities: Depreciation 412, 000 259, 000 123, 000 Stock - based compensation 601, 000 449, 000 200, 000 Noncash lease expense 324, 000 214, 000 106, 000 Inventory write downs 482, 000 351, 000 110, 000 Changes in operating assets and liabilities: Accounts receivable (3, 411, 000) 913, 000 1, 586, 000 Inventories (10, 224, 000) (8, 886, 000) (3, 210, 000) Other assets (118, 000) (408, 000) (567, 000) Accounts payable 6, 186, 000 2, 064, 000 2, 123, 000 Accrued expenses (441, 000) (350, 000) (675, 000) Accrued interest – 1, 000 1, 000 Office leases payable (322, 000) (211, 000) (104, 000) Deferred revenue 289, 000 116, 000 103, 000 Customer deposits 519, 000 (171, 000) 151, 000 Net cash used in operating activities (19, 338, 000) (15, 401, 000) (4, 416, 000) Cash flows from investing activities: Purchases of equipment (644, 000) (530, 000) (238, 000) Net cash used in investing activities (644, 000) (530, 000) (238, 000) Cash flows from financing activities: Proceeds from the issuance of common stock in registered direct offering, net of offering costs 13, 971, 000 13, 971, 000 14, 076, 000 Proceeds from the issuance of common stock in public offering, net of offering costs 1, 602, 000 1, 602, 000 1, 602, 000 Proceeds from revolving line ~~method over the~~ of credit 3, 500, 000 3, 500, 000 – Net cash provided by financing activities 19, 073, 000 19, 073, 000 15, 678, 000 Net change in cash (909, 000) 3, 142, 000 11, 024, 000 Cash, beginning of period 4, 713, 000 4, 713, 000 4, 713, 000 Cash, end of period $ 3, 804, 000 $ 7, 855, 000 $ 15, 737, 000 Supplemental Disclosures of Non- Cash Investing and Financing Activities: Common stock issued for vested RSUs $ 9, 700 $ – $ – Supplemental cash flow information: Interest paid $ 86, 000 $ 33, 000 $ 2, 000 FLUX POWER HOLDING, INC. CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (Unaudited) As previously reported Restatement adjustments Reference As ~~estimated~~ --- restated ~~useful lives~~ Nine months ended March 31 , 2024 As previously reported Restatement adjustments Reference As restated Cash flows from operating activities: Net loss (a) (b) (d) (e) $ (5, 566, 000) $ (523, 000) (a) (b) (d) (e) $ (6, 089, 000) Adjustments to reconcile net loss to net cash used in operating activities: Depreciation 787, 000 – 787, 000 Stock- based compensation 1, 233, 000 – 1, 233, 000 Fair value of warrants issued as debt discount cost 92, 000 (92, 000) (f) 0 Amortization of debt issuance costs 161, 000 – 161, 000 Non- cash lease expense 448, 000 – 448, 000 Inventory write downs (a) 13, 000 345, 000 (a) 358, 000 Changes in operating assets and liabilities: Accounts receivable (b) (1, 755, 000) 87, 000 (b) (1, 668, 000) Inventories (a) (d) (1, 191, 000) (371, 000) (a) (d) (1, 562, 000) ~~the~~ Other assets (81, 000) 92, 000 (f) 11, 000 Accounts payable (b) (d) (e) 1, 315, 000 207, 000 (b) (d) (e) 1, 522, 000 Accrued expenses (e) 464, 000 255, 000 (e) 719, 000 Accrued interest 134, 000 – 134, 000 Office leases payable (476, 000) – (476, 000) Deferred revenue 212, 000 – 212, 000 Customer deposits (64, 000) – (64, 000) Net cash used in operating activities (4, 274, 000) – (4, 274, 000) Cash flows from investing activities: Purchases of equipment (588, 000) – (588, 000) Net cash used in investing activities (588, 000) – (588, 000) Cash flows from financing activities: Proceeds from stock option exercises and employee stock purchase plan exercises 110, 000 – 110, 000 Proceeds from revolving line of credit 52, 820, 000 – 52, 820, 000 Payment of revolving line of credit (49, 087, 000) – (49, 087, 000) Payment of finance leases (110, 000) – (110, 000) Net cash provided by financing activities 3, 733, 000 – 3, 733, 000 Net

change in cash (1, 129, 000) – (1, 129, 000) Cash, beginning of period 2, 379, 000 – 2, 379, 000 Cash, end of period $ 1, 250, 000 $ – $ 1, 250, 000 Supplemental Disclosures of Non- Cash Investing and Financing Activities: Common stock issued for vested RSUs $ 222, 000 $ – $ 222, 000 Warrants issued in connection with borrowing agreements, recorded as debt issuance cost $ – $ 92, 000 (f) $ 92, 000 Supplemental cash flow information: Interest paid $ 1, 000, 000 $ – $ 1, 000, 000 FLUX POWER HOLDING, INC. CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (Unaudited) As previously reported Restatement adjustments Reference As restated Six months ended December 31, 2023 As previously reported Restatement adjustments Reference As restated Cash flows from operating activities: Net loss (a) (b) (d) (e) $ (2, 926, 000) $ (158, 000) (a) (b) (d) (e) $ (3, 084, 000) Adjustments to reconcile net loss to net cash used in operating activities: Depreciation 523, 000 (92, 000) (f) 523, 000 Stock- based compensation 670, 000 – 670, 000 Fair value of warrants issued as debt discount cost (f) 92, 000 (92, 000) (f) – Amortization of debt issuance costs 134, 000 – 134, 000 Non- cash lease expense 296, 000 – 296, 000 Inventory write downs (a) (2, 000) 235, 000 (a) 233, 000 Changes in operating assets and liabilities: Accounts receivable (b) (3, 930, 000) 4, 000 (b) (3, 926, 000) Inventories (a) (d) 715, 000 (344, 000) (a) (d) 371, 000 Other assets (f) (157, 000) 92, 000 (f) (65, 000) Accounts payable (b) (d) (e) 286, 000 203, 000 (b) (d) (e) 489, 000 Accrued expenses (e) 109, 000 60, 000 (e) 169, 000 Accrued interest 128, 000 – 128, 000 Office leases payable (312, 000) – (312, 000) Deferred revenue 179, 000 – 179, 000 Customer deposits 150, 000 – 150, 000 Net cash used in operating activities (4, 045, 000) – (4, 045, 000) Cash flows from investing activities: Purchases of equipment (338, 000) – (338, 000) Net cash used in investing activities (338, 000) – (338, 000) Cash flows from financing activities: Proceeds from revolving line of credit 35, 868, 000 – 35, 868, 000 Payment of revolving line of credit (32, 205, 000) – (32, 205, 000) Payment of finance leases (75, 000) – (75, 000) Net cash provided by financing activities 3, 588, 000 – 3, 588, 000 Net change in cash (795, 000) – (795, 000) Cash, beginning of period 2, 379, 000 – 2, 379, 000 Cash, end of period $ 1, 584, 000 $ – $ 1, 584, 000 Supplemental Disclosures of Non- Cash Investing and Financing Activities: Common stock issued for vested RSUs $ 183, 000 $ – $ 183, 000 Warrants issued in connection with borrowing agreements, recorded as debt issuance cost (f) $- $ 92, 000 (f) $ 92, 000 Supplemental cash flow information: Interest paid $ 605, 000 $ – $ 605, 000 FLUX POWER HOLDING, INC. CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (Unaudited) As previously reported Restatement adjustments Reference As restated Three months ended September 30, 2023 As previously reported Restatement adjustments Reference As restated Cash flows from operating activities: Net loss (a) (b) $ (2, 112, 000) $ (76, 000) (a) (b) $ (2, 188, 000) Adjustments to reconcile net loss to net cash used in operating activities: Depreciation 261, 000 – 261, 000 Stock- based compensation 276, 000 – 276, 000 Amortization of debt issuance costs 81, 000 – 81, 000 Non- cash lease expense 146, 000 – 146, 000 Inventory write downs (a) (3, 000) 116, 000 (a) 113, 000 Changes in operating assets and liabilities: Accounts receivable (b) (2, 050, 000) 10, 000 (b) (2, 040, 000) Inventories (a) (496, 000) (50, 000) (a) (546, 000) Other assets (215, 000) – (215, 000) Accounts payable 330, 000 – 330, 000 Accrued expenses 601, 000 – 601, 000 Accrued interest 100, 000 – 100, 000 Office leases payable (152, 000) – (152, 000) Deferred revenue 205, 000 – 205, 000 Customer deposits (65, 000) – (65, 000) Net cash used in operating activities (3, 093, 000) – (3, 093, 000) Cash flows from investing activities: Purchases of equipment (181, 000) – (181, 000) Net cash used in investing activities (181, 000) – (181, 000) Cash flows from financing activities: Proceeds from the issuance of common stock in registered direct offering, net of offering costs Proceeds from revolving line of credit 18, 055, 000 – 18, 055, 000 Payment of revolving line of credit (15, 981, 000) – (15, 981, 000) Payment of finance leases (40, 000) – (40, 000) Net cash provided by financing activities 2, 034, 000 – 2, 034, 000 Net change in cash (1, 240, 000) – (1, 240, 000) Cash, beginning of period 2, 379, 000 – 2, 379, 000 Cash, end of period $ 1, 139, 000 $ – $ 1, 139, 000 Supplemental cash flow information: Interest paid $ 223, 000 $ – $ 223, 000 FLUX POWER HOLDING, INC. CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (Unaudited) As previously reported Restatement adjustments Reference As restated Nine months ended March 31, 2023 As previously reported Restatement adjustments Reference As restated Cash flows from operating activities: Net loss (a) (d) $ (5, 265, 000) $ (278, 000) (a) (d) $ (5, 543, 000) Adjustments to reconcile net loss to net cash used in operating activities: Depreciation 647, 000 – 647, 000 Stock- based compensation 539, 000 – 539, 000 Amortization of debt issuance costs 445, 000 – 445, 000 Non- cash lease expense 370, 000 – 370, 000 Inventory write downs (a) 214, 000 (23, 000) (a) 191, 000 Changes in operating assets and liabilities: – Accounts receivable (b) (1, 244, 000) (28, 000) (b) (1, 272, 000) Inventories (a) (d) (4, 911, 000) 301, 000 (a) (d) (4, 610, 000) Other assets 11, 000 – 11, 000 Accounts payable (b) 4, 182, 000 28, 000 (b) 4, 210, 000 Accrued expenses 395, 000 – 395, 000 Accrued interest 2, 000 – 2, 000 Office leases payable (379, 000) – (379, 000) Deferred revenue (163, 000) – (163, 000) Customer deposits (40, 000) – (40, 000) Net cash used in operating activities (5, 197, 000) – (5, 197, 000) Cash flows from investing activities: Purchases of equipment (753, 000) – (753, 000) Proceeds from sale of fixed assets 8, 000 – 8, 000 Net cash used in investing activities (745, 000) – (745, 000) Cash flows from financing activities: Proceeds from the issuance of common stock in public offering, net of offering costs 697, 000 – 697, 000 Proceeds from revolving line of credit 48, 800, 000 – 48, 800, 000 Payment of revolving line of credit (43, 198, 000) – (43, 198, 000) Payment of finance leases (52, 000) – (52, 000) Net cash provided by financing activities 6, 247, 000 – 6, 247, 000 Net change in cash 305, 000 – 305, 000 Cash, beginning of period 485, 000 – 485, 000 Cash, end of period $ 790, 000 $ – $ 790, 000 Supplemental Disclosures of Non- Cash Investing and Financing Activities: Initial right of use asset recognition $ 855, 000 $ – $ 855, 000 Common stock issued for vested RSUs $ 114, 000 $ – $ 114, 000 Supplemental cash flow information: Interest paid $ 524, 000 $ – $ 524, 000 FLUX POWER HOLDING, INC. CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (Unaudited) As previously reported Restatement adjustments Reference As restated Six months ended December 31, 2022 As previously reported Restatement adjustments Reference As restated Cash flows from operating activities: Net loss (a) (d) $ (3, 820, 000) $ (236, 000) (a) (d) $ (4, 056, 000) Adjustments to reconcile net loss to net cash used in operating activities: Depreciation 371, 000 – 371, 000 Stock- based compensation 304, 000 – 304, 000 Amortization of debt issuance costs 368, 000 – 368, 000 Non- cash lease expense 236, 000 – 236, 000 Inventory write downs (a) 135, 000 (47, 000) (a) 88, 000 Changes in operating assets and liabilities: Accounts receivable (b) (1, 858, 000) (40, 000) (b) (1, 898, 000) Inventories (a) (d) (3, 380, 000) 283, 000 (a) (d) (3, 097, 000) Other assets (17, 000) – (17, 000) Accounts payable (b) 6, 152, 000 40, 000 (b) 6, 192, 000 Accrued expenses 89, 000 – 89, 000 Office leases payable (244, 000) – (244, 000) Deferred revenue (82, 000) – (82, 000) Customer deposits (146, 000) – (146, 000) Net cash used in operating activities (1, 892, 000) – (1, 892, 000) Cash flows from investing activities: Purchases of equipment (344, 000) – (344, 000) Proceeds from sale of fixed assets 8, 000 – 8, 000 Net cash used in investing activities (336, 000) – (336, 000) Cash flows from financing activities: Proceeds from revolving line of credit 30, 550, 000 – 30, 550, 000 Payment of revolving line of credit (28, 628, 000) –

(28, 628, 000) Payment of finance leases (22, 000) – (22, 000) Net cash provided by financing activities 1, 900, 000 – 1, 900, 000 Net change in cash (328, 000) – (328, 000) Cash, beginning of period 485, 000 – 485, 000 Cash, end of period $ 157, 000 $ – $ 157, 000 Supplemental Disclosures of Non- Cash Investing and Financing Activities: Initial right of use asset recognition $ 258, 000 $ – $ 258, 000 Common stock issued for vested RSUs $ 114, 000 $ – $ 114, 000 Supplemental cash flow information: Interest paid $ 288, 000 $ – $ 288, 000 FLUX POWER HOLDING, INC. CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (Unaudited) As previously reported Restatement adjustments Reference As restated Three months ended September 30, 2022 As previously reported Restatement adjustments Reference As restated Cash flows from operating activities: Net loss (a) (d) $ (2, 139, 000) $ (121, 000) (a) (d) $ (2, 260, 000) Adjustments to reconcile net loss to net cash used in operating activities: Depreciation 172, 000 – 172, 000 Stock- based compensation 95, 000 – 95, 000 Amortization of debt issuance costs 229, 000 – 229, 000 Non- cash lease expense 117, 000 – 117, 000 Inventory write downs (a) 25, 000 18, 000 (a) 43, 000 Changes in operating assets and liabilities: Accounts receivable (2, 987, 000) – (2, 987, 000) Inventories (a) (d) (2, 641, 000) 103, 000 (a) (d) (2, 538, 000) Other assets (229, 000) – (229, 000) Accounts payable 6, 860, 000 – 6, 860, 000 Accrued expenses 9, 000 – 9, 000 Accrued interest 1, 000 – 1, 000 Office leases payable (120, 000) – (120, 000) Deferred revenue 184, 000 – 184, 000 Customer deposits (165, 000) – (165, 000) Net cash used in operating activities (589, 000) – (589, 000) Cash flows from investing activities: Purchases of equipment (352, 000) – (352, 000) Net cash used in investing activities (352, 000) – (352, 000) Cash flows from financing activities: Proceeds from revolving line of credit 12, 900, 000 – 12, 900, 000 Payment of revolving line of credit (12, 138, 000) – (12, 138, 000) Net cash provided by financing activities 762, 000 – 762, 000 Net change in cash (179, 000) – (179, 000) Cash, beginning of period 485, 000 – 485, 000 Cash, end of period $ 306, 000 $ – $ 306, 000 Supplemental Disclosures of Non- Cash Investing and Financing Activities: Initial right of use asset recognition $ 78, 000 $ – $ 78, 000 Common stock issued for vested RSUs $ 5, 000 $ – $ 5, 000 Supplemental cash flow information: Interest paid $ 99, 000 $ – $ 99, 000 FLUX POWER HOLDING, INC. CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (Unaudited) As previously reported Restatement adjustments Reference As restated Nine months ended March 31, 2022 As previously reported Restatement adjustments Reference As restated Cash flows from operating activities: Net loss (a) (d) $ (12, 956, 000) $ (679, 000) (a) (d) $ (13, 635, 000) Adjustments to reconcile net loss to net cash used in operating activities: Depreciation 412, 000 – 412, 000 Stock- based compensation 601, 000 – 601, 000 Non- cash lease expense 324, 000 – 324, 000 Inventory write downs (a) 109, 000 373, 000 (a) 482, 000 Changes in operating assets and liabilities: Accounts receivable (3, 411, 000) – (3, 411, 000) Inventories (a) (d) (10, 530, 000) 306, 000 (a) (d) (10, 224, 000) Other assets (118, 000) – (118, 000) Accounts payable 6, 186, 000 – 6, 186, 000 Accrued expenses (441, 000) – (441, 000) Office leases payable (322, 000) – (322, 000) Deferred revenue 289, 000 – 289, 000 Customer deposits 519, 000 – 519, 000 Net cash used in operating activities (19, 338, 000) – (19, 338, 000) Cash flows from investing activities: Purchases of equipment (644, 000) – (644, 000) Net cash used in investing activities (644, 000) – (644, 000) Cash flows from financing activities: Proceeds from the issuance of common stock in registered direct offering, net of offering costs 13, 971, 000 – 13, 971, 000 Proceeds from the issuance of common stock in public offering, net of offering costs 1, 602, 000 – 1, 602, 000 Proceeds from revolving line of credit 3, 500, 000 – 3, 500, 000 Net cash provided by financing activities 19, 073, 000 – 19, 073, 000 Net change in cash (909, 000) – (909, 000) Cash, beginning of period 4, 713, 000 – 4, 713, 000 Cash, end of period $ 3, 804, 000 $ – $ 3, 804, 000 Supplemental Disclosures of Non- Cash Investing and Financing Activities: Common stock issued for vested RSUs $ 9, 700 $ – $ 9, 700 Supplemental cash flow information: Interest paid $ 86, 000 $ – $ 86, 000 FLUX POWER HOLDING, INC. CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (Unaudited) As previously reported Restatement adjustments Reference As restated Six months ended December 31, 2021 As previously reported Restatement adjustments Reference As restated Cash flows from operating activities: Net loss (a) (d) $ (9, 207, 000) $ (535, 000) (a) (d) $ (9, 742, 000) Adjustments to reconcile net loss to net cash used in operating activities: Depreciation 259, 000 – 259, 000 Stock- based compensation 449, 000 – 449, 000 Non- cash lease expense 214, 000 – 214, 000 Inventory write downs (a) 169, 000 182, 000 (a) 351, 000 Changes in operating assets and liabilities: Accounts receivable 913, 000 – 913, 000 Inventories (a) (d) (9, 239, 000) 353, 000 (a) (d) (8, 886, 000) Other assets (408, 000) – (408, 000) Accounts payable 2, 064, 000 – 2, 064, 000 Accrued expenses (350, 000) – (350, 000) Accrued interest 1, 000 – 1, 000 Office leases payable (211, 000) – (211, 000) Deferred revenue 116, 000 – 116, 000 Customer deposits (171, 000) – (171, 000) Net cash used in operating activities (15, 401, 000) – (15, 401, 000) Cash flows from investing activities: Purchases of equipment (530, 000) – (530, 000) Net cash used in investing activities (530, 000) – (530, 000) Cash flows from financing activities: Proceeds from the issuance of common stock in registered direct offering, net of offering costs 13, 971, 000 13, 971, 000 Proceeds from the issuance of common stock in public offering, net of offering costs 1, 602, 000 – 1, 602, 000 Proceeds from revolving line of credit 3, 500, 000 – 3, 500, 000 Net cash provided by financing activities 19, 073, 000 – 19, 073, 000 Net change in cash 3, 142, 000 – 3, 142, 000 Cash, beginning of period 4, 713, 000 – 4, 713, 000 Cash, end of period $ 7, 855, 000 $ – $ 7, 855, 000 Supplemental cash flow information: Interest paid $ 33, 000 $ – $ 33, 000 FLUX POWER HOLDING, INC. CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (Unaudited) As previously reported Restatement adjustments Reference As restated Three months ended September 30, 2021 As previously reported Restatement adjustments Reference As restated Cash flows from operating activities: Net loss (a) (d) $ (4, 130, 000) $ (233, 000) (a) (d) $ (4, 363, 000) Adjustments to reconcile net loss to net cash used in operating activities: Depreciation 123, 000 – 123, 000 Stock- based compensation 200, 000 – 200, 000 Non- cash lease expense 106, 000 – 106, 000 Inventory write downs (a) 24, 000 86, 000 (a) 110, 000 Changes in operating assets and liabilities: Accounts receivable 1, 586, 000 – 1, 586, 000 Inventories (a) (d) (3, 357, 000) 147, 000 (a) (d) (3, 210, 000) Other assets (567, 000) – (567, 000) Accounts payable 2, 123, 000 – 2, 123, 000 Accrued expenses (675, 000) – (675, 000) Accrued interest 1, 000 – 1, 000 Office leases payable (104, 000) – (104, 000) Deferred revenue 103, 000 – 103, 000 Customer deposits 151, 000 – 151, 000 Net cash used in operating activities (4, 416, 000) – (4, 416, 000) Cash flows from investing activities: Purchases of equipment (238, 000) – (238, 000) Net cash used in investing activities (238, 000) – (238, 000) Cash flows from financing activities: Proceeds from the issuance of common stock in registered direct offering, net of offering costs 14, 076, 000 – 14, 076, 000 Proceeds from the issuance of common stock in public offering, net of offering costs 1, 602, 000 – 1, 602, 000 Net cash provided by financing activities 15, 678, 000 – 15, 678, 000 Net change in cash 11, 024, 000 – 11, 024, 000 Cash, beginning of period 4, 713, 000 – 4, 713, 000 Cash, end of period $ 15, 737, 000 $ – $ 15, 737, 000 Supplemental cash flow information: Interest paid $ 2, 000 $ – $ 2, 000 (a) Inventories. The Company did not properly evaluate its calculation of its

excess and obsolescence reserve on its finished goods and raw materials inventories, resulting in an overstatement of inventories and an understatement of cost of sales. In addition, certain inventory components were not properly recorded at the lower of cost or net realizable value, resulting in an overstatement of inventory and an understatement of cost of sales. Further, certain loaner service packs and consigned inventory were not reconciled timely, resulting in an overstatement of inventory and an understatement of cost of sales. Lastly, the Company also corrected the cash flow presentation related ~~assets ranging from~~ **to inventory write downs on the statement of cash flows. (b) Revenue recognition. The Company improperly recognized revenue during the** three **months ended September 30, 2023 related** to ~~five years~~ **performance obligations satisfied during three months ended June 30** , ~~or~~ **2023** , **resulting** in **an understatement of revenue in the** ~~the~~ **three** ~~ease of leasehold improvements~~ **months ended June 30** , ~~over~~ **2023 and an overstatement of revenue in the** ~~the~~ **three** ~~lesser~~ **months ended September 30, 2023. (c) Expense classification. The Company improperly recorded various inventory write- downs to research and development expenses although such expenses did not meet the classification criteria for research and development under ASC 730, resulting in an overstatement** of **research and development expenses and an understatement of cost of sales. (d)** ~~the~~ **Other** ~~useful life~~ **. The Company had various clearing accounts that were not reconciled timely, resulting in an understatement** of ~~the~~ **accounts payable, overstatement of inventories, and understatement of cost of sales. (e) Product warranty liability. The Company did not include certain product warranty-** related ~~asset or~~ **expenses within** the ~~lease term~~ **proper period in its calculation of its product warranty reserve estimate, resulting in an understatement of accrued expenses and an understatement of cost of sales** . ~~Stock~~ **X** - ~~based Compensation Pursuant~~ **DefinitionSchedule Of Summarized Financial Information [Table Text Block] ReferencesNo definition available. Details Name: FLUX_ScheduleOfSummarizedFinancialInformationTableTextBlock Namespace Prefix: FLUX_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_QuarterlyFinancialInformationDisclosureAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of quarterly financial data. Includes, but is not limited** to **,** ~~the provisions of the Financial~~ **financial information for fiscal quarters, cumulative effect of a change in** ~~Accounting~~ **accounting** ~~Standards Board (" FASB ")~~ **principle and earnings per share data. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Name** Accounting Standards Codification ~~(" ASC ")~~ **- Section 50- Paragraph 1- SubTopic 10-** Topic ~~No~~ **270- Publisher FASB- URI https: / / asc** . ~~718~~ **fasb. org / 1943274 / 2147482964 / 270** - 10 ~~, Compensation~~ - **50** ~~Stock Compensation, which establishes accounting for equity instruments exchanged for employee service, we utilize the Black~~ - Scholes option pricing model to estimate the..... Company carried warranty liability of approximately $ 1 **Details Name: us-gaap_ScheduleOfQuarterlyFinancialInformationTableTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType** ~~, 600, 000 and $ 1, 012, 000, respectively, which is included in accrued expenses on the Company' s consolidated balance~~ **Balance Type: na** sheets. Impairment of Long- lived..... of common shares outstanding during the periods - **Period Type** . Diluted loss per common share includes..... average common shares outstanding were as follows : ~~SCHEDULE~~ **durationSCHEDULE** OF DILUTIVE COMMON SHARES OUTSTANDING EXCLUDED FROM DILUTIVE WEIGHTED AVERAGE COMMON SHARES OUTSTANDING ~~June~~ **(Details)- shares 12 Months EndedJun.** 30, **2024 Jun. 30,** 2023 ~~June~~ **Jun.** 30, ~~2022 Stock~~ **2022Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items] Antidilutive securities 3, 132, 836 2, 622, 268 2, 262, 773Share- Based Payment Arrangement,** ~~options~~ **Option [Member] Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items] Antidilutive securities 1, 605, 060** 973, 400 503, ~~433~~ **433Restricted Stock Units (** RSUs **) [Member] Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items] Antidilutive securities 114, 666** 193, 749 304, ~~221 Warrants~~ **221Warrant [Member] Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items] Antidilutive securities 1, 413, 110** 1, 455, 119 1, 455, ~~119~~ **119X** ~~Total 2, 622, 268 2, 262, 773 Antidilutive securities 2, 622, 268 2, 262, 773 New~~ **- DefinitionSecurities (including those issuable pursuant to contingent stock agreements) that could potentially dilute basic earnings per share (EPS) or earnings per unit (EPU) in the future that were not included in the computation of diluted EPS or EPU because to do so would increase EPS or EPU amounts or decrease loss per share or unit amounts for the period presented. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 260- SubTopic 10- Name** Accounting Standards ~~Recently Adopted Type:xbrli:stringItemType Balance Type:na Period Type:durationX-~~ Details Name:us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis **gaap_TypeOfArrangementAxis** = **FLUX_CreditFacilityAgreementMember** ~~us- gaap_EmployeeStockOptionMember~~ Namespace Prefix:Data Type:na Balance Type:Period Type:X- Details Name:us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis **gaap_LineOfCreditFacilityAxis** = **FLUX_LendersMember** ~~us- gaap_RestrictedStockUnitsRSUMember~~ Namespace Prefix:Data Type:na Balance Type:Period Type:X- Details Name: **srt_TitleOfIndividualAxis** ~~us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis~~ = **FLUX_PlacementAgentMember** ~~us- gaap_WarrantMember~~ Namespace Prefix:Data Type:na Balance Type:Period Type: ~~SUMMARY~~ **X- 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:SCHEDULE** OF ~~SIGNIFICANT ACCOUNTING POLICIES~~ **STOCK WARRANT ACTIVITY** (Details ~~Narrative~~)- ~~USD~~ **(Warrant [Member]-** $ **/ shares** ~~) 3 Months Ended 6 Months Ended 9 Months Ended~~ 12 Months EndedJun ~~.30,2024 Mar.31,2024 Dec.31,2023 Sep~~ .30,2023 Jun.30, ~~2023~~ **2022Accumulated Other** ~~Accounting~~ **Accounts** ~~Pronouncements~~ **receivable allowance for credit losses 55, 000 55, 000 Obsolete inventory $ 113, 000 [4] $ 43, 000 [4] $ 110, 000 [4] $ 233, 000 [4] $ 88, 000 [4] $ 351, 000 [4] $ 358, 000 [4] $ 191, 000 [4] $ 482, 000 [4] 490, 000 690, 000 [1] 665, 000 [1] Warranty liability $ 3, 018, 000 $ 1, 600, 000 $ 1, 012, 000 3, 018, 000 1, 600, 0001, 012, 000 Impairment of long- lived assets $ 0 $ 0 $ 0 Weighted average number of common shares outstanding- basic 16, 538, 998 16, 516, 700 16, 474, 754 16, 048, 054 16, 020, 183 15, 997, 296 15, 988, 926 15, 987, 502 13, 804, 47516, 495, 72716, 008, 74014, 895, 98916, 510, 04616, 021, 65315, 254, 98316, 548, 533 16, 055, 25615, 439, 530 Weighted average number of common shares outstanding- diluted 16, 538, 998 16, 516, 700 16, 474, 754 16, 048, 054 16, 020, 183 15, 997, 296 15, 988, 926 15, 987, 502 13, 804, 47516, 495, 72716, 008, 74014, 895, 98916, 510, 04616, 021, 65315, 254, 98316, 548, 533 16, 055, 25615, 439, 530 Minimum [Member] Property, Plant and Equipment [Line Items] Estimated useful lives 3 years 3 years Maximum [Member] Property, Plant and Equipment [Line Items] Estimated useful lives 5 years 5 years Subsequent**

Event [Member] Property, Plant and Equipment [Line Items] Cash $ 1, 000, 000. 0Subsequent Event [Member] | GBC Credit Facility [Member] Property, Plant and Equipment [Line Items] Line of credit 6, 300, 000Subsequent Event [Member] | Subordinated Line Of Credit Facility [Member] Property, Plant and Equipment [Line Items] Line of credit facility future draws $ 1, 000, 000. 0 [1] Inventories. The Company did not **properly evaluate its calculation of its excess** ~~adopt any new accounting pronouncements for the year ended June 30, 2023~~ and **obsolescence reserve on its finished goods and raw** 2022. Management has considered all recent....., 2023 June 30, 2022 Raw materials **inventories** ~~$ 13~~ , **resulting** ~~047, 000 $ 12, 989, 000 Work~~ in **an overstatement of** ~~process 1, 277, 000 927, 000 Finished goods 4, 672, 000 2, 346, 000 Total Inventories~~ **inventories** ~~$ 18, 996, 000 $ 16, 262, 000 Inventories consist primarily of our energy storage systems~~ and ~~the related~~ **an understatement of cost of sales. In addition, certain inventory** ~~subcomponents --- components , and are stated~~ **were not properly recorded** at the lower of cost or net realizable value **, resulting in an overstatement of inventory and an understatement of cost of sales. Further, certain loaner service packs and consigned inventory were not reconciled timely, resulting in an overstatement of inventory and an understatement of cost of sales. Lastly, the Company also corrected the cash flow presentation related to inventory write downs on the statement of cash flows. [2] Other. The Company had various clearing accounts that were not reconciled in a timely manner, resulting in misstatements of accounts payable, inventories and cost of sales. [3] Revenue. The Company did not properly recognize revenue in the periods which the related performance obligations were satisfied for a certain contract with a customer. Additionally, the Company improperly recorded accounts receivable from the same contract with a customer as a reduction to its accounts payable owed to the customer prior to the right of offset conditions under ASC 210- 20 being met. As a result, revenues, accounts receivable, and accounts payable were misstated. [4] Inventories. The Company did not properly evaluate its calculation of its excess and obsolescence reserve on its finished goods and raw materials inventories, resulting in an overstatement of inventories and an understatement of cost of sales. In addition, certain inventory components were not properly recorded at the lower of cost or net realizable value, resulting in an overstatement of inventory and an understatement of cost of sales. Further, certain loaner service packs and consigned inventory were not reconciled timely, resulting in an overstatement of inventory and an understatement of cost of sales. Lastly, the Company also corrected the cash flow presentation related to inventory write downs on the statement of cash flows. [5] Revenue recognition. The Company improperly recognized revenue during the three months ended September 30, 2023 related to performance obligations satisfied during three months ended June 30, 2023, resulting in an understatement of revenue in the three months ended June 30, 2023 and an overstatement of revenue in the three months ended September 30, 2023. [6] Other. The Company had various clearing accounts that were not reconciled timely, resulting in an understatement of accounts payable, overstatement of inventories, and understatement of cost of sales. [7] Product warranty liability. The Company did not include certain product warranty- related expenses within the proper period in its calculation of its product warranty reserve estimate, resulting in an understatement of accrued expenses and an understatement of cost of sales** . X- **DefinitionLine of credit facility future draws.** ReferencesNo definition available. Details Name: **FLUX_LineOfCreditFacilityFutureDraws** ~~us- gaap_InventoryDisclosureAbstract~~ Namespace Prefix: **FLUX_** ~~us- gaap_~~ Data Type: xbrli: ~~stringItemType~~ **monetaryItemType** Balance Type: ~~na~~ **credit** Period Type: ~~durationX~~ **instantX** - ~~DefinitionThe entire disclosure~~ **DefinitionAmount of allowance** for **credit loss on accounts receivable** ~~inventory. Includes, but is not limited to, the basis of stating inventory, the method of determining inventory cost, the classes of inventory, and the nature of the cost elements included in inventory~~ . ReferencesReference 1: http: / / www. xbrl. org / ~~2003~~ **2009** / role / ~~disclosureRef~~ **commonPracticeRef** - Topic ~~330~~ **944- SubTopic 210** - Name Accounting Standards Codification- **Section S99- Paragraph 1- Subparagraph (SX 210. 7- 03 (a) (5))-** Publisher FASB- URI https: / / asc. fasb. org / **1943274** / ~~330~~ **2147478777** / ~~tableOfContent~~ ~~1Reference 2~~ **DefinitionAmount of deferred state and local tax expense (benefit) attributable to income (loss) from continuing operations.Includes,but is not limited to,deferred regional,territorial,and provincial tax expense (benefit) for non- US (United States of America) jurisdiction. ReferencesReference 1** :http:/ / www.xbrl.org / ~~2003~~ **2009** / role / ~~disclosureRef~~ **commonPracticeRef** - Topic ~~210~~ **235** - SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. ~~5- 02 (~~ 4 **- 08 (h) (1) (Note 1**))- Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / ~~2147480566~~ **2147480678** / ~~210~~ **235** - 10- S99- 1Reference ~~3~~ **2** :http:/ / www.xbrl.org / ~~2003~~ **2009** / role / ~~disclosureRef~~ **commonPracticeRef** - Topic ~~326~~ **740** - SubTopic ~~20~~ **10** - Name Accounting Standards Codification- Section ~~45~~ **50** - Paragraph ~~1~~ **9- Subparagraph (b)** - Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / ~~2147479344~~ **2147482685** / ~~326~~ **740** - ~~20~~ **10** - ~~45~~ **50** - ~~1Reference~~ **9Reference** ~~4~~ **3** :http:/ / www.xbrl.org / ~~2003~~ **2009** / role / ~~disclosureRef~~ **commonPracticeRef** - Topic ~~310~~ **740** - SubTopic 10- Name Accounting Standards Codification- Section ~~50~~ **S99** - Paragraph ~~4~~ **1- Subparagraph (SAB Topic 6.I.7)** - Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / ~~2147481962~~ **2147479360** / **740-** ~~310~~ - **10** - ~~10~~ **S99** - **1 Details** ~~50- 4Reference 5:http:/ / www.xbrl.org / 2003 / role / disclosureRef- Topic 326- SubTopic 20-~~ Name ~~Accounting Standards Codification- Section 50- Paragraph 13- Subparagraph (a)- Publisher FASB- URI https~~ . **us** ~~/ / asc.fasb.org / 1943274 / 2147479319 / 326 -~~ **gaap_DeferredStateAndLocalIncomeTaxExpenseBenefit Namespace Prefix** ~~20- 50- 13Reference 6~~ : ~~http~~ **us- gaap_ Data Type** : ~~// www.xbrl~~ **xbrli :monetaryItemType Balance Type:debit Period Type:durationX** ~~.org / 2003 / role / disclosureRef- Topic 326- SubTopic 20- Name Accounting Standards Codification- Section 50- Paragraph 13- Subparagraph (f)- Publisher FASB~~ Details Name: us- ~~gaap_InventoryDisclosureTextBlock~~ **gaap_AllowanceForDoubtfulAccountsReceivable** Namespace Prefix: us- gaap_ Data Type: **xbrli** ~~dtr- types~~ : ~~textBlockItemType / 2147478777 / 944~~ - ~~210~~ **DefinitionAmount of deferred state and local tax expense (benefit) attributable to income (loss) from continuing operations.Includes,but is not limited to,deferred regional,territorial,and provincial tax expense (benefit) for non** - ~~S99- 1Reference 4~~ **US (United States of America) jurisdiction. ReferencesReference 1** :http:/ / www.xbrl.org / ~~2003~~ **2009** / role / ~~disclosureRef~~ **commonPracticeRef** - Topic ~~946~~ **235** - SubTopic ~~210~~ - **10** - Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. ~~6- 04 (~~ 4 **- 08 (h) (1) (Note 1**))- Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / ~~2147479170~~ **2147480678** / ~~946~~ **235** - ~~210~~ - **10** - S99- 1Reference ~~5~~ **2** :http:/ / www.xbrl.org / ~~2003~~ **2009** / role / ~~disclosureRef~~ **commonPracticeRef** - Topic ~~946~~ **740** - SubTopic ~~210~~ - **10** - Name Accounting Standards Codification- Section ~~45~~ **50** - Paragraph ~~21~~ **9- Subparagraph (b)** - Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / ~~2147477796~~ **2147482685** / ~~946~~ **740** - ~~210~~ - **10** - ~~45~~ **50** - ~~21Reference~~ **9Reference** ~~6~~ **3** :http:/ / www.xbrl.org / 2009 / role / commonPracticeRef- Topic ~~210~~ **740** - SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (~~SX 210~~ **SAB Topic 6** . **I.7** ~~5- 02 (1)~~)- Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / ~~2147480566~~ **2147479360** / ~~210~~ **740** - 10- S99- **1** ~~1Reference 7:http:/ /~~

www.xbrl.org / 2003 / role / disclosureRef- Name Accounting Standards Codification- Section 45- Paragraph 20- SubTopic 210- Topic 946- Publisher FASB- URI https:/ / asc.fasb.org / 1943274 / 2147477796 / 946- 210- 45- 20 Details Name:us- gaap_Cash **gaap_DeferredStateAndLocalIncomeTaxExpenseBenefit** Namespace Prefix:us- gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type: **durationX** Balance Type: na Period Type: durationOTHER **Period Type:instantX** .fasb.org / 1943274 / 2147483467 / 210 - 10- 45- 1Reference 3 **DefinitionA brief description of status of the tax examination,significant findings to date,and the entity' s position with respect to the findings. ReferencesReference 1** :http:/ / www **fasb** . xbrl. org / 2003 **us- gaap** / role / **ref / legacyRef** disclosureRef- Topic 210- SubTopic 10 - Name Accounting Standards Codification- **Topic 740- SubTopic 10-** Section S99 **50** - Paragraph **1 15** - Subparagraph (**d)** SX 210.5- 02 (**2** 6))- Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / 2147480566 **2147482685** / **740-** 210 - **10** - 10 **50** - **15** S99- 1 Details Name:us- gaap_InventoryNet **gaap_IncomeTaxExaminationDescription** Namespace Prefix:us- gaap_ Data Type:xbrli: monetaryItemType **stringItemType** Balance Type: debit **na** Period Type: instantX **durationX** - DefinitionAmount **of operating loss carryforward,** before **tax effects,available** valuation and LIFO reserves of raw materials expected to **reduce future taxable income under enacted tax laws** be sold,or consumed within one year or operating cycle,if longer . ReferencesReference 1:http:/ / www **fasb** . xbrl. org / 2009 **us- gaap** / role / **ref / legacyRef** commonPracticeRef- Topic 210- SubTopic 10 - Name Accounting Standards Codification- **Topic 740- SubTopic 10-** Section S99 **50** - Paragraph **1 3** - Subparagraph (SX 210.5- 02 (6) (a) (4)) - Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / 2147480566 **2147482685** / **740-** 210 - **10** - 10 **50** - **3** S99- 1 Details Name:us- gaap_InventoryRawMaterials **gaap_OperatingLossCarryforwards** Namespace Prefix:us- gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit CURRENT ASSETS 12 Months Ended **(Details)- USD ($)** Jun. 30, **2024 Mar. 31, 2024 Dec. 31,** 2023 **Sep. 30, 2023 Jun. 30, 2023 Mar. 31, 2023 Dec. 31, 2022 Sep. 30, 2022 Jun. 30, 2022 Mar. 31, 2022 Dec. 31, 2021 Sep. 30,** Deferred **2021Deferred** Costs, Capitalized, Prepaid, and Other Assets Disclosure [Abstract] OTHER CURRENT ASSETS NOTE 4 – OTHER CURRENT ASSETS Other current assets consist of the following: SCHEDULE OF OTHER CURRENT ASSETS June 30, 2023 June 30, 2022 Prepaid insurance $ **419, 000 $** 573, 000 $ 478, 000 Prepaid expenses **181, 000** 202, 000 343, 000 Other **345, 000** 143, 000 440, 000 Total other current assets $ **945, 000 $ 840, 000 $ 942, 000 $ 1, 053, 000 $** 918, 000 $ **775, 000 $ 884, 000 $** 1, **308, 000 $ 1,** 261, 000 **X $ 577, 000 $ 868, 000 $ 1, 026, 000X** - ReferencesNo definition available. Details Name: us-gaap_DeferredCostsCapitalizedPrepaidAndOtherAssetsDisclosureAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- **DefinitionAmount of** DefinitionThe entire disclosure for other current assets **classified as other** . **ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / exampleRef- Topic 852- SubTopic 10- Name Accounting Standards Codification- Section 55- Paragraph 10- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147481372 / 852- 10- 55-** ReferencesNo --- **10Reference** definition available **2: http: / / www** . **xbrl. org / 2003 / role / disclosureRef- Topic 210- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (8))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480566 / 210- 10- S99- 1** Details Name: us-gaap_OtherCurrentAssetsTextBlock **gaap_OtherAssetsCurrent** Namespace Prefix: us- gaap_ Data Type: **xbrli** dtr- types : textBlockItemType **monetaryItemType** Balance Type: na **debit** Period Type: durationACCRUED **- DefinitionAmount of deferred state and local tax expense (benefit) attributable to income (loss) from continuing operations.Includes,but is not limited to,deferred regional,territorial,and provincial tax expense (benefit) for non- US (United States of America) jurisdiction.** ReferencesReference 1:http:/ / www.xbrl.org / 2009 / role / commonPracticeRef- Topic 210 **235** - SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 5 **4** - 02 **08** (7 **h) (1) (Note 1**))- Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / 2147480566 - **2147480678** / 210 **235** - 10- S99- 1Reference 2:http:/ / www.xbrl.org / 2009 / role / commonPracticeRef- Topic 340 **740** - SubTopic 10- Name Accounting Standards Codification- Section 45 **50** - Paragraph **1 9- Subparagraph (b)** - Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / 2147483032 **2147482685** / 340 **740** - 10- 45 **50** - **9Reference 3** 1 Details Name:us- gaap_OtherPrepaidExpenseCurrent Namespace Prefix:us- gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:instantX- DefinitionAmount of asset related to consideration paid in advance for costs that provide economic benefits in future periods,and amount of other assets that are expected to be realized or consumed within one year or the normal operating cycle,if longer. ReferencesReference 1 :http:/ / www.xbrl.org / 2009 / role / commonPracticeRef- Topic 210 **740** - SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210 **SAB Topic 6** . **I.7** 5- 02 (9))- Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / 2147480566 **2147479360** / 210 **740** - 10- S99- 1 Details Name:us-gaap_PrepaidExpenseAndOtherAssetsCurrent **gaap_DeferredStateAndLocalIncomeTaxExpenseBenefit** Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type **:debit Period Type:durationX** EXPENSES 12 Months Ended **(Details)- USD ($)** Jun. 30, **2024 Mar. 31, 2024 Dec. 31,** 2023 **Sep. 30, 2023 Jun. 30, 2023 Mar. 31, 2023 Dec. 31, 2022 Sep. 30, 2022 Jun. 30, 2022 Mar. 31, 2022 Dec. 31, 2021 Sep. 30,** Payables **2021Payables** and Accruals [Abstract] ACCRUED EXPENSES NOTE 5 – ACCRUED EXPENSES Accrued expenses consist of the following: SCHEDULE OF ACCRUED EXPENSES June 30, 2023 June 30, 2022 Payroll and bonus accrual $ **471, 000 $** 1, 157, 000 $ 767, 000 PTO accrual **437, 000** 412, 000 430, 000 Warranty liability **3, 018, 000** 1, 600, 000 1, 012, 000 Other 12, 000 – Total accrued expenses $ 3, **926, 000 $ 3, 900, 000 $ 3, 350, 000 $ 3, 782, 000 $ 3,** 181, 000 $ 2, **604, 000 $ 2, 298, 000 $ 2, 228, 000 $ 2,** 209, 000 **X $ 2, 142, 000 $ 2, 233, 000 $ 1, 908, 000X** - DefinitionThe entire disclosure **DefinitionCarrying value as of the balance sheet date of obligations incurred and payable, pertaining to costs that are statutory in nature, are incurred on contractual obligations, or accumulate over time and** for accounts payable **which invoices have not yet been received or will not be rendered. Examples include taxes, interest, rent** and accrued **utilities. Used to reflect the current portion of the** liabilities at **(due within one year or within** the end of the reporting period **normal operating cycle if longer)** . ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef **- Topic 210- SubTopic 10** - Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 .19 (a), 20 **) , 24**)- Publisher FASB-URI https: / / asc. fasb. org / 1943274 / 2147480566 / 210- 10- S99- 1 Details Name: us-gaap_AccountsPayableAndAccruedLiabilitiesDisclosureTextBlock **gaap_AccruedLiabilitiesCurrent** Namespace Prefix: us- gaap_ Data Type: **xbrli** dtr- types : textBlockItemType Period Type:instantX - DefinitionCarrying value as **DefinitionThe effective interest rate at the end** of the balance sheet date of obligations incurred and payable for unused vacation time owed to employees based on the entity' s vacation benefit given to its employees.Used to reflect the current portion - **reporting period** of the liabilities (due within one year or within the normal operating cycle if longer) . ReferencesReference 1:http:/ / fasb.org / us- gaap / role / ref / legacyRef - Topic 210- SubTopic 10 - Name Accounting Standards Codification- **Topic 210- SubTopic 10-** Section S99- Paragraph 1- Subparagraph (SX

210.5- 02 .19 (20 b),22 (b))- Publisher FASB- URI https:/ / asc.fasb.org / / 1943274 / 2147480566 / 210- 10- S99- 1Reference 2 1 Details Name:us- gaap_LineOfCreditFacilityInterestRateAtPeriodEnd Namespace Prefix:us- gaap_ Data Type:dtr-types:percentItemType Balance Type:na Period Type:instantX- DefinitionThe effective interest rate during the reporting period. ReferencesReference 1 :http:/ / fasb.org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Topic 710 210 - SubTopic 10- Section 25 S99 - Paragraph 3 1- Subparagraph (SX 210.5- 02.19 (b),22 (b)) - Publisher FASB- URI https:/ / asc.fasb.org / / 1943274 / 2147483070 2147480566 / 710- 10 210 - 25 10 - 3 S99- 1 Details Name:us- gaap_AccruedVacationCurrent gaap_LineOfCreditFacilityInterestRateDuringPeriod Namespace Prefix:us- gaap_ Data Type: xbrli dtr- types : monetaryItemType percentItemType Balance Type: na Period Type:durationX- DefinitionMaximum borrowing capacity under the credit facility without consideration Period Type:instantX- DefinitionTotal of any current restrictions on the amount carrying values as of the balance sheet date of obligations incurred through that could be borrowed date and payable for obligations related to services received from employees,such as accrued salaries and bonuses,payroll taxes and fringe benefits.Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer) amounts currently outstanding under the facility . ReferencesReference 1:http:/ / fasb.org / us- gaap / role / ref / legacyRef - Topic 210- SubTopic 10 - Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210.5- 02 .19 (20 b),22 (b))- Publisher FASB- URI https:/ / asc.fasb.org / / 1943274 / 2147480566 / 210- 10- S99- 1 Details Name:us- gaap_EmployeeRelatedLiabilitiesCurrent gaap_LineOfCreditFacilityMaximumBorrowingCapacity Namespace Prefix:us- gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:instantX- DefinitionAmount of borrowing capacity currently available under expenses incurred but not yet paid classified as other -- the ,due within one year or credit facility (current borrowing capacity less the amount of borrowings outstanding) normal operating cycle,if longer . ReferencesReference 1:http:/ / fasb.org / us- gaap / role / ref / legacyRef - Topic 210- SubTopic 10 - Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210.5- 02 .19 (20 b),22 (b))- Publisher FASB- URI https:/ / asc.fasb.org / / 1943274 / 2147480566 / 210- 10- S99- 1 Details Name:us- gaap_OtherAccruedLiabilitiesCurrent gaap_LineOfCreditFacilityRemainingBorrowingCapacity Namespace Prefix:us- gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:instantX Balance Type: na Period Type: durationX- DefinitionCarrying value as of the Type:dtr- types:percentItemType Balance balance Type:na Period Type:durationX- DefinitionMaximum borrowing capacity sheet date of obligations incurred through that date and payable for estimated claims under standard and extended warranty protection rights granted to customers.For classified balance sheets,represents the current portion credit facility without consideration of any current restrictions on the amount that could be borrowed liabilities (due within one year or within the amounts currently outstanding under the facility normal operating cycle if longer) . ReferencesReference 1:http:/ / fasb.org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Topic 210- SubTopic 10 - Name Accounting Standards Codification - Section S99- Paragraph 1- Subparagraph (SX 210.5- 02 .19 (20 b),22 (b))- Publisher FASB- URI https:/ / asc.fasb.org / /1943274 / 2147480566 / 210- 10- S99- 1 Details Name ReferencesNo --- 1Reference definition available 2: http: / / www . xbrl.org / 2009 / role / commonPracticeRef- Topic 740 460 - SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 9 8 - Subparagraph (b c) (1)- Publisher FASB- URI https:/ / asc.fasb.org / /1943274 / 2147482685 2147482425 / 740 460 - 10- 50- 9Reference 8Reference 3:http:/ / www.xbrl.org / 2009 / role / commonPracticeRef- Topic 740 460 - SubTopic 10- Name Accounting Standards Codification- Section S99 50 - Paragraph 1 8 - Subparagraph (c) (5 SAB Topic 6.I.7)- Publisher FASB- URI https:/ / asc.fasb.org / /1943274 / 2147479360 2147482425 / 740 460 - 10- S99 50- 8 Details Name: us-gaap_PayablesAndAccrualsAbstract gaap_ProductWarrantyAccrualClassifiedCurrent Namespace Prefix: us- gaap_ Data Type: xbrli: Period Type 02 (14))- Publisher FASB- URI https- : instantX / / asc.fasb.org / 1943274 / 2147480566 / 210- 10- S99- 1Reference 3 DefinitionA brief description of status of the tax examination,significant findings to date,and the entity' s position with respect to the findings. ReferencesReference 1 :http:/ / fasb.org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Topic 360 740 - SubTopic 10- Section 50- Paragraph 1 15 - Subparagraph (c d) (2)- Publisher FASB- URI https:/ / asc.fasb.org / / 1943274 / 2147482099 2147482685 / 360 740 - 10- 50- 1 15 Details Name:us-gaap_AccumulatedDepreciationDepletionAndAmortizationPropertyPlantAndEquipment gaap_IncomeTaxExaminationDescription Namespace Prefix:us- gaap_ Data Type:xbrli: monetaryItemType stringItemType Balance Type: credit na Period Type: instantX durationX - DefinitionAmount of operating loss carryforward, before accumulated depreciation tax effects . available depletion and amortization of physical assets used in the normal conduct of business and not intended for resale.Examples include,but are not limited to reduce ,land,buildings,machinery and equipment,office equipment,and furniture --- future and fixtures taxable income under enacted tax laws . ReferencesReference 1:http:/ / www fasb . xbrl. org / 2003 us- gaap / role / ref / legacyRef disclosureRef- Topic 944- SubTopic 210 - Name Accounting Standards Codification- Topic 740- SubTopic 10- Section S99 50 - Paragraph 1 3 - Subparagraph (SX 210.7- 03 (a) (8)) - Publisher FASB- URI https:/ / asc.fasb.org / / 1943274 / 2147478777 2147482685 / 944 740- 10-50- 3 Details Name:us- gaap_OperatingLossCarryforwards Namespace Prefix:us- gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit stringItemType Balance Type: na Period Type: durationPROPERTY fasb.org / 1943274 / 2147482099 / 360 - 10 DefinitionAmount of deferred state and local tax expense (benefit) attributable to income (loss) from continuing operations.Includes,but is not limited to,deferred regional,territorial,and provincial tax expense (benefit) for non - 50-1Reference 2 US (United States of America) jurisdiction. ReferencesReference 1 :http:/ / www.xbrl.org / 2003 2009 / role / disclosureRef commonPracticeRef - Topic 842 235 - SubTopic 20 10 - Name Accounting Standards Codification- Section 50 S99 - Paragraph 7A 1 - Subparagraph (a SX 210.4- 08 (h) (1) (Note 1))- Publisher FASB- URI https:/ / asc.fasb.org / / 1943274 / 2147478964 2147480678 / 842 235 - 20 10 - 50 S99 - 7AReference 1Reference 3 2 :http:/ / www.xbrl.org / 2003 2009 / role / exampleRef commonPracticeRef - Topic 852 740 - SubTopic 10- Name Accounting Standards Codification- Section 55 50 - Paragraph 10 9- Subparagraph (b) - Publisher FASB- URI https:/ / asc.fasb.org / / 1943274 / 2147481372 2147482685 / 852 740 - 10-55 50 - 10Reference 9Reference 4 3 :http:/ / www.xbrl.org / 2003 2009 / role / disclosureRef commonPracticeRef - Topic 944 740 - SubTopic 210 - 10 - Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210 SAB Topic 6.I .7 - 03 (a) (8))- Publisher FASB- URI https:/ / asc.fasb.org / / 1943274 / 2147478777 2147479360 / 944 740 - 210 - 10 - S99 - 1Reference 5:http:/ / www.xbrl.org / 2003 / role / disclosureRef- Topic 942- SubTopic 360- Name Accounting Standards Codification- Section 50- Paragraph 1- Publisher FASB- URI https:/ / asc.fasb.org / 1943274 / 2147478451 / 942- 360- 50 - 1 Details Name:us-gaap_PropertyPlantAndEquipmentNet gaap_DeferredStateAndLocalIncomeTaxExpenseBenefit Namespace Prefix:us- gaap_ Data

Type:xbrli:monetaryItemType Balance Type:debit Period Type: **durationX** , PLANT AND EQUIPMENT, NET **(Details Narrative)- USD ($) 3 Months Ended 6 Months Ended 9 Months Ended** 12 Months ~~Ended~~ **EndedSep . 30, 2023 Sep. 30, 2022 Sep. 30, 2021 Dec. 31, 2023 Dec. 31, 2022 Dec. 31, 2021 Mar. 31, 2024 Mar. 31, 2023 Mar. 31, 2022** Jun. 30, **2024 Jun. 30,** 2023 **Jun. 30,** ~~Property~~ **2022Property** , Plant and Equipment [Abstract] PROPERTY, PLANT AND EQUIPMENT, NET..... 000 $ 1, 578, 000 Depreciation expense ~~was approximately~~ **$ 261, 000 $ 172, 000 $ 123, 000 $ 523, 000 $ 371, 000 $ 259, 000 $ 787, 000 $ 647, 000 $ 412, 000 $ 1, 045, 000** $ 899, 000 **$ 575, 000X- DefinitionThe amount of expense recognized in the current period that reflects the allocation of the cost of tangible assets over the assets' useful lives. Includes production** and **non** ~~$ 575, 000, for the fiscal years ended June 30, 2023 and 2022, respectively, and is included in selling and administrative expenses in the accompanying consolidated statements of operations. X~~ - **production related depreciation** ~~ReferencesNo definition available. Details Name: us-gaap_PropertyPlantAndEquipmentAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe entire disclosure for long- lived, physical asset used in normal conduct of business and not intended for resale. Includes, but is not limited to, work of art, historical treasure, and similar asset classified as collections~~ . ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef ~~- Topic 360~~ - Name Accounting Standards Codification- **Section 45- Paragraph 28- Subparagraph (b)- SubTopic 10- Topic 230-** Publisher FASB- URI https: / / asc. fasb. org / **1943274** / ~~360~~ **2147482740** / ~~tableOfContentReference~~ **230- 10- 45- 28Reference** 2: http: / / ~~www~~ **fasb** . ~~xbrl.~~ org / ~~2003~~ **us- gaap** / role / ~~disclosureRef~~ **ref / legacyRef** - Name Accounting Standards Codification- **Topic 360- SubTopic 10-** Section 50- Paragraph ~~6~~ **1** - **Subparagraph (a)** ~~SubTopic 360- Topic 958~~ - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147480321~~ **2147482099** / ~~958-~~360- **10-** 50- ~~6Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Name Accounting Standards Codification- Section 50- Paragraph~~ 1 ~~- Subparagraph (d)- SubTopic 360- Topic 958- Publisher FASB- URI https: / / asc. fasb. org / / 1943274 / 2147480321 / 958- 360- 50- 1Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Name Accounting Standards Codification- Section 50- Paragraph 7- SubTopic 360- Topic 958- Publisher FASB- URI https: / / asc. fasb. org / / 1943274 / 2147480321 / 958- 360- 50- 7~~ Details Name: us-gaap_PropertyPlantAndEquipmentDisclosureTextBlock **gaap_Depreciation** Namespace Prefix: us- gaap_ Data Type: **xbrli** ~~dtr- types~~ : ~~textBlockItemType~~ **monetaryItemType Balance Type: debit Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_PropertyPlantAndEquipmentAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType** Balance Type: na Period Type: ~~durationNotes Payable~~ **durationNOTES PAYABLE (Details Narrative)- USD ($)** 12 Months ~~Ended~~ **EndedMay 08, 2024 Jul. 28, 2023 Apr. 27, 2023 Jan. 10, 2023 Nov. 07, 2022** Jun. **23, 2022 Oct. 29, 2021 Jun.** 30, ~~2023~~ **2024 May 31** ~~Debt Disclosure [Abstract] Notes Payable NOTE 7 – Notes Payable Revolving Line of Credit On November 9~~ , ~~2020~~ **2024 Jan** ~~, the Company entered into a Loan and Security Agreement (" Agreement ") with Silicon Valley Bank (" SVB ")~~ . **30** ~~On October 29~~ , ~~2021~~ **2024 Nov. 02** , **2023Third** ~~the Company entered into a First~~ Amendment to Loan and Security Agreement **[Member] | Silicon Valley Bank [Member]** ~~(" First Amendment " and together with the Agreement, the " Loan Agreement ") with SVB which amended certain terms of the Agreement including, but not limited to, increasing the amount of the revolving line~~ **Line** of ~~credit~~ **Credit Facility [Line Items] Line of** ~~from $ 4. 0 million to $ 6. 0 million, and extending the maturity date to November 7, 2022. The First Amendment provided the Company with a senior secured~~ credit facility ~~for up to $ 6. 0 million available on a revolving basis (" Revolving LOC "). Outstanding principal under the Revolving LOC accrued interest at a floating rate per annum equal to the greater of (i) Prime Rate plus two and a half percent (2. 50 %), or (ii) five and three- quarters percent (5. 75 %). The Company paid a non- refundable~~ commitment fee ~~of~~ **amount** $ **12** ~~15, 000 upon execution of the Agreement and an additional non- refundable commitment fee of $ 22~~ , 500 in connection with the First Amendment..... and Security Agreement, by and among Gibraltar Business Capital ~~and the Company. The Company repaid the entire outstanding principal balance~~ **LLC [Member] | Loan And Security Agreement [Member] Line** of ~~the SVB~~ Credit Facility ~~plus all accrued and unpaid interest and related fees through the~~ **[Line Items] Loan amount $ 15, 000, 000. 0 Line of credit maturity** date ~~of termination with a portion of the funds from the GBC Credit Facility on July~~ - **Jul.** 28, ~~2023~~ **2025 Loan** . (See Note 13 – Subsequent.....) for each Lender' s commitment amount (each such commitment amount, a..... drawn down. Each Note bears an interest rate of 15. 0 % per annum on.....) year period upon payment of a renewal fee ~~for each such extension in the amount of three- quarters of one percent (~~ 0. 75 % ~~) of the Revolving~~ Loan **terms** ~~Commitment, which fee will be due and payable on or before the applicable Maturity Date.~~ In addition, subject to conditions and terms set forth in the Agreement, the ~~we~~ **Company** may request an increase in the Revolving Loan Commitment from time to time upon not less than 30 days' notice to GBC which increase may be made at the sole discretion of GBC, as long as: (a) the requested increase is in a minimum amount of $ 1 ~~. 0 million~~ **, 000, 000** , and (b) the total increases do not exceed $ 5 ~~. 0 million~~ **, 000, 000** and no more than five (5) increases are made. **Line of credit facility remaining borrowing capacity $ 1, 000, 000 Line of credit facility maximum borrowing capacity $ 5, 000, 000 Loan amount interest rate of** ~~Outstanding~~ **outstanding** principal ~~under the GBC~~ **5. 50 % Loan amount interest rate 3. 00 % Loan amount fee $ 112, 500 Loan amount interest rate unused 0. 50 % Gibraltar Business Capital LLC [Member] | Loan And Security Agreement [Member] | First Year After Closing Date [Member] Line of** Credit Facility ~~accrues~~ **[Line Items] Loan amount** interest ~~at Secured Overnight Financing~~ **rate of outstanding principal 2. 00 % Gibraltar Business Capital LLC [Member] | Loan And Security Agreement [Member] | One Year After Closing Date [Member] Line of Credit Facility [Line Items] Loan amount interest rate of outstanding principal 1. 00 % Gibraltar Business Capital LLC [Member] | First Amendment to Loan and Security Agreement [Member] Line of Credit Facility [Line Items] Principal amount $ 2, 000, 000Gibraltar Business Capital LLC [Member] | Second Amendment to Loan and Security Agreement [Member] Line of Credit Facility [Line Items] Line of credit facility remaining borrowing capacity $ 2, 200, 000 Nonrefundable fees $ 7, 500 Nonrefundable amendment fees 10, 000 Line of credit facility drawdowns 65, 800, 000 Line of credit facility periodic payment 52, 000, 000. 0 Line of credit 13, 800, 000 Waiver description the Company received a Waiver, which waived the Default, subject to satisfaction of the following conditions: (i) receipt of a counterpart of the Waiver duly executed by the Company; (ii) receipt of the waiver fee of $ 20, 000; (iii) receipt of the representations and warranties from the Company that after giving effect to the Waiver, the representations and warranties contained in the Agreement, the Waiver and the other Loan Documents shall be true and correct; and (iv) after giving effect to the Waiver, no additional event of default shall have occurred and be continuing on and as of the effective date of the Waiver. Gibraltar Business Capital LLC [Member] | Second Amendment to Loan and Security Agreement [Member] | Minimum [Member] Line of Credit Facility [Line Items] Commitment 15, 000, 000. 0 Gibraltar Business Capital LLC [Member] | Second Amendment to Loan and Security Agreement [Member] | Maximum [Member] Line of Credit Facility [Line Items] Commitment $ 16, 000, 000. 0 Gibraltar Business Capital LLC [Member] | Third Amendment to Loan and**

Security Agreement [Member] Line of Credit Facility [Line Items] Nonrefundable amendment fees $ 50, 000 Silicon Valley Bank [Member] Line of Credit Facility [Line Items] Line of credit facility drawdowns 1, 400, 000 Line of credit facility periodic payment $ 11, 300, 000 Silicon Valley Bank [Member] | First Amendment to Loan and Security Agreement [Member] Line of Credit Facility [Line Items] Line of credit maturity date Nov. 07, 2022 Line of credit facility maximum borrowing capacity $ 6, 000, 000. 0 Line of credit interest rate description (i) Prime Rate ~~(" SOFR ", as defined in the Agreement)~~ plus **two and a half percent (2. 50 %), or (ii)** five and ~~50 %),or (ii) five and~~ three- quarters percent (5.75 %).The Company paid a non-refundable commitment fee of $ 15,000 upon execution of the Agreement and an additional non- refundable commitment fee of $ 22,500 in connection with the First Amendment.Line of credit **facility** ~~,non- refundable~~ commitment fee **amount** $ 15,000 Silicon Valley Bank [Member] | ~~Revolving~~ **First Amendment to Loan and Security Agreement [Member] | Minimum [Member] Line of** Credit Facility [~~Member] | First Amendment And Security Agreement [Member] | Minimum [Member] Line of Credit Facility [~~ Line Items] ~~Revolving line~~ **Line** of credit **facility maximum borrowing capacity** 4,000,000.0 Silicon Valley Bank [Member] | ~~Revolving~~ **First Amendment to Loan and Security Agreement [Member] | Maximum [Member] Line of** Credit Facility [~~Member] | First Amendment And Security Agreement [Member] | Maximum [Member] Line of Credit Facility [~~ Line Items] ~~Revolving line~~ **Line** of credit **facility maximum borrowing capacity** $ 6,000,000.0 Silicon Valley Bank [Member] | ~~Revolving~~ **Second Amendment to Loan and Security Agreement [Member] Line of** Credit Facility [~~Member] | Second Amendment And Security Agreement [Member] Line of Credit Facility [~~ Line Items] **Line of credit facility maximum borrowing capacity $ 8,000,000.0** Line of credit interest rate description ~~On June~~ **(A) Prime Rate plus three and** one **-** half of one percent (~~5~~ **3** . 50 %) ~~per annum with such~~ **or (B) seven and one- half of one percent (7. 50 %).** ~~interest~~ **Interest** ~~payment~~ **payments** ~~is~~ **are** due monthly on the last day of the month ~~. In the event of default, the amounts due under the Agreement bears interest at a rate per annum equal to three percent (3. 0 %) above the rate that is otherwise applicable to such amounts. We paid GBC a non- refundable closing fee for the GBC Credit Facility of $ 112, 500 upon the execution of the Agreement~~ . In addition, the Company is required to pay a ~~monthly~~ **quarterly** unused ~~line~~ **facility** fee equal to one- ~~half~~ **quarter** of one percent (0. ~~50~~ **25** %) per annum **of** ~~on the difference between the Revolving Loan Commitment and~~ the average ~~outstanding principal balance~~ **daily unused portion** of the **$ 8** ~~revolving loan (s) for such month . The obligations~~ **0 million commitment** under the ~~GBC~~ **SVB** Credit Facility **, depending** ~~may be prepaid in whole or in part at any time~~ upon ~~an exit~~ **availability of borrowings under the Revolving LOC. Line of credit facility commitment** fee **amount $ 5, 000 Warrant term 12 years Purchase** of ~~(a) two percent (~~ **common stock into warrant shares 40, 806 Warrant exercise price per share $** 2. **23** ~~00 %) of the Revolving Loan Commitment if the obligations are paid in full during the first year after the closing date, or (b) one percent (1. 00 %) of the Revolving Loan Commitment if the obligations are paid in full one year after the closing date, provided, that, the exit fee will be waived if such prepayment occurs in connection with the refinancing of the obligations with Bank of America, N. A., as lender. The Agreement contains customary representations and warranties, events of default, negative and affirmative covenants and financial covenants including maintaining minimum tangible net worth, and certain limitations on dispositions of assets. The Agreement also contains usual and customary events of default (with customary grace periods, as applicable) and provides that, upon the occurrence of an event of default, payment of all amounts payable under the GBC Credit Facility may be accelerated and / or GBC' s commitment may be terminated by GBC without any action by GBC. The loans and other obligations of the Company under the GBC Credit Facility are secured by substantially all of the tangible and intangible assets of the Company (including, without limitation, intellectual property) pursuant to the terms of the Agreement and the Intellectual Property Security Agreement entered into by and among the Company and GBC on July 28, 2023. Termination of~~ Silicon Valley Bank ~~LOC On July 28~~ **[Member] | Fourth Amendmen And Security Agreement [Member] | Minimum [Member] Line of Credit Facility [Line Items] Line of credit facility maximum borrowing capacity $ 8** , ~~2023~~ **000** , ~~the Company terminated the~~ **000. 0 Silicon Valley Bank [Member] | Fourth Amendmen And Security Agreement [Member] | Maximum [Member] Line of Credit Facility [Line Items] Line of credit facility maximum borrowing capacity 14, 000, 000. 0 Silicon Valley Bank [Member] | Fourth Amendment to** Loan and Security Agreement **[Member] Line** ~~, by and among the Company and SVB, dated as~~ of ~~November 9~~ **Credit Facility [Line Items] Line of credit facility commitment fee amount $ 10** , **000 Silicon Valley Bank [Member] | Fifth Amendment to** ~~2020, as amended, and concurrent with the entry into the~~ Loan and Security Agreement **[Member] Line** ~~, by and among Gibraltar Business Capital and the Company, as noted above. The Company repaid the entire outstanding principal balance~~ of ~~the SVB~~ Credit Facility **[Line Items] Legal** ~~plus all accrued and unpaid interest and related fees~~ - **fee $ 30** ~~through the date of termination with a portion of the funds from the GBC Credit Facility on July 28~~ , **000** ~~2023.~~ X- **DefinitionLine of credit facility drawdowns.** ReferencesNo definition available. Details Name: **FLUX_LineOfCreditFacilityDrawdowns** ~~us- gaap_SubsequentEventsAbstract~~ Namespace Prefix: **FLUX_** ~~us- gaap_~~ Data Type: xbrli: ~~stringItemType~~ **monetaryItemType Balance Type: debit Period Type: durationX- DefinitionLine of Credit Facility Interest Rate at Period End Renewal Fee. ReferencesNo definition available. Details Name: FLUX_LineOfCreditFacilityInterestRateAtPeriodEndRenewalFee Namespace Prefix: FLUX_ Data Type: dtr- types: percentItemType** Balance Type: na Period Type: **instantX- DefinitionLine of Credit Facility Interest Rate at Period End Unused. ReferencesNo definition available. Details Name: FLUX_LineOfCreditFacilityInterestRateDuringPeriodUnsued Namespace Prefix: FLUX_ Data Type: dtr- types: percentItemType Balance Type: na Period Type:** durationX- **DefinitionNonrefundable amendment fees. ReferencesNo** ~~DefinitionThe --- definition~~ ~~entire disclosure for significant events~~ **available. Details Name: FLUX_NonrefundableAmendmentFees Namespace Prefix: FLUX_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionNonrefundable fees. ReferencesNo definition available. Details Name: FLUX_NonrefundableFees Namespace Prefix: FLUX_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionExercise price per share** or **per unit of warrants** ~~transactions that occurred after the balance sheet date through the date the financial statements were issued~~ or **rights outstanding** ~~the date the financial statements were available to be issued. Examples include: the sale of a capital stock issue, purchase of a business, settlement of litigation, catastrophic loss, significant foreign exchange rate changes, loans to insiders or affiliates, and transactions not in the ordinary course of business~~ . ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic ~~855~~ **505- SubTopic 10** - Name Accounting Standards Codification- **Section 50- Paragraph 3-** Publisher FASB- URI https: / / asc. fasb. org / **1943274** / ~~855~~ **2147481112** / ~~tableOfContentReference 2~~ **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 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 ~~855~~ **505** - SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph **3** ~~2- Subparagraph (a)~~ - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147483399~~ **2147481112** / ~~855~~ **505** - 10- 50 ~~asc.fasb.org / 1943274 / 2147482949 / 835- 30- 55- 8Reference 2:http:/ / www.xbrl.org / 2003 / role / disclosureRef- Topic 470~~ - SubTopic ~~20~~ **10** - Name Accounting Standards Codification- Section ~~50~~ **S99** - Paragraph ~~1B~~ **1** - Subparagraph (~~a~~ **SX 210.5- 02 (28)**)- Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / ~~2147481139~~ **2147480566** / ~~470~~ **210** - ~~20~~ **10** - ~~50~~ **S99** - ~~1BReference~~ **1Reference** ~~3~~ **4** :http:/ / **fasb** ~~www.xbrl~~.org / ~~2003~~ **us- gaap** / role / ~~exampleRef~~ **ref / legacyRef** - Topic ~~470~~ **505** - SubTopic ~~20~~ **10** - Name Accounting Standards Codification- Section ~~55~~ **S99** - Paragraph ~~69B~~ **1- Subparagraph (SX 210.3- 04)** - Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / ~~2147481568~~ **2147480008** / ~~470~~ **505** - ~~20~~ **10** - ~~55~~ **S99** - ~~69BReference~~ **1Reference** ~~4~~ **5** :http:/ / **fasb** ~~www.xbrl~~.org / ~~2003~~ **us- gaap** / role / ~~exampleRef~~ **ref / legacyRef** - Topic ~~470~~ **210** - SubTopic ~~20~~ **10** - Name Accounting Standards Codification- Section ~~55~~ **S99** - Paragraph ~~69C~~ **1- Subparagraph (SX 210.5- 02 (29))** - Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / ~~2147481568~~ **2147480566** / ~~470~~ **210** - **10** ~~20-~~ - 2 Details Name: us- ~~gaap_SubsequentEventsTextBlock~~ **gaap_DebtInstrumentFaceAmount** Namespace Prefix: us- gaap_ Data Type: ~~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 of borrowing capacity currently available~~ **DefinitionContractual interest rate for funds borrowed,** under the **debt agreement** ~~credit facility (current borrowing capacity less the amount of borrowings outstanding)~~ . ReferencesReference 1:http:/ / fasb.org / us- gaap / role / ref / legacyRef- ~~Name Accounting Standards Codification-~~ Topic 210- SubTopic 10 **- Name Accounting Standards Codification** - Section S99- Paragraph 1- Subparagraph (SX 210.5- 02 ~~.19~~ (~~b~~ **22**) ~~,22~~ (~~b~~ **a) (1**))- Publisher FASB- URI https:/ / asc.fasb.org / ~~/~~1943274 / 2147480566 / 210- 10- S99- ~~1~~ **1Reference 2:http:/ / www.xbrl.org / 2003 / role / disclosureRef- Topic 470- SubTopic 20- Name Accounting Standards Codification- Section 50- Paragraph 1B- Subparagraph (b)- Publisher FASB- URI https:/ / asc.fasb.org / 1943274 / 2147481139 / 470- 20- 50- 1B** Details Name:us- ~~gaap_LineOfCreditFacilityRemainingBorrowingCapacity~~ **gaap_DebtInstrumentInterestRateStatedPercentage** Namespace Prefix:us- gaap_ Data Type: dtr- types: ~~textBlockItemType~~ **percentItemType** Balance Type: na Period Type: ~~durationSUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Policies) 12 Months Ended Jun. 30~~ **instantX- DefinitionThe amount of expense provided in the period for legal costs incurred on or before the balance sheet date pertaining to resolved** . ~~2023~~ **pending or threatened litigation, including arbitration and mediation proceedings. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Name** Accounting ~~Policies [Abstract] Principles~~ **Standards Codification- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03 (6))- SubTopic 10- Topic 220- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483621 / 220- 10- S99- 2 Details Name: us- gaap_LegalFees Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe carrying value as** of ~~Consolidation Principles~~ **the balance sheet date** of ~~Consolidation The consolidated~~ **the** current and noncurrent portions of long- term obligations drawn from a line of credit,which is a bank' s commitment to make loans up to a specific amount.Examples of items that might be included in the application of this element may consist of letters of credit,standby letters of credit,and revolving credit arrangements,under which borrowings can be made up to a maximum amount as of any point in time conditional on satisfaction of specified terms before,as of and after the date of drawdowns on the line.Includes short- term obligations that would normally be classified as current liabilities but for which (a) postbalance sheet date issuance of a long term obligation to refinance the short term obligation on a long term basis,or (b) the enterprise has entered into a financing agreement that clearly permits the enterprise to refinance the short- term obligation on a long term basis and the following conditions are met (1) the agreement does not expire within 1 year and is not cancelable by the lender except for violation of an objectively determinable provision,(2) no violation exists at the BS date,and (3) the lender has entered into the financing agreement is expected to be ~~financially financial~~ **financially** ~~statements :xbrli:monetaryItemType Balance Type:credit Period Type:durationX- DefinitionAmount~~ **DefinitionThe effective interest rate at the end** of the **reporting** ~~fees associated with providing collateral for the credit facility. ReferencesNo definition available. Details Name:us- gaap_LineOfCreditFacilityCollateralFeesAmount Namespace Prefix:us- gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period~~ **period** ~~Type:durationX- DefinitionAmount of the fee for available but unused credit capacity under the credit facility~~ . ReferencesReference 1:http:/ / ~~www~~ **fasb** . ~~xbrl.~~ org / ~~2003~~ **us- gaap** / role / **ref / legacyRef** ~~disclosureRef- Topic 470- SubTopic 10~~ - Name Accounting Standards Codification- **Topic 210- SubTopic 10-** Section ~~50~~ **S99** - Paragraph ~~6~~ **1** - Subparagraph (**SX 210.5- 02.19 (** b **),22 (b)**)- Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / ~~2147481544~~ **2147480566** / ~~470- 10~~ **210** - ~~50~~ **10** - ~~6Reference 2~~ **S99- 1 Details Name:us- gaap_LineOfCreditFacilityInterestRateAtPeriodEnd Namespace Prefix:us- gaap_ Data Type:dtr- types:percentItemType Balance Type:na Period Type:instantX- DefinitionThe effective interest rate during the reporting period. ReferencesReference 1** :http:/ / fasb.org / us- gaap / role / ref / legacyRef ~~- Topic 210- SubTopic 10~~ - Name Accounting Standards Codification- **Topic 210- SubTopic 10-** Section S99- Paragraph 1- Subparagraph (SX 210.5- 02 **.19** (**b),** 22 ~~)~~(b))- Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / 2147480566 / 210- 10- S99- ~~1Reference 3~~ **1 Details Name:us- gaap_LineOfCreditFacilityInterestRateDuringPeriod Namespace Prefix:us- gaap_ Data Type:dtr- types:percentItemType Balance Type:na Period Type:durationX- DefinitionMaximum borrowing capacity under the credit facility without consideration of any current restrictions on the amount that could be borrowed or the amounts currently outstanding under the facility. ReferencesReference 1** :http:/ / fasb.org / us- gaap / role / ref / legacyRef ~~- Topic 210- SubTopic 10~~ - Name Accounting Standards Codification- **Topic 210- SubTopic 10-** Section S99- Paragraph 1- Subparagraph (SX 210.5- 02 ~~(.~~ 19 **(b**) **,22** (b))- Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / 2147480566 / 210- 10- S99- 1 Details Name:us- ~~gaap_LineOfCreditFacilityCommitmentFeeAmount~~ **gaap_LineOfCreditFacilityMaximumBorrowingCapacity** Namespace Prefix:us- gaap_ Data Type:xbrli:monetaryItemType Balance Type: ~~debit~~ **credit** Period Type: ~~durationX~~ **instantX** - ~~DefinitionDescription~~ **DefinitionAmount** of ~~the conditions for~~ borrowing **capacity currently available** under the credit facility ~~including~~ **(current borrowing capacity less** the ~~nature~~ **amount** of ~~any restrictions~~ **borrowings outstanding)** . ReferencesReference 1:http:/ / fasb.org / us- gaap / role / ref / legacyRef ~~- Topic 210- SubTopic 10~~ - Name Accounting Standards Codification- **Topic 210- SubTopic 10-** Section S99- Paragraph 1- Subparagraph (SX 210.5- 02 **.19** (**b),** 22 ~~)~~(b))- Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / 2147480566 / 210- 10- S99- ~~1Reference 2:http:/ / fasb.org / us- gaap / role / ref / legacyRef- Topic 210- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210.5- 02 (19) (b))- Publisher FASB- URI https:/ / asc.fasb.org / 1943274 / 2147480566 / 210- 10- S99-~~ 1 Details

Name:us- ~~gaap_LineOfCreditFacilityCovenantTerms~~ **gaap_LineOfCreditFacilityRemainingBorrowingCapacity** Namespace Prefix:us- gaap_ Data Type:xbrli: ~~stringItemType~~ **monetaryItemType** Balance Type: ~~na~~ **credit** Period Type: **instantX** ~~durationX-~~ include **interest rate** ~~Flux Power Holdings~~ , ~~Inc.~~ **collateral required, guarantees required, repayment requirements,** and **restrictions on use** ~~its wholly- owned subsidiary Flux Power, Inc. after elimination~~ of **assets** ~~all intercompany accounts~~ and **activities of** ~~transactions. Liquidity Considerations Liquidity Considerations The accompanying financial statements and notes have been prepared assuming~~ the ~~Company will continue~~ **entity. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 470- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 6- Subparagraph (b)- Publisher FASB- URI https: / /** ~~as~~ **asc** ~~a going concern~~ . ~~For the year ended June 30, 2023, the Company generated negative cash flows from operations of $~~ **fasb. org / 1943274 / 2147481544 / 470- 10- 50- 6Reference 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 (22) (b))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480566 / 210- 10- S99- 1Reference** 3 **: http: / / fasb** . ~~6 million and had an accumulated deficit of $ 88. 6 million. Management has evaluated the Company' s expected cash requirements over the next twelve~~ **org / us- gaap / role / ref / legacyRef- Topic 210- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph** (~~12~~ **SX 210. 5- 02 (19**) ~~months~~ **(b))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480566 / 210- 10- S99- 1 Details Name: us- gaap_LineOfCreditFacilityDescription Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionDate the credit facility terminates** , ~~including investments~~ in **YYYY- MM- DD format** ~~additional sales and marketing and research and development, capital expenditures, and working capital requirements~~ . ~~Management believes reporting period.~~ ReferencesReference 1:http: / / fasb.org / us- gaap / role / ref / legacyRef- ~~Name Accounting Standards Codification-~~ Topic 210- SubTopic 10 **- Name Accounting Standards Codification** - Section S99- Paragraph 1- Subparagraph (SX 210.5- 02 ~~.19~~ (~~b~~ **22**) ~~,22~~ (b))- Publisher FASB- URI https:/ / asc.fasb.org / ~~/~~1943274 / 2147480566 / 210- 10- S99- **1Reference 2** ~~1 Details Name:us- gaap_LineOfCreditFacilityInterestRateAtPeriodEnd Namespace Prefix:us- gaap_ Data Type:dtr- types:percentItemType Balance Type:na Period Type:instantX- DefinitionThe effective interest rate during the reporting period. ReferencesReference 1-~~ :http: / / fasb.org / us- gaap / role / ref / legacyRef- ~~Name Accounting Standards Codification-~~ 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_LineOfCreditFacilityExpirationDate1 Namespace Prefix:us- gaap_ Data Type:xbrli:dateItemType Balance Type:na Period Type:durationX- DefinitionThe effective interest rate at** the ~~Company' s existing cash and funding available~~ **end of the** reporting period. ReferencesReference 1:http:/ / fasb.org / us- gaap / role / ref / legacyRef **- Topic 210- SubTopic 10** - Name Accounting Standards Codification- ~~Topic 210- SubTopic 10-~~ Section S99- Paragraph 1- Subparagraph (SX 210.5- 02 ~~.19~~ (~~b),~~ 22 **)** (b))- Publisher FASB- URI https:/ / asc.fasb.org / ~~/~~1943274 / 2147480566 / 210- 10- S99- **1Reference 2** ~~1 Details Name:us- gaap_LineOfCreditFacilityInterestRateAtPeriodEnd Namespace Prefix:us- gaap_ Data Type:dtr- types:percentItemType Balance Type:na Period Type:instantX- DefinitionThe effective interest rate during the reporting period. ReferencesReference 1-~~ :http: / / fasb.org / us- gaap / role / ref / legacyRef **- Topic 210- SubTopic 10** - Name Accounting Standards Codification- ~~Topic 210- SubTopic 10-~~ Section S99- Paragraph 1- Subparagraph (SX 210.5- 02 ~~.~~ **(** 19 ~~(b~~) ~~,22~~ (b))- Publisher FASB- URI https:/ / asc.fasb.org / **1943274 / 2147480566 / 210- 10- S99- 1 Details Name:us- gaap_LineOfCreditFacilityInterestRateAtPeriodEnd Namespace Prefix:us- gaap_ Data Type:dtr- types:percentItemType Balance Type:na Period Type:instantX- DefinitionDescription of interest rate for borrowing** under ~~the Gibraltar Business Capital Revolving Line of Credit~~ **credit facility** ~~and the Subordinated LOC, along with the forecasted gross margin will be sufficient to meet the Company' s anticipated capital resources to fund planned operations for the next twelve (12) months~~ . ~~Historically the Company has not generated sufficient cash to fund its operations. Based on the Company' s existing backlog and customer orders, management anticipates increased revenues, together with the improvements in its gross margin will move it closer to profitability. The planned gross margin improvement tasks include~~ **Includes** , but is not limited to, **terms** ~~a plan to drive bill of material costs down while increasing price of our products for new orders. The Company has received new orders in Fiscal 2023, of approximately $ 61 million~~ and believes through conversations with its customers that..... are provided using the straight- line method over the estimated useful lives, of..... and cash equivalents, including the policy for determining **interest rate** ~~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~~ . 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 (22) (b))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480566 / 210- 10- S99- 1Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef-** Topic ~~230~~ **210** - SubTopic 10- **Name Accounting Standards Codification-** Section ~~50~~ **S99** - Paragraph 1- **Subparagraph (SX 210. 5- 02 (19) (b))-** Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147482913~~ **2147480566** / ~~230~~ **210** - 10- ~~50~~ **S99** - 1 Details Name: us- ~~gaap_CashAndCashEquivalentsPolicyTextBlock~~ **gaap_LineOfCreditFacilityInterestRateDescription** Namespace Prefix: us- gaap_ Data Type: **xbrli** ~~dtr- types~~ : ~~textBlockItemType~~ **stringItemType** Balance Type: na Period Type: durationX- **DefinitionThe effective** ~~DefinitionDisclosure of accounting policy regarding (1) the principles it follows in consolidating or combining the separate financial statements, including the principles followed in determining the inclusion or exclusion of subsidiaries or other entities in the consolidated or combined financial statements and (2) its treatment of interests (for example, common stock, a partnership~~ interest ~~or~~ **rate during** ~~other~~ -- **the reporting period** ~~means of exerting influence) in other entities, for example consolidation or use of the equity or cost methods of accounting. The accounting policy may also address the accounting treatment for intercompany accounts and transactions, noncontrolling interest, and the income statement treatment in consolidation for issuances of stock by a subsidiary~~ . ReferencesReference 1: http: / / ~~www~~ **fasb** . ~~xbrl.~~ org / ~~2003~~ **us- gaap** / role / ~~exampleRef~~ **ref / legacyRef** - Topic ~~235~~ **210** - SubTopic 10- Name Accounting Standards Codification- Section ~~50~~ **S99** - Paragraph ~~4~~ **1** - Subparagraph (~~a~~ **SX 210. 5- 02 (22) (b)**)- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147483426~~ **2147480566** / ~~235~~ **210** - 10- ~~50~~ **S99** - ~~4Reference~~ **1Reference** 2: http: / / fasb. org / us- gaap / role / ref / legacyRef **- Topic 210- SubTopic 10** - Name Accounting Standards Codification- ~~Topic 810- SubTopic 10-~~ Section ~~50~~ **S99** - Paragraph 1- **Subparagraph (SX 210. 5- 02 (19) (b))-** Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147481203~~ **2147480566** / ~~810~~ **210** - 10- ~~50~~ **S99** - 1

Details Name: us- ~~gaap_ConsolidationPolicyTextBlock~~ **gaap_LineOfCreditFacilityInterestRateDuringPeriod** Namespace Prefix: us- gaap_ Data Type: dtr- types: **percentItemType** textBlockItemType Balance Type: na Period Type..... 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_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareLineItems Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- Details Name: us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis = us-gaap_EmployeeStockOptionMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis = us-gaap_RestrictedStockUnitsRSUMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis = us- gaap_WarrantMember Namespace Prefix: Data Type: na Balance Type: Period Type: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Details Narrative)- USD ($) 12 Months EndedJun. 30, 2023 Jun. 30, 2022 Sep. 08, 2023Property, Plant and Equipment [Line Items] Cash flows from operations $ 3, 574, 000 $ 23, 893, 000 Accumulated deficit 88, 555, 000 81, 814, 000 Proceeds from customers 61, 000, 000 Cash 2, 379, 000 485, 000 Cash equivalents Inventory adjustments 354, 000 111, 000 Warranty liability 1, 600, 000 1, 012, 000 Impairment of long- lived assets $ 0 $ 0 Weighted average number of common shares outstanding- basic 16, 055, 256 15, 439, 530 Weighted average number of common shares outstanding- diluted 16, 055, 256 15, 439, 530 Antidilutive securities 2, 622, 268 2, 262, 773 Minimum [Member] Property, Plant and Equipment [Line Items] Estimated useful lives 3 years Maximum [Member] Property, Plant and Equipment [Line Items] Estimated useful lives 5 years GBC Credit Facility [Member] Property, Plant and Equipment [Line Items] Line of credit $ 4, 000, 000. 0Subordinated Line Of Credit Facility [Member] Property, Plant and Equipment [Line Items] Line of credit facility future draws $ 4, 000, 000. 0 ATM Offering [Member] Property, Plant and Equipment [Line Items] Line of credit $ 4, 100, 000X- DefinitionAmount of borrowing capacity available for future draws. ReferencesNo definition available. Details Name: FLUX_LineOfCreditFacilityFutureDraws Namespace Prefix: FLUX_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionSecurities (including those issuable pursuant to contingent stock agreements) that could potentially dilute basic earnings per share (EPS) or earnings per unit (EPU) in the future that were not included in the computation of diluted EPS or EPU because to do so would increase EPS or EPU amounts or decrease loss per share or unit amounts for the period presented.~~ ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic ~~260~~ **470** - SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph ~~1~~ **6** - Subparagraph (~~c~~ **b**)- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147482662~~ **2147481544** / ~~260~~ **470** - 10- 50- **6Reference 2** 1 Details Name: us-..... and discontinued operation. ReferencesReference 1 : http: / / www. xbrl. org / ~~2003~~ **2009** / role / ~~disclosureRef~~ **commonPracticeRef** - Topic ~~210~~ **470** - SubTopic 10- Name Accounting Standards Codification- Section ~~S99~~ **50** - Paragraph ~~1~~ **6** - Subparagraph (**a** ~~SX 210. 5- 02 (1)~~)- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147480566~~ **2147481544** / ~~210~~ **470** - 10- ~~S99~~ **50** - ~~1Reference~~ **6Reference** ~~2~~ **3** : http: / / www. xbrl. org / ~~2003~~ **2009** / role / ~~exampleRef~~ **commonPracticeRef** - Topic ~~210~~ **235** - SubTopic 10- Name Accounting Standards Codification- Section ~~45~~ **S99** - Paragraph 1- Subparagraph (~~a~~ **SX 210. 4- 08 (f)**)- Publisher FASB- URI https: / / asc. fasb. org / / 1943274 / 2147483467 / 210..... / asc. fasb. org / / 1943274 / 2147480678 / 235- 10- S99- 1 Details Name: us- gaap_LineOfCreditFacilityLineItems Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionMaximum borrowing capacity under the credit facility without consideration of any current restrictions on the amount that could be borrowed or the amounts currently outstanding under the facility. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- **Topic 210- SubTopic 10-** Name Accounting Standards Codification- **Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (22) (b))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480566 / 210- 10- S99- 1Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef-** Topic 210- SubTopic 10- **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 of the required periodic payments of both interest and principal. 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 (22) (b))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480566 / 210- 10- S99- 1Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 210- SubTopic 10- 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_LineOfCreditFacilityPeriodicPayment Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX - DefinitionAmount of **deferred state and local tax expense** ~~borrowing capacity currently available under the credit facility~~ (~~current borrowing capacity~~ **benefit) attributable to income (** ~~less loss~~ ~~the amount~~ **) from continuing operations.Includes,but is not limited to,deferred regional,territorial,and provincial tax expense (benefit) for non- US (United States** of **America** ~~borrowings outstanding~~) **jurisdiction** . ReferencesReference 1:http:/ / www.xbrl.org / ~~2003~~ **2009** / role / ~~disclosureRef~~ **commonPracticeRef** - Topic ~~470~~ **235** - SubTopic 10- Name Accounting Standards Codification- Section ~~50~~ **S99** - Paragraph ~~6~~ **1** - Subparagraph (~~b~~ **SX 210.4- 08 (h) (1) (Note 1)**)- Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / ~~2147481544~~ **2147480678** / ~~470~~ **235** - 10- ~~50~~ **S99** - ~~6Reference~~ **1Reference** 2:http:/ / ~~fasb~~ **www** . **xbrl.** org / **2009** ~~us- gaap~~ / role / **commonPracticeRef** ~~ref / legacyRef~~ - Topic ~~210~~ **740** - SubTopic 10- Name Accounting Standards Codification- Section ~~S99~~ **50** - Paragraph ~~1~~ **9** - Subparagraph (~~SX 210.5- 02 (22) (~~ b ~~)~~)- Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / ~~2147480566~~ **2147482685** / **740-** ~~210~~ - **10** - ~~10~~ **50** - ~~S99- 1Reference~~ **9Reference** 3:http:/ / ~~fasb~~ **www** . **xbrl.** org / **2009** ~~us- gaap~~ / role / **commonPracticeRef** ~~ref / legacyRef~~ - Topic ~~210~~ **740** - SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (~~SX 210~~ **SAB Topic 6** . **I.7** ~~5- 02 (19) (b)~~)- Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / ~~2147480566~~ **2147479360** / ~~210~~ **740** - 10- S99- 1 Details Name:us- ~~gaap_LineOfCreditFacilityRemainingBorrowingCapacity~~ **gaap_DeferredStateAndLocalIncomeTaxExpenseBenefit** Namespace Prefix:us- gaap_ Data Type:xbrli:monetaryItemType Balance Type: ~~credit~~ **debit** Period Type: **durationX** ~~instantX- DefinitionMinimum amount of other commitment not otherwise specified in the taxonomy.Excludes commitments explicitly modeled in the taxonomy,including but not limited to,long-~~ - DefinitionPeriod between

issuance and expiration of outstanding warrant and right embodying unconditional obligation requiring redemption by transferring asset at specified or determinable date or upon event certain to occur, in' PnYnMnDTnHnMnS' format, for example,' P1Y5M13D' represents reported fact of one year, five months, and thirteen days. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 820- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 2- Subparagraph (bbb) (2) **(i)** - Publisher FASB- URI https: / / asc. fasb. org / **1943274** / ~~2147480678~~ -- **2147482106** / ~~235~~ **820** - 10- ~~S99~~ **50** - ~~1Reference~~ **2Reference** 2:http:/ / www.xbrl.org / 2009 / role / commonPracticeRef- Topic ~~740~~ **820** - SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph ~~9~~ **2** - Subparagraph (~~b~~ **bbb) (2**)- Publisher FASB- URI https:/ / asc.fasb.org / ~~/~~1943274 / ~~2147482685~~ -- **2147482106** / ~~740~~ **820** - 10- 50- ~~9Reference~~ **2Reference** 3:http:/ / www.xbrl.org / 2009 / role / commonPracticeRef- Topic ~~740~~ **820** - SubTopic 10- Name Accounting Standards Codification- Section ~~S99~~ **50** - Paragraph ~~1~~ **2** - Subparagraph (**bbb) (1** ~~SAB Topic 6.I.7~~)- Publisher FASB- URI https:/ / asc.fasb.org / 1943274 / 2147482106 / 820- 10- 50- 2 Details Name: us- gaap_WarrantsAndRightsOutstandingTerm Namespace Prefix: us- gaap_ Data Type: xbrli: durationItemType Balance Type: na Period Type: instantX- Details Name: us- gaap_TypeOfArrangementAxis = FLUX_ThirdAmendmentToLoanAndSecurityAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: dei_LegalEntityAxis = FLUX_SiliconValleyBankMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- **srt_TitleOfIndividualAxis = FLUX_InvestorsMember** Namespace Prefix:Data Type:na Balance Type:Period Type:X- Details Name: ~~srt_StatementScenarioAxis~~ **srt_TitleOfIndividualAxis** = ~~FLUX_OneYearAfterClosingDateMember~~ **FLUX_LendersMember** Namespace Prefix:Data Type:na Balance Type:Period Type:X- Details Name: **srt_TitleOfIndividualAxis** ~~us-gaap_TypeOfArrangementAxis~~ = ~~FLUX_FirstAmendmentAndSecurityAgreementMember~~ **FLUX_ExecutiveOfficersMember** Namespace Prefix:Data Type:na Balance Type:Period Type:X- Details Name: **srt_TitleOfIndividualAxis** ~~us-gaap_TypeOfArrangementAxis~~ = ~~FLUX_SecondAmendmentAndSecurityAgreementMember~~ **FLUX_EmployeesMember** Namespace Prefix:Data Type:na Balance Type:Period Type:X- Details Name: ~~srt_RangeAxis~~ **srt_TitleOfIndividualAxis** = ~~srt_MinimumMember~~ **FLUX_FourNonExecutiveDirectorsMember** Namespace Prefix:Data Type:na Balance Type:Period Type:X- Details Name:srt_RangeAxis = srt_MaximumMember Namespace Prefix:Data Type:na Balance Type:Period Type:X- Details Name **:** gaap_TypeOfArrangementAxis = FLUX_FourthAmendmentToLoanAndSecurityAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_TypeOfArrangementAxis = ~~FLUX_SecurityAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_LineOfCreditFacilityAxis = FLUX_SiliconValleyBankMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_CreditFacilityAxis = us- gaap_RevolvingCreditFacilityMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_TypeOfArrangementAxis = FLUX_FirstAmendmentAndSecurityAgreementMember~~ **FLUX_FifthAmendmentAndSecurityAgreementMember** ~~Namespace Prefix: Data Type: na Balance Type: Period Type: X- 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: X- Details Name: us-gaap_TypeOfArrangementAxis = FLUX_SecondAmendmentAndSecurityAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_TypeOfArrangementAxis = FLUX_SecondAmendmentAndSecurityAgreementOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_TypeOfArrangementAxis = FLUX_FourthAmendmentAndSecurityAgreementMember~~ Namespace Prefix: Data Type: na Balance Type: Period Type: RELATED PARTY DEBT AGREEMENTS (Details Narrative)- USD ($) ~~12 Months EndedDec~~ **Nov. 02, 2023 Dec** . 15, 2022 May 11, 2022 Jun. 30, **2024 Mar. 31, 2024 Dec. 31, 2023 Nov. 30, 2023 Sep. 30,** 2023 Jun. 30, ~~2022Collaborative Arrangement and Arrangement Other than Collaborative~~ **2023 Mar. 31, 2023 Dec. 31, 2022 Sep. 30, 2022 Jun. 30, 2022 Mar. 31, 2022 Dec. 31, 2021 Sep. 30, 2021Line of Credit Facility** [Line Items] Line of credit $ **13, 834, 000 $ 13, 645, 000 $ 13, 575, 000 $ 11, 986, 000 $** 9, 912, 000 $ **10, 491, 000 $ 6, 811, 000 $ 5, 651, 000 $** 4, 889, ~~000Credit Facility Agreement~~ **000 $ 3, 500, 000 $ 3, 500, 000 $ 02023 Subordinated LOC** [Member] **Line of Credit Facility** ~~| Lenders [Member] Collaborative Arrangement and Arrangement Other than Collaborative~~ [Line Items] ~~Commitment fee~~ **Funding available** $ ~~80~~ **2** , **000, 000 Promissory note $ 2, 000, 000 Line of credit interest rate 9.** ~~000~~ - **00** $ ~~4~~ **% Purchase of common stock into warrant shares 41** , ~~000~~ **196 41** , ~~000~~ **196 Warrants term 5 years 5 years Warrant exercise price $ 3. 24 $ 3. 24 2022 Subordinated LOC [Member] Line of Credit Facility [Line Items]** Line of credit interest rate 15. 00 % **Purchase of common stock into warrant shares 128, 000 Warrant exercise price $ 2. 53** Commitment fee percentage 2. 00 % Commitment **fee $ 80, 000 Commitment** rate 3. 50 % ~~Class of Warrant or Right, Number of Securities Called by Warrants or Rights 128, 000 Warrant exercise price $ 2. 53~~ Warrant description (the number of warrants issued to each Lender is equal to the product of (i) 160, 000 shares of common stock multiplied by (ii) the ratio represented by each Lender' s Commitment Amount divided by the $ 5, 000, 000). **Finders** ~~Credit Facility Agreement [Member] | Lenders [Member] | Placement Agent [Member] Collaborative Arrangement and Arrangement Other than Collaborative [Line Items] Commitment~~ fee percentage 3. 00 % **2022 Subordinated LOC** ~~Credit Facility Agreement [Member] | Lenders~~ [Member] | Minimum [Member] **Line of Credit Facility** ~~Collaborative Arrangement and Arrangement Other than Collaborative~~ [Line Items] Line of credit $ 3, 000, 000 **2022 Subordinated LOC** ~~Credit Facility Agreement [Member] | Lenders~~ [Member] | Maximum [Member] **Line of Credit Facility** ~~Collaborative Arrangement and Arrangement Other than Collaborative~~ [Line Items] Line of credit 5, 000, 000 Legal fees $ 10, 000 X- DefinitionCommitment rate. ReferencesNo definition available. Details Name: FLUX_CommitmentRate **Namespace Prefix: FLUX_ Data Type: dtr- types: percentItemType Balance Type: na Period Type: durationX- DefinitionFinders fee percentage. ReferencesNo definition available. Details Name: FLUX_FindersFeePercentage** Namespace Prefix: FLUX_ Data Type: dtr- types: percentItemType 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- 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- DefinitionDescription of reason for issuing warrant or right. ReferencesNo definition available. Details Name: us- gaap_ClassOfWarrantOrRightReasonForIssuingToNonemployees Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType **Period Type:instantX- DefinitionA brief description of status of the tax examination,significant findings to date,and the entity' s position with respect to the findings. ReferencesReference 1:http:** / / fasb.org / us- gaap / role / ref / legacyRef ~~- Topic 210- SubTopic 10~~ - Name Accounting Standards Codification- **Topic 740- SubTopic 10-** Section ~~S99-~~ **50** - Paragraph ~~1~~ **15** - Subparagraph (**d** ~~SX 210.5- 02 (19~~) (**2** ~~b)~~)- Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / ~~2147480566~~ **2147482685** / **740-** ~~210~~ - **10** - ~~10~~ **50** - **15** ~~S99- 1~~ Details Name:us- ~~gaap_LineOfCreditFacilityCommitmentFeeAmount~~ **gaap_IncomeTaxExaminationDescription** Namespace Prefix:us- gaap_ Data Type:xbrli: **stringItemType** ~~monetaryItemType Balance Type:debit Period Type:durationX- DefinitionThe fee,expressed as a percentage of the line of credit facility,for the line of credit facility regardless of whether the facility has been used. ReferencesNo definition available. Details Name:us- gaap_LineOfCreditFacilityCommitmentFeePercentage Namespace Prefix:us- gaap_ Data Type:dtr- types:percentItemType~~ Balance Type:na Period Type:durationX- ~~DefinitionThe~~ **DefinitionAmount of operating loss carryforward,before tax** ~~effective~~ **effects** ~~interest rate during the reporting period~~ **,available to reduce future taxable income under enacted tax laws** . ReferencesReference 1:http:/ / fasb.org / us- gaap / role / ref / legacyRef ~~- Topic 210- SubTopic 10~~ - Name Accounting Standards Codification- **Topic 740- SubTopic 10-** Section ~~S99-~~ **50** - Paragraph ~~1~~ **3** - Subparagraph (**a** ~~SX 210.5- 02 (22) (b)~~)- Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / ~~2147480566~~ **2147482685 / 740- 10- 50- 3 Details Name:us- gaap_OperatingLossCarryforwards Namespace Prefix:us- gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit** 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 / role / disclosureRef- Topic ~~808~~ **470** - SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph ~~1~~ **6** - Subparagraph (~~d~~ **b**)- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147479402~~ **2147481544** / ~~808~~ **470** - 10- 50 **- 6Reference** 2:http:/ / www.xbrl.org / 2009 / role / commonPracticeRef- Topic ~~740~~ **470** - SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph ~~9~~ **6** - Subparagraph (~~b~~ **a**)- Publisher FASB- URI https:/ / asc.fasb.org / ~~/~~ 1943274 / ~~2147482685~~ **2147481544** / ~~740~~ **470** - 10- 50- ~~9Reference~~ **6Reference** 3:http:/ / www.xbrl.org / 2009 / role / commonPracticeRef- Topic ~~740~~ **235** - SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (**SX 210** ~~SAB Topic 6~~ . ~~1.7~~ **4- 08 (f)**)- Publisher FASB- URI https:/ / asc.fasb.org / ~~/~~1943274 / ~~2147479360~~ **2147480678** / ~~740~~ **235** - 10- S99 ~~- 1~~ - 1 Details Name: us- ~~gaap_CollaborativeArrangementsAndNoncollaborativeArrangementTransactionsLineItems~~ **gaap_LineOfCreditFacilityLineItems** Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- ~~DefinitionThe~~ **DefinitionMaximum borrowing capacity under the credit facility without consideration of any current restrictions on the** amount **that could be borrowed** ~~of expense provided in the period for legal costs incurred on~~ or ~~before~~ the **amounts currently outstanding under the facility** ~~balance sheet date pertaining to resolved, pending or threatened litigation, including arbitration and mediation proceedings~~ . ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic ~~220~~ **210** - SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph ~~2~~ **1** - Subparagraph (SX 210. 5- ~~03. 3~~ **02 (22) (b)**)- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147483621~~ **2147480566** / ~~220~~ **210** - 10- S99- **1Reference** 2 ~~Details Name~~ : **http: / / fasb. org /** us- ~~gaap_LegalFees Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of the fee for available but unused credit capacity under the credit facility. ReferencesReference 1: http: / / fasb. org / us-~~ gaap / role / ref / legacyRef **- Topic 210- SubTopic 10** - Name Accounting Standards Codification- ~~Topic 210- SubTopic 10-~~ Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 ~~.~~ **(** 19 ~~(b~~) ~~, 22~~ (b))- Publisher FASB- URI https: / / asc. fasb. org ~~/~~/ 1943274 / 2147480566 / 210- 10- S99- 1 Details Name: us- ~~gaap_LineOfCreditFacilityCommitmentFeeAmount~~ **gaap_LineOfCreditFacilityMaximumBorrowingCapacity** Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: ~~debit~~ **credit** Period Type: **instantX** durationX- DefinitionThe fee, expressed as..... Type: na Period Type: durationX - DefinitionThe carrying value as of the balance sheet date of the current portion of long- term obligations drawn from a line of credit, which is a bank' s commitment to make loans up to a specific amount. Examples of items that might be included in the application of this element may consist of letters of credit, standby letters of credit, and revolving credit arrangements, under which borrowings can be made up to a maximum amount as of any point in time conditional on satisfaction of specified terms before, as of and after the date of drawdowns on the line. Includes short- term obligations that would normally be classified as current liabilities but for which (a) postbalance sheet date issuance of a long term obligation to refinance the short term obligation on a long term basis, or (b) the enterprise has entered into a financing agreement that clearly permits the enterprise to refinance the short- term obligation on a long term basis and the following conditions are met (1) the agreement does not expire within 1 year and is not cancelable by the lender except for violation of an objectively determinable provision, (2) no violation exists at the BS date, and (3) the lender has entered into the financing agreement is expected to be financially capable of honoring the agreement. 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 (19))- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / 2147480566 / 210- 10- S99- 1Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 942- SubTopic 210- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 03 (13))- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147479853~~ - **2147478546** / 942- 210- S99- 1 Details Name: us- gaap_LinesOfCreditCurrent Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- **DefinitionIncluding** Details Name: us- gaap_TypeOfArrangementAxis =..... 2023 Jun. 30, 2022Accumulated Other -- **the current** ~~Comprehensive Income (Loss) [Line Items] Number of warrants, outstanding~~ and ~~exercisable~~ **noncurrent portions** , ~~beginning~~ **aggregate carrying amount of all types of notes payable, as of the** balance ~~1~~ **sheet date** , 455, 119 214, 883Weighted average..... are used to disclose reportable information associated with **initial maturities beyond** ~~domain members defined in~~ one **year** or **beyond** ~~many axes to~~ the ~~table~~ **normal operating cycle, if longer** . ReferencesReference 1: http: / / ~~www~~ **fasb** . ~~xbrl.~~ org / ~~2003~~ **us- gaap** / role / **ref / legacyRef** ~~disclosureRef- Topic 220- SubTopic 10~~ - Name Accounting Standards Codification- Section ~~50~~ **S99** - Paragraph ~~4~~ **1- Subparagraph (SX 210. 5- 02 (22))- SubTopic 10- Topic 210** - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147482765~~ **2147480566** / ~~220~~ **210** - 10- ~~50~~ **S99** - ~~4Reference~~ **1Reference** 2: http: / / ~~www~~ **fasb** . ~~xbrl.~~ org / ~~2003~~ **us- gaap** / role / ~~disclosureRef~~ **ref / legacyRef** - Topic ~~220~~ **942** - SubTopic ~~10~~ **210** - Name Accounting Standards Codification- Section

~~50~~ **S99** - Paragraph ~~5~~ **1- Subparagraph (SX 210. 9- 03 (16))** - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147482765~~ **2147478546** / ~~220~~ **942** - ~~10~~ **210** - ~~50~~ **S99** - ~~5Reference~~ **1Reference** 3: http: / / www. xbrl. org / ~~2003~~ **2009** / role / ~~disclosureRef~~ **commonPracticeRef** - Topic ~~830~~ **944** - SubTopic ~~30~~ **210** - Name Accounting Standards Codification- Section ~~50~~ **S99** - Paragraph 1- **Subparagraph (SX 210. 7- 03 (a) (16) (a) (2))-** Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147481674~~ **2147478777** / ~~830~~ **944** - ~~30~~ **210** - ~~50~~ **S99** - 1Reference 4: http: / / www. xbrl. org / ~~2003~~ **2009** / role / ~~disclosureRef~~ **commonPracticeRef** - Topic ~~830~~ **944** - SubTopic ~~30~~ **210** - Name Accounting Standards Codification- Section ~~45~~ **S99** - Paragraph **1- Subparagraph (SX 210. 7- 03 (a) (** 17 **))** - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147481694~~ **2147478777** / 830- 30- 45- 17Reference....., ending balance $ 6. 44 **944** ~~$ 11. 03Weighted average remaining contract term stock options outstanding 7 years 4 months 24 days Number of shares, exercisable, ending balance 398, 922 503, 433Weighted average exercise price, exercisable, ending balance $ 10. 77 $ 11. 03Weighted average remaining contract term stock options exercisable 4 years 7 months 9 days 5 years 7 months 28 daysX -~~ ReferencesNo definition available. Details Name..... role / ref / legacyRef- Topic 210 - SubTopic 10- Name Accounting Standards..... 1943274 / 2147480566 / 210- 10 - S99- 1 Details Name: us- ~~gaap_StockIssuedDuringPeriodSharesStockOptionsExercised~~ **gaap_NotesPayable** Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type.....- gaap_ Data Type: xbrli: monetaryItemType Balance Type: ~~debit~~ **credit** Period Type: durationX- Details Name: us-..... Balance Type: na Period Type: instantX - ReferencesNo definition available. Details..... Type: na Period Type: durationX - DefinitionPeriod between issuance and expiration of outstanding warrant and right embodying unconditional obligation requiring redemption by transferring asset at specified or determinable date or upon event certain to occur, in' PnYnMnDTnHnMnS' format, for example,' P1Y5M13D' represents reported fact of one year, five months, and thirteen days. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 820- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 2- Subparagraph (bbb) (2) **(i)** - Publisher FASB- URI https: / / asc. fasb. org / **1943274** / ~~2147480678~~ -- **2147482106** / ~~235~~ **820** - 10- ~~S99~~ **50** - ~~1Reference~~ **2Reference** 2:http:/ / www.xbrl.org / 2009 / role / commonPracticeRef- Topic ~~740~~ **820** - SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph ~~9~~ **2** - Subparagraph (~~b~~ **bbb) (2**)- Publisher FASB- URI https:/ / asc.fasb.org / ~~/~~1943274 / ~~2147482685~~ -- **2147482106** / ~~740~~ **820** - 10- 50- ~~9Reference~~ **2Reference** 3:http:/ / www.xbrl.org / 2009 / role / commonPracticeRef- Topic ~~740~~ **820** - SubTopic 10- Name Accounting Standards Codification- Section ~~S99~~ **50** - Paragraph ~~1~~ **2** - Subparagraph (**bbb) (1** ~~SAB Topic 6.I.7~~)- Publisher FASB- URI https:/ / asc.fasb.org / 1943274 / 2147482106 / 820- 10- 50- 2 Details Name: us-gaap_WarrantsAndRightsOutstandingTerm Namespace Prefix: us- gaap_ Data Type: xbrli: durationItemType Balance Type: na Period Type: instantX- Details Name: us- **- DefinitionThe effective interest rate at** ~~other~~ -- **the end** ~~equity- based awards under the plan;and 2) shares (or other type~~ of **the reporting period** ~~equity) reserved for issuance on granting of outstanding awards,net of cancellations and forfeitures,if applicable~~ . ReferencesReference 1:http:/ / fasb.org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Topic ~~718~~ **210** - SubTopic 10- Section ~~50~~ **S99** - Paragraph ~~2~~ **1- Subparagraph (SX 210.5- 02.19 (b),22 (b))** - Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / ~~2147480429~~ **2147480566** / ~~718- 10~~ **210** - ~~50~~ **10** - ~~2~~ **S99- 1** Details Name:us-~~gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberOfSharesAvailableForGrant~~ **gaap_LineOfCreditFacilityInterestRateAtPeriodEnd** Namespace Prefix:us- gaap_ Data Type: ~~xbrli~~ **dtr- types** : ~~sharesItemType~~ **percentItemType** Balance Type:na Period Type:instantX- **DefinitionThe effective interest rate** ~~DefinitionGross number of share options (or share units) granted~~ during the **reporting** period. ReferencesReference 1:http:/ / ~~www~~ **fasb** . ~~xbrl.~~ org / ~~2003~~ **us- gaap** / role / **ref / legacyRef** ~~disclosureRef- Topic 718- SubTopic 10-~~ Name Accounting Standards Codification- **Topic 210- SubTopic 10-** Section ~~50~~ **S99** - Paragraph ~~2~~ **1** - Subparagraph (~~c)~~ **SX 210.5- 02.19** (~~1~~ **b**) **,22** (~~iv~~ **b**) ~~(01~~)- Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / ~~2147480429~~ **2147480566** / ~~718- 10~~ **210** - ~~50~~ **10** - ~~2~~ **S99- 1** Details Name:us-~~gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross~~ **gaap_LineOfCreditFacilityInterestRateDuringPeriod** Namespace Prefix:us- gaap_ Data Type: ~~xbrli~~ **dtr- types** : ~~sharesItemType~~ **percentItemType** Balance Type:na Period Type:durationX- ~~DefinitionAmount by which~~ **DefinitionMaximum borrowing capacity under** the **credit facility without consideration of any** current **restrictions on** ~~fair value of~~ the ~~underlying stock exceeds~~ **amount that could be borrowed or** the **amounts currently** ~~exercise price of options~~ outstanding **under the facility** . ReferencesReference 1:http:/ / fasb.org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Topic ~~718~~ **210** - SubTopic 10- Section ~~50~~ **S99** - Paragraph ~~2~~ **1- Subparagraph (SX 210.5- 02.19 (b),22 (b))** - Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / ~~2147480429~~ **2147480566** / ~~718- 10~~ **210** - ~~50~~ **10** - ~~2~~ **S99- 1** Details Name:us-~~gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingIntrinsicValue~~ **gaap_LineOfCreditFacilityMaximumBorrowingCapacity** Namespace Prefix:us- gaap_ Data Type:xbrli:monetaryItemType Balance Type: **credit** ~~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 Namespace Prefix:us- gaap_ Data Type:dtr- types:perShareItemType Balance Type:na~~ Period Type:instantX- DefinitionAmount of ~~difference between fair value~~ **borrowing capacity currently available under the credit facility (current borrowing capacity less the amount** of **borrowings** ~~the underlying shares reserved for issuance and exercise price of vested portions of options~~ outstanding **)** ~~and currently exercisable~~ . ReferencesReference 1:http:/ / fasb.org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Topic ~~718~~ **210** - SubTopic 10- Section ~~50~~ **S99** - Paragraph ~~2~~ **1- Subparagraph (SX 210.5- 02.19 (b),22 (b))** - Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / ~~2147480429~~ **2147480566** / ~~718- 10~~ **210** - ~~50~~ **10** - ~~2~~ **S99- 1** Details Name:us-~~gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsExercisableIntrinsicValue1~~ **gaap_LineOfCreditFacilityRemainingBorrowingCapacity** Namespace Prefix:us- gaap_ Data Type:xbrli:monetaryItemType Balance Type: ~~debit~~ **credit** Period Type:instantX ~~-~~gaap_AwardTypeAxis = us- gaap_RestrictedStockUnitsRSUMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_AwardTypeAxis = us- gaap_EmployeeStockOptionMember ~~Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_PlanNameAxis = FLUX_TwoThousandAndTenOptionPlanMember~~ Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_PlanNameAxis = FLUX_TwoThousandFourteenEquityIncentivePlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: **srt_RangeAxis = srt_MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name:** us- gaap_PlanNameAxis = FLUX_TwoThousandTwentyOneEquityIncentivePlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_PlanNameAxis =

FLUX_TwoThousandFourteenAndTwoThousandTwentyOneEquityIncentivePlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_PlanNameAxis = FLUX_TwoThousandAndFourteenPlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_AwardTypeAxis = FLUX_TimeBasedRestrictedStockUnitsRSUMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_PlanNameAxis = FLUX_TwoThousandAndFourteenOptionPlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_AwardTypeAxis = FLUX_PerformanceBasedRestrictedStockUnitsRSUMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_PlanNameAxis = FLUX_EmployeeStockPurchasePlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- ~~gaap_LineOfCreditFacilityAxis~~ ------ **gaap_CreditFacilityAxis** = ~~FLUX_SiliconValleyBankMember~~ **FLUX_TwoThousandTwentyThreeSubordinatedLOCMember** Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: **srt_TitleOfIndividualAxis = FLUX_LendersMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_TitleOfIndividualAxis = FLUX_ExecutiveOfficersMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_TitleOfIndividualAxis = FLUX_EmployeesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_TitleOfIndividualAxis = FLUX_FourNonExecutiveDirectorsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name:** us- ~~gaap_TypeOfArrangementAxis~~ **gaap_PlanNameAxis** = ~~FLUX_SecondAmendmentToLoanAndSecurityAgreementMember~~ **FLUX_TwoThousandFourteenAndTwoThousandTwentyOneMember** Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis = FLUX_InvestorsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_TitleOfIndividualAxis = FLUX_InvestorsMember Namespace Prefix: Data..... Type: X- Details Name: us- gaap_SubsidiarySaleOfStockAxis = FLUX_AtTheMarketOfferingMember ~~Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_RangeAxis = srt_MinimumMember~~ Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_SubsidiarySaleOfStockAxis = FLUX_RegisteredDirectOfferingMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: dei_LegalEntityAxis = FLUX_HCWainwrightCoLLCMember Namespace Prefix: Data Type: na Balance Type: Period Type: SCHEDULE OF DEFERRED TAX ASSETS AND LIABILITIES (Details) ~~- USD~~ (~~$~~ **Parenthetical**) ~~6~~ **12** Months EndedJun. 30, ~~2023~~ **2024** ~~Jun. 30,~~ **USD ($)** ~~2022Income~~ ---- **Income** Tax Disclosure [Abstract] Incurred loss $ **3,000X** - DefinitionAmount of deferred state and local tax expense (benefit) attributable to income (loss) from continuing operations.Includes,but is not limited to,deferred regional,territorial,and provincial tax expense (benefit) for non- US (United States of America) jurisdiction. ReferencesReference 1:http:/ / www.xbrl.org / 2009 / role / commonPracticeRef- Topic ~~235~~ **740** - SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (~~SX 210~~ **SAB Topic 6** . **I.7** ~~4- 08 (h) (1) (Note 1)~~)- Publisher FASB- URI https:/ / asc.fasb.org / ~~/~~1943274 / ~~2147480678~~ **2147479360** / **740- 10- S99- 1Reference** 2 **:http:** / / www.xbrl.org / 2009 / role / commonPracticeRef- Topic 235- 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 / 235- 10- S99- 1Reference ~~2~~ **3** :http:/ / www.xbrl.org / 2009 / role / commonPracticeRef- Topic 740- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 9- Subparagraph (b)- Publisher FASB- URI https:/ / asc.fasb.org / ~~/~~1943274 / 2147482685 / 740- 10- 50- **9** ~~9Reference 3:http:/ / www.xbrl.org / 2009 / role / commonPracticeRef- Topic 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- 10- S99- 1~~ Details Name:us **- gaap_DeferredStateAndLocalIncomeTaxExpenseBenefit Namespace Prefix:us- gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:durationX- ReferencesNo definition available. Details Name:us- gaap_IncomeTaxDisclosureAbstract Namespace Prefix:us- gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:durationSCHEDULE OF DEFERRED TAX ASSETS AND LIABILITIES (Details)- USD ($) Jun.30** , ~~000~~ **2024 Jun. 30, 2023 Jun. 30,** ~~Deferred~~ **2022Deferred** ~~Tax~~ **tax** ~~Assets~~ **assets** : Net operating loss carryforwards **$ 21, 553, 000 $** 20, ~~673~~ **941** , 000 $ 20, ~~654~~ **780** , 000Research ~~&~~ **and** development credit carryforward **27, 000** 27, 000 27, 000Capitalized research and development expenses 1, ~~405~~ **987, 000 1, 320** , 000 Stock compensation **638, 000** 971, 000 1, 636, **000Disallowed interest expense 431, 000** ~~000Lease~~ --- **Lease** liability **567, 000** 736, 000 802, 000Other, net ~~776~~ **1** , **785,** 000 ~~559~~ **1, 366, 000 943** , 000Gross deferred tax assets **26, 988, 000 25, 361, 000** 24, ~~588~~ **188** , **000Less valuation allowance (26, 483,** 000 **) (24, 696, 000) (** 23, **461** ~~678, 000Less Valuation allowance (23, 923, 000) (22, 951~~ , 000) Total deferred tax assets **505, 000** 665, 000 727, 000Deferred ~~Tax~~ **tax** ~~Liabilities~~ **liabilities** : Right of use asset **(505, 000)** (665, 000) (727, 000) Total deferred tax liabilities (**505, 000) (** 665, 000) (727, 000) ~~Net~~ **Total net** deferred tax liabilities X- DefinitionLease liability. ReferencesNo definition available. Details Name: FLUX_DeferredTaxAssetsLeaseLiabilitty Namespace Prefix: FLUX_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionRight of use asset. ReferencesNo definition available. Details Name: FLUX_DeferredTaxLiabilitiesRightOfUseAssets Namespace Prefix: FLUX_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount of deferred tax liability attributable to taxable temporary differences. ReferencesReference 1: http: / / ~~www~~ **fasb** . ~~xbrl.~~ org / ~~2003~~ **us- gaap** / role / ~~disclosureRef~~ **ref / legacyRef** - Topic ~~740~~ **210** - SubTopic 10- Name Accounting Standards Codification- Section ~~50~~ **S99** - Paragraph ~~2~~ **1** - Subparagraph (~~a~~ **SX 210. 5- 02 (26) (b)**)- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147482685~~ **2147480566** / **210- 10- S99- 1Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic** 740 ~~- 10- 50- 2Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 210~~ - SubTopic 10- Name Accounting Standards Codification- Section ~~S99~~ **50** - Paragraph ~~1~~ **2** - Subparagraph (~~SX 210. 5- 02 (26) (~~a ~~)~~)- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147480566~~ **2147482685** / ~~210~~ **740** - 10- ~~S99~~ **50** - ~~1Reference~~ **2Reference** 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 210- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (26) (~~b~~ **a**))- Publisher FASB- URI https: / / asc. fasb. org ~~/~~/ 1943274 / 2147480566 / 210- 10- S99- 1Reference 4: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 942- SubTopic 210- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 03 (15) (2))- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147479853~~ - **2147478546** / 942- 210- S99- 1 Details Name: us- gaap_DeferredIncomeTaxLiabilities Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX - DefinitionAmount of deferred state and local..... Type: debit Period Type: durationX - DefinitionAmount before allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences and carryforwards. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 740- SubTopic 10- Name Accounting Standards

Codification- Section 50- Paragraph 2- Subparagraph (b)- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / 2147482685 / 740- 10- 50- 2 Details Name: us- gaap_DeferredTaxAssetsGross Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- ~~ReferencesNo definition available. Details Name: us- gaap_DeferredTaxAssetsGrossAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX-~~ DefinitionAmount **,** before allocation of valuation ~~allowances~~ **allowance,** of deferred tax asset attributable to deductible temporary ~~differences~~ **difference** from in- process research and development ~~costs~~ **cost** ~~expensed~~ **acquired** in ~~connection with a~~ business combination **or from joint venture formation or both** . ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 740- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 6- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / 2147482685 / 740- 10- 50- **6** ~~6Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 8- Publisher FASB- URI https: / / asc. fasb. org / / 1943274 / 2147482685 / 740- 10- 50- 8~~ Details Name: us- gaap_DeferredTaxAssetsInProcessResearchAndDevelopment Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount after allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences and carryforwards. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 740- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 2- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / 2147482685 / 740- 10- 50- 2 Details Name: us- gaap_DeferredTaxAssetsNet Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX **- ReferencesNo definition available. Details Name: us- gaap_DeferredTaxAssetsNetAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX** - DefinitionAmount before allocation of valuation allowances of deferred tax asset attributable to deductible operating loss carryforwards. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 740- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 6- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / 2147482685 / 740- 10- 50- **6** ~~6Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 8- Publisher FASB- URI https: / / asc. fasb. org / / 1943274 / 2147482685 / 740- 10- 50- 8~~ Details Name: us- gaap_DeferredTaxAssetsOperatingLossCarryforwards Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount, before allocation of valuation allowance, of deferred tax asset attributable to deductible temporary differences, classified as other. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 740- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 6- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / 2147482685 / 740- 10- 50- **6** ~~6Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 8- Publisher FASB- URI https: / / asc. fasb. org / / 1943274 / 2147482685 / 740- 10- 50- 8~~ Details Name: us- gaap_DeferredTaxAssetsOther Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount before allocation of valuation allowances of deferred tax asset attributable to deductible research tax credit carryforwards. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 740- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 6- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / 2147482685 / 740- 10- 50- ~~6Reference 2~~ **6 Details Name: us- gaap_DeferredTaxAssetsTaxCreditCarryforwardsResearch Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount, before allocation of valuation allowance, of deferred tax asset attributable to deductible temporary differences from compensation and benefits, classified as other. ReferencesReference 1** : http: / / ~~fasb~~ **www** . **xbrl.** org / **2009** ~~us- gaap~~ / role / ~~ref / legacyRef~~ **commonPracticeRef- Topic 740- SubTopic 10** - Name Accounting Standards Codification- ~~Topic 740- SubTopic 10-~~ Section 50- Paragraph ~~8~~ **6** - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / 2147482685 / 740- 10- 50- **6** ~~8Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 3- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / / 1943274 / 2147482685 / 740- 10- 50- 3~~ Details Name: us- ~~gaap_DeferredTaxAssetsTaxCreditCarryforwardsResearch~~ **gaap_DeferredTaxAssetsTaxDeferredExpenseCompensationAndBenefitsOther** Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount before allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences from share- based compensation. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 740- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 6- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / 2147482685 / 740- 10- 50- **6** ~~6Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 8- Publisher FASB- URI https: / / asc. fasb. org / / 1943274 / 2147482685 / 740- 10- 50- 8~~ Details Name: us- gaap_DeferredTaxAssetsTaxDeferredExpenseCompensationAndBenefitsShareBasedCompensationCost Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount of deferred tax assets for which it is more likely than not that a tax benefit will not be realized. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 740- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 2- Subparagraph (c)- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / 2147482685 / 740- 10- 50- 2 Details Name: us- gaap_DeferredTaxAssetsValuationAllowance Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount, after deferred tax asset, of deferred tax liability attributable to taxable differences without jurisdictional netting. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 740- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 2- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / 2147482685 / 740- 10- 50- ~~2Reference 2 : http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 45- Paragraph 6- Publisher FASB- URI https: / / asc. fasb. org / / 1943274 / 2147482525 / 740- 10- 45- 6~~ Details Name: us- gaap_DeferredTaxLiabilities Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- ReferencesNo definition available. Details Name: us- gaap_DeferredTaxLiabilitiesAbstract ~~Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_IncomeTaxDisclosureAbstract~~ Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationSCHEDULE OF EFFECTIVE INCOME TAX RATE RECONCILIATION (Details)- USD ($) 12 Months EndedJun **. 30, 2024 Jun** . 30, 2023 Jun. 30, 2022Income Tax Disclosure [Abstract] Federal income taxes at 21 % $ (1, ~~415~~ **749, 000)**

$ (1, 625 , 000) $ (3, ~~278~~ **459** , 000) State income taxes, net (~~422~~ **546, 000) (485** , 000) (1, ~~090~~ **151** , 000) Permanent differences and other **241, 000** 152, 000 102, 000Other true ups **270** , ~~if any 715,~~ 000 ~~154~~ **725** , **000 (113, 000)** ~~000Change~~ --- **Change** in valuation allowance ~~972~~ **1, 787, 000 1, 235** , 000 4, ~~112~~ **621** , 000Provision for income taxes **$ 3, 000** $ 2, 000 X- DefinitionAmount of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations attributable to other true ups. ReferencesNo definition available. Details Name: FLUX_IncomeTaxRateReconciliationOtherTrueUpsAmount Namespace Prefix: FLUX_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_IncomeTaxDisclosureAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionAmount of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic ~~250~~ **270** - SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph ~~8~~ **1- Subparagraph (i)** - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147483443~~ **2147482964** / ~~250~~ **270** - 10- 50- ~~8Reference~~ **1Reference** 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic ~~250~~ **280** - SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph ~~9~~ **32- Subparagraph (ee)** - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147483443~~ **2147482810** / ~~250~~ **280** - 10- 50- ~~9Reference~~ **32Reference** 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- 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 / role / ~~disclosureRef~~ **exampleRef** - Topic 740- SubTopic 10- Name Accounting Standards Codification- Section ~~S99~~ **55** - Paragraph **231** ~~1- Subparagraph (SAB TOPIC 6. I. 7)~~ - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147479360~~ **2147482663** / 740- 10- ~~S99~~ **55** - ~~1Reference~~ **231Reference** 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic ~~280~~ **250** - SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph **9** ~~22- Subparagraph (h)~~ - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147482810~~ **2147483443** / ~~280~~ **250** - 10- 50- ~~22Reference~~ **9Reference** 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic ~~944~~ **740** - SubTopic ~~220~~ **10** - Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (~~SX 210~~ **SAB Topic 6. I** . 7 ~~- 04 (9)~~)- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147483586~~ **2147479360** / ~~944~~ **740** - ~~220~~ **10** - S99- 1Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef **- Topic 250- SubTopic 10** - Name Accounting Standards Codification- Section ~~45~~ **50** - Paragraph ~~2~~ **8** - **Publisher FASB** ~~Subparagraph (a) - SubTopic~~ **URI https: / / asc. fasb. org / 1943274 / 2147483443 /** ~~20~~ **250 - 10- 50- 8Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef** - Topic 740- **SubTopic 10** ~~Publisher FASB- URI https: / / asc. fasb. org / / 1943274 / 2147482659 / 740- 20- 45- 2Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef~~ - Name Accounting Standards Codification- Section **50- Paragraph 10** - Publisher FASB- URI https:/ / asc.fasb.org / ~~/~~1943274 / ~~2147480678~~ - **2147482685** / ~~235~~ **740** - 10- ~~S99~~ **50** - ~~1Reference~~ **10Reference** ~~2~~ **9** :http:/ / www.xbrl.org / ~~2009~~ **2003** / role / ~~commonPracticeRef~~ **disclosureRef** - Topic ~~740~~ **280** - SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph ~~9~~ **22** - Subparagraph (~~b~~ **h**)- Publisher FASB- URI https:/ / asc.fasb.org / ~~/~~1943274 / ~~2147482685~~ - **2147482810** / ~~740~~ **280** - 10- 50- ~~9Reference~~ **22Reference** ~~3~~ **10** :http:/ / www.xbrl.org / ~~2009~~ **2003** / role / ~~commonPracticeRef~~ **disclosureRef** - Topic ~~740~~ **944** - SubTopic ~~10~~ **220** - Name Accounting Standards Codification- Section ~~S99-~~S99- Paragraph 1- Subparagraph (SX 210. **7- 04 (9)**)- Publisher FASB- URI https:/ / asc.fasb.org / ~~/~~1943274 / ~~2147480678~~ **2147477250** / ~~235~~ **944** - ~~10~~ **220** - S99- 1Reference ~~2~~ **11** :http:/ / www.xbrl.org / ~~2009~~ **2003** / role / **disclosureRef** ~~commonPracticeRef- Topic 740- SubTopic 10~~ - Name Accounting Standards Codification- Section ~~50~~ **45** - Paragraph ~~9~~ **2** - Subparagraph (~~b~~ **a**) **- SubTopic 20- Topic 740** - Publisher FASB- URI https:/ / asc.fasb.org / ~~/~~1943274 / ~~2147482685~~ - **2147482659** / 740- ~~10~~ **20** - ~~50~~ **45** - ~~9Reference~~ **2Reference** ~~3~~ **12** :http:/ / www.xbrl.org / ~~2009~~ **2003** / role / **disclosureRef** ~~commonPracticeRef- Topic 740- SubTopic 10~~ - Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (~~SAB~~ **SX 210.** 4- 08 (h))- SubTopic 10- Topic 235- Publisher FASB- URI https: / / asc. fasb. org ~~/~~/ 1943274 / 2147480678 / 235- 10- S99- 1 Details Name: us- gaap_IncomeTaxExpenseBenefit Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations attributable to increase (decrease) in the valuation allowance for deferred tax assets. ReferencesReference 1: http: / / www. xbrl. org / ~~2009~~ **2003** / role / ~~commonPracticeRef~~ **exampleRef** - Topic 740- SubTopic 10- Name Accounting Standards Codification- Section **55- Paragraph 231** - Publisher FASB- URI https:/ / asc.fasb.org / ~~/~~ 1943274 / ~~2147480678~~ **2147482663** / ~~235~~ **740** - 10- ~~S99~~ **55** - ~~1Reference~~ **231Reference** 2:http:/ / www.xbrl.org / ~~2009~~ **2003** / role / ~~commonPracticeRef~~ **disclosureRef** - Topic 740- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph ~~9~~ **12A** - Subparagraph (~~b~~ **a) (6**)- Publisher FASB- URI https:/ / asc.fasb.org / ~~/~~1943274 / 2147482685 / 740- 10- 50- ~~9Reference~~ **12AReference** 3:http:/ / www.xbrl.org / 2009 / role / commonPracticeRef- Topic 740- SubTopic 10- Name Accounting Standards Codification- Section ~~S99- Paragraph 1-~~ 50- Paragraph 12- Publisher FASB- URI https: / / asc. fasb. org ~~/~~/ 1943274 / 2147482685 / 740- 10- 50- 12 Details Name: us- gaap_IncomeTaxReconciliationChangeInDeferredTaxAssetsValuationAllowance Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe amount of income tax expense or benefit for the period computed by applying the domestic federal statutory tax rates to pretax income from continuing operations. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / 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- ~~12~~ **12Reference 2: http: / / www. xbrl. org / 2003 / role / exampleRef- Topic 740- SubTopic 10- Name Accounting Standards Codification- Section 55- Paragraph 231- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482663 / 740- 10- 55- 231** Details Name: us- gaap_IncomeTaxReconciliationIncomeTaxExpenseBenefitAtFederalStatutoryIncomeTaxRate Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations attributable to other adjustments. ReferencesReference 1: http: / / www. xbrl. org / ~~2009~~ **2003** / role / ~~commonPracticeRef~~ **exampleRef** - Topic 740- SubTopic 10- Name Accounting Standards Codification- Section **55- Paragraph 231- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482663 / 740- 10- 55- 231Reference 2: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 740- SubTopic 10- Name Accounting Standards Codification- Section** 50- Paragraph 12- **Subparagraph (b) (3)-** Publisher FASB- URI https: / / asc. fasb. org / **1943274 / 2147482685 / 740- 10- 50- 12Reference 3: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 740- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 12- Publisher FASB- URI https: / / asc. fasb. org** / 1943274 /

2147482685 / 740- 10- 50- 12 Details Name: us- gaap_IncomeTaxReconciliationOtherAdjustments Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations attributable to state and local income tax expense (benefit). ReferencesReference 1: http: / / www. xbrl. org / ~~2009~~ **2003** / role / ~~commonPracticeRef~~ **exampleRef** - Topic 740- SubTopic 10- Name Accounting Standards Codification- Section **55- Paragraph 231** - Publisher FASB- URI https:/ / asc.fasb.org / ~~/~~1943274 / ~~2147480678~~ **2147482663** / ~~235~~ **740** - 10- ~~S99~~ **55** - ~~1Reference~~ **231Reference** 2:http:/ / www.xbrl.org / ~~2009~~ **2003** / role / ~~commonPracticeRef~~ **disclosureRef** - Topic 740- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph ~~9~~ **12A** - Subparagraph (~~b~~ **a) (1**)- Publisher FASB- URI https:/ / asc.fasb.org / ~~/~~1943274 / 2147482685 / 740- 10- 50- ~~9Reference~~ **12AReference** 3:http:/ / www.xbrl.org / 2009 / role / commonPracticeRef- Topic 740- SubTopic 10- Name Accounting Standards Codification- Section ~~S99- Paragraph 1-~~ 50- Paragraph 12- Publisher FASB- URI https: / / asc. fasb. org ~~/~~/ 1943274 / 2147482685 / 740- 10- 50- 12 Details Name: us- gaap_IncomeTaxReconciliationStateAndLocalIncomeTaxes Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationSCHEDULE OF EFFECTIVE INCOME TAX RATE RECONCILIATION (Details) (Parenthetical) 12 Months ~~EndedJun~~ --- **Ended Jun** . 30, ~~2023~~ **2024** ~~Jun. 30, 2022Income~~ ---- **Income** Tax Disclosure [Abstract] Effective ~~Income~~ **income** ~~Tax~~ **tax** ~~Rate~~ **rate** ~~Reconciliation~~ - **reconciliaion** , at ~~Federal~~ **federal** ~~Statutory~~ **statutory** ~~Income~~ **income** ~~Tax~~ **tax** ~~Rate~~ **rate** , ~~Percent~~ **percent** ~~21. 00 %~~ 21. 00 % X- DefinitionPercentage of domestic federal statutory tax rate applicable to pretax income (loss). ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic ~~235~~ **740** - SubTopic 10- Name Accounting Standards Codification- Section ~~S99~~ **50** - Paragraph **12** ~~1- Subparagraph (SX 210. 4- 08 (h) (2))~~ - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147480678~~ - **2147482685** / ~~235~~ **740** - 10- ~~S99~~ **50** - ~~1Reference~~ **12Reference** 2: http: / / www. xbrl. org / 2003 / role / ~~disclosureRef~~ **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** 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 740- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SAB Topic 6. I. ~~Fact~~ **1** . ~~4~~ **Q1**)- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~ 1943274 / 2147479360 / 740 **- 10- S99- 1Reference 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: percentItemType Balance Type: na Period Type: durationX- ReferencesNo definition available. Details Name: us-gaap_IncomeTaxDisclosureAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationINCOME TAXES (Details Narrative)- USD ($) 12 Months EndedJun. 30, **2024 Jun. 30,** 2023 Jun. 30, 2022 Jun. 30, 2018 Jun. 30, ~~2017Operating Loss Carryforwards~~ **2017Effective Income Tax Rate Reconciliation** [Line Items] Deferred ~~Tax~~ **tax** ~~Assets~~ **assets** ~~, Valuation~~ **valuation** ~~Allowance~~ **allowance $ 26, 483, 000 $ 24, 696, 000** $ 23, ~~923~~ **461** , 000 ~~$ 22, 951, 000 Operating Loss Carryforwards, Expiration Year~~ Income ~~Tax~~ **tax** ~~Examination~~ **examination** ~~, Description~~ **description** Internal Revenue Code Sections 382 limits the use of our net operating loss carryforwards if there has been a cumulative change in ownership of more than 50 % within a three- year period. Unrecognized **tax benefits $ 0 $ 0 $ 0 Domestic** Tax ~~Benefits $ 0 Deferred tax asset remaining amortizable tax 1~~ **Jurisdiction [Member] Effective Income Tax Rate Reconciliation [Line Items] Operating loss carryforwards 74** , ~~400~~ **816** , 000 **$ 22, 408, 000 $ 42, 408,** ~~State~~ **000State** and Local Jurisdiction [Member] ~~Operating Loss Carryforwards~~ **Effective Income Tax Rate Reconciliation** [Line Items] Operating ~~Loss~~ **loss** ~~Carryforwards~~ **carryforwards** ~~72~~ **$ 84** , ~~677~~ **522** , 000 ~~Domestic Tax Authority [Member]~~ Operating ~~Loss~~ **loss carry forward expiration year X** ~~Carryforwards [Line Items] Operating Loss Carryforwards $ 77, 993, 000 $ 22, 408, 000 $ 50, 269, 000X- DefinitionDeferred tax remaining. ReferencesNo definition available. Details Name: FLUX_DeferredTaxRemaining Namespace Prefix: FLUX_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX~~ - DefinitionOperating Loss Carryforwards, Expiration Year. ReferencesNo definition available. Details Name: FLUX_OperatingLossCarryForwardExpirationYear Namespace Prefix: FLUX_ Data Type: xbrli: gYearItemType Balance Type: na Period Type: durationX- DefinitionAmount of deferred tax assets for which it is more likely than not that a tax benefit will not be realized. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 740- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 2- Subparagraph (c)- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / 2147482685 / 740- 10- 50- 2 Details Name: us- gaap_DeferredTaxAssetsValuationAllowance Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionA brief..... xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. ~~ReferencesNo definition available. Details Name: us- gaap_OperatingLossCarryforwardsLineItems Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionAmount of unrecognized tax benefits.~~ ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 740- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph **12** ~~15A- Subparagraph (a)~~ - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / 2147482685 / 740- 10- 50- ~~15AReference~~ **12Reference** 2: http: / / www. xbrl. org / 2003 / role / ~~disclosureRef~~ **exampleRef** - Topic 740- SubTopic 10- Name Accounting Standards Codification- Section ~~Type:xbrli:stringItemType Balance Type:na~~ Period Type: ~~durationX~~ **instantX** - DefinitionA brief description of status of the tax examination,significant findings to date,and the entity' s position with respect to the findings. ReferencesReference 1:http:/ / ~~www~~ **fasb** . ~~xbrl.~~ org / ~~2009~~ **us- gaap** / role / **ref / legacyRef** ~~commonPracticeRef- Topic 740- SubTopic 10~~ - Name Accounting Standards Codification- **Topic 740- SubTopic 10-** Section 50- Paragraph 15- Subparagraph (~~c~~ **d) (2**)- Publisher FASB- URI https:/ / asc.fasb.org **/** / 1943274 / 2147482685 / 740- 10- 50- 15 Details Name:us- gaap_IncomeTaxExaminationDescription Namespace Prefix:us- gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:durationX- DefinitionAmount of operating loss carryforward,before tax effects,available to reduce future taxable income under enacted tax laws. ReferencesReference 1:http:/ / ~~www~~ **fasb** . ~~xbrl.~~ org / ~~2003~~ **us-gaap** / role / **ref / legacyRef** ~~disclosureRef- Topic 740- SubTopic 10~~ - Name Accounting Standards Codification **- Topic 740- SubTopic 10** - Section 50- Paragraph 3- Subparagraph (a)- Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / 2147482685 / 740- 10- 50- 3 Details Name:us- gaap_OperatingLossCarryforwards Namespace Prefix:us- gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit 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- Details Name: us- gaap_IncomeTaxAuthorityAxis = us- **gaap_DomesticCountryMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_IncomeTaxAuthorityAxis = us-** gaap_StateAndLocalJurisdictionMember Namespace Prefix: Data Type: na Balance Type: Period Type: ~~X- Details Name: us- gaap_IncomeTaxAuthorityAxis = us- gaap_DomesticCountryMember Namespace Prefix: Data Type: na Balance Type: Period Type:~~ CONCENTRATIONS (Details Narrative)- USD ($) **3 Months Ended 6 Months Ended 9 Months Ended** 12 Months EndedJun **. 30, 2024 Mar. 31, 2024 Dec. 31, 2023 Sep. 30, 2023 Jun. 30, 2023 Mar. 31, 2023 Dec. 31, 2022 Sep. 30, 2022 Jun. 30, 2022 Mar. 31, 2022 Dec. 31, 2021 Sep. 30, 2021 Dec. 31, 2023 Dec. 31, 2022 Dec. 31, 2021 Mar. 31, 2024 Mar. 31, 2023 Mar. 31, 2022 Jun. 30, 2024 Jun** . 30, 2023 Jun. 30, 2022Concentration Risk [Line Items] Cash, FDIC insured amount $ 250, 000 **$ 250, 000** Cash **643, 000 $** 2, ~~379~~ **400** , 000 $ 485, **000 643, 000 $ 2, 400, 000 $ 485,** ~~000Revenue~~ **000Revenues $ 13** ~~from Contract with Customer~~ , ~~Excluding Assessed Tax~~ **377, 000 $ 14, 457, 000 $ 18, 203, 000 $ 14, 787, 000 $ 16, 403, 000 $ 15, 087, 000 $ 17, 158, 000 $ 17, 840, 000 $ 15, 195, 000 $ 13, 177, 000 $ 7, 690, 000 $ 6, 271, 000 $ 32, 990, 000 $ 34, 998, 000 $ 13, 961, 000 $ 47, 447, 000 $ 50, 085, 000 $ 27, 138, 000 60, 824, 000** 66, ~~337~~ **488** , 000 **[1]** 42, 333, ~~000Two~~ **000Three** Major Customers [Member] | Revenue from Contract with Customer Benchmark [Member] | Customer Concentration Risk [Member] Concentration Risk [Line Items] ~~Revenue~~ **Revenues** ~~from Contract with Customer, Excluding Assessed Tax~~ $ ~~38~~ **47** , ~~035~~ **178, 000 $ 53, 140** , 000 Concentration ~~Risk~~ **risk** , ~~Percentage~~ **percentage** ~~57~~ **78. 00 % 80** . 00 % Four Major Customers [Member] | Revenue from Contract with Customer Benchmark [Member] | Customer Concentration Risk [Member] Concentration Risk [Line Items] ~~Revenue~~ **Revenues** ~~from Contract with Customer, Excluding Assessed Tax~~ $ **35,** ~~29~~ **229** ~~, 254~~ , 000Concentration ~~Risk~~ **risk** , ~~Percentage~~ **percentage** ~~69~~ **83** . 00 % One ~~Supplier~~ **Suppliers** [Member] | Purchase [Member] | Supplier Concentration Risk [Member] Concentration Risk [Line Items] Concentration ~~Risk~~ **risk** , ~~Percentage~~ **percentage 27. 00 %** 31. 00 % 28. 00 % ~~Cost~~ **Purchase $ 12, 437, 000 $ 17, 022, 000 $ 13, 884, 000 [1] Revenue. The Company did not properly recognize revenue in the periods which the related performance obligations were satisfied for a certain contract with a customer. Additionally, the Company improperly recorded accounts receivable from the same contract with a customer as a reduction to its accounts payable owed to the customer prior to the right** of ~~Goods~~ **offset conditions under ASC 210- 20 being met. As a result, revenues, accounts receivable,** and **accounts payable were misstated. X** ~~Services Sold $ 17, 022, 000 $ 13, 884, 000X~~ - 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~~ **exampleRef** - Topic ~~210~~ **852** - SubTopic 10- Name Accounting Standards Codification- Section ~~S99~~ **55** - Paragraph ~~1- Subparagraph (SX 210~~ **10** ~~. 5- 02 (1))~~ - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~ 1943274 / ~~2147480566~~ **2147481372** / ~~210~~ **852** - 10- ~~S99~~ **55** - ~~1Reference~~ **10Reference** 2: http: / / www. xbrl. org / 2003 / role / exampleRef- Topic ~~210~~ **946** - SubTopic ~~10~~ **830** - Name Accounting Standards Codification- Section ~~45~~ **55** - Paragraph **12** ~~1- Subparagraph (a)~~ - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~ 1943274 / ~~2147483467~~ **2147479168** / **946- 830- 55- 12Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 944- SubTopic** 210 ~~- 10- 45- 1Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef~~ - Name Accounting Standards Codification- **Section S99- Paragraph 1- Subparagraph (SX 210. 7- 03 (a) (2))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147478777 / 944- 210- S99- 1Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef-** Topic ~~230~~ **946** ~~:/ / fasb.org / us-~~ **SubTopic 210** ~~gaap / role / ref / legacyRef~~ - Name Accounting Standards Codification- Section ~~45~~ **S99** - Paragraph ~~28~~ **1** - Subparagraph (~~b~~ **SX 210.6- 04 (4**) **)** ~~- SubTopic 10- Topic 230~~ - Publisher FASB- URI https:/ / asc.fasb.org / ~~/~~ 1943274 / ~~2147482740~~ **2147479170** / ~~230~~ **946** - ~~10~~ **210** - ~~45~~ **S99** - ~~28Reference~~ **1Reference** ~~2~~ **5** :http: / / ~~fasb~~ **www.xbrl** .org / **2003** ~~us- gaap~~ / role / ~~ref / legacyRef~~ **disclosureRef- Topic 946- SubTopic 210** - Name Accounting Standards Codification- Section ~~25~~ **45** - Paragraph **21** ~~13- SubTopic 10- Topic 480~~ - Publisher FASB- URI https:/ / asc.fasb.org / ~~/~~ 1943274 / ~~2147481766~~ **2147477796** / ~~480~~ **946** - ~~10~~ **210** - ~~25~~ **45** - **21Reference 6** ~~13 Details Name~~ : ~~us~~ **http:/ / www.xbrl.org / 2009 / role / commonPracticeRef** - **Topic 210** - SubTopic 10- **Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (1))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480566 / 210- 10- S99- 1Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Name Accounting Standards Codification-** Section 45- Paragraph ~~4~~ **20- SubTopic 210- Topic 946** - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~ 1943274 / ~~2147482740~~ **2147477796** / ~~230~~ **946** - ~~10~~ **210** - 45- ~~4~~ **20** Details Name: us- ~~gaap_CashAndCashEquivalentsAtCarryingValue~~ **gaap_Cash** Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionThe amount of cash deposited in financial institutions as of the balance sheet date that is insured by the Federal Deposit Insurance Corporation. ReferencesNo definition available. Details Name: us- gaap_CashFDICInsuredAmount Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 954- SubTopic 310- Name Accounting Standards Codification- Section 50- Paragraph 2- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~ 1943274 / ~~2147481027~~ **2147478785** / 954- 310- 50- 2 Details Name: us- gaap_ConcentrationRiskLineItems Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionFor an entity that discloses a concentration risk in relation to quantitative amount, which serves as the" benchmark" (or denominator) in the equation, this concept represents the concentration percentage derived from the division. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 42- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~ 1943274 / 2147482810 / 280- 10- 50- 42Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Topic 825- SubTopic 10- Section 50- Paragraph 21- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~ 1943274 / 2147482907 / 825- 10- 50- 21Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Topic 825- SubTopic 10- Section 50- Paragraph 20- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~ 1943274 / 2147482907 / 825- 10- 50- 20Reference 4: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Topic 275- SubTopic 10- Section 50- Paragraph 18- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~ 1943274 / 2147482861 / 275- 10- 50- 18Reference 5: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Topic 275- SubTopic 10- Section 50- Paragraph 20- Publisher FASB- URI https: / / asc. fasb. org ~~/~~ / 1943274 / 2147482861 / 275- 10- 50- 20 Details Name: us- gaap_ConcentrationRiskPercentage1

Namespace Prefix: us- gaap_ Data Type: dtr- types: percentItemType Balance Type: na Period Type: durationX- DefinitionThe aggregate costs related to goods produced and sold and services rendered by an entity during the reporting period. This excludes costs incurred during the reporting period related to financial services rendered and other revenue generating activities. ReferencesReference 1: http: / / ~~www~~ **fasb** . ~~xbrl.~~ org / ~~2003~~ **us- gaap** / role / ~~disclosureRef~~ **ref / legacyRef** - Topic ~~924~~ **220** - SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph ~~1~~ **2** - Subparagraph (**SX 210** ~~SAB Topic 11 .~~ ~~L~~ **5- 03 (2) (d)**)- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147479941~~ **2147483621** / ~~924~~ **220** - 10- S99- ~~1Reference~~ **2Reference** 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 220- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03 ~~.~~ **(** 2 **)** (a ~~), (d~~))- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / 2147483621 / 220- 10- S99- ~~2~~ **2Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 924- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SAB Topic 11. L)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479941 / 924- 10- S99- 1** Details Name: us- gaap_CostOfGoodsAndServicesSold Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount, excluding tax collected from customer, of revenue from satisfaction of performance obligation by transferring promised good or service to customer. Tax collected from customer is tax assessed by governmental authority that is both imposed on and concurrent with specific revenue- producing transaction, including, but not limited to, sales, use, value added and excise. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic ~~924~~ **280** - SubTopic 10- Name Accounting Standards Codification- Section ~~S99~~ **50** - Paragraph ~~1~~ **41** - Subparagraph (**a** ~~SAB Topic 11. L~~)- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147479941~~ **2147482810** / ~~924~~ **280** - 10- ~~S99~~ **50** - ~~1Reference~~ **41Reference** 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic ~~606~~ **270** - SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph ~~5~~ **1- Subparagraph (i)** - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147479806~~ **2147482964** / ~~606~~ **270** - 10- 50- ~~5Reference~~ **1Reference** 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph ~~30~~ **32** - Subparagraph (~~a~~ **ee**)- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / 2147482810 / 280- 10- 50- ~~30Reference~~ **32Reference** 4: http: / / ~~www~~ **fasb** . ~~xbrl.~~ org / ~~2003~~ **us- gaap** / role / ~~disclosureRef~~ **ref / otherTransitionRef** - Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph ~~42~~ **32- Subparagraph (b)** - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / 2147482810 / 280- 10- 50- ~~42Reference~~ **32Reference** 5: http: / / ~~www~~ **fasb** . ~~xbrl.~~ org / ~~2003~~ **us- gaap** / role / ~~disclosureRef~~ **ref / otherTransitionRef** - Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph ~~22~~ **32** - Subparagraph (~~b~~ **a**)- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~ 1943274 / 2147482810 / 280- 10- 50- ~~22Reference~~ **32Reference** 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic ~~280~~ **924** - SubTopic 10- Name Accounting Standards Codification- Section ~~50~~ **S99** - Paragraph ~~32~~ **1** - Subparagraph (~~b~~ **SAB Topic 11. L**)- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147482810~~ **2147479941** / ~~280~~ **924** - 10- ~~50~~ **S99** - ~~32Reference~~ **1Reference** 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic ~~280~~ **606** - SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph ~~40~~ **5** - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / ~~2147482810~~ **2147479806** / ~~280~~ **606** - 10- 50- ~~40Reference~~ **5Reference** 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph ~~22~~ **30** - Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / 2147482810 / 280- 10- 50- ~~22Reference~~ **30Reference** 9: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph **42** ~~32- Subparagraph (a)~~ - Publisher FASB- URI https: / / asc. fasb. org / ~~/~~ 1943274 / 2147482810 / 280- 10- 50- ~~32Reference~~ **42Reference** 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph ~~41~~ **22** - Subparagraph (~~a~~ **b**)- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / 2147482810 / 280- 10- 50- ~~41Reference~~ **22Reference** 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic ~~606~~ **280** - SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph **40** ~~4- Subparagraph (a)~~ - Publisher FASB- URI https: / / asc. fasb. org / **1943274 / 2147482810 / 280** - 10- ~~S99~~ **50** - ~~1Reference~~ **40Reference** ~~2~~ **12** :http:/ / www.xbrl.org / ~~2009~~ **2003** / role / ~~commonPracticeRef~~ **disclosureRef** - Topic ~~740~~ **280** - SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph ~~9~~ **22** - Subparagraph (~~b~~ **a**)- Publisher FASB- URI https:/ / asc.fasb.org / ~~/~~1943274 / ~~2147482685~~ **2147482810** / ~~740~~ **280** - 10- 50- ~~9Reference~~ **22Reference** ~~3~~ **13** :http:/ / www.xbrl.org / ~~2009~~ **2003** / role / ~~commonPracticeRef~~ **disclosureRef** - Topic ~~740~~ **606** - SubTopic 10- Name Accounting Standards Codification- Section ~~S99~~ **50** - Paragraph ~~1~~ **4** - Subparagraph (**a** ~~SAB Topic 6.I.7~~)- Publisher FASB- URI https:/ / asc.fasb **.org** / 1943274 / 2147479806 / 606- 10- 50- 4 Details Name: us- gaap_RevenueFromContractWithCustomerExcludingAssessedTax Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- Details Name: srt_MajorCustomersAxis = ~~FLUX_TwoMajorCustomersMember~~ **FLUX_ThreeMajorCustomersMember** Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_ConcentrationRiskByBenchmarkAxis = us- gaap_RevenueFromContractWithCustomerMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_ConcentrationRiskByTypeAxis = us- gaap_CustomerConcentrationRiskMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_MajorCustomersAxis = FLUX_FourMajorCustomersMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_MajorCustomersAxis = ~~FLUX_OneSupplierMember~~ **FLUX_OneSuppliersMember** Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_ConcentrationRiskByBenchmarkAxis = FLUX_PurchaseMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_ConcentrationRiskByTypeAxis = us- gaap_SupplierConcentrationRiskMember Namespace Prefix: Data Type: na Balance Type: Period Type: SCHEDULE OF ~~FINANCED~~ **FINANCE** LEASES (Details)- USD ($) **3 Months Ended 6 Months Ended 9 Months Ended** 12 Months EndedMar. 02, 2023 Jan. 24, 2023 Oct. 17, 2022 Sep. 02, 2022 **Sep. 30, 2023 Sep. 30, 2022 Dec. 31, 2023 Dec. 31, 2022 Mar. 31, 2024 Mar. 31, 2023 Jun. 30, 2024** Jun. 30, 2023 Jun. 30, 2022Property, Plant and Equipment [Line Items] Monthly lease payment **$ 40, 000 $ 75, 000 $ 22, 000 $ 110, 000 $ 52, 000 $ 148, 000** $ 87, 000 Vehicles [Member] Property, Plant and Equipment [Line Items] Lease term 60 months Monthly lease payment [1] $ 1, 100 Equipment [Member] Property, Plant and Equipment [Line Items] Lease term 36 months 36 months 36 months Monthly lease payment [1] $ 1, 000 $ 6, 700 $ 5, 500 [1] Excludes sales tax and other fees. X- DefinitionAmount of cash outflow for principal payment on finance lease. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 842- SubTopic 20- Name Accounting Standards Codification- Section 50- Paragraph 4- Subparagraph (g) (1)- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / 2147478964 / 842- 20- 50- 4Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 842- SubTopic 20- Name

Accounting Standards Codification- Section 45- Paragraph 5- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org ~~/~~/ 1943274 / 2147479041 / 842- 20- 45- 5 Details Name: us- gaap_FinanceLeasePrincipalPayments Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionTerm of lessee' s finance lease, in' PnYnMnDTnHnMnS' format, for example,' P1Y5M13D' represents reported fact of one year, five months, and thirteen days. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 842- SubTopic 20- Name Accounting Standards Codification- Section 50- Paragraph 3- Subparagraph (a) (3)- Publisher FASB- URI https: / / asc. fasb. org ~~/~~/ 1943274 / 2147478964 / 842- 20- 50- 3 Details Name: us- gaap_LesseeFinanceLeaseTermOfContract1 Namespace Prefix: us- gaap_ Data Type: xbrli: durationItemType 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.~~ **ReferencesReference 1: http: / / www . xbrl. org / 2003 / role / disclosureRef- Topic 842- SubTopic 20- Name Accounting Standards Codification- Section 50- Paragraph 7A- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147478964 / 842- 20- 50- 7A** Details Name: us- gaap_PropertyPlantAndEquipmentLineItems Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- Details Name: us- gaap_PropertyPlantAndEquipmentByTypeAxis = us- gaap_VehiclesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_PropertyPlantAndEquipmentByTypeAxis = us- gaap_EquipmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: SCHEDULE OF FUTURE MINIMUM LEASE PAYMENTS (Details) **- USD ($)** Jun. 30, **2024 Mar. 31, 2024 Dec. 31,** 2023 ~~USD ($)~~ **Sep. 30, 2023 Jun. 30, 2023 Mar. 31, 2023 Dec. 31, 2022 Sep. 30, 2022 Jun. 30, 2022 Mar. 31, 2022 Dec. 31, 2021 Sep. 30,** ~~Commitments~~ **2021Commitments** and Contingencies Disclosure [Abstract] Operating Leases **,** ~~2024~~ **2025** $ ~~854~~ **882** , **000** ~~000Finance~~ --- **Finance** Leases **,** ~~2024~~ **2025** ~~173~~ **172** , **000** ~~000Operating~~ --- **Operating** Leases ~~2025 883~~ , ~~000Finance Leases 2025 173, 000Operating Leases~~ 2026 910, **000** ~~000Finance~~ --- **Finance** Leases **,** 2026 85, **000** ~~000Operating~~ --- **Operating** Leases **,** 2027 433, **000** ~~000Finance~~ --- **Finance** Leases **,** 2027 15, **000** ~~000Operating~~ --- **Operating** Leases **,** 2028 64, **000** ~~000Finance~~ --- **Finance** Leases **,** 2028 21, **000** ~~000Operating~~ --- **Operating** Leases **, 2029 Finance Leases, 2029 Operating Leases,** Total Future Minimum Lease Payments ~~3~~ **2** , ~~144~~ **289** , **000** ~~000Finance~~ --- **Finance** Leases **,** Total Future Minimum Lease Payments ~~467~~ **293** , **000** ~~000Operating~~ --- **Operating** Leases **,** Less: discount (~~445~~ **234** , 000) Finance Leases **,** Less: discount (~~51~~ **25** , 000) Operating Leases **,** Total lease liability 2, ~~699~~ **055** , **000** ~~000Finance~~ --- **Finance** Leases **,** Total lease liability **268** ~~$ 416~~ , ~~000X~~ **000 $ 0 Operating lease, leases payable current portion (734, 000) $ (712, 000) $ (689, 000) $ (667, 000) $ (644, 000) $ (616, 000) $ (542, 000) $ (523, 000) (504, 000) $ (486, 000) $ (469, 000) $ (452, 000) Finance lease, leases payable current portion (156, 000) (153, 000) (150, 000) (147, 000) (143, 000) (140, 000) (64, 000) (13, 000) Operating lease, leases payable noncurrent portion 1, 321, 000 1, 511, 000 1, 698, 000 1, 880, 000 2, 055, 000 2, 223, 000 2, 079, 000 2, 222, 000 2, 361, 000 $ 2, 493, 000 $ 2, 621, 000 $ 2, 745, 000Finance lease, leases payable non current portion $ 112, 000 $ 153, 000 $ 191, 000 $ 229, 000 $ 273, 000 $ 311, 000 $ 172, 000 $ 55, 000 X** - ReferencesNo definition available. Details Name: us- gaap_CommitmentsAndContingenciesDisclosureAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionPresent value of lessee' s discounted obligation for lease payments from finance lease. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 842- SubTopic 20- Name Accounting Standards Codification- Section 50- Paragraph 6- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / 2147478964 / 842- 20- 50- 6Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 842- SubTopic 20- Name Accounting Standards Codification- Section 45- Paragraph 1- Subparagraph (b)- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / 2147479041 / 842- 20- 45- 1 Details Name: us- gaap_FinanceLeaseLiability **Namespace Prefix:us- gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit** Period Type:instantX- **DefinitionPresent value** ~~DefinitionA brief description~~ of **lessee** ~~status of the tax examination,significant findings to date,and the entity~~ ' s ~~position with respect to the findings~~ **discounted obligation for lease payments from finance lease,classified as current** . ReferencesReference 1:http: / ~~fasb~~ **www** . **xbrl.** org / **2003** ~~us- gaap~~ / role / ~~ref / legacyRef~~ **disclosureRef- Topic 842- SubTopic 20** - Name Accounting Standards Codification- ~~Topic 740- SubTopic 10-~~ Section ~~50~~ **45** - Paragraph ~~15~~ **1** - Subparagraph (**b** ~~d) (2~~)- Publisher FASB- URI https:/ / asc.fasb.org / ~~/~~1943274 / ~~2147482685~~ **2147479041** / ~~740~~ **842** - ~~10~~ **20** - ~~50~~ **45** - ~~15~~ **1** Details Name:us- ~~gaap_IncomeTaxExaminationDescription~~ **gaap_FinanceLeaseLiabilityCurrent** Namespace Prefix:us- gaap_ Data Type:xbrli: ~~stringItemType~~ **monetaryItemType** Balance Type: ~~na~~ **credit** Period Type: ~~durationX~~ **instantX** - ~~DefinitionAmount~~ **DefinitionPresent value** of ~~operating loss carryforward~~ **lessee' s discounted obligation for lease payments from finance lease** , **classified as noncurrent** ~~before tax effects,available to reduce future taxable income under enacted tax laws~~ . ReferencesReference 1:http: / ~~fasb~~ **www** . **xbrl.** org / **2003** ~~us- gaap~~ / role / ~~ref / legacyRef~~ **disclosureRef- Topic 842- SubTopic 20** - Name Accounting Standards Codification- ~~Topic 740- SubTopic 10-~~ Section ~~50~~ **45** - Paragraph ~~3~~ **1** - Subparagraph (~~a~~ **b**)- Publisher FASB- URI https:/ / asc.fasb.org / ~~/~~1943274 / ~~2147482685~~ **2147479041** / ~~740~~ **842** - ~~10~~ **20** - ~~50~~ **45** - ~~3~~ **1** Details Name: **us- gaap_FinanceLeaseLiabilityNoncurrent** Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount of lessee' s undiscounted obligation for lease payments for finance lease. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 842- SubTopic 20- Name Accounting Standards Codification- Section 50- Paragraph 6- Publisher FASB- URI https: / / asc. fasb. org ~~/~~/ 1943274 / 2147478964 / 842- 20- 50- 6 Details Name: us- gaap_FinanceLeaseLiabilityPaymentsDue Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount of lessee' s undiscounted obligation for lease payment for finance lease to be paid in next fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 842- SubTopic 20- Name Accounting Standards Codification- Section 50- Paragraph 6- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / 2147478964 / 842- 20- 50- 6 Details Name: us- gaap_FinanceLeaseLiabilityPaymentsDueNextTwelveMonths Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount of lessee' s undiscounted obligation for lease payment for finance lease to be paid in fifth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 842- SubTopic 20- Name Accounting Standards Codification- Section 50- Paragraph 6- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / 2147478964 / 842- 20- 50- 6 Details Name: us- gaap_FinanceLeaseLiabilityPaymentsDueYearFive Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount of lessee' s undiscounted obligation for lease payment for finance lease to be paid in fourth fiscal year following current fiscal year.

Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 842- SubTopic 20- Name Accounting Standards Codification- Section 50- Paragraph 6- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / 2147478964 / 842- 20- 50- 6 Details Name: us- gaap_FinanceLeaseLiabilityPaymentsDueYearFour Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount of lessee' s undiscounted obligation for lease payment for finance lease to be paid in third fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 842- SubTopic 20- Name Accounting Standards Codification- Section 50- Paragraph 6- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / 2147478964 / 842- 20- 50- 6 Details Name: us- gaap_FinanceLeaseLiabilityPaymentsDueYearThree Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount of lessee' s undiscounted obligation for lease payment for finance lease to be paid in second fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 842- SubTopic 20- Name Accounting Standards Codification- Section 50- Paragraph 6- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / 2147478964 / 842- 20- 50- 6 Details Name: us- gaap_FinanceLeaseLiabilityPaymentsDueYearTwo Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount of lessee' s undiscounted obligation for lease payments in excess of discounted obligation for lease payments for finance lease. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 842- SubTopic 20- Name Accounting Standards Codification- Section 50- Paragraph 6- Publisher FASB- URI https: / / asc. fasb. org ~~/~~/ 1943274 / 2147478964 / 842- 20- 50- 6 Details Name: us- gaap_FinanceLeaseLiabilityUndiscountedExcessAmount Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount of lessee' s undiscounted obligation for lease payment for operating lease. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 842- SubTopic 20- Name Accounting Standards Codification- Section 50- Paragraph 6- Publisher FASB- URI https: / / asc. fasb. org ~~/~~/ 1943274 / 2147478964 / 842- 20- 50- 6 Details Name: us- gaap_LesseeOperatingLeaseLiabilityPaymentsDue Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount of lessee' s undiscounted obligation for lease payment for operating lease to be paid in next fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 842- SubTopic 20- Name Accounting Standards Codification- Section 50- Paragraph 6- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / 2147478964 / 842- 20- 50- 6 Details Name: us- gaap_LesseeOperatingLeaseLiabilityPaymentsDueNextTwelveMonths Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount of lessee' s undiscounted obligation for lease payment for operating lease to be paid in fifth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 842- SubTopic 20- Name Accounting Standards Codification- Section 50- Paragraph 6- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / 2147478964 / 842- 20- 50- 6 Details Name: us- gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearFive Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount of lessee' s undiscounted obligation for lease payment for operating lease to be paid in fourth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 842- SubTopic 20- Name Accounting Standards Codification- Section 50- Paragraph 6- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / 2147478964 / 842- 20- 50- 6 Details Name: us- gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearFour Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount of lessee' s undiscounted obligation for lease payment for operating lease to be paid in third fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 842- SubTopic 20- Name Accounting Standards Codification- Section 50- Paragraph 6- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / 2147478964 / 842- 20- 50- 6 Details Name: us- gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearThree Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount of lessee' s undiscounted obligation for lease payment for operating lease to be paid in second fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 842- SubTopic 20- Name Accounting Standards Codification- Section 50- Paragraph 6- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / 2147478964 / 842- 20- 50- 6 Details Name: us- gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearTwo Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount of lessee' s undiscounted obligation for lease payments in excess of discounted obligation for lease payments for operating lease. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 842- SubTopic 20- Name Accounting Standards Codification- Section 50- Paragraph 6- Publisher FASB- URI https: / / asc. fasb. org ~~/~~/ 1943274 / 2147478964 / 842- 20- 50- 6 Details Name: us- gaap_LesseeOperatingLeaseLiabilityUndiscountedExcessAmount Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionPresent value of lessee' s discounted obligation for lease payments from operating lease. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 842- SubTopic 20- Name Accounting Standards Codification- Section 45- Paragraph 1- Subparagraph (b)- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~ 1943274 / 2147479041 / 842- 20- 45- 1 Details Name: us- gaap_OperatingLeaseLiability Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: **instantX- DefinitionPresent value of lessee** ~~significant findings to date,and the entity~~ ' s ~~position with respect to the findings~~ **discounted obligation for lease payments from operating lease,classified as current** . ReferencesReference 1:http:/ / ~~fasb~~ **www** . **xbrl.** org / **2003** ~~us- gaap~~ / role / ~~ref / legacyRef~~ **disclosureRef- Topic 842-**

SubTopic 20 - Name Accounting Standards Codification- ~~Topic 740- SubTopic 10-~~Section ~~50~~ **45** - Paragraph ~~15~~ **1** - Subparagraph (**b** ~~d) (2~~)- Publisher FASB- URI https:/ / asc.fasb.org / ~~/~~1943274 / ~~2147482685~~ **2147479041** / ~~740~~ **842** - ~~10~~ **20** - ~~50~~ **45** - ~~15~~ **1** Details Name:us- ~~gaap_IncomeTaxExaminationDescription~~ **gaap_OperatingLeaseLiabilityCurrent** Namespace Prefix:us- gaap_ Data Type:xbrli: ~~stringItemType~~ **monetaryItemType** Balance Type: ~~na~~ **credit** Period Type: ~~durationX~~ **instantX** - ~~DefinitionAmount~~ **DefinitionPresent value** of **lessee' s discounted obligation for lease payments from** operating **lease** ~~loss carryforward~~ , **classified as noncurrent** ~~before tax effects,available to reduce future taxable income under enacted tax laws~~ . ReferencesReference 1:http:/ / ~~fasb~~ **www** . **xbrl.** org / **2003** ~~us- gaap~~ / role / ~~ref / legacyRef~~ **disclosureRef- Topic 842- SubTopic 20** - Name Accounting Standards Codification- ~~Topic 740- SubTopic 10-~~Section ~~50~~ **45** - Paragraph ~~3~~ **1** - Subparagraph (~~a~~ **b**)- Publisher FASB- URI https:/ / asc.fasb.org / ~~/~~1943274 / ~~2147482685~~ **2147479041** / ~~740~~ **842** - ~~10~~ **20** - ~~50~~ **45** - ~~3~~ **1** Details Name:us- ~~gaap_OperatingLossCarryforwards~~ **gaap_OperatingLeaseLiabilityNoncurrent** Namespace Prefix:us- gaap_ Data Type:xbrli:monetaryItemType **Balance Type:credit Period Type:** instantCOMMITMENTS AND CONTINGENCIES (Details Narrative) ~~1 Months Ended~~ 12 Months ~~EndedFeb~~ **EndedDec . 16, 2022 USD ($) ft²Feb** . 26, 2020 USD ($) ft² $ / sharesApr. 25, 2019 USD ($) ~~ft²Dec~~ **ft²Jun** . ~~16~~ **30, 2024 USD ($) Jun. 30, 2023 USD ($) Jun. 30** , 2022 USD ($) ~~ft²Jun. 30, 2023 USD ($) Jun. 30, 2022 USD ($)~~ Total rent **$ 942, 000** $ 899, 000 $ 867, 000Depreciation expense related to leased assets **153, 000** 86, 000 Interest expense on leased liabilities $ **29, 000 $** 23, 000 **Weighted average remaining lease term for operating leases 2 years 7 months 6 days 3 years 7 months 6 days 4 years 4 months 24 daysWeighted average discount rate for operating leases 8. 80 % 8. 90 % 10. 00 % Weighted average remaining lease term for finance leases 1 year 7 months 6 days 2 years 7 months 6 days Weighted average discount rate for finance leases 1. 90 % 1. 70 % Finance lease $ 268, 000 $** ~~Accutek~~ **0Accutek** [Member] Area of land | ft² 17, 539 45, 600 Lease description The lease for the additional space commenced 30 days following the occupancy date of the additional space and will terminate concurrently with the term of the original lease, which expires on November 20, 2026 **.** The Lease has an initial term of seven years and four months and commenced on or about June 28, 2019 **.** Lease option to extend The lease contains an option to extend the term for two periods of 24 months each, and the right of first refusal to lease an additional approximate 15, 300 square feet. **Escalating lease payment percentage 3. 00 %** Lease expiration date Nov. 20, 2026 Lease, per rentable square | $ / shares $ 0. 93 Payments to acquire furniture and fixtures $ 8, 300 Accutek [Member] | Space [Member] Area of land | ft² 16, 309 Accutek [Member] | Residential Unit [Member] Area of land | ft² 1, 230 Accutek [Member] | First 12 Months [Member] Total rent $ 42, 400 ~~Escalating lease payment percentage 3. 00 %~~ Lease Agreement MM Parker Court Associates LLC [Member] Area of land | ft² 4, 892 Lease description The Lease has an initial term of five years and three months and commenced on or about February 1, 2023. Escalating lease payment percentage 5. 00 % Lease Agreement MM Parker Court Associates LLC [Member] | First 6 Months [Member] Total rent $ 2, 300 Lease Agreement MM Parker Court Associates LLC [Member] | Next 7 to 12 Months [Member] Total rent $ 4, 700 X- DefinitionDepreciation expense related to leased assets. ReferencesNo definition available. Details Name: FLUX_DepreciationExpenseRelatedToLeasedAssets Namespace Prefix: FLUX_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionEscalating lease payment percentage. ReferencesNo definition available. Details Name: FLUX_EscalatingLeasePaymentPercentage Namespace Prefix: FLUX_ Data Type: dtr- types: percentItemType Balance Type: na Period Type: durationX- ~~DefinitionInterest expense on leased liabilities~~ **DefinitionLease, per rentable square** . ReferencesNo definition available. Details Name: ~~FLUX_InterestExpenseOnLeasedLiabilities~~ **FLUX_LeasePerRentableSquare** Namespace Prefix: FLUX_ Data Type: ~~xbrli~~ **dtr- types** : ~~monetaryItemType~~ **perShareItemType** Balance Type: ~~credit~~ **na** Period Type: ~~durationX~~ **instantX** - ~~DefinitionLease~~ -- **DefinitionArea of land held** ~~, per rentable square~~ . ReferencesNo definition available. Details Name: ~~FLUX_LeasePerRentableSquare~~ **us- gaap_AreaOfLand** Namespace Prefix: ~~FLUX_~~ **us- gaap_** Data Type: dtr- types: ~~perShareItemType~~ ----- **areaItemType** Balance Type: na Period Type: instantX- ~~DefinitionArea~~ **DefinitionAmount** of ~~land held~~ **interest expense on finance lease liability** . ReferencesReference 1:http:/ / ~~fasb~~ **www.xbrl** .org / **2003** ~~us- gaap~~ / role / ~~ref / legacyRef~~ **exampleRef- Topic 842- SubTopic 20** - Name Accounting Standards Codification- Section ~~50~~ **55** - Paragraph **53** ~~2- SubTopic 10- Topic 505~~ - Publisher FASB- URI https:/ / asc.fasb.org / ~~/~~1943274 / ~~2147481112~~ **2147479589** / ~~505~~ **842** - ~~10~~ **20** - ~~50~~ **55** - ~~2Reference~~ **53Reference** 2:http:/ / ~~fasb~~ **www.xbrl** .org / **2003** ~~us- gaap~~ / role / **disclosureRef** ~~ref / legacyRef~~ - Topic ~~505~~ **842** - SubTopic ~~10~~ **20** - Name Accounting Standards Codification- Section ~~S99~~ **45** - Paragraph ~~1~~ **4** - Subparagraph (**a** ~~SX 210.3- 04~~)- Publisher FASB- URI https:/ / asc.fasb.org / **1943274 / 2147479041 / 842- 20- 45-** ~~ReferencesNo~~ --- **4Reference** ~~definition available~~ **3: http: / / www** . **xbrl. org / 2003 / role / disclosureRef- Topic 842- SubTopic 20- Name Accounting Standards Codification- Section 50- Paragraph 4- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147478964 / 842- 20- 50- 4** Details Name: us- ~~gaap_AreaOfLand~~ **gaap_FinanceLeaseInterestExpense** Namespace Prefix: us- gaap_ Data Type: ~~attributable to a proposed or actual offering~~ **xbrli:monetaryItemType Balance Type:debit Period Type:durationX- DefinitionPresent value** of ~~securities which are deferred at the end of the reporting period~~ **lessee' s discounted obligation for lease payments from finance lease** . ReferencesReference 1:http:/ / www.xbrl.org / ~~2009~~ **2003** / role / ~~commonPracticeRef~~ **disclosureRef** - Topic ~~340~~ **842** - SubTopic ~~10~~ **20** - Name Accounting Standards Codification- Section ~~S99~~ **50- Paragraph 6- Publisher FASB- URI https:/ / asc.fasb.org / 1943274 / 2147478964 / 842- 20- 50- 6Reference 2:http:/ / www.xbrl.org / 2003 / role / disclosureRef- Topic 842- SubTopic 20- Name Accounting Standards Codification- Section 45** - Paragraph 1- Subparagraph (**b** ~~SAB Topic 5.A~~)- Publisher FASB- URI https:/ / asc.fasb.org / ~~/~~1943274 / ~~2147480341~~ - **2147479041** / ~~340~~ **842** - ~~10~~ **20** - ~~S99~~ **45** - 1 Details Name:us- ~~gaap_DeferredOfferingCosts~~ **gaap_FinanceLeaseLiability** Namespace Prefix:us- gaap_ Data Type:xbrli:monetaryItemType Balance Type: ~~debit~~ **credit** Period Type:instantX- **DefinitionWeighted average discount rate** ~~DefinitionAmount of cost to be recognized~~ for ~~option under share- based payment arrangement~~ **finance lease calculated at point in time** . ReferencesReference 1:http:/ / www.xbrl.org / ~~2009~~ **2003** / role / ~~commonPracticeRef~~ **exampleRef** - Topic ~~718~~ **842** - SubTopic ~~10~~ **20** - Name Accounting Standards Codification- Section ~~50~~ **55** - Paragraph **53** ~~2- Subparagraph (i)~~ - Publisher FASB- URI https:/ / asc.fasb.org / ~~/~~1943274 / ~~2147480429~~ **2147479589** / ~~718~~ **842** - ~~10~~ **20** - ~~50~~ **55** - **53Reference** 2 ~~Details Name:us-gaap_EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedStockOptions Namespace Prefix:us- gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:instantX- DefinitionThe percentage of ownership of common stock or equity participation in the investee accounted for under the equity method of accounting. ReferencesReference 1~~ :http:/ / www.xbrl.org / 2003 / role / disclosureRef- Topic ~~323~~ **842** - SubTopic ~~10~~ **20** - Name Accounting Standards Codification- Section 50- Paragraph ~~3~~ **4** - Subparagraph (~~a~~ **g**) (~~1~~ **4**)- Publisher FASB- URI https:/ / asc.fasb.org / ~~/~~1943274 / ~~2147481687~~ **2147478964** / ~~323~~ **842** - ~~10~~ **20** - 50- ~~3~~ **4** Details Name:us- ~~gaap_EquityMethodInvestmentOwnershipPercentage~~ **gaap_FinanceLeaseWeightedAverageDiscountRatePercent** Namespace Prefix:us- gaap_ Data Type: ~~dtr~~ dtr- types: ~~areaItemType -~~

~~types:perShareItemType~~ **percentItemType** Balance Type:na Period Type:instantX- ~~DefinitionTotal number~~ **DefinitionWeighted average remaining lease term for finance lease,in' PnYnMnDTnHnMnS' format,for example,' P1Y5M13D' represents reported fact** of **one year** ~~shares issued during the period~~ , **five months** ~~including shares forfeited~~ , **and thirteen days** ~~as a result of Restricted Stock Awards~~ . ReferencesReference 1:http:/ / ~~fasb~~ **www.xbrl** .org / **2003** ~~us- gaap~~ / role / ~~ref / legacyRef~~ **exampleRef- Topic 842- SubTopic 20** - Name Accounting Standards Codification- Section ~~50~~ **55** - Paragraph **53** ~~2- SubTopic 10- Topic 505~~ - Publisher FASB- URI https:/ / asc.fasb.org / ~~/~~1943274 / ~~2147481112~~ **2147479589** / ~~505~~ **842** - ~~10~~ **20** - ~~50~~ **55** - ~~2Reference~~ **53Reference** 2:http:/ / ~~fasb~~ **www.xbrl** .org / **2003** ~~us- gaap~~ / role / **disclosureRef** ~~ref / legacyRef~~ - Topic ~~505~~ **842** - SubTopic ~~10~~ **20** - Name Accounting Standards Codification- Section ~~S99~~ **50** - Paragraph ~~1~~ **4** - Subparagraph (~~SX 210.~~ **g) (** 3 ~~- 04~~)- Publisher FASB- URI https:/ / asc.fasb.org / ~~/~~ 1943274 / ~~2147480008~~ **2147478964** / ~~505~~ **842** - ~~10~~ **20** - ~~S99~~ **50** - ~~1~~ **4** Details Name:us- ~~gaap_StockIssuedDuringPeriodSharesRestrictedStockAwardGross~~ **gaap_FinanceLeaseWeightedAverageRemainingLeaseTerm1** Namespace Prefix:us- gaap_ Data Type:xbrli: **durationItemType** ~~sharesItemType Balance Type:~~ Balance Type: na Period Type: instantX- DefinitionDate which lease or group of leases is set to expire, in YYYY- MM- DD format. ReferencesNo definition available. Details Name: us- gaap_LeaseExpirationDate1 Namespace Prefix: us- gaap_ Data Type: xbrli: dateItemType Balance Type: na Period Type: durationX- DefinitionDescription of lessee' s operating lease. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 842- SubTopic 20- Name Accounting Standards Codification- Section 50- Paragraph 3- Subparagraph (a) (1)- Publisher FASB- URI https: / / asc. fasb. org ~~/~~/ 1943274 / 2147478964 / 842- 20- 50- 3 Details Name: us- gaap_LesseeOperatingLeaseDescription Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionDescription of terms and conditions of option to extend lessee' s operating lease. Includes, but is not limited to, information about option recognized as part of right- of- use asset and lease liability. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 842- SubTopic 20- Name Accounting Standards Codification- Section 50- Paragraph 3- Subparagraph (a) (3)- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / 2147478964 / 842- 20- 50- 3 Details Name: us- gaap_LesseeOperatingLeaseOptionToExtend Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX ~~Type:na Period Type:instantX~~ - **DefinitionWeighted average discount rate** ~~DefinitionSpecific incremental costs directly attributable to a proposed or~~ **for operating lease calculated** ~~actual offering of securities which are deferred~~ at **point in time** ~~the end of the reporting period~~ . ReferencesReference 1:http:/ / www.xbrl.org / ~~2009~~ **2003** / role / ~~commonPracticeRef~~ **exampleRef** - Topic ~~340~~ **842** - SubTopic ~~10~~ **20** - Name Accounting Standards Codification- Section ~~S99~~ **55** - Paragraph ~~1~~ **53- Publisher FASB- URI https:/ / asc.fasb.org / 1943274 / 2147479589 / 842- 20- 55- 53Reference 2:http:/ / www.xbrl.org / 2003 / role / disclosureRef- Topic 842- SubTopic 20- Name Accounting Standards Codification- Section 50- Paragraph 4** - Subparagraph (**g) (4** ~~SAB Topic 5.A~~)- Publisher FASB- URI https:/ / asc.fasb.org / ~~/~~1943274 / ~~2147480341~~ **2147478964** / ~~340~~ **842** - ~~10~~ **20** - ~~S99~~ **50** - ~~1~~ **4** Details Name:us- ~~gaap_DeferredOfferingCosts~~ **gaap_OperatingLeaseWeightedAverageDiscountRatePercent** Namespace Prefix:us- gaap_ Data Type: ~~xbrli~~ **dtr- types** : ~~monetaryItemType~~ **percentItemType** Balance Type: ~~debit~~ **na** Period Type:instantX- ~~DefinitionAmount~~ **DefinitionWeighted average remaining lease term for operating lease,in' PnYnMnDTnHnMnS' format,for example,' P1Y5M13D' represents reported fact** of **one year,five months,and thirteen days** ~~cost to be recognized for option under share- based payment arrangement~~ . ReferencesReference 1:http:/ / www.xbrl.org / ~~2009~~ **2003** / role / ~~commonPracticeRef~~ **exampleRef** - Topic ~~718~~ **842** - SubTopic ~~10~~ **20** - Name Accounting Standards Codification- Section ~~50~~ **55** - Paragraph **53** ~~2- Subparagraph (i)~~ - Publisher FASB- URI https:/ / asc.fasb.org / ~~/~~1943274 / ~~2147480429~~ **2147479589** / ~~718~~ **842** - ~~10~~ **20** - ~~50~~ **55** - **53Reference** 2 ~~Details Name:us- gaap_EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedStockOptions Namespace Prefix:us- gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:instantX- DefinitionThe percentage of ownership of common stock or equity participation in the investee accounted for under the equity method of accounting. ReferencesReference 1~~ :http:/ / www.xbrl.org / 2003 / role / disclosureRef- Topic ~~323~~ **842** - SubTopic ~~10~~ **20** - Name Accounting Standards Codification- Section 50- Paragraph ~~3~~ **4** - Subparagraph (~~a~~ **g**) (~~1~~ **3**)- Publisher FASB- URI https:/ / asc.fasb.org / ~~/~~1943274 / ~~2147481687~~ **2147478964** / ~~323~~ **842** - ~~10~~ **20** - 50- ~~3~~ **4** Details Name:us- ~~gaap_EquityMethodInvestmentOwnershipPercentage~~ **gaap_OperatingLeaseWeightedAverageRemainingLeaseTerm1** Namespace Prefix:us- gaap_ Data Type: **xbrli** ~~dtr- types~~ : ~~percentItemType~~ **durationItemType** Balance Type:na Period Type:instantX ~~-~~- DefinitionCash payments to lessor' s for use of assets under operating leases. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Section 45- Paragraph 25- Subparagraph (g)- SubTopic 10- Topic 230- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~ 1943274 / 2147482740 / 230- 10- 45- 25 Details Name: us- gaap_PaymentsForRent Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe cash outflow for acquisition of furniture and fixtures. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 230- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 13- Subparagraph (c)- Publisher FASB- URI https: / / asc. fasb. org / ~~/~~1943274 / 2147482740 / 230- 10- 45- 13 Details Name: us- gaap_PaymentsToAcquireFurnitureAndFixtures Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- Details Name: dei_LegalEntityAxis = FLUX_AccutekMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_StatementScenarioAxis = FLUX_SpaceMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_StatementScenarioAxis = FLUX_ResidentialUnitMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_AwardTypeAxis = FLUX_FirstTwelveMonthsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: dei_LegalEntityAxis = FLUX_LeaseAgreementMMParkerCourtAssociatesLLCMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_AwardTypeAxis = FLUX_FirstSixMonthsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_AwardTypeAxis = FLUX_NextSevenToTwelveMonthsMember Namespace Prefix: Data Type: na Balance Type: Period Type: SUBSEQUENT EVENTS (Details Narrative)- Subsequent Event [Member] ~~- Jul. 28, 2023~~ USD ($) ~~Revolving Loan Commitment [Member]~~ **Jan. 17, 2025 Apr. 01, 2025 Mar. 01, 2025 Jan. 22,** ~~Subsequent~~ **2025Subsequent** Event [Line Items] ~~Loan amount $ 15~~ **Subsequent event description the Company received a Waiver , which waived the Defaults** ~~000, 000Loan amount expire date Jul. 28, 2025Loan amount interest rate 0. 75 % Loan terms In addition~~ , subject to **satisfaction of the following** conditions **: (i) receipt of a counterpart of the Waiver duly executed by the Company;** and ~~terms set forth~~ **(ii) receipt of the waiver fee of $ 25, 000; and (iii) receipt of the representations and warranties from the Company that after giving effect to the Waiver, the representations and warranties contained** in the Agreement, the **Waiver** ~~we~~

may request an and the increase in the other Revolving Loan Commitment from time Documents shall be true and correct; and (iv) after giving effect to time upon the Waiver, not - no additional event of default shall have occurred and less than 30 days' notice to GBC which increase may be continuing on and made at the sole discretion of GBC, as long as: (a) the requested increase is in a minimum amount of the effective date of the Waiver Nonrefundable fees $ 50 1. 0 million , 000Due and payable (b) the total increases do not exceed $ 25 5. 0 million and no more than five (5) increases are made. Loan amount borrowing capcity $ 1 , 000, 000. 0Loan amount maximum borrowing capcity $ 5, 000, 000. 0Loan amount interest rate 1. 00 000 $ 25, % Loan amount interest rate 3. 00 000 % Loan amount fee $ 112, 500Loan amount interest rate 0. 50 % Revolving Loan Commitment [Member] | Secured Overnight Financing Rate (SOFR) Overnight Index Swap Rate [Member] Subsequent Event [Line Items] Loan amount interest rate 5. 50 % GBC Credit Facility [Member] Subsequent Event [Line Items] Loan amount interest rate 2. 00 % X- DefinitionNonrefundable fees DefinitionLine of Credit Facility Interest Rate at Period End Renewal Fee . ReferencesNo definition available. Details Name: FLUX_LineOfCreditFacilityInterestRateAtPeriodEndRenewalFee FLUX_NonrefundableFees Namespace Prefix: FLUX_ Data Type: dtr- types: percentItemType Balance Type: na Period Type: instantX- DefinitionLine of Credit Facility Interest Rate at Period End Unused. ReferencesNo definition available. Details Name: FLUX_LineOfCreditFacilityInterestRateDuringPeriodUnsued Namespace Prefix: FLUX_ Data Type: dtr- types: percentItemType Balance Type: na Period Type: durationX- DefinitionAverage amount borrowed under the credit facility during the period. ReferencesNo definition available. Details Name: us-gaap_LineOfCreditFacilityAverageOutstandingAmount Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX instantX - DefinitionIncluding DefinitionAmount of the fees associated current and noncurrent portions, aggregate carrying value as of the balance sheet date of loans payable (with providing collateral maturities initially due after one year for - or beyond the operating cycle if longer) credit facility. ReferencesNo definition available. Details Name: us-gaap_LineOfCreditFacilityCollateralFeesAmount Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionDescription of the conditions for borrowing under the credit facility including the nature of any restrictions . ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (22))- SubTopic 10- Topic 210- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480566 / 210- 10- S99- 1Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 942- SubTopic 10 210 - Name Accounting Standards Codification - Section S99- Paragraph 1- Subparagraph (SX 210. 5 9 - 03 02. 19 (16 b), 22 (b))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480566 -- 2147478546 / 942- 210- S99- 1Reference 3: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 944- SubTopic 10 210 - Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 03 (a) (16) (a) (2))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147478777 / 944- 210 - S99- 1 Details Name: us- gaap_LineOfCreditFacilityCovenantTerms gaap_LoansPayable Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType monetaryItemType Balance Type: na credit Period Type: durationX instantX - DefinitionDate DefinitionDescribes the credit facility terminates, in YYYY- MM- DD format event or transaction that occurred between the balance sheet date and the date the financial statements are issued or available to be issued . ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Topic 210 855 - SubTopic 10- Section S99 50 - Paragraph 1 2 - Subparagraph (a SX 210. 5- 02. 19 (b), 22 (b))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480566 2147483399 / 210 855 - 10- S99 50 - 1 2 Details Name: us- gaap_LineOfCreditFacilityExpirationDate1 gaap_SubsequentEventDescription Namespace Prefix: us- gaap_ Data Type: xbrli: dateItemType stringItemType Balance Type: na Period Type: durationX - DefinitionThe effective interest rate at the..... Type: credit Period Type: instantX - DefinitionDetail information of subsequent event by type. User is expected to use existing line items from elsewhere in the taxonomy as the primary line items for this disclosure, which is further associated with dimension and member elements pertaining to a subsequent event. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 830- SubTopic 30- Name Accounting Standards Codification- Section 50- Paragraph 2- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147481674 / 830- 30- 50- 2Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 855- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 2- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483399 / 855- 10- 50- 2 Details Name: us-gaap_SubsequentEventLineItems Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- Details Name: us- gaap_SubsequentEventTypeAxis = us- gaap_SubsequentEventMember Namespace Prefix: Data Type: na Balance Type: Period Type: **RESTATEMENT OF PREVIOUSLY ISSUED FINANCIAL STATEMENTS- CONSOLIDATED BALANCE SHEETS (Details)- USD ($) Jun. 30, 2024 Mar. 31, 2024 Dec. 31, 2023 Sep. 30, 2023 Jun. 30, 2023 Mar. 31, 2023 Dec. 31, 2022 Sep. 30, 2022 Jun. 30, 2022 Mar. 31, 2022 Dec. 31, 2021 Sep. 30, 2021 Jun. 30, 2021Current assets: Cash $ 643, 000 $ 1, 250, 000 $ 1, 584, 000 $ 1, 139, 000 $ 2, 379, 000 $ 790, 000 $ 157, 000 $ 306, 000 $ 485, 000 $ 3, 804, 000 $ 7, 855, 000 $ 15, 737, 000 Accounts receivable 9, 773, 000 10, 468, 000 12, 726, 000 10, 840, 000 8, 800, 000 [1] 9, 881, 000 10, 507, 000 11, 596, 000 8, 609, 0009, 508, 000 5, 184, 000 4, 511, 000 Inventories, net 16, 977, 000 17, 362, 000 15, 554, 000 16, 591, 000 16, 158, 000 [2], [3] 18, 859, 000 17, 449, 000 16, 935, 000 14, 440, 000 [2], [3] 19, 297, 000 18, 090, 000 12, 655, 000 Other current assets 945, 000 840, 000 942, 000 1, 053, 000 918, 000775, 000 884, 000 1, 308, 000 1, 261, 000577, 000 868, 000 1, 026, 000 Total current assets 28, 338, 000 29, 920, 000 30, 806, 000 29, 623, 000 28, 255, 00030, 305, 000 28, 997, 000 30, 145, 000 24, 795, 00033, 186, 000 31, 997, 000 33, 929, 000 Right of use asset 2, 096, 000 2, 291, 000 2, 482, 000 2, 670, 000 2, 854, 0003, 035, 000 2, 601, 000 2, 558, 000 2, 597, 0002, 711, 000 2, 821, 000 2, 929, 000 Property, plant and equipment, net 1, 749, 000 1, 705, 000 1, 680, 000 1, 747, 000 1, 789, 0001, 724, 000 1, 561, 000 1, 758, 000 1, 578, 0001, 588, 000 1, 627, 000 1, 471, 000 Other assets 118, 000 118, 000 119, 000 119, 000 120, 000119, 000 115, 000 42, 000 89, 00089, 000 89, 000 89, 000 Total assets 32, 301, 000 34, 034, 000 35, 087, 000 34, 159, 000 33, 018, 00035, 183, 000 33, 274, 000 34, 503, 000 29, 059, 00037, 574, 000 36, 534, 000 38, 418, 000 Current liabilities: Accounts payable 11, 395, 000 11, 394, 000 10, 361, 000 10, 202, 000 9, 872, 000 [1], [3] 10, 855, 000 12, 837, 000 13, 505, 000 6, 645, 00013, 361, 000 9, 239, 000 9, 298, 000 Accrued expenses 3, 926, 000 3, 900, 000 3, 350, 000 3, 782, 000 3, 181, 0002, 604, 000 2, 298, 000 2, 228, 000 2, 209, 0002, 142, 000 2, 233, 000 1, 908, 000 Line of credit 13, 834, 000 13, 645, 000 13, 575, 000 11, 986, 000 9, 912, 00010, 491, 000 6, 811, 000 5, 651, 000 4, 889, 0003, 500, 000 3, 500, 000 Deferred revenue 485, 000 343, 000 310, 000 336, 000 131, 000 81, 000 347, 000 163, 000313, 000 140, 000 127, 000 Customer deposits 18, 000 18, 000 232, 000 17, 000 82, 000135, 000 29, 000 10, 000 175, 000690, 000 322, 000 Finance leases payable, current portion 156, 000 153, 000 150, 000 147, 000 143, 000140, 000 64, 000 13, 000 Office leases payable, current portion 734, 000 712, 000 689, 000 667, 000 644, 000616, 000 542, 000 523, 000 504, 000486, 000 469, 000 452, 000 Accrued interest 126, 000 136, 000 130, 000 102, 000 2, 0003, 000 1, 000**

2, 000 1, 0002, 000 3, 000 3, 000 Total current liabilities 30, 674, 000 30, 301, 000 28, 797, 000 27, 239, 000 23, 967, 00024, 844, 000 22, 663, 000 22, 279, 000 14, 586, 00020, 494, 000 15, 584, 000 12, 110, 000 Long term liabilities: Finance leases payable, less current portion 112, 000 153, 000 191, 000 229, 000 273, 000311, 000 172, 000 55, 000 Office leases payable, less current portion 1, 321, 000 1, 511, 000 1, 698, 000 1, 880, 000 2, 055, 0002, 223, 000 2, 079, 000 2, 222, 000 2, 361, 0002, 493, 000 2, 621, 000 2, 745, 000 Total liabilities 32, 107, 000 31, 965, 000 30, 686, 000 29, 348, 000 26, 295, 00027, 378, 000 24, 914, 000 24, 556, 000 16, 947, 00022, 987, 000 18, 205, 000 14, 855, 000 Stockholders' equity: Preferred stock value Common stock value 17, 000 17, 000 17, 000 16, 000 16, 00016, 000 16, 000 16, 000 16, 00016, 000 16, 000 16, 000 Additional paid- in capital 99, 889, 000 99, 520, 000 98, 847, 000 98, 362, 000 98, 086, 00096, 968, 000 96, 036, 000 95, 827, 000 95, 732, 00095, 369, 000 95, 217, 000 95, 073, 000 Accumulated deficit (99, 712, 000) (97, 468, 000) (94, 463, 000) (93, 567, 000) (91, 379, 000) [1], [2], [3] (89, 179, 000) (87, 692, 000) (85, 896, 000) (83, 636, 000) [2], [3] (80, 798, 000) (76, 904, 000) (71, 526, 000) Total stockholders' equity 194, 000 2, 069, 000 4, 401, 000 4, 811, 000 6, 723, 0007, 805, 000 8, 360, 000 9, 947, 000 12, 112, 00014, 587, 000 18, 329, 000 23, 563, 000 $ 12, 048, 000 [4] Total liabilities and stockholders' equity $ 32, 301, 000 34, 034, 000 35, 087, 000 34, 159, 000 33, 018, 00035, 183, 000 33, 274, 000 34, 503, 000 29, 059, 00037, 574, 000 36, 534, 000 38, 418, 000 Previously Reported [Member] Current assets: Cash 1, 250, 000 1, 584, 000 1, 139, 000 2, 379, 000790, 000 157, 000 306, 000 485, 0003, 804, 000 7, 855, 000 15, 737, 000 Accounts receivable 10, 404, 000 12, 579, 000 10, 699, 000 8, 649, 000 [1] 9, 853, 000 10, 467, 000 11, 596, 000 8, 609, 0009, 508, 000 5, 184, 000 4, 511, 000 Inventories, net 20, 174, 000 18, 283, 000 19, 495, 000 18, 996, 000 [2], [3] 20, 959, 000 19, 507, 000 18, 878, 000 16, 262, 000 [2], [3] 20, 934, 000 19, 583, 000 13, 846, 000 Other current assets 840, 000 942, 000 1, 053, 000 918, 000775, 000 884, 000 1, 308, 000 1, 261, 000577, 000 868, 000 1, 026, 000 Total current assets 32, 668, 000 33, 388, 000 32, 386, 000 30, 942, 00032, 377, 000 31, 015, 000 32, 088, 000 26, 617, 00034, 823, 000 33, 490, 000 35, 120, 000 Right of use asset 2, 291, 000 2, 482, 000 2, 670, 000 2, 854, 0003, 035, 000 2, 601, 000 2, 558, 000 2, 597, 0002, 711, 000 2, 821, 000 2, 929, 000 Property, plant and equipment, net 1, 705, 000 1, 680, 000 1, 747, 000 1, 789, 0001, 724, 000 1, 561, 000 1, 758, 000 1, 578, 0001, 588, 000 1, 627, 000 1, 471, 000 Other assets 118, 000 119, 000 119, 000 120, 000119, 000 115, 000 42, 000 89, 00089, 000 89, 000 89, 000 Total assets 36, 782, 000 37, 669, 000 36, 922, 000 35, 705, 00037, 255, 000 35, 292, 000 36, 446, 000 30, 881, 00039, 211, 000 38, 027, 000 39, 609, 000 Current liabilities: Accounts payable 11, 050, 000 10, 021, 000 10, 065, 000 9, 735, 000 [1], [3] 10, 827, 000 12, 797, 000 13, 505, 000 6, 645, 00013, 361, 000 9, 239, 000 9, 298, 000 Accrued expenses 3, 645, 000 3, 290, 000 3, 782, 000 3, 181, 0002, 604, 000 2, 298, 000 2, 228, 000 2, 209, 0002, 142, 000 2, 233, 000 1, 908, 000 Line of credit 13, 645, 000 13, 575, 000 11, 986, 000 9, 912, 00010, 491, 000 6, 811, 000 5, 651, 000 4, 889, 0003, 500, 000 3, 500, 000 Deferred revenue 343, 000 310, 000 336, 000 131, 000 81, 000 347, 000 163, 000313, 000 140, 000 127, 000 Customer deposits 18, 000 232, 000 17, 000 82, 000135, 000 29, 000 10, 000 175, 000690, 000 322, 000 Finance leases payable, current portion 153, 000 150, 000 147, 000 143, 000140, 000 64, 000 13, 000 Office leases payable, current portion 712, 000 689, 000 667, 000 644, 000616, 000 542, 000 523, 000 504, 000486, 000 469, 000 452, 000 Accrued interest 136, 000 130, 000 102, 000 2, 0003, 000 1, 000 2, 000 1, 0002, 000 3, 000 3, 000 Total current liabilities 29, 702, 000 28, 397, 000 27, 102, 000 23, 830, 00024, 816, 000 22, 623, 000 22, 279, 000 14, 586, 00020, 494, 000 15, 584, 000 12, 110, 000 Long term liabilities: Finance leases payable, less current portion 153, 000 191, 000 229, 000 273, 000311, 000 172, 000 55, 000 Office leases payable, less current portion 1, 511, 000 1, 698, 000 1, 880, 000 2, 055, 0002, 223, 000 2, 079, 000 2, 222, 000 2, 361, 0002, 493, 000 2, 621, 000 2, 745, 000 Total liabilities 31, 366, 000 30, 286, 000 29, 211, 000 26, 158, 00027, 350, 000 24, 874, 000 24, 556, 000 16, 947, 00022, 987, 000 18, 205, 000 14, 855, 000 Stockholders' equity: Preferred stock value Common stock value 17, 000 17, 000 16, 000 16, 00016, 000 16, 000 16, 000 16, 00016, 000 16, 000 16, 000 Additional paid- in capital 99, 520, 000 98, 847, 000 98, 362, 000 98, 086, 00096, 968, 000 96, 036, 000 95, 827, 000 95, 732, 00095, 369, 000 95, 217, 000 95, 073, 000 Accumulated deficit (94, 121, 000) (91, 481, 000) (90, 667, 000) (88, 555, 000) [1], [2], [3] (87, 079, 000) (85, 634, 000) (83, 953, 000) (81, 814, 000) [2], [3] (79, 161, 000) (75, 411, 000) (70, 335, 000) Total stockholders' equity 5, 416, 000 7, 383, 000 7, 711, 000 9, 547, 0009, 905, 000 10, 418, 000 11, 890, 000 13, 934, 00016, 224, 000 19, 822, 000 24, 754, 000 13, 006, 000Total liabilities and stockholders' equity 36, 782, 000 37, 669, 000 36, 922, 000 35, 705, 00037, 255, 000 35, 292, 000 36, 446, 000 30, 881, 00039, 211, 000 38, 027, 000 39, 609, 000 Revision of Prior Period, Reclassification, Adjustment [Member] Current assets: Cash Accounts receivable 64, 000 147, 000 141, 000 151, 000 [1] 28, 000 40, 000 Inventories, net (2, 812, 000) (2, 729, 000) (2, 904, 000) (2, 838, 000) [2], [3] (2, 100, 000) (2, 058, 000) (1, 943, 000) (1, 822, 000) [2], [3] (1, 637, 000) (1, 493, 000) (1, 191, 000) Other current assets Total current assets (2, 748, 000) (2, 582, 000) (2, 763, 000) (2, 687, 000) (2, 072, 000) (2, 018, 000) (1, 943, 000) (1, 822, 000) (1, 637, 000) (1, 493, 000) (1, 191, 000) Right of use asset Property, plant and equipment, net Other assets Total assets (2, 748, 000) (2, 582, 000) (2, 763, 000) (2, 687, 000) (2, 072, 000) (2, 018, 000) (1, 943, 000) (1, 822, 000) (1, 637, 000) (1, 493, 000) (1, 191, 000) Current liabilities: Accounts payable 344, 000 340, 000 137, 000 137, 000 [1], [3] 28, 000 40, 000 Accrued expenses 255, 000 60, 000 Line of credit Deferred revenue Customer deposits Finance leases payable, current portion Office leases payable, current portion Accrued interest Total current liabilities 599, 000 400, 000 137, 000 137, 00028, 000 40, 000 Long term liabilities: Finance leases payable, less current portion Office leases payable, less current portion Total liabilities 599, 000 400, 000 137, 000 137, 00028, 000 40, 000 Stockholders' equity: Preferred stock value Common stock value Additional paid- in capital Accumulated deficit (3, 347, 000) (2, 982, 000) (2, 900, 000) (2, 824, 000) [1], [2], [3] (2, 100, 000) (2, 058, 000) (1, 943, 000) (1, 822, 000) [2], [3] (1, 637, 000) (1, 493, 000) (1, 191, 000) Total stockholders' equity (3, 347, 000) (2, 982, 000) (2, 900, 000) (2, 824, 000) (2, 100, 000) (2, 058, 000) (1, 943, 000) (1, 822, 000) [2], [3] (1, 637, 000) (1, 493, 000) (1, 191, 000) $ (958, 000) [2], [3] Total liabilities and stockholders' equity $ (2, 748, 000) $ (2, 582, 000) $ (2, 763, 000) $ (2, 687, 000) $ (2, 072, 000) $ (2, 018, 000) $ (1, 943, 000) $ (1, 822, 000) $ (1, 637, 000) $ (1, 493, 000) $ (1, 191, 000) [1] Revenue. The Company did not properly recognize revenue in the periods which the related performance obligations were satisfied for a certain contract with a customer. Additionally, the Company improperly recorded accounts receivable from the same contract with a customer as a reduction to its accounts payable owed to the customer prior to the right of offset conditions under ASC 210- 20 being met. As a result, revenues, accounts receivable, and accounts payable were misstated. [2] Inventories. The Company did not properly evaluate its calculation of its excess and obsolescence reserve on its finished goods and raw materials inventories, resulting in an overstatement of inventories and an understatement of cost of sales. In addition, certain inventory components were not properly recorded at the lower of cost or net realizable value, resulting in an overstatement of inventory and an understatement of cost of sales. Further, certain loaner service packs and consigned inventory were not reconciled timely, resulting in an

overstatement of inventory and an understatement of cost of sales. Lastly, the Company also corrected the cash flow presentation related to inventory write downs on the statement of cash flows. [3] Other. The Company had various clearing accounts that were not reconciled in a timely manner, resulting in misstatements of accounts payable, inventories and cost of sales. [4] June 30, 2021 total shareholders' equity, as restated, reflects the impact of restatement adjustments related to periods prior to the year ended June 30, 2022. The impact of restatement is a decrease of $ 958, 000 to accumulated deficit at June 30, 2021. X- ~~- DefinitionAmount~~ **DefinitionCarrying value as** of ~~deferred state~~ **the balance sheet date of liabilities incurred (** and ~~local tax expense (benefit~~ **for which invoices have typically been received**) ~~attributable~~ **and payable** to ~~income (loss) from continuing operations~~ **vendors for goods and services received that are used in an entity' s business** . **Used** ~~Includes,but is not limited~~ to **reflect the current portion** ~~,deferred regional,territorial,and provincial tax expense (benefit) for non- US (United States~~ of ~~America~~ **the liabilities (due within one year or within the normal operating cycle if longer**) ~~jurisdiction~~ . ReferencesReference 1: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** (~~h~~ **19**) (**a** ~~1) (Note 1~~))- Publisher FASB- URI https:/ / asc.fasb.org / ~~/~~1943274 / ~~2147480678~~ **2147480566** / ~~235~~ **210** - 10- S99- 1Reference 2:http:/ / www.xbrl.org / ~~2009~~ **2003** / role / ~~commonPracticeRef~~ **exampleRef** - Topic ~~740~~ **852** - SubTopic 10- Name Accounting Standards Codification- Section ~~50~~ **55** - Paragraph **10** ~~9- Subparagraph (b)~~ - Publisher FASB- URI https:/ / asc.fasb.org / ~~/~~1943274 / ~~2147482685~~ **2147481372** / ~~740~~ **852** - 10- ~~50~~ **55** - **10** 9Reference 3:~~-~~Details Name: us- ~~gaap_CreditFacilityAxis :credit Period Type:instantX~~ - DefinitionThe **effective interest rate at the end** ~~current portion,due within one year or one operating cycle,if longer,~~ of ~~deposits held other~~ -- **the reporting period** ~~than customer deposits~~ . ReferencesReference 1:http:/ / fasb.org / us- gaap / role / ref / legacyRef ~~- Topic 210- SubTopic 10~~ - Name Accounting Standards Codification- **Topic 210- SubTopic 10-** Section S99- Paragraph 1- Subparagraph (SX 210.5- 02 **.19** (~~20~~ **b),22 (b**))- Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / 2147480566 / 210- 10- S99- 1 Details Name:us- ~~gaap_DepositLiabilityCurrent~~ **gaap_LineOfCreditFacilityInterestRateAtPeriodEnd** Namespace Prefix:us- gaap_ Data Type: ~~xbrli~~ **dtr- types** : ~~monetaryItemType~~ **percentItemType** Balance Type: ~~credit~~ **na** Period Type:instantX- **DefinitionThe effective interest rate during the reporting period** ~~DefinitionPresent value of lessee' s discounted obligation for lease payments from finance lease,classified as current~~ . ReferencesReference 1:http:/ / ~~www~~ **fasb** . ~~xbrl.~~ org / ~~2003~~ **us- gaap** / role / **ref / legacyRef** ~~disclosureRef- Topic 842- SubTopic 20~~ - Name Accounting Standards Codification- **Topic 210- SubTopic 10-** Section ~~45~~ **S99** - Paragraph 1- Subparagraph (**SX 210.5- 02.19 (** b **),22 (b)**)- Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / ~~2147479041~~ **2147480566** / ~~842- 20~~ **210** - ~~45~~ **10- S99** - 1 Details Name:us- ~~gaap_FinanceLeaseLiabilityCurrent~~ **gaap_LineOfCreditFacilityInterestRateDuringPeriod** Namespace Prefix:us- gaap_ Data Type: ~~xbrli~~ **dtr- types** : ~~monetaryItemType~~ **percentItemType** Balance Type: **na Period Type:durationX- DefinitionMaximum borrowing capacity under the** credit **facility without consideration** ~~Period Type:instantX- DefinitionPresent value~~ of **any** ~~lessee' s discounted obligation for lease payments from finance lease,classified as noncurrent~~ --- **current restrictions on the amount that could be borrowed or the amounts currently outstanding under the facility** . ReferencesReference 1:http:/ / ~~www~~ **fasb** . ~~xbrl.~~ org / ~~2003~~ **us- gaap** / role / **ref / legacyRef** ~~disclosureRef- Topic 842- SubTopic 20~~ - Name Accounting Standards Codification- **Topic 210- SubTopic 10-** Section ~~45~~ **S99** - Paragraph 1- Subparagraph (**SX 210.5- 02.19 (** b **),22 (b)**)- Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / ~~2147479041~~ **2147480566** / ~~842- 20~~ **210** - ~~45~~ **10- S99** - 1 Details Name:us- ~~gaap_FinanceLeaseLiabilityNoncurrent~~ **gaap_LineOfCreditFacilityMaximumBorrowingCapacity** Namespace Prefix:us- gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:instantX- **DefinitionAmount** ~~DefinitionCarrying value as~~ of **borrowing capacity currently available under** the ~~balance sheet date~~ **credit facility (current borrowing capacity less the amount** of **borrowings outstanding** ~~[accrued] interest payable on all forms of debt,including trade payables,that has been incurred and is unpaid.Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer~~). ReferencesReference 1:http:/ / fasb.org / us- gaap / role / ref / legacyRef ~~- Topic 210- SubTopic 10~~ - Name Accounting Standards Codification- **Topic 210- SubTopic 10-** Section S99- Paragraph 1- Subparagraph (SX 210.5- 02 **.19** (~~20~~ **b),22 (b**))- Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / 2147480566 / 210- 10- S99- 1 Details Name:us- ~~gaap_InterestPayableCurrent~~ **gaap_LineOfCreditFacilityRemainingBorrowingCapacity** Namespace Prefix:us- gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:instantX ~~- DefinitionAmount after valuation~~ = ~~FLUX_RevolvingLoanCommitmentMember~~ **srt_ScenarioPreviouslyReportedMember** Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: **srt_RestatementAxis** ~~us- gaap_VariableRateAxis~~ = **srt_RevisionOfPriorPeriodReclassificationAdjustmentMember** ~~us- gaap_SecuredOvernightFinancingRateSofrOvernightIndexSwapRateMember~~ Namespace Prefix: Data Type: na Balance Type: Period Type: ~~X~~ **RESTATEMENT OF PREVIOUSLY ISSUED FINANCIAL STATEMENTS** - **CONSOLIDATED BALANCE SHEETS (Details) (Parenthetical)- $ / shares Jun. 30, 2024 Mar. 31, 2024 Dec. 31, 2023 Sep. 30, 2023 Jun. 30, 2023 Mar. 31, 2023 Dec. 31, 2022 Sep. 30, 2022 Jun. 30, 2022 Mar. 31, 2022 Dec. 31, 2021 Sep. 30, 2021Accounting Changes and Error Corrections [Abstract] Preferred stock, par value $ 0. 001 $ 0. 001 $ 0. 001 $ 0. 001 $ 0. 001 $ 0. 001 $ 0. 001 $ 0. 001 $ 0. 001 $ 0. 001 $ 0. 001Preferred stock, shares authorized 500, 000 500, 000 500, 000 500, 000 500, 000 500, 000 500, 000 500, 000 500, 000 500, 000 500, 000Preferred stock, shares issuedPreferred stock, shares outstandingCommon stock, par value $ 0. 001 $ 0. 001 $ 0. 001 $ 0. 001 $ 0. 001 $ 0. 001 $ 0. 001 $ 0. 001 $ 0. 001 $ 0. 001 $ 0. 001Common stock, shares authorized 30, 000, 000 30, 000, 000 30, 000, 000 30, 000, 000 30, 000, 000 30, 000, 000 30, 000, 000 30, 000, 000 30, 000, 000 30, 000, 000 30, 000, 000Common stock, shares issued 16, 682, 465 16, 599, 683 16, 532, 275 16, 478, 237 16, 462, 215 16, 156, 432 16, 029, 478 15, 998, 336 15, 996, 658 15, 992, 080 15, 987, 502 15, 987, 502Common stock, shares outstanding 16, 682, 465 16, 599, 683 16, 532, 275 16, 478, 237 16, 462, 215 16, 156, 432 16, 029, 478 15, 998, 336 15, 996, 658 15, 992, 080 15, 987, 502 15, 987, 502X- ReferencesNo definition available.** Details Name: us- ~~gaap_CreditFacilityAxis~~ - ~~gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:durationX- DefinitionFace~~ **DefinitionThe** ~~amount or stated value per share~~ **effective interest rate at the end** of ~~common stock~~ **the reporting period** . ReferencesReference 1:http:/ / fasb.org / us- gaap / role / ref / legacyRef ~~- Topic 210- SubTopic 10~~ - Name Accounting Standards Codification- **Topic 210- SubTopic 10-** Section S99- Paragraph 1- Subparagraph (SX 210.5- 02 **.19** (~~29~~ **b),22 (b**))- Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / 2147480566 / 210- 10- S99- 1 Details Name:us- ~~gaap_CommonStockParOrStatedValuePerShare~~ **gaap_LineOfCreditFacilityInterestRateAtPeriodEnd** Namespace Prefix:us- gaap_ Data Type:dtr- types: ~~perShareItemType~~ **percentItemType** Balance Type:na Period Type:instantX- DefinitionThe **effective interest rate during the reporting period** ~~maximum number of common shares permitted to be issued by an entity' s charter and bylaws~~ . ReferencesReference 1:http:/ / fasb.org / us- gaap / role / ref / legacyRef ~~- Topic 210- SubTopic 10~~ - Name Accounting

Standards Codification- **Topic 210- SubTopic 10-** Section S99- Paragraph 1- Subparagraph (SX 210.5- 02 **.19** (~~29~~ **b),22 (b**))- Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / 2147480566 / 210- 10- S99- ~~1Reference 2~~ **1 Details Name:us-gaap_LineOfCreditFacilityInterestRateDuringPeriod Namespace Prefix:us- gaap_ Data Type:dtr- types:percentItemType Balance Type:na Period Type:durationX- DefinitionMaximum borrowing capacity under the credit facility without consideration of any current restrictions on the amount that could be borrowed or the amounts currently outstanding under the facility. ReferencesReference 1** :http:/ / ~~www fasb~~ . ~~xbrl.~~ org / ~~2003~~ **us- gaap** / role / **ref / legacyRef** ~~disclosureRef- Topic 946- SubTopic 210-~~ Name Accounting Standards Codification- **Topic 210- SubTopic 10-** Section S99- Paragraph 1- Subparagraph (SX 210. ~~6~~ **5** - ~~04~~ **02.19** (~~16~~ **b**) **,22** (~~a~~ **b**))- Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / ~~2147479170~~ **2147480566** / ~~946~~ **210** - ~~210-~~ **10** - S99- 1 Details Name:us- ~~gaap_CommonStockSharesAuthorized~~ **gaap_LineOfCreditFacilityMaximumBorrowingCapacity** Namespace Prefix:us- gaap_ Data Type:xbrli: ~~sharesItemType~~ **monetaryItemType** Balance Type: ~~na~~ **credit** Period Type:instantX- ~~DefinitionTotal~~ -- **DefinitionAmount** ~~number~~ of ~~common shares~~ **borrowing capacity currently available under the credit facility (current borrowing capacity less the amount** of **borrowings** ~~an entity that have been sold or granted to shareholders (includes common shares that were issued,repurchased and remain in the treasury).These shares represent capital invested by the firm' s shareholders and owners,and may be all or only a portion of the number of shares authorized.Shares issued include shares~~ outstanding **)** ~~and shares held in the treasury~~ . ReferencesReference 1:http:/ / fasb.org / us- gaap / role / ref / legacyRef ~~- Topic 210- SubTopic 10-~~ Name Accounting Standards Codification- **Topic 210- SubTopic 10-** Section S99- Paragraph 1- Subparagraph (SX 210.5- 02 **.19** (~~29~~ **b),22 (b**))- Publisher FASB- URI https:/ / asc.fasb.org / **/** 1943274 / 2147480566 / 210- 10- S99- 1 Details Name:us- ~~gaap_CommonStockSharesIssued~~ **gaap_LineOfCreditFacilityRemainingBorrowingCapacity** Namespace Prefix:us- gaap_ Data Type:xbrli: ~~sharesItemType~~ **monetaryItemType** Balance Type: ~~na~~ **credit** Period Type:instantX ~~- DefinitionNumber of shares of common stock outstanding.Common stock represent the ownership interest in~~ = ~~FLUX_GBCCreditFacilityMember~~ **srt_ScenarioPreviouslyReportedMember** Namespace Prefix: Data Type: na Balance Type: Period Type: **X- Details Name: srt_RestatementAxis = srt_RevisionOfPriorPeriodReclassificationAdjustmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: RESTATEMENT OF PREVIOUSLY ISSUED FINANCIAL STATEMENTS- CONSOLIDATED STATEMENT OF STOCKHOLDERS' EQUITY (Details)- USD ($) 3 Months Ended 6 Months Ended 9 Months Ended 12 Months EndedJun. 30, 2024 Mar. 31, 2024 Dec. 31, 2023 Sep. 30, 2023 Jun. 30, 2023 Mar. 31, 2023 Dec. 31, 2022 Sep. 30, 2022 Jun. 30, 2022 Mar. 31, 2022 Dec. 31, 2021 Sep. 30, 2021 Dec. 31, 2023 Dec. 31, 2022 Dec. 31, 2021 Mar. 31, 2024 Mar. 31, 2023 Mar. 31, 2022 Jun. 30, 2024 Jun. 30, 2023 Jun. 30, 2022New Accounting Pronouncements or Change in Accounting Principle [Line Items] Balance $ 2, 069, 000 $ 4, 401, 000 $ 4, 811, 000 $ 6, 723, 000 $ 7, 805, 000 $ 8, 360, 000 $ 9, 947, 000 $ 12, 112, 000 $ 14, 587, 000 $ 18, 329, 000 $ 23, 563, 000 $ 12, 048, 000 [1] $ 6, 723, 000 $ 12, 112, 000 $ 12, 048, 000 [1] $ 6, 723, 000 $ 12, 112, 000 $ 12, 048, 000 [1] $ 6, 723, 000 $ 12, 112, 000 $ 12, 048, 000 [1] Balance, shares 16, 599, 683 16, 532, 275 16, 156, 432 16, 029, 478 15, 992, 08015, 987, 502 Issuance of common stock and warrants- registered direct offering, net of costs 13, 971, 000Issuance of common stock – public offering, net of costs 1, 556, 0001, 602, 000Issuance of common stock- exercised options and RSU settlement $ 36, 000 Issuance of common stock, exercised options and RSU settlement, shares 100, 104 22, 5003, 400Fair value of warrants issued $ 92, 000 $ 253, 000Stock- based compensation 1, 571, 000 $ 798, 000711, 000Net loss $ (2, 244, 000) $ (3, 005, 000) (896, 000) (2, 188, 000) [2], [3] $ (2, 200, 000) $ (1, 487, 000) (1, 796, 000) (2, 260, 000) [2], [4] $ (2, 838, 000) $ (3, 893, 000) (5, 379, 000) (4, 363, 000) [2], [4] (3, 084, 000) [2], [3], [4], [5] (4, 056, 000) [2], [4] (9, 742, 000) [2], [4] (6, 089, 000) [2], [3], [4], [5] (5, 543, 000) [2], [4] (13, 635, 000) [2], [4] (8, 333, 000) (7, 743, 000) [6], [7], [8] (16, 473, 000) [6], [7] Balance 194, 000 $ 2, 069, 000 $ 4, 401, 000 4, 811, 0006, 723, 000 $ 7, 805, 000 $ 8, 360, 000 9, 947, 00012, 112, 000 $ 14, 587, 000 $ 18, 329, 000 23, 563, 000 $ 4, 401, 000 $ 8, 360, 000 $ 18, 329, 000 $ 2, 069, 000 $ 7, 805, 000 $ 14, 587, 000194, 000 6, 723, 00012, 112, 000Balance, shares 16, 599, 683 16, 532, 275 16, 156, 432 16, 029, 478 15, 992, 080 15, 987, 502 16, 532, 27516, 029, 47815, 987, 50216, 599, 68316, 156, 43215, 992, 080 Common Stock [Member] New Accounting Pronouncements or Change in Accounting Principle [Line Items] Balance $ 16, 000 $ 16, 000 $ 14, 000 [1] $ 16, 000 $ 16, 000 $ 14, 000 [1] $ 16, 000 $ 16, 000 $ 14, 000 [1] $ 16, 000 $ 16, 000 $ 14, 000 [1] Balance, shares 16, 478, 237 16, 462, 215 15, 998, 336 15, 996, 658 15, 987, 502 13, 652, 164 [1] 16, 462, 21515, 996, 65813, 652, 164 [1] 16, 462, 21515, 996, 65813, 652, 164 [1] 16, 462, 215 15, 996, 65813, 652, 164 [1] Issuance of common stock and warrants- registered direct offering, net of costs $ 2, 000Issuance of common stock and warrants- registered direct offering, net of costs, shares 2, 142, 860Issuance of common stock – public offering, net of costs Issuance of common stock- public offering, net of costs, shares 355, 309190, 782Issuance of common stock- exercised options and RSU settlement $ 1, 000 Issuance of common stock, exercised options and RSU settlement, shares 182, 707 110, 24810, 852Fair value of warrants issued Stock- based compensation Net loss Balance $ 17, 000 $ 16, 000 $ 16, 000 $ 17, 000 $ 16, 000 $ 16, 000Balance, shares 16, 682, 465 16, 478, 23716, 462, 215 15, 998, 33615, 996, 658 15, 987, 502 16, 682, 465 16, 462, 21515, 996, 658Additional Paid- in Capital [Member] New Accounting Pronouncements or Change in Accounting Principle [Line Items] Balance $ 98, 086, 000 $ 95, 732, 000 $ 79, 197, 000 [1] $ 98, 086, 000 $ 95, 732, 000 $ 79, 197, 000 [1] $ 98, 086, 000 $ 95, 732, 000 $ 79, 197, 000 [1] $ 98, 086, 000 $ 95, 732, 000 $ 79, 197, 000 [1] Issuance of common stock and warrants- registered direct offering, net of costs 13, 969, 000Issuance of common stock – public offering, net of costs 1, 556, 0001, 602, 000Issuance of common stock- exercised options and RSU settlement 35, 000 Fair value of warrants issued 92, 000 253, 000Stock- based compensation 1, 571, 000 798, 000711, 000Net loss Balance $ 99, 889, 000 $ 98, 086, 000 $ 95, 732, 000 99, 889, 000 98, 086, 00095, 732, 000Retained Earnings [Member] New Accounting Pronouncements or Change in Accounting Principle [Line Items] Balance (91, 379, 000) (83, 636, 000) (67, 163, 000) [1] (91, 379, 000) (83, 636, 000) (67, 163, 000) [1] (91, 379, 000) (83, 636, 000) (67, 163, 000) [1] (91, 379, 000) (83, 636, 000) (67, 163, 000) [1] Issuance of common stock and warrants- registered direct offering, net of costs Issuance of common stock – public offering, net of costs Issuance of common stock- exercised options and RSU settlement Fair value of warrants issued Stock- based compensation Net loss (8, 333, 000) (7, 743, 000) (16, 473, 000) Balance (99, 712, 000) (91, 379, 000) (83, 636, 000) (99, 712, 000) (91, 379, 000) (83, 636, 000) Previously Reported [Member] New Accounting Pronouncements or Change in Accounting Principle [Line Items] Balance 5, 416, 000 $ 7, 383, 000 $ 7, 711, 000 9, 547, 0009, 905, 000 $ 10, 418, 000 $ 11, 890, 000 13, 934, 00016, 224, 000 $ 19, 822, 000 $ 24, 754, 000 13, 006, 0009, 547, 00013, 934, 00013, 006, 0009, 547, 00013, 934, 00013, 006, 0009, 547, 000 13, 934, 00013, 006, 000Issuance of common stock and warrants- registered direct offering, net of costs 13, 971, 000Issuance of common stock – public offering, net**

of costs 1, 556, 0001, 602, 000Issuance of common stock- exercised options and RSU settlement Fair value of warrants issued 253, 000Stock- based compensation 798, 000711, 000Net loss (2, 640, 000) (814, 000) (2, 112, 000) [2], [3] (1, 445, 000) (1, 681, 000) (2, 139, 000) [2], [4] (3, 749, 000) (5, 077, 000) (4, 130, 000) [2], [4] (2, 926, 000) [2], [3], [4], [5] (3, 820, 000) [2], [4] (9, 207, 000) [2], [4] (5, 566, 000) [2], [3], [4], [5] (5, 265, 000) [2], [4] (12, 956, 000) [2], [4] (6, 741, 000) [6], [7], [8] (15, 609, 000) [6], [7] Balance 5, 416, 000 7, 383, 000 7, 711, 0009, 547, 000 9, 905, 000 10, 418, 000 11, 890, 00013, 934, 00016, 224, 000 19, 822, 000 24, 754, 0007, 383, 00010, 418, 00019, 822, 0005, 416, 0009, 905, 00016, 224, 000 9, 547, 00013, 934, 000Previously Reported [Member] | Common Stock [Member] New Accounting Pronouncements or Change in Accounting Principle [Line Items] Balance $ 16, 000 $ 16, 000 $ 14, 000 $ 16, 000 $ 16, 000 $ 14, 000 $ 16, 000 $ 16, 000 $ 14, 000 $ 16, 000 $ 16, 000 $ 14, 000Balance, shares 16, 462, 215 15, 996, 658 13, 652, 16416, 462, 21515, 996, 65813, 652, 16416, 462, 21515, 996, 65813, 652, 16416, 462, 215 15, 996, 65813, 652, 164Issuance of common stock and warrants- registered direct offering, net of costs $ 2, 000Issuance of common stock and warrants- registered direct offering, net of costs, shares 2, 142, 860Issuance of common stock – public offering, net of costs Issuance of common stock- public offering, net of costs, shares 355, 309190, 782Issuance of common stock- exercised options and RSU settlement Issuance of common stock, exercised options and RSU settlement, shares 110, 24810, 852Fair value of warrants issued Stock- based compensation Net loss Balance $ 16, 000 $ 16, 000 $ 16, 000 $ 16, 000Balance, shares 16, 462, 215 15, 996, 658 16, 462, 21515, 996, 658Previously Reported [Member] | Additional Paid- in Capital [Member] New Accounting Pronouncements or Change in Accounting Principle [Line Items] Balance $ 98, 086, 000 $ 95, 732, 000 $ 79, 197, 000 $ 98, 086, 000 $ 95, 732, 000 $ 79, 197, 000 $ 98, 086, 000 $ 95, 732, 000 $ 79, 197, 000 $ 98, 086, 000 $ 95, 732, 000 $ 79, 197, 000Issuance of common stock and warrants- registered direct offering, net of costs 13, 969, 000Issuance of common stock – public offering, net of costs 1, 556, 0001, 602, 000Issuance of common stock- exercised options and RSU settlement Fair value of warrants issued 253, 000Stock- based compensation 798, 000711, 000Net loss Balance $ 98, 086, 000 $ 95, 732, 000 98, 086, 00095, 732, 000Previously Reported [Member] | Retained Earnings [Member] New Accounting Pronouncements or Change in Accounting Principle [Line Items] Balance (88, 555, 000) (81, 814, 000) (66, 205, 000) (88, 555, 000) (81, 814, 000) (66, 205, 000) (88, 555, 000) (81, 814, 000) (66, 205, 000) (88, 555, 000) (81, 814, 000) (66, 205, 000) Issuance of common stock and warrants- registered direct offering, net of costs Issuance of common stock – public offering, net of costs Issuance of common stock- exercised options and RSU settlement Fair value of warrants issued Stock- based compensation Net loss (6, 741, 000) (15, 609, 000) Balance (88, 555, 000) (81, 814, 000) (88, 555, 000) (81, 814, 000) Revision of Prior Period, Reclassification, Adjustment [Member] New Accounting Pronouncements or Change in Accounting Principle [Line Items] Balance $ (3, 347, 000) (2, 982, 000) (2, 900, 000) (2, 824, 000) (2, 100, 000) (2, 058, 000) (1, 943, 000) (1, 822, 000) [6], [7] (1, 637, 000) (1, 493, 000) (1, 191, 000) (958, 000) [6], [7] (2, 824, 000) (1, 822, 000) [6], [7] (958, 000) [6], [7] (2, 824, 000) (1, 822, 000) [6], [7] (958, 000) [6], [7] (2, 824, 000) (1, 822, 000) [6], [7] (958, 000) [6], [7] Net loss (365, 000) (82, 000) (76, 000) [2], [3] (42, 000) (115, 000) (121, 000) [2], [4] (144, 000) (302, 000) (233, 000) [2], [4] (158, 000) [2], [3], [4], [5] (236, 000) [2], [4] (535, 000) [2], [4] (523, 000) [2], [3], [4], [5] (278, 000) [2], [4] (679, 000) [2], [4] (1, 002, 000) [6], [7], [8] (864, 000) [6], [7] Balance $ (3, 347, 000) $ (2, 982, 000) (2, 900, 000) (2, 824, 000) $ (2, 100, 000) $ (2, 058, 000) (1, 943, 000) (1, 822, 000) [6], [7] $ (1, 637, 000) $ (1, 493, 000) (1, 191, 000) (2, 982, 000) (2, 058, 000) (1, 493, 000) (3, 347, 000) (2, 100, 000) (1, 637, 000) (2, 824, 000) (1, 822, 000) [6], [7] Revision of Prior Period, Reclassification, Adjustment [Member] | Common Stock [Member] New Accounting Pronouncements or Change in Accounting Principle [Line Items] Balance [6], [7] [6], [7] [6], [7] [6], [7] [6], [7] [6], [7] [6], [7] [6], [7] Balance, shares Net loss [6], [7] [8] Balance [6], [7] [6], [7] Balance, shares Revision of Prior Period, Reclassification, Adjustment [Member] | Additional Paid- in Capital [Member] New Accounting Pronouncements or Change in Accounting Principle [Line Items] Balance [6], [7] [6], [7] [6], [7] [6], [7] [6], [7] [6], [7] [6], [7] [6], [7] Net loss [6], [7] [8] Balance [6], [7] [6], [7] Revision of Prior Period, Reclassification, Adjustment [Member] | Retained Earnings [Member] New Accounting Pronouncements or Change in Accounting Principle [Line Items] Balance $ (2, 824, 000) $ (1, 822, 000) [6], [7] $ (958, 000) [6], [7] $ (2, 824, 000) $ (1, 822, 000) [6], [7] $ (958, 000) [6], [7] $ (2, 824, 000) $ (1, 822, 000) [6], [7] $ (958, 000) [6], [7] $ (2, 824, 000) (1, 822, 000) [6], [7] (958, 000) [6], [7] Net loss [6], [7] (1, 002, 000) [8] (864, 000) Balance $ (2, 824, 000) $ (1, 822, 000) [6], [7] $ (2, 824, 000) $ (1, 822, 000) [6], [7] [1] June 30, 2021 total shareholders' equity, as restated, reflects the impact of restatement adjustments related to periods prior to the year ended June 30, 2022. The impact of restatement is a decrease of $ 958, 000 to accumulated deficit at June 30, 2021. [2] Inventories. The Company did not properly evaluate its calculation of its excess and obsolescence reserve on its finished goods and raw materials inventories, resulting in an overstatement of inventories and an understatement of cost of sales. In addition, certain inventory components were not properly recorded at the lower of cost or net realizable value, resulting in an overstatement of inventory and an understatement of cost of sales. Further, certain loaner service packs and consigned inventory were not reconciled timely, resulting in an overstatement of inventory and an understatement of cost of sales. Lastly, the Company also corrected the cash flow presentation related to inventory write downs on the statement of cash flows. [3] Revenue recognition. The Company improperly recognized revenue during the three months ended September 30, 2023 related to performance obligations satisfied during three months ended June 30, 2023, resulting in an understatement of revenue in the three months ended June 30, 2023 and an overstatement of revenue in the three months ended September 30, 2023. [4] Other. The Company had various clearing accounts that were not reconciled timely, resulting in an understatement of accounts payable, overstatement of inventories, and understatement of cost of sales. [5] Product warranty liability. The Company did not include certain product warranty- related expenses within the proper period in its calculation of its product warranty reserve estimate, resulting in an understatement of accrued expenses and an understatement of cost of sales. [6] Inventories. The Company did not properly evaluate its calculation of its excess and obsolescence reserve on its finished goods and raw materials inventories, resulting in an overstatement of inventories and an understatement of cost of sales. In addition, certain inventory components were not properly recorded at the lower of cost or net realizable value, resulting in an overstatement of inventory and an understatement of cost of sales. Further, certain loaner service packs and consigned inventory were not reconciled timely, resulting in an overstatement of inventory and an understatement of cost of sales. Lastly, the Company also corrected the cash flow presentation related to inventory write downs on the statement of cash flows. [7] Other. The Company had various clearing accounts that were not reconciled in a timely manner, resulting in misstatements of accounts payable, inventories and cost of sales. [8] Revenue. The Company did not

properly recognize revenue in the periods which the related performance obligations were satisfied for a certain contract with a customer. Additionally, the Company improperly recorded accounts receivable from the same contract with a customer as a reduction to its accounts payable owed to the customer prior to the right of offset conditions under ASC 210- 20 being met. As a result, revenues, accounts receivable, and accounts payable were misstated. X- DefinitionIssuance of common stock and warrants registered direct offering net of costs. ReferencesNo definition available. Details Name: FLUX_IssuanceOfCommonStockAndWarrantsRegisteredDirectOfferingNetOfCosts Namespace Prefix: FLUX_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionIssuance of common stock and warrants registered direct offering net of costs shares. ReferencesNo definition available. Details Name: FLUX_IssuanceOfCommonStockAndWarrantsRegisteredDirectOfferingNetOfCostsShares Namespace Prefix: FLUX_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionAmount of increase to additional paid- in capital (APIC) for recognition of cost for award under share- based payment arrangement. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 718- SubTopic 10- Name Accounting Standards Codification- Section 35- Paragraph 2- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480483 / 718- 10- 35- 2Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Topic 718- SubTopic 20- Section 55- Paragraph 13- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147481089 / 718- 20- 55- 13Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Topic 718- SubTopic 20- Section 55- Paragraph 12- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147481089 / 718- 20- 55- 12 Details Name: us-gaap_AdjustmentsToAdditionalPaidInCapitalSharebasedCompensationRequisiteServicePeriodRecognitionValue Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit 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- 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 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 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Topic 470- SubTopic 20- Section 25- Paragraph 2- Publisher FASB- URI https: / / 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- Topic 250- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 6- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483443 / 250- 10- 50- 6Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 250- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 9- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483443 / 250- 10- 50- 9Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 805- SubTopic 60- Name Accounting Standards Codification- Section 65- Paragraph 1- Subparagraph (g)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147476176 / 805- 60- 65- 1Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 740- SubTopic 323- Name Accounting Standards Codification- Section 65- Paragraph 2- Subparagraph (g) (3)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147478666 / 740- 323- 65- 2Reference 5: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 220- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03 (20))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483621 / 220- 10- S99- 2Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 235- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (g) (1) (ii))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480678 / 235- 10- S99- 1Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 323- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 3- Subparagraph (c)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147481687 / 323- 10- 50- 3Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 825- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 28- Subparagraph (f)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482907 / 825- 10- 50- 28Reference 9: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 220- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 6- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482765 / 220- 10- 50- 6Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 250- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 3- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483443 / 250- 10- 50- 3Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 250- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 1- Subparagraph (b) (2)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483443 / 250- 10- 50- 1Reference 12: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 815- SubTopic 40- Name Accounting Standards Codification- Section 65- Paragraph 1- Subparagraph (f)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480175 / 815- 40- 65- 1Reference 13: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 250- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 8- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483443 / 250- 10- 50- 8Reference 14: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 250- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 11- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483443 / 250- 10- 50- 11Reference 15: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 250- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 11- Subparagraph (b)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483443 / 250- 10- 50- 11Reference 16: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 250- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 4- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483443 / 250- 10- 50- 4Reference 17: http: / / www. xbrl. org / 2003 / role / exampleRef- Topic 946- SubTopic 830- Name Accounting Standards Codification- Section 55- Paragraph 10- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479168 / 946- 830- 55- 10Reference 18: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 946- SubTopic 220- Name Accounting Standards Codification- Section 45- Paragraph 7- Publisher FASB-

URI https: / / asc. fasb. org / 1943274 / 2147479105 / 946- 220- 45- 7Reference 19: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 944- SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 04 (18))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147477250 / 944- 220- S99- 1Reference 20: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 946- SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 6- 07 (9))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479134 / 946- 220- S99- 1Reference 21: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 946- SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 3- Subparagraph (SX 210. 6- 09 (1) (d))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479134 / 946- 220- S99- 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) (i))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1AReference 23: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (ii))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1AReference 24: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iii) (A))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1AReference 25: 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 26: 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 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) (i))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1BReference 28: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (A))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1BReference 29: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (B))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1BReference 30: 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 31: 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- 1BReference 32: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 260- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 60B- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482689 / 260- 10- 45- 60BReference 33: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 205- SubTopic 20- Name Accounting Standards Codification- Section 50- Paragraph 7- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483499 / 205- 20- 50- 7Reference 34: 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 35: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 220- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 1A- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482790 / 220- 10- 45- 1AReference 36: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 220- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 1B- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482790 / 220- 10- 45- 1BReference 37: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 942- SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 04 (22))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147478524 / 942- 220- S99- 1 Details Name: us- gaap_NetIncomeLoss 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. 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Section 65- Paragraph 1- Subparagraph (c)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480175 / 815- 40- 65- 1Reference 93: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 815- SubTopic 40- Name Accounting Standards Codification- Section 65- Paragraph 1- Subparagraph (d)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480175 / 815- 40- 65- 1Reference 94: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 815- SubTopic 40- Name Accounting Standards Codification- Section 65- Paragraph 1- Subparagraph (e) (2)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480175 / 815- 40- 65- 1Reference 95: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 815- SubTopic 40- Name Accounting Standards Codification- Section 65- Paragraph 1- Subparagraph (e) (3)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480175 / 815- 40- 65- 1Reference 96: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 815- SubTopic 40- Name Accounting Standards Codification- Section 65- Paragraph 1- Subparagraph (e) (4)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480175 / 815- 40- 65- 1Reference 97: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 815- SubTopic 40- Name Accounting Standards Codification- Section 65- Paragraph 1- Subparagraph (f)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480175 / 815- 40- 65- 1Reference 98: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 946- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 3- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480424 / 946- 10- 50- 3Reference 99: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 350- SubTopic 60- Name Accounting Standards Codification- Section 65- Paragraph 1- Subparagraph (b)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147476166 / 350- 60- 65- 1Reference 100: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 350- SubTopic 60- Name Accounting Standards Codification- Section 65- Paragraph 1- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147476166 / 350- 60- 65- 1 Details Name: us- gaap_NewAccountingPronouncementsOrChangeInAccountingPrincipleLineItems Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionNumber of shares issued which are neither cancelled nor held in the treasury. ReferencesNo definition available. Details Name: us- gaap_SharesOutstanding Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- DefinitionNumber of new stock issued during the period. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Section 50- Paragraph 2- SubTopic 10- Topic 505- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147481112 / 505- 10- 50- 2Reference 2: http: / / 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 210- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (29))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480566 / 210- 10- S99- 1Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 946- SubTopic 505- Name Accounting Standards Codification- Section 50- Paragraph 2- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147478448 / 946- 505- 50- 2Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 946- SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 3- Subparagraph (SX 210. 6- 09 (4) (b))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479134 / 946- 220- S99- 3Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 946- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 3- Subparagraph (SX 210. 6- 03 (i) (1))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479886 / 946- 10- S99- 3Reference 7: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 505- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 3- 04)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480008 / 505- 10- S99- 1 Details Name: us- gaap_StockIssuedDuringPeriodSharesNewIssues Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionNumber of share options (or share units) exercised during the current period. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Section 50- Paragraph 2- SubTopic 10- Topic 505- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147481112 / 505- 10- 50- 2Reference 2: http: / / 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 210- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (29))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480566 / 210- 10- S99- 1Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 718- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 2- Subparagraph (c) (1) (iv) (02)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480429 / 718- 10- 50- 2Reference 5: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 505- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 3- 04)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480008 / 505- 10- S99- 1 Details Name: us- gaap_StockIssuedDuringPeriodSharesStockOptionsExercised Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionEquity impact of the value of new stock issued during the period. Includes shares issued in an initial public offering or a secondary public offering. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Section 50- Paragraph 2- SubTopic 10- Topic 505- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147481112 / 505- 10- 50- 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))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480566 / 210- 10- S99- 1Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 210- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (29))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480566 / 210- 10- S99- 1Reference 4: http: / / www. xbrl. org / 2003 / role / exampleRef- Topic 946- SubTopic 830- Name Accounting Standards Codification- Section 55- Paragraph 11- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479168 / 946- 830- 55- 11Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 946- SubTopic 205- Name Accounting Standards Codification- Section 45- Paragraph 4- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147478009 / 946- 205- 45- 4Reference 6: 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 / 2147478448 / 946- 505- 50- 2Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 946- SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 3- Subparagraph (SX 210. 6- 09 (4) (b))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479134 / 946- 220- S99- 3Reference 8: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 505- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 3- 04)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480008 / 505- 10- S99- 1 Details Name: us- gaap_StockIssuedDuringPeriodValueNewIssues Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionValue of stock issued as a result of the exercise of stock options. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Section 50- Paragraph 2- SubTopic 10- Topic 505- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147481112 / 505- 10- 50- 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 (29))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480566 / 210- 10- S99- 1Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 210- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (30))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480566 / 210- 10- S99- 1Reference 4: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 210- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (31))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480566 / 210- 10- S99- 1Reference 5: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 505- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 3- 04)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480008 / 505- 10- S99- 1 Details Name: us- gaap_StockIssuedDuringPeriodValueStockOptionsExercised Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAmount of equity (deficit) attributable to parent. Excludes temporary equity and equity attributable to noncontrolling interest. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 210- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (29))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480566 / 210- 10- S99- 1Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 210- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (30))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480566 / 210- 10- S99- 1Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 210- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (31))- Publisher FASB- URI

https: / / asc. fasb. org / 1943274 / 2147480566 / 210- 10- S99- 1Reference 4: http: / / www. xbrl. org / 2003 / role / exampleRef- Topic 852- SubTopic 10- Name Accounting Standards Codification- Section 55- Paragraph 10- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147481372 / 852- 10- 55- 10Reference 5: http: / / www. xbrl. org / 2003 / role / exampleRef- Topic 946- SubTopic 830- Name Accounting Standards Codification- Section 55- Paragraph 12- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479168 / 946- 830- 55- 12Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 946- SubTopic 210- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 6- 04 (19))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479170 / 946- 210- S99- 1Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 946- SubTopic 210- Name Accounting Standards Codification- Section S99- Paragraph 2- Subparagraph (SX 210. 6- 05 (4))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479170 / 946- 210- S99- 2Reference 8: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 946- SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 3- Subparagraph (SX 210. 6- 09 (4) (b))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479134 / 946- 220- S99- 3Reference 9: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 946- SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 3- Subparagraph (SX 210. 6- 09 (6))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479134 / 946- 220- S99- 3Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 946- SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 3- Subparagraph (SX 210. 6- 09 (7))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479134 / 946- 220- S99- 3Reference 11: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 235- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (g) (1) (ii))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480678 / 235- 10- S99- 1Reference 12: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 323- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 3- Subparagraph (c)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147481687 / 323- 10- 50- 3Reference 13: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 825- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 28- Subparagraph (f)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482907 / 825- 10- 50- 28Reference 14: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 310- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 2- Subparagraph (SAB Topic 4. E)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480418 / 310- 10- S99- 2 Details Name: us- gaap_StockholdersEquity Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- Details Name: us- gaap_StatementEquityComponentsAxis = us- gaap_CommonStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_StatementEquityComponentsAxis = us- gaap_AdditionalPaidInCapitalMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_StatementEquityComponentsAxis = us- gaap_RetainedEarningsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_RestatementAxis = srt_ScenarioPreviouslyReportedMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_RestatementAxis = srt_RevisionOfPriorPeriodReclassificationAdjustmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: RESTATEMENT OF PREVIOUSLY ISSUED FINANCIAL STATEMENTS- CONSOLIDATED STATEMENTS OF CASH FLOWS (Details)- USD ($) 3 Months Ended 6 Months Ended 9 Months Ended 12 Months EndedJun. 30, 2024 Mar. 31, 2024 Dec. 31, 2023 Sep. 30, 2023 Jun. 30, 2023 Mar. 31, 2023 Dec. 31, 2022 Sep. 30, 2022 Jun. 30, 2022 Mar. 31, 2022 Dec. 31, 2021 Sep. 30, 2021 Dec. 31, 2023 Dec. 31, 2022 Dec. 31, 2021 Mar. 31, 2024 Mar. 31, 2023 Mar. 31, 2022 Jun. 30, 2024 Jun. 30, 2023 Jun. 30, 2022Cash flows from operating activities: Net loss $ (2, 244, 000) $ (3, 005, 000) $ (896, 000) $ (2, 188, 000) [1], [2] $ (2, 200, 000) $ (1, 487, 000) $ (1, 796, 000) $ (2, 260, 000) [1], [3] $ (2, 838, 000) $ (3, 893, 000) $ (5, 379, 000) $ (4, 363, 000) [1], [3] $ (3, 084, 000) [1], [2], [3], [4] $ (4, 056, 000) [1], [3] $ (9, 742, 000) [1], [3] $ (6, 089, 000) [1], [2], [3], [4] $ (5, 543, 000) [1], [3] $ (13, 635, 000) [1], [3] $ (8, 333, 000) $ (7, 743, 000) [5], [6], [7] $ (16, 473, 000) [5], [6] Adjustments to reconcile net loss to net cash used in operating activities: Depreciation 261, 000 172, 000 123, 000523, 000371, 000259, 000787, 000647, 000412, 0001, 045, 000 899, 000575, 000Stock- based compensation 276, 000 95, 000 200, 000670, 000304, 000449, 0001, 233, 000539, 000601, 0001, 571, 000 798, 000711, 000Fair value of warrants issued as debt discount cost Amortization of debt issuance costs 81, 000 229, 000 134, 000368, 000 161, 000445, 000 230, 000 482, 000 Non- cash lease expense 146, 000 117, 000 106, 000296, 000236, 000214, 000448, 000370, 000324, 000606, 000 512, 000438, 000Inventory write downs 113, 000 [1] 43, 000 [1] 110, 000 [1] 233, 000 [1] 88, 000 [1] 351, 000 [1] 358, 000 [1] 191, 000 [1] 482, 000 [1] 490, 000 690, 000 [5] 665, 000 [5] Changes in operating assets and liabilities: Accounts receivable (2, 040, 000) [2] (2, 987, 000) 1, 586, 000 (3, 926, 000) [2] (1, 898, 000) [2] 913, 000 (1, 668, 000) [2] (1, 272, 000) [2] (3, 411, 000) (973, 000) (191, 000) [7] (2, 512, 000) Inventories (546, 000) [1] (2, 538, 000) [1], [3] (3, 210, 000) [1], [3] 371, 000 [1], [3] (3, 097, 000) [1], [3] (8, 886, 000) [1], [3] (1, 562, 000) [1], [3] (4, 610, 000) [1], [3] (10, 224, 000) [1], [3] (1, 309, 000) (2, 408, 000) [5], [6] (5, 550, 000) [5], [6] Other assets (215, 000) (229, 000) (567, 000) (65, 000) (17, 000) (408, 000) 11, 00011, 000 (118, 000) (163, 000) (170, 000) (549, 000) Accounts payable 330, 000 6, 860, 000 2, 123, 000489, 000 [2], [3], [4] 6, 192, 000 [2] 2, 064, 0001, 522, 000 [2], [3], [4] 4, 210, 000 [2] 6, 186, 0001, 523, 000 3, 227, 000 [6], [7] (530, 000) Accrued expenses 601, 000 9, 000 (675, 000) 169, 000 [4] 89, 000 (350, 000) 719, 000 [4] 395, 000 (441, 000) 745, 000 972, 000 (374, 000) Accrued interest 100, 000 1, 000 1, 000128, 000 1, 000134, 0002, 000 124, 000 (32, 000) 139, 000Office leases payable (152, 000) (120, 000) (104, 000) (312, 000) (244, 000) (211, 000) (476, 000) (379, 000) (322, 000) (644, 000) 1, 000 (1, 000) Deferred revenue 205, 000 184, 000 103, 000179, 000 (82, 000) 116, 000212, 000 (163, 000) 289, 000354, 000 (518, 000) (436, 000) Customer deposits (65, 000) (165, 000) 151, 000150, 000 (146, 000) (171, 000) (64, 000) (40, 000) 519, 000 (64, 000) (93, 000) 4, 000Net cash used in operating activities (3, 093, 000) (589, 000) (4, 416, 000) (4, 045, 000) (1, 892, 000) (15, 401, 000) (4, 274, 000) (5, 197, 000) (19, 338, 000) (4, 798, 000) (3, 574, 000) (23, 893, 000) Cash flows from investing activities: Purchases of equipment (181, 000) (352, 000) (238, 000) (338, 000) (344, 000) (530, 000) (588, 000) (753, 000) (644, 000) (853, 000) (1, 032, 000) (797, 000) Proceeds from sale of fixed assets 8, 000 8, 000 8, 000 Net cash used in investing activities (181, 000) (352, 000) (238, 000) (338, 000) (336, 000) (530, 000) (588, 000) (745, 000) (644, 000) (853, 000) (1, 024, 000) (797, 000) Cash flows from financing activities: Proceeds from the issuance of common stock in registered direct offering, net of offering costs 14, 076, 000 13, 971, 000 13, 971, 000 13, 971, 000Proceeds from the issuance of common stock in public offering, net of offering costs 1, 602, 000 1, 602, 000 697, 0001, 602, 000 1, 556, 0001, 602, 000Proceeds from revolving line of credit 18,

055, 000 12, 900, 000 35, 868, 00030, 550, 0003, 500, 00052, 820, 00048, 800, 0003, 500, 00067, 209, 000 63, 400, 0008, 450, 000Payment of revolving line of credit (15, 981, 000) (12, 138, 000) (32, 205, 000) (28, 628, 000) (49, 087, 000) (43, 198, 000) (63, 287, 000) (58, 377, 000) (3, 561, 000) Payment of finance leases (40, 000) (75, 000) (22, 000) (110, 000) (52, 000) (148, 000) (87, 000) Net cash provided by financing activities 2, 034, 000 762, 000 15, 678, 0003, 588, 0001, 900, 00019, 073, 0003, 733, 0006, 247, 00019, 073, 0003, 915, 000 6, 492, 00020, 462, 000Net change in cash (1, 240, 000) (179, 000) 11, 024, 000 (795, 000) (328, 000) 3, 142, 000 (1, 129, 000) 305, 000 (909, 000) (1, 736, 000) 1, 894, 000 (4, 228, 000) Cash, beginning of period 1, 250, 000 1, 584, 000 1, 139, 000 2, 379, 000790, 000 157, 000 306, 000 485, 0003, 804, 000 7, 855, 000 15, 737, 000 4, 713, 0002, 379, 000485, 0004, 713, 0002, 379, 000485, 0004, 713, 0002, 379, 000 485, 0004, 713, 000Cash, end of period 643, 000 1, 250, 000 1, 584, 000 1, 139, 0002, 379, 000 790, 000 157, 000 306, 000485, 000 3, 804, 000 7, 855, 000 15, 737, 0001, 584, 000157, 0007, 855, 0001, 250, 000790, 0003, 804, 000643, 000 2, 379, 000485, 000Supplemental Disclosures of Non- Cash Investing and Financing Activities: Initial right of use asset recognition 78, 000 258, 000 855, 000 855, 000 Common stock issued for vested RSUs 5, 000 183, 000114, 000 222, 000114, 0009, 700538, 000 417, 00021, 000Supplemental cash flow information: Interest paid 223, 000 99, 000 2, 000605, 000288, 00033, 0001, 000, 000524, 00086, 0001, 409, 000 1, 127, 000151, 000Warrants issued in connection with borrowing agreements, recorded as debt issuance cost 92, 000 92, 000 92, 000 253, 000Previously Reported [Member] Cash flows from operating activities: Net loss (2, 640, 000) (814, 000) (2, 112, 000) [1], [2] (1, 445, 000) (1, 681, 000) (2, 139, 000) [1], [3] (3, 749, 000) (5, 077, 000) (4, 130, 000) [1], [3] (2, 926, 000) [1], [2], [3], [4] (3, 820, 000) [1], [3] (9, 207, 000) [1], [3] (5, 566, 000) [1], [2], [3], [4] (5, 265, 000) [1], [3] (12, 956, 000) [1], [3] (6, 741, 000) [5], [6], [7] (15, 609, 000) [5], [6] Adjustments to reconcile net loss to net cash used in operating activities: Depreciation 261, 000 172, 000 123, 000523, 000371, 000259, 000787, 000647, 000412, 000 899, 000575, 000Stock- based compensation 276, 000 95, 000 200, 000670, 000304, 000449, 0001, 233, 000539, 000601, 000 798, 000711, 000Fair value of warrants issued as debt discount cost 92, 000 92, 000 253, 000Amortization of debt issuance costs 81, 000 229, 000 134, 000368, 000 161, 000445, 000 482, 000 Non- cash lease expense 146, 000 117, 000 106, 000296, 000236, 000214, 000448, 000370, 000324, 000 512, 000438, 000Inventory write downs (3, 000) [1] 25, 000 [1] 24, 000 [1] (2, 000) [1] 135, 000 [1] 169, 000 [1] 13, 000 [1] 214, 000 [1] 109, 000 [1] [5] 61, 000 [5] Changes in operating assets and liabilities: Accounts receivable (2, 050, 000) [2] (2, 987, 000) 1, 586, 000 (3, 930, 000) [2] (1, 858, 000) [2] 913, 000 (1, 755, 000) [2] (1, 244, 000) [2] (3, 411, 000) (40, 000) [7] (2, 512, 000) Inventories (496, 000) [1] (2, 641, 000) [1], [3] (3, 357, 000) [1], [3] 715, 000 [1], [3] (3, 380, 000) [1], [3] (9, 239, 000) [1], [3] (1, 191, 000) [1], [3] (4, 911, 000) [1], [3] (10, 530, 000) [1], [3] (2, 734, 000) [5], [6] (5, 810, 000) [5], [6] Other assets (215, 000) (229, 000) (567, 000) (157, 000) (17, 000) (408, 000) (81, 000) 11, 000 (118, 000) (170, 000) (802, 000) Accounts payable 330, 000 6, 860, 000 2, 123, 000286, 000 [2], [3], [4] 6, 152, 000 [2] 2, 064, 0001, 315, 000 [2], [3], [4] 4, 182, 000 [2] 6, 186, 000 3, 090, 000 [6], [7] (530, 000) Accrued expenses 601, 000 9, 000 (675, 000) 109, 000 [4] 89, 000 (350, 000) 464, 000 [4] 395, 000 (441, 000) 972, 000 (374, 000) Accrued interest 100, 000 1, 000 1, 000128, 000 1, 000134, 0002, 000 (32, 000) 139, 000Office leases payable (152, 000) (120, 000) (104, 000) (312, 000) (244, 000) (211, 000) (476, 000) (379, 000) (322, 000) 1, 000 (1, 000) Deferred revenue 205, 000 184, 000 103, 000179, 000 (82, 000) 116, 000212, 000 (163, 000) 289, 000 (518, 000) (436, 000) Customer deposits (65, 000) (165, 000) 151, 000150, 000 (146, 000) (171, 000) (64, 000) (40, 000) 519, 000 (93, 000) 4, 000Net cash used in operating activities (3, 093, 000) (589, 000) (4, 416, 000) (4, 045, 000) (1, 892, 000) (15, 401, 000) (4, 274, 000) (5, 197, 000) (19, 338, 000) (3, 574, 000) (23, 893, 000) Cash flows from investing activities: Purchases of equipment (181, 000) (352, 000) (238, 000) (338, 000) (344, 000) (530, 000) (588, 000) (753, 000) (644, 000) (1, 032, 000) (797, 000) Proceeds from sale of fixed assets 8, 000 8, 000 8, 000 Net cash used in investing activities (181, 000) (352, 000) (238, 000) (338, 000) (336, 000) (530, 000) (588, 000) (745, 000) (644, 000) (1, 024, 000) (797, 000) Cash flows from financing activities: Proceeds from the issuance of common stock in registered direct offering, net of offering costs 14, 076, 000 13, 971, 000 13, 971, 000 13, 971, 000Proceeds from the issuance of common stock in public offering, net of offering costs 1, 602, 000 1, 602, 000 697, 0001, 602, 000 1, 556, 0001, 602, 000Proceeds from revolving line of credit 18, 055, 000 12, 900, 000 35, 868, 00030, 550, 0003, 500, 00052, 820, 00048, 800, 0003, 500, 000 63, 400, 0008, 450, 000Payment of revolving line of credit (15, 981, 000) (12, 138, 000) (32, 205, 000) (28, 628, 000) (49, 087, 000) (43, 198, 000) (58, 377, 000) (3, 561, 000) Payment of finance leases (40, 000) (75, 000) (22, 000) (110, 000) (52, 000) (87, 000) Net cash provided by financing activities 2, 034, 000 762, 000 15, 678, 0003, 588, 0001, 900, 00019, 073, 0003, 733, 0006, 247, 00019, 073, 000 6, 492, 00020, 462, 000Net change in cash (1, 240, 000) (179, 000) 11, 024, 000 (795, 000) (328, 000) 3, 142, 000 (1, 129, 000) 305, 000 (909, 000) 1, 894, 000 (4, 228, 000) Cash, beginning of period 1, 250, 000 1, 584, 000 1, 139, 000 2, 379, 000790, 000 157, 000 306, 000 485, 0003, 804, 000 7, 855, 000 15, 737, 000 4, 713, 0002, 379, 000485, 0004, 713, 0002, 379, 000485, 0004, 713, 0002, 379, 000 485, 0004, 713, 000Cash, end of period 1, 250, 000 1, 584, 000 1, 139, 0002, 379, 000 790, 000 157, 000 306, 000485, 000 3, 804, 000 7, 855, 000 15, 737, 0001, 584, 000157, 0007, 855, 0001, 250, 000790, 0003, 804, 000 2, 379, 000485, 000Supplemental Disclosures of Non- Cash Investing and Financing Activities: Initial right of use asset recognition 78, 000 258, 000 855, 000 855, 000 Common stock issued for vested RSUs 5, 000 183, 000114, 000 222, 000114, 0009, 700 417, 00021, 000Supplemental cash flow information: Interest paid 223, 000 99, 000 2, 000605, 000288, 00033, 0001, 000, 000524, 00086, 000 1, 127, 000151, 000Warrants issued in connection with borrowing agreements, recorded as debt issuance cost Revision of Prior Period, Reclassification, Adjustment [Member] Cash flows from operating activities: Net loss (365, 000) (82, 000) (76, 000) [1], [2] (42, 000) (115, 000) (121, 000) [1], [3] (144, 000) (302, 000) (233, 000) [1], [3] (158, 000) [1], [2], [3], [4] (236, 000) [1], [3] (535, 000) [1], [3] (523, 000) [1], [2], [3], [4] (278, 000) [1], [3] (679, 000) [1], [3] (1, 002, 000) [5], [6], [7] (864, 000) [5], [6] Adjustments to reconcile net loss to net cash used in operating activities: Depreciation (92, 000) Stock- based compensation Fair value of warrants issued as debt discount cost (92, 000) (92, 000) (253, 000) Amortization of debt issuance costs Non- cash lease expense Inventory write downs 116, 000 [1] 18, 000 [1] 86, 000 [1] 235, 000 [1] (47, 000) [1] 182, 000 [1] 345, 000 [1] (23, 000) [1] 373, 000 [1] 690, 000 [5] 604, 000 [5] Changes in operating assets and liabilities: Accounts receivable 10, 000 [2] 4, 000 [2] (40, 000) [2] 87, 000 [2] (28, 000) [2] (151, 000) [7] Inventories (50, 000) [1] 103, 000 [1], [3] 147, 000 [1], [3] (344, 000) [1], [3] 283, 000 [1], [3] 353, 000 [1], [3] (371, 000) [1], [3] 301, 000 [1], [3] 306, 000 [1], [3] 326, 000 [5], [6] 260, 000 [5], [6] Other assets 92, 000 92, 000 253, 000Accounts payable 203, 000 [2], [3], [4] 40, 000 [2] 207, 000 [2], [3], [4] 28, 000 [2] 137, 000 [6], [7] Accrued expenses 60, 000 [4] 255, 000 [4] Accrued interest Office leases payable Deferred revenue Customer deposits Net cash used in operating activities Cash flows from investing activities: Purchases of equipment Proceeds from sale of fixed assets Net cash used in investing activities Cash flows from financing activities: Proceeds from the issuance of common stock in registered direct offering, net of

offering costs Proceeds from the issuance of common stock in public offering, net of offering costs Proceeds from revolving line of credit Payment of revolving line of credit Payment of finance leases Net cash provided by financing activities Net change in cash Cash, beginning of period Cash, end of period Supplemental Disclosures of Non- Cash Investing and Financing Activities: Initial right of use asset recognition Common stock issued for vested RSUs Supplemental cash flow information: Interest paid Warrants issued in connection with borrowing agreements, recorded as debt issuance cost $ 92, 000 $ 92, 000 $ 253, 000 [1] Inventories. The Company did not properly evaluate its calculation of its excess and obsolescence reserve on its finished goods and raw materials inventories, resulting in an overstatement of inventories and an understatement of cost of sales. In addition, certain inventory components were not properly recorded at the lower of cost or net realizable value, resulting in an overstatement of inventory and an understatement of cost of sales. Further, certain loaner service packs and consigned inventory were not reconciled timely, resulting in an overstatement of inventory and an understatement of cost of sales. Lastly, the Company also corrected the cash flow presentation related to inventory write downs on the statement of cash flows. [2] Revenue recognition. The Company improperly recognized revenue during the three months ended September 30, 2023 related to performance obligations satisfied during three months ended June 30, 2023, resulting in an understatement of revenue in the three months ended June 30, 2023 and an overstatement of revenue in the three months ended September 30, 2023. [3] Other. The Company had various clearing accounts that were not reconciled timely, resulting in an understatement of accounts payable, overstatement of inventories, and understatement of cost of sales. [4] Product warranty liability. The Company did not include certain product warranty- related expenses within the proper period in its calculation of its product warranty reserve estimate, resulting in an understatement of accrued expenses and an understatement of cost of sales. [5] Inventories. The Company did not properly evaluate its calculation of its excess and obsolescence reserve on its finished goods and raw materials inventories, resulting in an overstatement of inventories and an understatement of cost of sales. In addition, certain inventory components were not properly recorded at the lower of cost or net realizable value, resulting in an overstatement of inventory and an understatement of cost of sales. Further, certain loaner service packs and consigned inventory were not reconciled timely, resulting in an overstatement of inventory and an understatement of cost of sales. Lastly, the Company also corrected the cash flow presentation related to inventory write downs on the statement of cash flows. [6] Other. The Company had various clearing accounts that were not reconciled in a timely manner, resulting in misstatements of accounts payable, inventories and cost of sales. [7] Revenue. The Company did not properly recognize revenue in the periods which the related performance obligations were satisfied for a certain contract with a customer. Additionally, the Company improperly recorded accounts receivable from the same contract with a customer as a reduction to its accounts payable owed to the customer prior to the right of offset conditions under ASC 210- 20 being met. As a result, revenues, accounts receivable, and accounts payable were misstated. X- DefinitionIncrease decrease in customer deposit. ReferencesNo definition available. Details Name: FLUX_IncreaseDecreaseInCustomerDeposit Namespace Prefix: FLUX_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionInitial right of use asset recognition. ReferencesNo definition available. Details Name: FLUX_InitialRightOfUseAssetRecognition Namespace Prefix: FLUX_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionProceeds from the issuance of common stock in registered direct offering, net of offering costs. ReferencesNo definition available. Details Name: FLUX_ProceedsFromIssuanceOfCommonStockInRegisteredDirectOfferingNetOfOfferingCosts Namespace Prefix: FLUX_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionWarrants issued in connection with borrowing agreements recorded as debt issuance cost. ReferencesNo definition available. Details Name: FLUX_WarrantsIssuedInConnectionWithBorrowingAgreementsRecordedAsDebtIssuanceCost Namespace Prefix: FLUX_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_AdjustmentsToReconcileNetIncomeLossToCashProvidedByUsedInOperatingActivitiesAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionAmount of amortization expense attributable to debt issuance costs. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 220- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03 (8))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483621 / 220- 10- S99- 2Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 470- SubTopic 20- Name Accounting Standards Codification- Section 50- Paragraph 1F- Subparagraph (b) (2)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147481139 / 470- 20- 50- 1FReference 3: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 230- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 28- Subparagraph (b)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482740 / 230- 10- 45- 28Reference 4: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 835- SubTopic 30- Name Accounting Standards Codification- Section 45- Paragraph 3- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482925 / 835- 30- 45- 3 Details Name: us- gaap_AmortizationOfFinancingCosts Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; including, but not limited to, disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short- term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 230- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 8- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482913 / 230- 10- 50- 8Reference 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- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 4- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482740 / 230- 10- 45- 4 Details Name: us- gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX-

DefinitionAmount of increase (decrease) in cash, cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; including effect from exchange rate change. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short- term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. ReferencesReference 1: 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 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Section 45- Paragraph 1- SubTopic 230- Topic 830- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147477401 / 830- 230- 45- 1 Details Name: us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe amount of expense recognized in the current period that reflects the allocation of the cost of tangible assets over the assets' useful lives. Includes production and non- production related depreciation. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Section 45- Paragraph 28- Subparagraph (b)- SubTopic 10- Topic 230- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482740 / 230- 10- 45- 28Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Topic 360- SubTopic 10- Section 50- Paragraph 1- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482099 / 360- 10- 50- 1 Details Name: us-gaap_Depreciation Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of expense (income) related to adjustment to fair value of warrant liability. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Section 45- Paragraph 28- Subparagraph (b)- SubTopic 10- Topic 230- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482740 / 230- 10- 45- 28Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Section 25- Paragraph 13- SubTopic 10- Topic 480- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147481766 / 480- 10- 25- 13 Details Name: us- gaap_FairValueAdjustmentOfWarrants Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of cash outflow for principal payment on finance lease. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 842- SubTopic 20- Name Accounting Standards Codification- Section 50- Paragraph 4- Subparagraph (g) (1)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147478964 / 842- 20- 50- 4Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 842- SubTopic 20- Name Accounting Standards Codification- Section 45- Paragraph 5- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479041 / 842- 20- 45- 5 Details Name: us- gaap_FinanceLeasePrincipalPayments Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe increase (decrease) during the reporting period in the aggregate amount of liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received that are used in an entity' s business. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- 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_IncreaseDecreaseInAccountsPayable Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe increase (decrease) during the reporting period in amount due within one year (or one business cycle) from customers for the credit sale of goods and services. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- 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_IncreaseDecreaseInAccountsReceivable Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe increase (decrease) during the reporting period in the aggregate amount of expenses incurred but not yet paid. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- 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_IncreaseDecreaseInAccruedLiabilities Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of increase (decrease) in obligation to transfer good or service to customer for which consideration has been received or is receivable. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 912- SubTopic 310- Name Accounting Standards Codification- Section 45- Paragraph 11- Subparagraph (b)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147478345 / 912- 310- 45- 11Reference 2: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 230- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 28- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482740 / 230- 10- 45- 28 Details Name: us-gaap_IncreaseDecreaseInContractWithCustomerLiability Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe increase (decrease) during the reporting period in interest payable, which represents the amount owed to note holders, bond holders, and other parties for interest earned on loans or credit extended to the reporting entity. 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_IncreaseDecreaseInInterestPayableNet Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe increase (decrease) during the reporting period in the aggregate value of all inventory held by the reporting entity, associated with underlying transactions that are classified as operating activities. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- 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_IncreaseDecreaseInInventories Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- ReferencesNo definition available. Details Name: us-gaap_IncreaseDecreaseInOperatingCapitalAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance

Type: na Period Type: durationX- DefinitionAmount of increase (decrease) in obligation for operating lease. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 230- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 28- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482740 / 230- 10- 45- 28Reference 2: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Name Accounting Standards Codification- Section 50- Paragraph 4- Subparagraph (g) (1)- SubTopic 20- Topic 842- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147478964 / 842- 20- 50- 4 Details Name: us- gaap_IncreaseDecreaseInOperatingLeaseLiability Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of increase (decrease) in operating 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_IncreaseDecreaseInOtherOperatingAssets Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAmount of cash paid for interest, excluding capitalized interest, classified as operating activity. Includes, but is not limited to, payment to settle zero- coupon bond for accreted interest of debt discount and debt instrument with insignificant coupon interest rate in relation to effective interest rate of borrowing attributable to accreted interest of debt discount. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 230- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 17- Subparagraph (d)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482740 / 230- 10- 45- 17Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 230- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 25- Subparagraph (e)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482740 / 230- 10- 45- 25Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 230- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 2- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482913 / 230- 10- 50- 2 Details Name: us- gaap_InterestPaidNet Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAmount of loss from reductions in inventory due to subsequent measurement adjustments, including, but not limited to, physical deterioration, obsolescence, or changes in price levels. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 330- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 2- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483080 / 330- 10- 50- 2 Details Name: us- gaap_InventoryWriteDown Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of cash inflow (outflow) from financing activities, including discontinued operations. Financing activity cash flows include obtaining resources from owners and providing them with a return on, and a return of, their investment; borrowing money and repaying amounts borrowed, or settling the obligation; and obtaining and paying for other resources obtained from creditors on long- term credit. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- 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 250- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 6- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483443 / 250- 10- 50- 6Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 250- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 9- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483443 / 250- 10- 50- 9Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 805- SubTopic 60- Name Accounting Standards Codification- Section 65- Paragraph 1- Subparagraph (g)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147476176 / 805- 60- 65- 1Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 740- SubTopic 323- Name Accounting Standards Codification- Section 65- Paragraph 2- Subparagraph (g) (3)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147478666 / 740- 323- 65- 2Reference 5: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 220- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03 (20))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483621 / 220- 10- S99- 2Reference 6: http: / / www. xbrl. org / 2003 /

role / disclosureRef- Topic 235- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (g) (1) (ii))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480678 / 235- 10- S99- 1Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 323- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 3- Subparagraph (c)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147481687 / 323- 10- 50- 3Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 825- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 28- Subparagraph (f)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482907 / 825- 10- 50- 28Reference 9: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 220- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 6- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482765 / 220- 10- 50- 6Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 250- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 3- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483443 / 250- 10- 50- 3Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 250- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 1- Subparagraph (b) (2)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483443 / 250- 10- 50- 1Reference 12: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 815- SubTopic 40- Name Accounting Standards Codification- Section 65- Paragraph 1- Subparagraph (f)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480175 / 815- 40- 65- 1Reference 13: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 250- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 8- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483443 / 250- 10- 50- 8Reference 14: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 250- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 11- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483443 / 250- 10- 50- 11Reference 15: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 250- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 11- Subparagraph (b)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483443 / 250- 10- 50- 11Reference 16: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 250- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 4- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483443 / 250- 10- 50- 4Reference 17: http: / / www. xbrl. org / 2003 / role / exampleRef- Topic 946- SubTopic 830- Name Accounting Standards Codification- Section 55- Paragraph 10- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479168 / 946- 830- 55- 10Reference 18: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 946- SubTopic 220- Name Accounting Standards Codification- Section 45- Paragraph 7- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479105 / 946- 220- 45- 7Reference 19: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 944- SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 04 (18))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147477250 / 944- 220- S99- 1Reference 20: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 946- SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 6- 07 (9))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479134 / 946- 220- S99- 1Reference 21: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 946- SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 3- Subparagraph (SX 210. 6- 09 (1) (d))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479134 / 946- 220- S99- 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) (i))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1AReference 23: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (ii))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1AReference 24: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iii) (A))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1AReference 25: 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 26: 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 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) (i))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1BReference 28: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (A))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1BReference 29: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (B))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1BReference 30: 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 31: 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- 1BReference 32: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 260- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 60B- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482689 / 260- 10- 45- 60BReference 33: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 205- SubTopic 20- Name Accounting Standards Codification- Section 50- Paragraph 7- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483499 / 205- 20- 50- 7Reference 34: 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 35: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 220- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 1A- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482790 / 220- 10- 45- 1AReference 36: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 220- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 1B- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482790 / 220- 10- 45-

1BReference 37: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 942- SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 04 (22))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147478524 / 942- 220- S99- 1 Details Name: us- gaap_NetIncomeLoss Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_NoncashInvestingAndFinancingItemsAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionAmount of expense or loss included in net income that result in no cash flow, classified as other. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 230- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 28- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482740 / 230- 10- 45- 28 Details Name: us- gaap_OtherNoncashExpense Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe cash outflow associated with the acquisition of long- lived, physical assets that are used in the normal conduct of business to produce goods and services and not intended for resale; includes cash outflows to pay for construction of self- constructed assets. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 230- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 13- Subparagraph (c)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482740 / 230- 10- 45- 13 Details Name: us- gaap_PaymentsToAcquirePropertyPlantAndEquipment Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe cash inflow from the additional capital contribution to the entity. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Section 45- Paragraph 14- Subparagraph (a)- SubTopic 10- Topic 230- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482740 / 230- 10- 45- 14 Details Name: us- gaap_ProceedsFromIssuanceOfCommonStock Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of cash inflow from contractual arrangement with the lender, including but not limited to, letter of credit, standby letter of credit and revolving credit arrangements. 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 (f))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480678 / 235- 10- S99- 1Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 14- Subparagraph (b)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482740 / 230- 10- 45- 14 Details Name: us- gaap_ProceedsFromLinesOfCredit Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe cash inflow from the sale of property, plant and equipment (capital expenditures), software, and other intangible assets. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 230- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 12- Subparagraph (c)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482740 / 230- 10- 45- 12 Details Name: us- gaap_ProceedsFromSaleOfProductiveAssets Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of cash outflow for payment of an obligation from a lender, including but not limited to, letter of credit, standby letter of credit and revolving credit arrangements. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 230- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 15- Subparagraph (b)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482740 / 230- 10- 45- 15Reference 2: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 235- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (f))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480678 / 235- 10- S99- 1 Details Name: us- gaap_RepaymentsOfLinesOfCredit Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAmount of noncash expense for share- based payment arrangement. 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_ShareBasedCompensation Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe fair value of stock issued in noncash financing activities. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 50- Paragraph 4- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482913 / 230- 10- 50- 4Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 50- Paragraph 3- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482913 / 230- 10- 50- 3Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 50- Paragraph 5- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482913 / 230- 10- 50- 5 Details Name: us- gaap_StockIssued1 Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_SupplementalCashFlowInformationAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- Details Name: srt_RestatementAxis = srt_ScenarioPreviouslyReportedMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_RestatementAxis = srt_RevisionOfPriorPeriodReclassificationAdjustmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: RESTATEMENT OF PREVIOUSLY ISSUED FINANCIAL STATEMENTS (Details Narrative)- USD ($) 3 Months Ended 6 Months Ended 9 Months Ended 12 Months EndedJun. 30, 2024 Mar. 31, 2024 Dec. 31, 2023 Sep. 30, 2023 Jun. 30, 2023 Mar. 31, 2023 Dec. 31, 2022 Sep. 30, 2022 Jun. 30, 2022 Mar. 31, 2022 Dec. 31, 2021 Sep. 30, 2021 Dec. 31, 2023 Dec. 31, 2022 Dec. 31, 2021 Mar. 31, 2024 Mar. 31, 2023 Mar. 31, 2022 Jun. 30, 2024 Jun. 30, 2023 Jun. 30, 2022 Jun. 30, 2021New Accounting Pronouncements or Change in Accounting Principle [Line Items] Inventories, net $ 16, 977, 000 $ 17, 362, 000 $ 15, 554, 000 $ 16, 591, 000 $ 16, 158, 000 [1], [2] $ 18, 859, 000 $ 17, 449, 000 $ 16, 935, 000 $ 14, 440, 000 [1], [2] $ 19, 297, 000 $ 18, 090, 000 $ 12, 655, 000 $ 15, 554, 000 $ 17, 449, 000 $ 18, 090, 000 $ 17, 362, 000 $ 18, 859, 000 $ 19, 297, 000 $ 16, 977, 000 $ 16, 158, 000 [1], [2] $ 14, 440, 000 [1], [2] Accumulated deficit (99, 712, 000) (97, 468, 000) (94, 463, 000) (93, 567, 000) (91, 379, 000) [1], [2], [3] (89, 179, 000) (87, 692, 000) (85, 896, 000) (83, 636, 000) [1], [2] (80, 798, 000) (76, 904, 000) (71, 526, 000) (94, 463, 000) (87, 692, 000) (76, 904, 000) (97, 468, 000) (89, 179, 000) (80, 798, 000) (99, 712, 000) (91, 379, 000) [1], [2], [3] (83, 636,

000) [1], [2] Cost of sales 10, 432, 000 12, 822, 000 10, 552, 000 10, 410, 000 13, 165, 000 14, 221, 000 11, 576, 000 7, 503, 000 5, 166, 00023, 374, 00027, 386, 00012, 669, 00033, 806, 00037, 796, 00024, 245, 00043, 591, 000 50, 598, 000 [1], [2] 36, 726, 000 [1], [2] Inventory write down 113, 000 [4] 43, 000 [4] 110, 000 [4] 233, 000 [4] 88, 000 [4] 351, 000 [4] 358, 000 [4] 191, 000 [4] 482, 000 [4] 490, 000 690, 000 [1] 665, 000 [1] Change in inventories 546, 000 [4] 2, 538, 000 [4], [5] 3, 210, 000 [4], [5] (371, 000) [4], [5] 3, 097, 000 [4], [5] 8, 886, 000 [4], [5] 1, 562, 000 [4], [5] 4, 610, 000 [4], [5] 10, 224, 000 [4], [5] 1, 309, 000 2, 408, 000 [1], [2] 5, 550, 000 [1], [2] Revenues 13, 377, 000 14, 457, 000 18, 203, 000 14, 787, 00016, 403, 00015, 087, 000 17, 158, 000 17, 840, 00015, 195, 00013, 177, 000 7, 690, 000 6, 271, 00032, 990, 00034, 998, 00013, 961, 00047, 447, 00050, 085, 00027, 138, 00060, 824, 000 66, 488, 000 [3] 42, 333, 000 Accounts receivable 9, 773, 000 10, 468, 000 12, 726, 000 10, 840, 0008, 800, 000 [3] 9, 881, 000 10, 507, 000 11, 596, 0008, 609, 0009, 508, 000 5, 184, 000 4, 511, 00012, 726, 00010, 507, 0005, 184, 00010, 468, 0009, 881, 0009, 508, 0009, 773, 000 8, 800, 000 [3] 8, 609, 000 Accounts payable $ 11, 395, 000 11, 394, 000 10, 361, 000 10, 202, 0009, 872, 000 [2], [3] 10, 855, 000 12, 837, 000 13, 505, 0006, 645, 00013, 361, 000 9, 239, 000 9, 298, 00010, 361, 00012, 837, 0009, 239, 00011, 394, 00010, 855, 00013, 361, 00011, 395, 000 9, 872, 000 [2], [3] 6, 645, 000 Warrants issued in connection with borrowing agreements, recorded as debt issuance cost 92, 000 92, 000 $ 92, 000 253, 000 Revision of Prior Period, Error Correction, Adjustment [Member] New Accounting Pronouncements or Change in Accounting Principle [Line Items] Inventories, net 926, 000 764, 000 926, 000764, 000 Accumulated deficit $ 521, 000Cost of sales 162, 000243, 000 Inventory write down 354, 000111, 000 Change in inventories 354, 000111, 000 Revenues 151, 000 Accounts receivable 151, 000 151, 000 Revision of Prior Period, Error Correction, Adjustment [Member] | Research and Development Arrangement [Member] New Accounting Pronouncements or Change in Accounting Principle [Line Items] Cost of sales 208, 000828, 000 Revision of Prior Period, Error Correction, Adjustment [Member] | Error Correction, Other [Member] New Accounting Pronouncements or Change in Accounting Principle [Line Items] Inventories, net 461, 000 241, 000 461, 000241, 000 Accumulated deficit 141, 000Cost of sales 357, 000100, 000 Accounts payable 137, 000 137, 000 Revision of Prior Period, Reclassification, Adjustment [Member] New Accounting Pronouncements or Change in Accounting Principle [Line Items] Inventories, net (2, 812, 000) (2, 729, 000) (2, 904, 000) (2, 838, 000) [1], [2] (2, 100, 000) (2, 058, 000) (1, 943, 000) (1, 822, 000) [1], [2] (1, 637, 000) (1, 493, 000) (1, 191, 000) (2, 729, 000) (2, 058, 000) (1, 493, 000) (2, 812, 000) (2, 100, 000) (1, 637, 000) (2, 838, 000) [1], [2] (1, 822, 000) [1], [2] Accumulated deficit (3, 347, 000) (2, 982, 000) (2, 900, 000) (2, 824, 000) [1], [2], [3] (2, 100, 000) (2, 058, 000) (1, 943, 000) (1, 822, 000) [1], [2] (1, 637, 000) (1, 493, 000) (1, 191, 000) (2, 982, 000) (2, 058, 000) (1, 493, 000) (3, 347, 000) (2, 100, 000) (1, 637, 000) (2, 824, 000) [1], [2], [3] (1, 822, 000) [1], [2] Cost of sales 365, 000 146, 000 66, 000 42, 000 115, 000 329, 000 319, 000 855, 000 233, 000212, 000444, 0001, 088, 000577, 000486, 0001, 407, 000 1, 361, 000 [1], [2] 1, 692, 000 [1], [2] Inventory write down 116, 000 [4] 18, 000 [4] 86, 000 [4] 235, 000 [4] (47, 000) [4] 182, 000 [4] 345, 000 [4] (23, 000) [4] 373, 000 [4] 690, 000 [1] 604, 000 [1] Change in inventories 50, 000 [4] (103, 000) [4], [5] (147, 000) [4], [5] 344, 000 [4], [5] (283, 000) [4], [5] (353, 000) [4], [5] 371, 000 [4], [5] (301, 000) [4], [5] (306, 000) [4], [5] (326, 000) [1], [2] (260, 000) [1], [2] Revenues (141, 000) (10, 000) (151, 000) (151, 000) 151, 000 [3] Accounts receivable 64, 000 147, 000 141, 000151, 000 [3] 28, 000 40, 000 147, 00040, 000 64, 00028, 000 151, 000 [3] Accounts payable $ 344, 000 $ 340, 000 $ 137, 000137, 000 [2], [3] $ 28, 000 $ 40, 000 340, 000 $ 40, 000 344, 000 $ 28, 000 137, 000 [2], [3] Warrants issued in connection with borrowing agreements, recorded as debt issuance cost $ 92, 000 $ 92, 000 253, 000 Revision of Prior Period, Reclassification, Adjustment [Member] | Inventory Component [Member] New Accounting Pronouncements or Change in Accounting Principle [Line Items] Inventories, net 781, 000 607, 000 781, 000607, 000 Cost of sales 174, 000311, 000 Revision of Prior Period, Reclassification, Adjustment [Member] | Accumulated Deficit [Member] New Accounting Pronouncements or Change in Accounting Principle [Line Items] Accumulated deficit $ 296, 000Revision of Prior Period, Reclassification, Adjustment [Member] | Loaner Service Packs and Consigned Inventory [Member] New Accounting Pronouncements or Change in Accounting Principle [Line Items] Inventories, net $ 670, 000 $ 210, 000 670, 000210, 000 Cost of sales $ 460, 000 $ 210, 000 [1] Inventories. The Company did not properly evaluate its calculation of its excess and obsolescence reserve on its finished goods and raw materials inventories, resulting in an overstatement of inventories and an understatement of cost of sales. In addition, certain inventory components were not properly recorded at the lower of cost or net realizable value, resulting in an overstatement of inventory and an understatement of cost of sales. Further, certain loaner service packs and consigned inventory were not reconciled timely, resulting in an overstatement of inventory and an understatement of cost of sales. Lastly, the Company also corrected the cash flow presentation related to inventory write downs on the statement of cash flows. [2] Other. The Company had various clearing accounts that were not reconciled in a timely manner, resulting in misstatements of accounts payable, inventories and cost of sales. [3] Revenue. The Company did not properly recognize revenue in the periods which the related performance obligations were satisfied for a certain contract with a customer. Additionally, the Company improperly recorded accounts receivable from the same contract with a customer as a reduction to its accounts payable owed to the customer prior to the right of offset conditions under ASC 210- 20 being met. As a result, revenues, accounts receivable, and accounts payable were misstated. [4] Inventories. The Company did not properly evaluate its calculation of its excess and obsolescence reserve on its finished goods and raw materials inventories, resulting in an overstatement of inventories and an understatement of cost of sales. In addition, certain inventory components were not properly recorded at the lower of cost or net realizable value, resulting in an overstatement of inventory and an understatement of cost of sales. Further, certain loaner service packs and consigned inventory were not reconciled timely, resulting in an overstatement of inventory and an understatement of cost of sales. Lastly, the Company also corrected the cash flow presentation related to inventory write downs on the statement of cash flows. [5] Other. The Company had various clearing accounts that were not reconciled timely, resulting in an understatement of accounts payable, overstatement of inventories, and understatement of cost of sales. X- DefinitionWarrants issued in connection with borrowing agreements recorded as debt issuance cost. ReferencesNo definition available. Details Name: FLUX_WarrantsIssuedInConnectionWithBorrowingAgreementsRecordedAsDebtIssuanceCost Namespace Prefix: FLUX_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionCarrying value as of the balance sheet date of liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received that are used in an entity' s business. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). 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 (19) (a))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480566 / 210- 10- S99- 1Reference 2: http: / / www. xbrl. org / 2003 / role / exampleRef- Topic 852- SubTopic 10- Name Accounting Standards Codification- Section 55- Paragraph 10- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147481372 / 852- 10- 55- 10 Details Name: us- gaap_AccountsPayableCurrent Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount, after allowance for credit loss, of right to consideration from customer for product sold and service rendered in normal course of business, classified as current. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 310- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 2- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147481990 / 310- 10- 45- 2 Details Name: us- gaap_AccountsReceivableNetCurrent Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionThe aggregate cost of goods produced and sold and services rendered during the reporting period. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / exampleRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 55- Paragraph 48- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482785 / 280- 10- 55- 48Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 220- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03 (2))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483621 / 220- 10- S99- 2Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 235- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (g) (1) (ii))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480678 / 235- 10- S99- 1Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 323- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 3- Subparagraph (c)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147481687 / 323- 10- 50- 3Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 825- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 28- Subparagraph (f)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482907 / 825- 10- 50- 28Reference 6: 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 7: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (ii))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1AReference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iii) (A))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1AReference 9: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iv))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1AReference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 470- SubTopic 10- 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 11: 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 12: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (A))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1BReference 13: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (B))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1BReference 14: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iv))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1BReference 15: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 470- SubTopic 10- 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_CostOfRevenue Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe increase (decrease) during the reporting period in the aggregate value of all inventory held by the reporting entity, associated with underlying transactions that are classified as operating activities. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- 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_IncreaseDecreaseInInventories Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAmount after valuation and LIFO reserves of inventory expected to be sold, or consumed within one year or operating cycle, if longer. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / exampleRef- Topic 852- SubTopic 10- Name Accounting Standards Codification- Section 55- Paragraph 10- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147481372 / 852- 10- 55- 10Reference 2: http: / / www. xbrl. org / 2003 / role / exampleRef- Topic 210- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 1- Subparagraph (b)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483467 / 210- 10- 45- 1Reference 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 (6))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480566 / 210- 10- S99- 1 Details Name: us- gaap_InventoryNet Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount of loss from reductions in inventory due to subsequent measurement adjustments, including, but not limited to, physical deterioration, obsolescence, or changes in price levels. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 330- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 2- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483080 / 330- 10- 50- 2 Details Name: us- gaap_InventoryWriteDown Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose

reportable information associated with domain members defined in one or many axes to the table. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 65- Paragraph 1- Subparagraph (b)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147476173 / 280- 10- 65- 1Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 65- Paragraph 1- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147476173 / 280- 10- 65- 1Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 250- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 1- Subparagraph (b) (4)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483443 / 250- 10- 50- 1Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 740- SubTopic 10- Name Accounting Standards Codification- Section 65- Paragraph 9- Subparagraph (d)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482615 / 740- 10- 65- 9Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 740- SubTopic 10- Name Accounting Standards Codification- Section 65- Paragraph 9- Subparagraph (c)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482615 / 740- 10- 65- 9Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 740- SubTopic 10- Name Accounting Standards Codification- Section 65- Paragraph 9- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482615 / 740- 10- 65- 9Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 105- SubTopic 10- Name Accounting Standards Codification- Section 65- Paragraph 7- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479343 / 105- 10- 65- 7Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 805- SubTopic 60- Name Accounting Standards Codification- Section 65- Paragraph 1- Subparagraph (g)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147476176 / 805- 60- 65- 1Reference 9: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 805- SubTopic 60- Name Accounting Standards Codification- Section 65- Paragraph 1- Subparagraph (d) (1)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147476176 / 805- 60- 65- 1Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 805- SubTopic 60- Name Accounting Standards Codification- Section 65- Paragraph 1- Subparagraph (d)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147476176 / 805- 60- 65- 1Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 805- SubTopic 60- Name Accounting Standards Codification- Section 65- Paragraph 1- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147476176 / 805- 60- 65- 1Reference 12: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 805- SubTopic 60- Name Accounting Standards Codification- Section 65- Paragraph 1- Subparagraph (b)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147476176 / 805- 60- 65- 1Reference 13: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 848- SubTopic 10- Name Accounting Standards Codification- Section 65- Paragraph 2- Subparagraph (a) (2)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483550 / 848- 10- 65- 2Reference 14: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 944- SubTopic 40- Name Accounting Standards Codification- Section 65- Paragraph 2- Subparagraph (g) (1)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480016 / 944- 40- 65- 2Reference 15: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 740- SubTopic 323- Name Accounting Standards Codification- Section 65- Paragraph 2- Subparagraph (g) (2)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147478666 / 740- 323- 65- 2Reference 16: http: / / www. xbrl. 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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 (30) (a) (3))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480566 / 210- 10- S99- 1Reference 2: http: / / www. xbrl. org / 2003 / role / exampleRef- Topic 852- SubTopic 10- Name Accounting Standards Codification- Section 55- Paragraph 10- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147481372 / 852- 10- 55- 10Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 944- SubTopic 40- Name Accounting Standards Codification- Section 65- Paragraph 2- Subparagraph (g) (2) (i)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480016 / 944- 40- 65- 2Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 944- SubTopic 40- Name Accounting Standards Codification- Section 65- Paragraph 2- Subparagraph (h) (2)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480016 / 944- 40- 65- 2Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 946- SubTopic 20- Name Accounting Standards Codification- Section 50- Paragraph 11- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480990 / 946- 20- 50- 11Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 944- SubTopic 210- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 03 (a) (23) (a) (4))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147478777 / 944- 210- S99- 1Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 946- SubTopic 210- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 6- 04 (17))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479170 / 946- 210- S99- 1Reference 8: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 505- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 3- 04)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480008 / 505- 10- S99- 1 Details Name: us- gaap_RetainedEarningsAccumulatedDeficit Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount, excluding tax collected from customer, of revenue from satisfaction of performance obligation by transferring promised good or service to customer. Tax collected from customer is tax assessed by governmental authority that is both imposed on and concurrent with specific revenue- producing transaction, including, but not limited to, sales, use, value added and excise. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 41- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482810 / 280- 10- 50- 41Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 270- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 1- Subparagraph (i)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482964 / 270- 10- 50- 1Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 32- Subparagraph (ee)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482810 / 280- 10- 50- 32Reference 4: http: / / fasb. org / us- gaap / role / ref / otherTransitionRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 32- Subparagraph (b)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482810 / 280- 10- 50- 32Reference 5: http: / / fasb. org / us- gaap / role / ref / otherTransitionRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 32- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482810 / 280- 10- 50- 32Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 924- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SAB Topic 11. 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monetaryItemType Balance Type: credit Period Type: durationX- Details Name: srt_RestatementAxis = srt_RevisionOfPriorPeriodErrorCorrectionAdjustmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_ErrorCorrectionsAndPriorPeriodAdjustmentsRestatementByRestatementPeriodAndAmountAxis = us- gaap_ResearchAndDevelopmentArrangementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_ErrorCorrectionsAndPriorPeriodAdjustmentsRestatementByRestatementPeriodAndAmountAxis = us- gaap_ErrorCorrectionOtherMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_RestatementAxis = srt_RevisionOfPriorPeriodReclassificationAdjustmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_PublicUtilitiesInventoryAxis = FLUX_InventoryComponentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_PublicUtilitiesInventoryAxis = FLUX_AccumulatedDeficitMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_PublicUtilitiesInventoryAxis = FLUX_LoanerServicePacksAndConsignedInventoryMember Namespace Prefix: Data Type: na Balance Type: Period Type: SCHEDULE OF QUARTERLY FINANCIAL SUMMARY (Details)- USD ($) 3 Months Ended 6 Months Ended 9 Months Ended 12 Months EndedJun. 30, 2024 Mar. 31, 2024 Dec. 31, 2023 Sep. 30, 2023 Jun. 30, 2023 Mar. 31, 2023 Dec. 31, 2022 Sep. 30, 2022 Jun. 30, 2022 Mar. 31, 2022 Dec. 31, 2021 Sep. 30, 2021 Dec. 31, 2023 Dec. 31, 2022 Dec. 31, 2021 Mar. 31, 2024 Mar. 31, 2023 Mar. 31, 2022 Jun. 30, 2024 Jun. 30, 2023 Jun. 30, 2022Quarterly Financial Information Disclosure [Abstract] Revenues $ 13, 377, 000 $ 14, 457, 000 $ 18, 203, 000 $ 14, 787, 000 $ 16, 403, 000 $ 15, 087, 000 $ 17, 158, 000 $ 17, 840, 000 $ 15, 195, 000 $ 13, 177, 000 $ 7, 690, 000 $ 6, 271, 000 $ 32, 990, 000 $ 34, 998, 000 $ 13, 961, 000 $ 47, 447, 000 $ 50, 085, 000 $ 27, 138, 000 $ 60, 824, 000 $ 66, 488, 000 [1] $ 42, 333, 000Gross profit 3, 592, 000 4, 025, 000 5, 381, 000 4, 235, 0003, 601, 000 4, 677, 000 3, 993, 000 3, 619, 0002, 714, 000 1, 601, 000 187, 000 1, 105, 0009, 616, 0007, 612, 0001, 292, 00013, 641, 00012, 289, 0002, 893, 00017, 233, 000 15, 890, 0005, 607, 000Operating loss (1, 811, 000) (2, 572, 000) (447, 000) (1, 785, 000) (1, 832, 000) (1, 229, 000) (1, 419, 000) (1, 932, 000) (2, 672, 000) (3, 841, 000) (5, 348, 000) (4, 360, 000) (2, 232, 000) (3, 351, 000) (9, 708, 000) (4, 804, 000) (4, 580, 000) (13, 549, 000) (6, 615, 000) (6, 412, 000) (16, 221, 000) Net loss $ (2, 244, 000) $ (3, 005, 000) $ (896, 000) $ (2, 188, 000) [2], [3] $ (2, 200, 000) $ (1, 487, 000) $ (1, 796, 000) $ (2, 260, 000) [2], [4] $ (2, 838, 000) $ (3, 893, 000) $ (5, 379, 000) $ (4, 363, 000) [2], [4] $ (3, 084, 000) [2], [3], [4], [5] $ (4, 056, 000) [2], [4] $ (9, 742, 000) [2], [4] $ (6, 089, 000) [2], [3], [4], [5] $ (5, 543, 000) [2], [4] $ (13, 635, 000) [2], [4] $ (8, 333, 000) $ (7, 743, 000) [1], [6], [7] $ (16, 473, 000) [6], [7] Net loss per share- basic $ (0. 13) $ (0. 18) $ (0. 06) $ (0. 13) $ (0. 13) $ (0. 10) $ (0. 11) $ (0. 14) $ (0. 18) $ (0. 24) $ (0. 33) $ (0. 32) $ (0. 19) $ (0. 25) $ (0. 65) $ (0. 37) $ (0. 35) $ (0. 89) $ (0. 50) $ (0. 48) $ (1. 07) Net loss per share- diluted $ (0. 13) $ (0. 18) $ (0. 06) $ (0. 13) $ (0. 13) $ (0. 10) $ (0. 11) $ (0. 14) $ (0. 18) $ (0. 24) $ (0. 33) $ (0. 32) $ (0. 19) $ (0. 25) $ (0. 65) $ (0. 37) $ (0. 35) $ (0. 89) $ (0. 50) $ (0. 48) $ (1. 07) [1] Revenue. The Company did not properly recognize revenue in the periods which the related performance obligations were satisfied for a certain contract with a customer. Additionally, the Company improperly recorded accounts receivable from the same contract with a customer as a reduction to its accounts payable owed to the customer prior to the right of offset conditions under ASC 210- 20 being met. As a result, revenues, accounts receivable, and accounts payable were misstated. [2] Inventories. The Company did not properly evaluate its calculation of its excess and obsolescence reserve on its finished goods and raw materials inventories, resulting in an overstatement of inventories and an understatement of cost of sales. In addition, certain inventory components were not properly recorded at the lower of cost or net realizable value, resulting in an overstatement of inventory and an understatement of cost of sales. Further, certain loaner service packs and consigned inventory were not reconciled timely, resulting in an overstatement of inventory and an understatement of cost of sales. Lastly, the Company also corrected the cash flow presentation related to inventory write downs on the statement of cash flows. [3] Revenue recognition. The Company improperly recognized revenue during the three months ended September 30, 2023 related to performance obligations satisfied during three months ended June 30, 2023, resulting in an understatement of revenue in the three months ended June 30, 2023 and an overstatement of revenue in the three months ended September 30, 2023. [4] Other. The Company had various clearing accounts that were not reconciled timely, resulting in an understatement of accounts payable, overstatement of inventories, and understatement of cost of sales. [5] Product warranty liability. The Company did not include certain product warranty- related expenses within the proper period in its calculation of its product warranty reserve estimate, resulting in an understatement of accrued expenses and an understatement of cost of sales. [6] Inventories. The Company did not properly evaluate its calculation of its excess and obsolescence reserve on its finished goods and raw materials inventories, resulting in an overstatement of inventories and an understatement of cost of sales. In addition, certain inventory components were not properly recorded at the lower of cost or net realizable value, resulting in an overstatement of inventory and an understatement of cost of sales. Further, certain loaner service packs and consigned inventory were not reconciled timely, resulting in an overstatement of inventory and an understatement of cost of sales. Lastly, the Company also corrected the cash flow presentation related to inventory write downs on the statement of cash flows. [7] Other. The Company had various clearing accounts that were not reconciled in a timely manner, resulting in misstatements of accounts payable, inventories and cost of sales. X- DefinitionThe amount of net income (loss) for the period per each share of common stock or unit outstanding during the reporting period. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 250- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 6- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483443 / 250- 10- 50- 6Reference 2: http: / / www. xbrl. org / 2003 / role / exampleRef- Topic 260- SubTopic 10- Name Accounting Standards Codification- Section 55- Paragraph 52- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482635 / 260- 10- 55- 52Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 805- SubTopic 60- Name Accounting Standards Codification- Section 65- Paragraph 1- Subparagraph (g)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147476176 / 805- 60- 65- 1Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 740- SubTopic 323- Name Accounting Standards Codification- Section 65- Paragraph 2- Subparagraph (g) (3)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147478666 / 740- 323- 65- 2Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 250- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 3- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483443 / 250- 10- 50- 3Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 260- SubTopic 10- Name Accounting Standards Codification- Section 55- Paragraph 15- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482635 / 260- 10- 55- 15Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 815- SubTopic 40- Name

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

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ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 22- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482810 / 280- 10- 50- 22Reference 2: http: / / www. xbrl. org / 2003 / role / exampleRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 55- Paragraph 48- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482785 / 280- 10- 55- 48Reference 3: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 32- Subparagraph (f)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482810 / 280- 10- 50- 32Reference 4: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 30- Subparagraph (b)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482810 / 280- 10- 50- 30Reference 5: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 270- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 1- Subparagraph (i)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482964 / 270- 10- 50- 1Reference 6: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 32- Subparagraph (ee)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482810 / 280- 10- 50- 32Reference 7: http: / / fasb. org / us- gaap / role / ref / otherTransitionRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 32- Subparagraph (c)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482810 / 280- 10- 50- 32Reference 8: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 220- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 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Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (5))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1BReference 23: 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_GrossProfit Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 250- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 6- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483443 / 250- 10- 50- 6Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 250- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 9- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483443 / 250- 10- 50- 9Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 805- SubTopic 60- Name

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250- 10- 50- 3Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 250- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 1- Subparagraph (b) (2)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483443 / 250- 10- 50- 1Reference 12: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 815- SubTopic 40- Name Accounting Standards Codification- Section 65- Paragraph 1- Subparagraph (f)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480175 / 815- 40- 65- 1Reference 13: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 250- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 8- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483443 / 250- 10- 50- 8Reference 14: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 250- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 11- Subparagraph (a)- Publisher FASB- URI https: / / asc. 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fasb. org / 1943274 / 2147479105 / 946- 220- 45- 7Reference 19: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 944- SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 04 (18))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147477250 / 944- 220- S99- 1Reference 20: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 946- SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 6- 07 (9))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479134 / 946- 220- S99- 1Reference 21: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 946- SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 3- Subparagraph (SX 210. 6- 09 (1) (d))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479134 / 946- 220- S99- 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) (i))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1AReference 23: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (ii))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1AReference 24: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iii) (A))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1AReference 25: 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 26: 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 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) (i))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1BReference 28: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (A))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1BReference 29: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (B))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1BReference 30: 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 31: 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- 1BReference 32: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 260- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 60B- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482689 / 260- 10- 45- 60BReference 33: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 205- SubTopic 20- Name Accounting Standards Codification- Section 50-

Paragraph 7- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483499 / 205- 20- 50- 7Reference 34: 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 35: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 220- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 1A- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482790 / 220- 10- 45- 1AReference 36: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 220- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 1B- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482790 / 220- 10- 45- 1BReference 37: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 942- SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 04 (22))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147478524 / 942- 220- S99- 1 Details Name: us- gaap_NetIncomeLoss 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 / 2009 / role / commonPracticeRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 22- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482810 / 280- 10- 50- 22Reference 2: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 32- Subparagraph (f)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482810 / 280- 10- 50- 32Reference 3: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 30- Subparagraph (b)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482810 / 280- 10- 50- 30Reference 4: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 270- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 1- Subparagraph (i)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482964 / 270- 10- 50- 1Reference 5: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 32- Subparagraph (ee)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482810 / 280- 10- 50- 32Reference 6: http: / / fasb. org / us- gaap / role / ref / otherTransitionRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 32- Subparagraph (c)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482810 / 280- 10- 50- 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_QuarterlyFinancialInformationDisclosureAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionAmount, excluding tax collected from customer, of revenue from satisfaction of performance obligation by transferring promised good or service to customer. Tax collected from customer is tax assessed by governmental authority that is both imposed on and concurrent with specific revenue- producing transaction, including, but not limited to, sales, use, value added and excise. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 41- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482810 / 280- 10- 50- 41Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 270- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 1- Subparagraph (i)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482964 / 270- 10- 50- 1Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 32- Subparagraph (ee)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482810 / 280- 10- 50- 32Reference 4: http: / / fasb. org / us- gaap / role / ref / otherTransitionRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 32- Subparagraph (b)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482810 / 280- 10- 50- 32Reference 5: http: / / fasb. org / us- gaap / role / ref / otherTransitionRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 32- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482810 / 280- 10- 50- 32Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 924- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SAB Topic 11. L)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479941 / 924- 10- S99- 1Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 606- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 5- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479806 / 606- 10- 50- 5Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 30- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482810 / 280- 10- 50- 30Reference 9: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 42- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482810 / 280- 10- 50- 42Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 22- Subparagraph (b)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482810 / 280- 10- 50- 22Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 40- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482810 / 280- 10- 50- 40Reference 12: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 22- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482810 / 280- 10- 50- 22Reference 13: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 606- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 4- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479806 / 606- 10- 50- 4 Details Name: us- gaap_RevenueFromContractWithCustomerExcludingAssessedTax Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationQUARTERLY FINANCIAL SUMMARY (Unaudited)- CONDENSED CONSOLIDATED BALANCE SHEETS (Unaudited) (Details)- USD ($) Jun. 30, 2024 Mar. 31, 2024 Dec. 31, 2023 Sep. 30, 2023 Jun. 30, 2023 Mar. 31, 2023 Dec. 31, 2022 Sep. 30, 2022 Jun. 30, 2022 Mar. 31, 2022 Dec. 31, 2021 Sep. 30, 2021 Jun. 30, 2021Current assets: Cash $ 643, 000 $ 1, 250, 000 $ 1, 584, 000 $ 1, 139, 000 $ 2, 379, 000 $ 790, 000 $ 157, 000 $ 306, 000 $ 485, 000 $ 3, 804, 000 $ 7, 855, 000 $ 15, 737, 000 Accounts receivable 9, 773, 000 10, 468, 000 12, 726, 000 10, 840, 000 8, 800, 000 [1] 9, 881, 000 10, 507, 000 11, 596, 000 8, 609, 0009, 508, 000 5, 184, 000 4, 511, 000

Inventories, net 16, 977, 000 17, 362, 000 15, 554, 000 16, 591, 000 16, 158, 000 [2], [3] 18, 859, 000 17, 449, 000 16, 935, 000 14, 440, 000 [2], [3] 19, 297, 000 18, 090, 000 12, 655, 000 Other current assets 945, 000 840, 000 942, 000 1, 053, 000 918, 000775, 000 884, 000 1, 308, 000 1, 261, 000577, 000 868, 000 1, 026, 000 Total current assets 28, 338, 000 29, 920, 000 30, 806, 000 29, 623, 000 28, 255, 00030, 305, 000 28, 997, 000 30, 145, 000 24, 795, 00033, 186, 000 31, 997, 000 33, 929, 000 Right of use asset 2, 096, 000 2, 291, 000 2, 482, 000 2, 670, 000 2, 854, 0003, 035, 000 2, 601, 000 2, 558, 000 2, 597, 0002, 711, 000 2, 821, 000 2, 929, 000 Property, plant and equipment, net 1, 749, 000 1, 705, 000 1, 680, 000 1, 747, 000 1, 789, 0001, 724, 000 1, 561, 000 1, 758, 000 1, 578, 0001, 588, 000 1, 627, 000 1, 471, 000 Other assets 118, 000 118, 000 119, 000 119, 000 120, 000119, 000 115, 000 42, 000 89, 00089, 000 89, 000 89, 000 Total assets 32, 301, 000 34, 034, 000 35, 087, 000 34, 159, 000 33, 018, 00035, 183, 000 33, 274, 000 34, 503, 000 29, 059, 00037, 574, 000 36, 534, 000 38, 418, 000 Current liabilities: Accounts payable 11, 395, 000 11, 394, 000 10, 361, 000 10, 202, 000 9, 872, 000 [1], [3] 10, 855, 000 12, 837, 000 13, 505, 000 6, 645, 00013, 361, 000 9, 239, 000 9, 298, 000 Accrued expenses 3, 926, 000 3, 900, 000 3, 350, 000 3, 782, 000 3, 181, 0002, 604, 000 2, 298, 000 2, 228, 000 2, 209, 0002, 142, 000 2, 233, 000 1, 908, 000 Line of credit 13, 834, 000 13, 645, 000 13, 575, 000 11, 986, 000 9, 912, 00010, 491, 000 6, 811, 000 5, 651, 000 4, 889, 0003, 500, 000 3, 500, 000 Deferred revenue 485, 000 343, 000 310, 000 336, 000 131, 000 81, 000 347, 000 163, 000313, 000 140, 000 127, 000 Customer deposits 18, 000 18, 000 232, 000 17, 000 82, 000135, 000 29, 000 10, 000 175, 000690, 000 322, 000 Finance leases payable, current portion 156, 000 153, 000 150, 000 147, 000 143, 000140, 000 64, 000 13, 000 Office leases payable, current portion 734, 000 712, 000 689, 000 667, 000 644, 000616, 000 542, 000 523, 000 504, 000486, 000 469, 000 452, 000 Accrued interest 126, 000 136, 000 130, 000 102, 000 2, 0003, 000 1, 000 2, 000 1, 0002, 000 3, 000 3, 000 Total current liabilities 30, 674, 000 30, 301, 000 28, 797, 000 27, 239, 000 23, 967, 00024, 844, 000 22, 663, 000 22, 279, 000 14, 586, 00020, 494, 000 15, 584, 000 12, 110, 000 Long term liabilities: Finance leases payable, less current portion 112, 000 153, 000 191, 000 229, 000 273, 000311, 000 172, 000 55, 000 Office leases payable, less current portion 1, 321, 000 1, 511, 000 1, 698, 000 1, 880, 000 2, 055, 0002, 223, 000 2, 079, 000 2, 222, 000 2, 361, 0002, 493, 000 2, 621, 000 2, 745, 000 Total liabilities 32, 107, 000 31, 965, 000 30, 686, 000 29, 348, 000 26, 295, 00027, 378, 000 24, 914, 000 24, 556, 000 16, 947, 00022, 987, 000 18, 205, 000 14, 855, 000 Stockholders' equity: Preferred stock value Common stock value 17, 000 17, 000 17, 000 16, 000 16, 00016, 000 16, 000 16, 000 16, 00016, 000 16, 000 16, 000 Additional paid- in capital 99, 889, 000 99, 520, 000 98, 847, 000 98, 362, 000 98, 086, 00096, 968, 000 96, 036, 000 95, 827, 000 95, 732, 00095, 369, 000 95, 217, 000 95, 073, 000 Accumulated deficit (99, 712, 000) (97, 468, 000) (94, 463, 000) (93, 567, 000) (91, 379, 000) [1], [2], [3] (89, 179, 000) (87, 692, 000) (85, 896, 000) (83, 636, 000) [2], [3] (80, 798, 000) (76, 904, 000) (71, 526, 000) Total stockholders' equity 194, 000 2, 069, 000 4, 401, 000 4, 811, 000 6, 723, 0007, 805, 000 8, 360, 000 9, 947, 000 12, 112, 00014, 587, 000 18, 329, 000 23, 563, 000 $ 12, 048, 000 [4] Total liabilities and stockholders' equity $ 32, 301, 000 34, 034, 000 35, 087, 000 34, 159, 000 33, 018, 00035, 183, 000 33, 274, 000 34, 503, 000 29, 059, 00037, 574, 000 36, 534, 000 38, 418, 000 Previously Reported [Member] Current assets: Cash 1, 250, 000 1, 584, 000 1, 139, 000 2, 379, 000790, 000 157, 000 306, 000 485, 0003, 804, 000 7, 855, 000 15, 737, 000 Accounts receivable 10, 404, 000 12, 579, 000 10, 699, 000 8, 649, 000 [1] 9, 853, 000 10, 467, 000 11, 596, 000 8, 609, 0009, 508, 000 5, 184, 000 4, 511, 000 Inventories, net 20, 174, 000 18, 283, 000 19, 495, 000 18, 996, 000 [2], [3] 20, 959, 000 19, 507, 000 18, 878, 000 16, 262, 000 [2], [3] 20, 934, 000 19, 583, 000 13, 846, 000 Other current assets 840, 000 942, 000 1, 053, 000 918, 000775, 000 884, 000 1, 308, 000 1, 261, 000577, 000 868, 000 1, 026, 000 Total current assets 32, 668, 000 33, 388, 000 32, 386, 000 30, 942, 00032, 377, 000 31, 015, 000 32, 088, 000 26, 617, 00034, 823, 000 33, 490, 000 35, 120, 000 Right of use asset 2, 291, 000 2, 482, 000 2, 670, 000 2, 854, 0003, 035, 000 2, 601, 000 2, 558, 000 2, 597, 0002, 711, 000 2, 821, 000 2, 929, 000 Property, plant and equipment, net 1, 705, 000 1, 680, 000 1, 747, 000 1, 789, 0001, 724, 000 1, 561, 000 1, 758, 000 1, 578, 0001, 588, 000 1, 627, 000 1, 471, 000 Other assets 118, 000 119, 000 119, 000 120, 000119, 000 115, 000 42, 000 89, 00089, 000 89, 000 89, 000 Total assets 36, 782, 000 37, 669, 000 36, 922, 000 35, 705, 00037, 255, 000 35, 292, 000 36, 446, 000 30, 881, 00039, 211, 000 38, 027, 000 39, 609, 000 Current liabilities: Accounts payable 11, 050, 000 10, 021, 000 10, 065, 000 9, 735, 000 [1], [3] 10, 827, 000 12, 797, 000 13, 505, 000 6, 645, 00013, 361, 000 9, 239, 000 9, 298, 000 Accrued expenses 3, 645, 000 3, 290, 000 3, 782, 000 3, 181, 0002, 604, 000 2, 298, 000 2, 228, 000 2, 209, 0002, 142, 000 2, 233, 000 1, 908, 000 Line of credit 13, 645, 000 13, 575, 000 11, 986, 000 9, 912, 00010, 491, 000 6, 811, 000 5, 651, 000 4, 889, 0003, 500, 000 3, 500, 000 Deferred revenue 343, 000 310, 000 336, 000 131, 000 81, 000 347, 000 163, 000313, 000 140, 000 127, 000 Customer deposits 18, 000 232, 000 17, 000 82, 000135, 000 29, 000 10, 000 175, 000690, 000 322, 000 Finance leases payable, current portion 153, 000 150, 000 147, 000 143, 000140, 000 64, 000 13, 000 Office leases payable, current portion 712, 000 689, 000 667, 000 644, 000616, 000 542, 000 523, 000 504, 000486, 000 469, 000 452, 000 Accrued interest 136, 000 130, 000 102, 000 2, 0003, 000 1, 000 2, 000 1, 0002, 000 3, 000 3, 000 Total current liabilities 29, 702, 000 28, 397, 000 27, 102, 000 23, 830, 00024, 816, 000 22, 623, 000 22, 279, 000 14, 586, 00020, 494, 000 15, 584, 000 12, 110, 000 Long term liabilities: Finance leases payable, less current portion 153, 000 191, 000 229, 000 273, 000311, 000 172, 000 55, 000 Office leases payable, less current portion 1, 511, 000 1, 698, 000 1, 880, 000 2, 055, 0002, 223, 000 2, 079, 000 2, 222, 000 2, 361, 0002, 493, 000 2, 621, 000 2, 745, 000 Total liabilities 31, 366, 000 30, 286, 000 29, 211, 000 26, 158, 00027, 350, 000 24, 874, 000 24, 556, 000 16, 947, 00022, 987, 000 18, 205, 000 14, 855, 000 Stockholders' equity: Preferred stock value Common stock value 17, 000 17, 000 16, 000 16, 00016, 000 16, 000 16, 000 16, 00016, 000 16, 000 16, 000 Additional paid- in capital 99, 520, 000 98, 847, 000 98, 362, 000 98, 086, 00096, 968, 000 96, 036, 000 95, 827, 000 95, 732, 00095, 369, 000 95, 217, 000 95, 073, 000 Accumulated deficit (94, 121, 000) (91, 481, 000) (90, 667, 000) (88, 555, 000) [1], [2], [3] (87, 079, 000) (85, 634, 000) (83, 953, 000) (81, 814, 000) [2], [3] (79, 161, 000) (75, 411, 000) (70, 335, 000) Total stockholders' equity 5, 416, 000 7, 383, 000 7, 711, 000 9, 547, 0009, 905, 000 10, 418, 000 11, 890, 000 13, 934, 00016, 224, 000 19, 822, 000 24, 754, 000 13, 006, 000Total liabilities and stockholders' equity 36, 782, 000 37, 669, 000 36, 922, 000 35, 705, 00037, 255, 000 35, 292, 000 36, 446, 000 30, 881, 00039, 211, 000 38, 027, 000 39, 609, 000 Revision of Prior Period, Reclassification, Adjustment [Member] Current assets: Cash Accounts receivable 64, 000 147, 000 141, 000 151, 000 [1] 28, 000 40, 000 Inventories, net (2, 812, 000) (2, 729, 000) (2, 904, 000) (2, 838, 000) [2], [3] (2, 100, 000) (2, 058, 000) (1, 943, 000) (1, 822, 000) [2], [3] (1, 637, 000) (1, 493, 000) (1, 191, 000) Other current assets Total current assets (2, 748, 000) (2, 582, 000) (2, 763, 000) (2, 687, 000) (2, 072, 000) (2, 018, 000) (1, 943, 000) (1, 822, 000) (1, 637, 000) (1, 493, 000) (1, 191, 000) Right of use asset Property, plant and equipment, net Other assets Total assets (2, 748, 000) (2, 582, 000) (2, 763, 000) (2, 687, 000) (2, 072, 000) (2, 018, 000) (1, 943, 000) (1, 822, 000) (1, 637, 000) (1, 493, 000) (1, 191, 000) Current liabilities: Accounts payable 344, 000 340, 000 137, 000 137, 000 [1], [3] 28, 000 40, 000 Accrued expenses 255, 000 60, 000 Line of credit Deferred

revenue Customer deposits Finance leases payable, current portion Office leases payable, current portion Accrued interest Total current liabilities 599, 000 400, 000 137, 000 137, 00028, 000 40, 000 Long term liabilities: Finance leases payable, less current portion Office leases payable, less current portion Total liabilities 599, 000 400, 000 137, 000 137, 00028, 000 40, 000 Stockholders' equity: Preferred stock value Common stock value Additional paid- in capital Accumulated deficit (3, 347, 000) (2, 982, 000) (2, 900, 000) (2, 824, 000) [1], [2], [3] (2, 100, 000) (2, 058, 000) (1, 943, 000) (1, 822, 000) [2], [3] (1, 637, 000) (1, 493, 000) (1, 191, 000) Total stockholders' equity (3, 347, 000) (2, 982, 000) (2, 900, 000) (2, 824, 000) (2, 100, 000) (2, 058, 000) (1, 943, 000) (1, 822, 000) [2], [3] (1, 637, 000) (1, 493, 000) (1, 191, 000) $ (958, 000) [2], [3] Total liabilities and stockholders' equity $ (2, 748, 000) $ (2, 582, 000) $ (2, 763, 000) $ (2, 687, 000) $ (2, 072, 000) $ (2, 018, 000) $ (1, 943, 000) $ (1, 822, 000) $ (1, 637, 000) $ (1, 493, 000) $ (1, 191, 000) [1] Revenue. The Company did not properly recognize revenue in the periods which the related performance obligations were satisfied for a certain contract with a customer. Additionally, the Company improperly recorded accounts receivable from the same contract with a customer as a reduction to its accounts payable owed to the customer prior to the right of offset conditions under ASC 210- 20 being met. As a result, revenues, accounts receivable, and accounts payable were misstated. [2] Inventories. The Company did not properly evaluate its calculation of its excess and obsolescence reserve on its finished goods and raw materials inventories, resulting in an overstatement of inventories and an understatement of cost of sales. In addition, certain inventory components were not properly recorded at the lower of cost or net realizable value, resulting in an overstatement of inventory and an understatement of cost of sales. Further, certain loaner service packs and consigned inventory were not reconciled timely, resulting in an overstatement of inventory and an understatement of cost of sales. Lastly, the Company also corrected the cash flow presentation related to inventory write downs on the statement of cash flows. [3] Other. The Company had various clearing accounts that were not reconciled in a timely manner, resulting in misstatements of accounts payable, inventories and cost of sales. [4] June 30, 2021 total shareholders' equity, as restated, reflects the impact of restatement adjustments related to periods prior to the year ended June 30, 2022. The impact of restatement is a decrease of $ 958, 000 to accumulated deficit at June 30, 2021. QUARTERLY FINANCIAL SUMMARY (Unaudited)- CONDENSED CONSOLIDATED BALANCE SHEETS (Unaudited) (Details) (Parenthetical)- $ / shares Jun. 30, 2024 Mar. 31, 2024 Dec. 31, 2023 Sep. 30, 2023 Jun. 30, 2023 Mar. 31, 2023 Dec. 31, 2022 Sep. 30, 2022 Jun. 30, 2022 Mar. 31, 2022 Dec. 31, 2021 Sep. 30, 2021Quarterly Financial Information Disclosure [Abstract] Preferred stock, par value $ 0. 001 $ 0. 001 $ 0. 001 $ 0. 001 $ 0. 001 $ 0. 001 $ 0. 001 $ 0. 001 $ 0. 001 $ 0. 001 $ 0. 001 $ 0. 001Preferred stock, shares authorized 500, 000 500, 000 500, 000 500, 000 500, 000 500, 000 500, 000 500, 000 500, 000 500, 000 500, 000 500, 000Preferred stock, shares issuedPreferred stock, shares outstandingCommon stock, par value $ 0. 001 $ 0. 001 $ 0. 001 $ 0. 001 $ 0. 001 $ 0. 001 $ 0. 001 $ 0. 001 $ 0. 001 $ 0. 001 $ 0. 001 $ 0. 001Common stock, shares authorized 30, 000, 000 30, 000, 000 30, 000, 000 30, 000, 000 30, 000, 000 30, 000, 000 30, 000, 000 30, 000, 000 30, 000, 000 30, 000, 000 30, 000, 000 30, 000, 000Common stock, shares issued 16, 682, 465 16, 599, 683 16, 532, 275 16, 478, 237 16, 462, 215 16, 156, 432 16, 029, 478 15, 998, 336 15, 996, 658 15, 992, 080 15, 987, 502 15, 987, 502Common stock, shares outstanding 16, 682, 465 16, 599, 683 16, 532, 275 16, 478, 237 16, 462, 215 16, 156, 432 16, 029, 478 15, 998, 336 15, 996, 658 15, 992, 080 15, 987, 502 15, 987, 502X- DefinitionFace amount or stated value per share of common stock. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 210- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (29))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480566 / 210- 10- S99- 1 Details Name: us- gaap_CommonStockParOrStatedValuePerShare Namespace Prefix: us- gaap_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: instantX- DefinitionThe maximum number of common shares permitted to be issued by an entity' s charter and bylaws. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 210- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (29))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480566 / 210- 10- S99- 1Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 946- SubTopic 210- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 6- 04 (16) (a))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479170 / 946- 210- 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- Topic 210- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (29))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480566 / 210- 10- S99- 1 Details Name: us- gaap_CommonStockSharesIssued Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- DefinitionNumber of shares of common stock outstanding. Common stock represent the ownership interest in a corporation. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Section 50- Paragraph 2- SubTopic 10- Topic 505- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147481112 / 505- 10- 50- 2Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 210- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (29))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480566 / 210- 10- S99- 1Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 946- SubTopic 210- Name Accounting Standards Codification- Section S99- Paragraph 2- Subparagraph (SX 210. 6- 05 (4))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479170 / 946- 210- S99- 2Reference 4: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 946- SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 3- Subparagraph (SX 210. 6- 09 (4) (b))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479134 / 946- 220- S99- 3Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 946- SubTopic 210- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 6- 04 (16) (a))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479170 / 946- 210- S99- 1Reference 6: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 946- SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 3- Subparagraph (SX 210. 6- 09 (7))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479134 / 946- 220- S99- 3 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: / / 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 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 505- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 13- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147481112 / 505- 10- 50- 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: / / 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 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 946- SubTopic 210- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 6- 04 (16) (a))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479170 / 946- 210- 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 preferred shares redeemable solely at option of issuer. Includes, but is not limited to, preferred shares issued, repurchased, and held as treasury shares. Excludes preferred shares classified as debt. 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 (28))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480566 / 210- 10- S99- 1Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 505- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 13- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147481112 / 505- 10- 50- 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: / / 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 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 946- SubTopic 210- Name Accounting Standards Codification- Section S99- Paragraph 2- Subparagraph (SX 210. 6- 05 (4))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479170 / 946- 210- S99- 2Reference 3: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 946- SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 3- Subparagraph (SX 210. 6- 09 (4) (b))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479134 / 946- 220- S99- 3Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 946- SubTopic 210- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 6- 04 (16) (a))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479170 / 946- 210- S99- 1Reference 5: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 946- SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 3- Subparagraph (SX 210. 6- 09 (7))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479134 / 946- 220- S99- 3 Details Name: us- gaap_PreferredStockSharesOutstanding Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- ReferencesNo definition available. Details Name: us- gaap_QuarterlyFinancialInformationDisclosureAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationQUARTERLY FINANCIAL SUMMARY (Unaudited)- CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (Unaudited) (Details)- USD ($) 3 Months Ended 6 Months Ended 9 Months Ended 12 Months EndedJun. 30, 2024 Mar. 31, 2024 Dec. 31, 2023 Sep. 30, 2023 Jun. 30, 2023 Mar. 31, 2023 Dec. 31, 2022 Sep. 30, 2022 Jun. 30, 2022 Mar. 31, 2022 Dec. 31, 2021 Sep. 30, 2021 Dec. 31, 2023 Dec. 31, 2022 Dec. 31, 2021 Mar. 31, 2024 Mar. 31, 2023 Mar. 31, 2022 Jun. 30, 2024 Jun. 30, 2023 Jun. 30, 2022Revenues $ 13, 377, 000 $ 14, 457, 000 $ 18, 203, 000 $ 14, 787, 000 $ 16, 403, 000 $ 15, 087, 000 $ 17, 158, 000 $ 17, 840, 000 $ 15, 195, 000 $ 13, 177, 000 $ 7, 690, 000 $ 6, 271, 000 $ 32, 990, 000 $ 34, 998, 000 $ 13, 961, 000 $ 47, 447, 000 $ 50, 085, 000 $ 27, 138, 000 $ 60, 824, 000 $ 66, 488, 000 [1] $ 42, 333, 000Cost of sales 10, 432, 000 12, 822, 000 10, 552, 000 10, 410, 000 13, 165, 000 14, 221, 000 11, 576, 000 7, 503, 000 5, 166, 00023, 374, 00027, 386, 00012, 669, 00033, 806, 00037, 796, 00024, 245, 00043, 591, 000 50, 598, 000 [2], [3] 36, 726, 000 [2], [3] Gross profit 3, 592, 000 4, 025, 000 5, 381, 000 4, 235, 0003, 601, 000 4, 677, 000 3, 993, 000 3, 619, 0002, 714, 000 1, 601, 000 187, 000 1, 105, 0009, 616, 0007, 612, 0001, 292, 00013, 641, 00012, 289, 0002, 893, 00017, 233, 000 15, 890, 0005, 607, 000Operating expenses: Selling and administrative 5, 311, 000 4, 593, 000 4, 725, 000 4, 724, 000 4, 250, 000 4, 536, 000 3, 904, 000 4, 000, 000 3, 498, 0009, 318, 0008, 786, 0007, 498, 00014, 629, 00013, 510, 00011, 402, 00018, 932, 000 17, 620, 00015, 515, 000Research and development 1, 286, 000 1, 235, 000 1, 295, 000 1, 182, 000 1, 162, 000 1, 015, 000 1, 538, 000 1, 535, 000 1, 967, 0002, 530, 0002, 177, 0003, 502, 0003, 816, 0003, 359, 0005, 040, 0004, 916, 000 4, 682, 0006, 313, 000Total operating expenses 6, 597, 000 5, 828, 000 6, 020, 000 5, 906, 000 5, 412, 000 5, 551, 000 5, 442, 000 5, 535, 000 5, 465, 00011, 848, 00010, 963, 00011, 000, 00018, 445, 00016, 869, 00016, 442, 00023, 848, 000 22, 302, 00021, 828, 000Operating loss (1, 811, 000) (2, 572, 000) (447, 000) (1, 785, 000) (1, 832, 000) (1, 229, 000) (1, 419, 000) (1, 932, 000) (2, 672, 000) (3, 841, 000) (5, 348, 000) (4, 360, 000) (2, 232, 000) (3, 351, 000) (9, 708, 000) (4, 804, 000) (4, 580, 000) (13, 549, 000) (6, 615, 000) (6, 412, 000) (16, 221, 000) Other income (expense): Other income 8, 000 8, 000 8, 000 8, 000 Interest income (expense), net (433, 000) (449, 000) (403, 000) (258, 000) (385, 000) (328, 000) (52, 000) (31, 000) (3, 000) (852, 000) (713, 000) (34, 000) (1, 285, 000) (971, 000) (86, 000) (1, 718, 000) (1, 339, 000) (252, 000) Net loss $ (2, 244, 000) $ (3, 005, 000) $ (896, 000) $ (2, 188, 000) [4], [5] $ (2, 200, 000) $ (1, 487, 000) $ (1, 796, 000) $ (2, 260, 000) [4], [6] $ (2, 838, 000) $ (3, 893, 000) $ (5, 379, 000) $ (4, 363, 000) [4], [6] $ (3, 084, 000) [4], [5], [6], [7] $ (4, 056, 000) [4], [6] $ (9, 742, 000) [4], [6] $ (6, 089, 000) [4], [5], [6], [7] $ (5, 543, 000) [4], [6] $ (13, 635, 000) [4], [6] $ (8, 333, 000) $ (7, 743, 000) [1], [2], [3] $ (16, 473, 000) [2], [3] Net loss per share- basic $ (0. 13) $ (0. 18) $ (0. 06) $ (0. 13) $ (0. 13) $ (0. 10) $ (0. 11) $ (0. 14) $ (0. 18) $ (0. 24) $ (0. 33) $ (0. 32) $ (0. 19) $ (0. 25) $ (0. 65) $ (0. 37) $ (0. 35) $ (0. 89) $ (0. 50) $ (0. 48) $ (1. 07)

Net loss per share- diluted $ (0. 13) $ (0. 18) $ (0. 06) $ (0. 13) $ (0. 13) $ (0. 10) $ (0. 11) $ (0. 14) $ (0. 18) $ (0. 24) $ (0. 33) $ (0. 32) $ (0. 19) $ (0. 25) $ (0. 65) $ (0. 37) $ (0. 35) $ (0. 89) $ (0. 50) $ (0. 48) $ (1. 07) Weighted average number of common shares outstanding- basic 16, 538, 998 16, 516, 700 16, 474, 754 16, 048, 054 16, 020, 183 15, 997, 296 15, 988, 926 15, 987, 502 13, 804, 47516, 495, 72716, 008, 74014, 895, 98916, 510, 04616, 021, 65315, 254, 98316, 548, 533 16, 055, 25615, 439, 530Weighted average number of common shares outstanding- diluted 16, 538, 998 16, 516, 700 16, 474, 754 16, 048, 054 16, 020, 183 15, 997, 296 15, 988, 926 15, 987, 502 13, 804, 47516, 495, 72716, 008, 74014, 895, 98916, 510, 04616, 021, 65315, 254, 98316, 548, 533 16, 055, 25615, 439, 530Previously Reported [Member] Revenues $ 14, 457, 000 $ 18, 344, 000 $ 14, 797, 000 $ 15, 087, 000 $ 17, 158, 000 $ 17, 840, 000 $ 13, 177, 000 $ 7, 690, 000 $ 6, 271, 000 $ 33, 141, 000 $ 34, 998, 000 $ 13, 961, 000 $ 47, 598, 000 $ 50, 085, 000 $ 27, 138, 000 $ 66, 337, 000 [1] $ 42, 333, 000Cost of sales 10, 067, 000 12, 676, 000 10, 486, 000 10, 368, 000 13, 050, 000 13, 892, 000 11, 257, 000 6, 648, 000 4, 933, 00023, 162, 00026, 942, 00011, 581, 00033, 229, 00037, 310, 00022, 838, 000 49, 237, 000 [2], [3] 35, 034, 000 [2], [3] Gross profit 4, 390, 000 5, 668, 000 4, 311, 000 4, 719, 000 4, 108, 000 3, 948, 000 1, 920, 000 1, 042, 000 1, 338, 0009, 979, 0008, 056, 0002, 380, 00014, 369, 00012, 775, 0004, 300, 000 17, 100, 0007, 299, 000Operating expenses: Selling and administrative 5, 311, 000 4, 593, 000 4, 725, 000 4, 724, 000 4, 250, 000 4, 536, 000 3, 904, 000 4, 000, 000 3, 498, 0009, 318, 0008, 786, 0007, 498, 00014, 629, 00013, 510, 00011, 402, 000 17, 620, 00015, 515, 000Research and development 1, 286, 000 1, 440, 000 1, 295, 000 1, 182, 000 1, 162, 000 1, 223, 000 1, 713, 000 2, 088, 000 1, 967, 0002, 735, 0002, 385, 0004, 055, 0004, 021, 0003, 567, 0005, 768, 000 4, 890, 0007, 141, 000Total operating expenses 6, 597, 000 6, 033, 000 6, 020, 000 5, 906, 000 5, 412, 000 5, 759, 000 5, 617, 000 6, 088, 000 5, 465, 00012, 053, 00011, 171, 00011, 553, 00018, 650, 00017, 077, 00017, 170, 000 22, 510, 00022, 656, 000Operating loss (2, 207, 000) (365, 000) (1, 709, 000) (1, 187, 000) (1, 304, 000) (1, 811, 000) (3, 697, 000) (5, 046, 000) (4, 127, 000) (2, 074, 000) (3, 115, 000) (9, 173, 000) (4, 281, 000) (4, 302, 000) (12, 870, 000) (5, 410, 000) (15, 357, 000) Other income (expense): Other income 8, 000 8, 000 8, 000 Interest income (expense), net (433, 000) (449, 000) (403, 000) (258, 000) (385, 000) (328, 000) (52, 000) (31, 000) (3, 000) (852, 000) (713, 000) (34, 000) (1, 285, 000) (971, 000) (86, 000) (1, 339, 000) (252, 000) Net loss $ (2, 640, 000) $ (814, 000) $ (2, 112, 000) [4], [5] $ (1, 445, 000) $ (1, 681, 000) $ (2, 139, 000) [4], [6] $ (3, 749, 000) $ (5, 077, 000) $ (4, 130, 000) [4], [6] $ (2, 926, 000) [4], [5], [6], [7] $ (3, 820, 000) [4], [6] $ (9, 207, 000) [4], [6] $ (5, 566, 000) [4], [5], [6], [7] $ (5, 265, 000) [4], [6] $ (12, 956, 000) [4], [6] $ (6, 741, 000) [1], [2], [3] $ (15, 609, 000) [2], [3] Net loss per share- basic $ (0. 16) $ (0. 05) $ (0. 13) $ (0. 09) $ (0. 10) $ (0. 13) $ (0. 23) $ (0. 32) $ (0. 30) $ (0. 18) $ (0. 24) $ (0. 62) $ (0. 34) $ (0. 33) $ (0. 85) $ (0. 42) $ (1. 01) Net loss per share- diluted $ (0. 16) $ (0. 05) $ (0. 13) $ (0. 09) $ (0. 10) $ (0. 13) $ (0. 23) $ (0. 32) $ (0. 30) $ (0. 18) $ (0. 24) $ (0. 62) $ (0. 34) $ (0. 33) $ (0. 85) $ (0. 42) $ (1. 01) Weighted average number of common shares outstanding- basic 16, 538, 998 16, 516, 700 16, 474, 754 16, 048, 054 16, 020, 183 15, 997, 296 15, 988, 926 15, 987, 502 13, 804, 47516, 495, 72716, 008, 74014, 895, 98916, 510, 04616, 021, 65315, 254, 983 16, 055, 25615, 439, 530Weighted average number of common shares outstanding- diluted 16, 538, 998 16, 516, 700 16, 474, 754 16, 048, 054 16, 020, 183 15, 997, 296 15, 988, 926 15, 987, 502 13, 804, 47516, 495, 72716, 008, 74014, 895, 98916, 510, 04616, 021, 65315, 254, 983 16, 055, 25615, 439, 530Revision of Prior Period, Reclassification, Adjustment [Member] Revenues $ (141, 000) $ (10, 000) $ (151, 000) $ (151, 000) $ 151, 000 [1] Cost of sales 365, 000 146, 000 66, 000 42, 000 115, 000 329, 000 319, 000 855, 000 233, 000212, 000444, 0001, 088, 000577, 000486, 0001, 407, 000 1, 361, 000 [2], [3] 1, 692, 000 [2], [3] Gross profit (365, 000) (287, 000) (76, 000) (42, 000) (115, 000) (329, 000) (319, 000) (855, 000) (233, 000) (363, 000) (444, 000) (1, 088, 000) (728, 000) (486, 000) (1, 407, 000) (1, 210, 000) (1, 692, 000) Operating expenses: Selling and administrative Research and development (205, 000) (208, 000) (175, 000) (553, 000) (205, 000) (208, 000) (553, 000) (205, 000) (208, 000) (728, 000) (208, 000) (828, 000) Total operating expenses (205, 000) (208, 000) (175, 000) (553, 000) (205, 000) (208, 000) (553, 000) (205, 000) (208, 000) (728, 000) (208, 000) (828, 000) Operating loss (365, 000) (82, 000) (76, 000) (42, 000) (115, 000) (121, 000) (144, 000) (302, 000) (233, 000) (158, 000) (236, 000) (535, 000) (523, 000) (278, 000) (679, 000) (1, 002, 000) (864, 000) Other income (expense): Other income Interest income (expense), net Net loss $ (365, 000) $ (82, 000) $ (76, 000) [4], [5] $ (42, 000) $ (115, 000) $ (121, 000) [4], [6] $ (144, 000) $ (302, 000) $ (233, 000) [4], [6] $ (158, 000) [4], [5], [6], [7] $ (236, 000) [4], [6] $ (535, 000) [4], [6] $ (523, 000) [4], [5], [6], [7] $ (278, 000) [4], [6] $ (679, 000) [4], [6] $ (1, 002, 000) [1], [2], [3] $ (864, 000) [2], [3] Net loss per share- basic $ (0. 02) $ (0. 01) $ (0. 00) $ (0. 01) $ (0. 01) $ (0. 01) $ (0. 01) $ (0. 01) $ (0. 02) $ (0. 01) $ (0. 01) $ (0. 03) $ (0. 03) $ (0. 02) $ (0. 04) $ (0. 06) $ (0. 06) Net loss per share- diluted $ (0. 02) $ (0. 01) $ (0. 00) $ (0. 01) $ (0. 01) $ (0. 01) $ (0. 01) $ (0. 01) $ (0. 02) $ (0. 01) $ (0. 01) $ (0. 03) $ (0. 03) $ (0. 02) $ (0. 04) $ (0. 06) $ (0. 06) Weighted average number of common shares outstanding- basic 16, 538, 998 16, 516, 700 16, 474, 754 16, 048, 054 16, 020, 183 15, 997, 296 15, 988, 926 15, 987, 502 13, 804, 47516, 495, 72716, 008, 74014, 895, 98916, 510, 04616, 021, 65315, 254, 983 16, 055, 25615, 439, 530Weighted average number of common shares outstanding- diluted 16, 538, 998 16, 516, 700 16, 474, 754 16, 048, 054 16, 020, 183 15, 997, 296 15, 988, 926 15, 987, 502 13, 804, 47516, 495, 72716, 008, 74014, 895, 98916, 510, 04616, 021, 65315, 254, 983 16, 055, 25615, 439, 530 [1] Revenue. The Company did not properly recognize revenue in the periods which the related performance obligations were satisfied for a certain contract with a customer. Additionally, the Company improperly recorded accounts receivable from the same contract with a customer as a reduction to its accounts payable owed to the customer prior to the right of offset conditions under ASC 210- 20 being met. As a result, revenues, accounts receivable, and accounts payable were misstated. [2] Inventories. The Company did not properly evaluate its calculation of its excess and obsolescence reserve on its finished goods and raw materials inventories, resulting in an overstatement of inventories and an understatement of cost of sales. In addition, certain inventory components were not properly recorded at the lower of cost or net realizable value, resulting in an overstatement of inventory and an understatement of cost of sales. Further, certain loaner service packs and consigned inventory were not reconciled timely, resulting in an overstatement of inventory and an understatement of cost of sales. Lastly, the Company also corrected the cash flow presentation related to inventory write downs on the statement of cash flows. [3] Other. The Company had various clearing accounts that were not reconciled in a timely manner, resulting in misstatements of accounts payable, inventories and cost of sales. [4] Inventories. The Company did not properly evaluate its calculation of its excess and obsolescence reserve on its finished goods and raw materials inventories, resulting in an overstatement of inventories and an understatement of cost of sales. In addition, certain inventory components were not properly recorded at the lower of cost or net realizable value, resulting in an overstatement of inventory and an understatement of cost of sales. Further, certain loaner service packs and consigned inventory were not reconciled timely, resulting in an overstatement of inventory and an understatement of cost of sales. Lastly, the Company also corrected the cash flow presentation related to inventory write downs on the statement of cash

flows. [5] Revenue recognition. The Company improperly recognized revenue during the three months ended September 30, 2023 related to performance obligations satisfied during three months ended June 30, 2023, resulting in an understatement of revenue in the three months ended June 30, 2023 and an overstatement of revenue in the three months ended September 30, 2023. [6] Other. The Company had various clearing accounts that were not reconciled timely, resulting in an understatement of accounts payable, overstatement of inventories, and understatement of cost of sales. [7] Product warranty liability. The Company did not include certain product warranty- related expenses within the proper period in its calculation of its product warranty reserve estimate, resulting in an understatement of accrued expenses and an understatement of cost of sales. X- DefinitionThe aggregate cost of goods produced and sold and services rendered during the reporting period. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / exampleRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 55- Paragraph 48- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482785 / 280- 10- 55- 48Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 220- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03 (2))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483621 / 220- 10- S99- 2Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 235- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (g) (1) (ii))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480678 / 235- 10- S99- 1Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 323- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 3- Subparagraph (c)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147481687 / 323- 10- 50- 3Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 825- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 28- Subparagraph (f)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482907 / 825- 10- 50- 28Reference 6: 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 7: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (ii))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1AReference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iii) (A))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1AReference 9: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iv))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1AReference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 470- SubTopic 10- 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 11: 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 12: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (A))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1BReference 13: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (B))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1BReference 14: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iv))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1BReference 15: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 470- SubTopic 10- 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_CostOfRevenue Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe amount of net income (loss) for the period per each share of common stock or unit outstanding during the reporting period. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 250- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 6- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483443 / 250- 10- 50- 6Reference 2: http: / / www. xbrl. org / 2003 / role / exampleRef- Topic 260- SubTopic 10- Name Accounting Standards Codification- Section 55- Paragraph 52- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482635 / 260- 10- 55- 52Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 805- SubTopic 60- Name Accounting Standards Codification- Section 65- Paragraph 1- Subparagraph (g)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147476176 / 805- 60- 65- 1Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 740- SubTopic 323- Name Accounting Standards Codification- Section 65- Paragraph 2- Subparagraph (g) (3)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147478666 / 740- 323- 65- 2Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 250- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 3- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483443 / 250- 10- 50- 3Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 260- SubTopic 10- Name Accounting Standards Codification- Section 55- Paragraph 15- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482635 / 260- 10- 55- 15Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 815- SubTopic 40- Name Accounting Standards Codification- Section 65- Paragraph 1- Subparagraph (e) (4)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480175 / 815- 40- 65- 1Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 815- SubTopic 40- Name Accounting Standards Codification- Section 65- Paragraph 1- Subparagraph (f)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480175 / 815- 40- 65- 1Reference 9: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 250- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 11- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483443 / 250- 10- 50- 11Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 250- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 11- Subparagraph (b)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483443 / 250- 10- 50- 11Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 250- SubTopic 10- Name Accounting

Standards Codification- Section 50- Paragraph 7- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483443 / 250- 10- 50- 7Reference 12: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 260- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 2- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482689 / 260- 10- 45- 2Reference 13: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 260- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 60B- Subparagraph (d)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482689 / 260- 10- 45- 60BReference 14: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 250- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 4- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483443 / 250- 10- 50- 4Reference 15: 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 16: 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- 10Reference 17: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 220- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03 (25))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483621 / 220- 10- S99- 2Reference 18: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 942- SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 04 (27))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147478524 / 942- 220- S99- 1Reference 19: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 944- SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 04 (23))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147477250 / 944- 220- S99- 1Reference 20: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 260- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 7- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482689 / 260- 10- 45- 7 Details Name: us- gaap_EarningsPerShareBasic Namespace Prefix: us- gaap_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: durationX- DefinitionThe amount of net income (loss) for the period available to each share of common stock or common unit outstanding during the reporting period and to each share or unit that would have been outstanding assuming the issuance of common shares or units for all dilutive potential common shares or units outstanding during the reporting period. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 250- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 6- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483443 / 250- 10- 50- 6Reference 2: http: / / www. xbrl. org / 2003 / role / exampleRef- Topic 260- SubTopic 10- Name Accounting Standards Codification- Section 55- Paragraph 52- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482635 / 260- 10- 55- 52Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 805- SubTopic 60- Name Accounting Standards Codification- Section 65- Paragraph 1- Subparagraph (g)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147476176 / 805- 60- 65- 1Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 740- SubTopic 323- Name Accounting Standards Codification- Section 65- Paragraph 2- Subparagraph (g) (3)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147478666 / 740- 323- 65- 2Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 250- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 3- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483443 / 250- 10- 50- 3Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 260- SubTopic 10- Name Accounting Standards Codification- Section 55- Paragraph 15- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482635 / 260- 10- 55- 15Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 815- SubTopic 40- Name Accounting Standards Codification- Section 65- Paragraph 1- Subparagraph (e) (4)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480175 / 815- 40- 65- 1Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 815- SubTopic 40- Name Accounting Standards Codification- Section 65- Paragraph 1- Subparagraph (f)- Publisher FASB- URI https: / / asc. fasb. 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FASB- URI https: / / asc. fasb. org / 1943274 / 2147482689 / 260- 10- 45- 2Reference 13: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 260- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 60B- Subparagraph (d)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482689 / 260- 10- 45- 60BReference 14: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 250- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 4- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483443 / 250- 10- 50- 4Reference 15: 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 16: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 220- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03 (25))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483621 / 220- 10- S99- 2Reference 17: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 942- SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 04 (27))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147478524 / 942- 220- S99- 1Reference 18: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 944- SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 04 (23))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147477250 / 944- 220- S99- 1Reference 19: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 260- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 7- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482689 / 260- 10- 45- 7 Details Name: us- gaap_EarningsPerShareDiluted Namespace Prefix: us- gaap_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: durationX- DefinitionAggregate revenue less cost of goods and services sold or operating expenses directly attributable to the revenue generation activity. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 280- SubTopic 10- Name Accounting

Standards Codification- Section 50- Paragraph 22- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482810 / 280- 10- 50- 22Reference 2: http: / / www. xbrl. org / 2003 / role / exampleRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 55- Paragraph 48- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482785 / 280- 10- 55- 48Reference 3: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 32- Subparagraph (f)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482810 / 280- 10- 50- 32Reference 4: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 30- Subparagraph (b)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482810 / 280- 10- 50- 30Reference 5: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 270- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 1- Subparagraph (i)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482964 / 270- 10- 50- 1Reference 6: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 32- Subparagraph (ee)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482810 / 280- 10- 50- 32Reference 7: http: / / fasb. org / us- gaap / role / ref / otherTransitionRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 32- Subparagraph (c)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482810 / 280- 10- 50- 32Reference 8: 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 (2))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483621 / 220- 10- S99- 2Reference 9: 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 (1))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483621 / 220- 10- S99- 2Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 235- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (g) (1) (ii))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480678 / 235- 10- S99- 1Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 323- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 3- Subparagraph (c)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147481687 / 323- 10- 50- 3Reference 12: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 825- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 28- Subparagraph (f)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482907 / 825- 10- 50- 28Reference 13: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (i))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1AReference 14: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (ii))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1AReference 15: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iii) (A))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1AReference 16: 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 17: 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 18: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (i))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1BReference 19: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 470- SubTopic 10- Name Accounting Standards Codification- 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1943274 / 2147480097 / 470- 10- S99- 1BReference 23: 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_GrossProfit Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAmount of interest income (expense) classified as operating. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 22- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482810 / 280- 10- 50- 22Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 942- SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 04 (10))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147478524 / 942- 220- S99- 1 Details Name: us- gaap_InterestIncomeExpenseNet Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 250- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 6- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483443 / 250- 10- 50- 6Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 250- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 9- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483443 / 250- 10- 50- 9Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 805- SubTopic 60- Name Accounting Standards Codification- Section 65- Paragraph 1- Subparagraph (g)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147476176 / 805- 60- 65- 1Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 740- SubTopic 323- Name Accounting Standards Codification- Section 65- Paragraph 2-

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11Reference 16: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 250- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 4- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483443 / 250- 10- 50- 4Reference 17: http: / / www. xbrl. org / 2003 / role / exampleRef- Topic 946- SubTopic 830- Name Accounting Standards Codification- Section 55- Paragraph 10- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479168 / 946- 830- 55- 10Reference 18: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 946- SubTopic 220- Name Accounting Standards Codification- Section 45- Paragraph 7- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479105 / 946- 220- 45- 7Reference 19: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 944- SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 04 (18))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 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Accounting Standards Codification- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (ii))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1AReference 24: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iii) (A))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1AReference 25: 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 26: 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 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) (i))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1BReference 28: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (A))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1BReference 29: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (B))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1BReference 30: http: / / www. xbrl. org / 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fasb. org / 1943274 / 2147483499 / 205- 20- 50- 7Reference 34: 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 35: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 220- SubTopic 10- Name Accounting Standards

Codification- Section 45- Paragraph 1A- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482790 / 220- 10- 45- 1AReference 36: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 220- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 1B- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482790 / 220- 10- 45- 1BReference 37: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 942- SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 04 (22))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147478524 / 942- 220- S99- 1 Details Name: us- gaap_NetIncomeLoss Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_NonoperatingIncomeExpenseAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionGenerally recurring costs associated with normal operations except for the portion of these expenses which can be clearly related to production and included in cost of sales or services. Includes selling, general and administrative expense. ReferencesNo definition available. Details Name: us- gaap_OperatingExpenses Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_OperatingExpensesAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe net result for the period of deducting operating expenses from operating revenues. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 22- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482810 / 280- 10- 50- 22Reference 2: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 32- Subparagraph (f)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482810 / 280- 10- 50- 32Reference 3: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 30- Subparagraph (b)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482810 / 280- 10- 50- 30Reference 4: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 270- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 1- Subparagraph (i)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482964 / 270- 10- 50- 1Reference 5: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 32- Subparagraph (ee)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482810 / 280- 10- 50- 32Reference 6: http: / / fasb. org / us- gaap / role / ref / otherTransitionRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 32- Subparagraph (c)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482810 / 280- 10- 50- 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- DefinitionThe total amount of other operating income, the components of which are not separately disclosed on the income statement, from items that are associated with the entity' s normal revenue producing operation. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 220- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03 (1))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483621 / 220- 10- S99- 2 Details Name: us- gaap_OtherOperatingIncome Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAmount of expense for research and development. Includes, but is not limited to, cost for computer software product to be sold, leased, or otherwise marketed and writeoff of research and development assets acquired in transaction other than business combination or joint venture formation or both. Excludes write- down of intangible asset acquired in business combination or from joint venture formation or both, used in research and development activity. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / exampleRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 55- Paragraph 48- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482785 / 280- 10- 55- 48Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 985- SubTopic 20- Name Accounting Standards Codification- Section 50- Paragraph 2- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147481283 / 985- 20- 50- 2Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 730- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 1- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482916 / 730- 10- 50- 1Reference 4: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 912- SubTopic 730- Name Accounting Standards Codification- Section 25- Paragraph 1- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479532 / 912- 730- 25- 1 Details Name: us- gaap_ResearchAndDevelopmentExpense Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount, excluding tax collected from customer, of revenue from satisfaction of performance obligation by transferring promised good or service to customer. Tax collected from customer is tax assessed by governmental authority that is both imposed on and concurrent with specific revenue- producing transaction, including, but not limited to, sales, use, value added and excise. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 41- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482810 / 280- 10- 50- 41Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 270- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 1- Subparagraph (i)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482964 / 270- 10- 50- 1Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 32- Subparagraph (ee)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482810 / 280- 10- 50- 32Reference 4: http: / / fasb. org / us- gaap / role / ref / otherTransitionRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 32- Subparagraph (b)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482810 / 280- 10- 50- 32Reference 5: http: / / fasb. org / us- gaap / role / ref / otherTransitionRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 32- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482810 / 280- 10- 50- 32Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 924- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SAB Topic 11. L)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479941 / 924- 10- S99- 1Reference 7: http: / / www. xbrl. org / 2003 /

role / disclosureRef- Topic 606- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 5- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479806 / 606- 10- 50- 5Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 30- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482810 / 280- 10- 50- 30Reference 9: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 42- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482810 / 280- 10- 50- 42Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 22- Subparagraph (b)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482810 / 280- 10- 50- 22Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 40- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482810 / 280- 10- 50- 40Reference 12: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 22- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482810 / 280- 10- 50- 22Reference 13: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 606- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 4- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479806 / 606- 10- 50- 4 Details Name: us- gaap_RevenueFromContractWithCustomerExcludingAssessedTax Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe aggregate total costs related to selling a firm' s product and services, as well as all other general and administrative expenses. Direct selling expenses (for example, credit, warranty, and advertising) are expenses that can be directly linked to the sale of specific products. Indirect selling expenses are expenses that cannot be directly linked to the sale of specific products, for example telephone expenses, Internet, and postal charges. General and administrative expenses include salaries of non- sales personnel, rent, utilities, communication, etc. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 220- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03 (4))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483621 / 220- 10- S99- 2 Details Name: us- gaap_SellingGeneralAndAdministrativeExpense Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe average number of shares or units issued and outstanding that are used in calculating diluted EPS or earnings per unit (EPU), determined based on the timing of issuance of shares or units in the period. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 260- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 1- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482662 / 260- 10- 50- 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 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: srt_RestatementAxis = srt_ScenarioPreviouslyReportedMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_RestatementAxis = srt_RevisionOfPriorPeriodReclassificationAdjustmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: QUARTERLY FINANCIAL SUMMARY (Unaudited)- CONDENSED CONSOLIDATED STATEMENTS OF STOCKHOLDERS' EQUITY (Unaudited) (Details)- USD ($) 3 Months EndedMar. 31, 2024 Dec. 31, 2023 Sep. 30, 2023 Mar. 31, 2023 Dec. 31, 2022 Sep. 30, 2022 Mar. 31, 2022 Dec. 31, 2021 Sep. 30, 2021 Jun. 30, 2024 Jun. 30, 2023 [2], [3], [4] Jun. 30, 2022 [2], [3] Jun. 30, 2021Balance, as restated, December 31, 2021 $ 4, 401, 000 $ 4, 811, 000 $ 6, 723, 000 $ 8, 360, 000 $ 9, 947, 000 $ 12, 112, 000 $ 18, 328, 000 $ 23, 563, 000 $ 12, 048, 000 [1] Balance, shares 16, 532, 275 16, 029, 478 15, 987, 502 Adjustments $ (1, 967, 000) (328, 000) (1, 836, 000) $ (513, 000) (1, 472, 000) (2, 044, 000) $ (3, 597, 000) (4, 933, 000) 11, 748, 000 Balance, as restated, March 31, 2022 $ 2, 069, 000 $ 4, 401, 000 4, 811, 000 $ 7, 805, 000 $ 8, 360, 000 9, 947, 000 $ 14, 587, 000 $ 18, 328, 000 23, 563, 000 Balance, shares 16, 599, 683 16, 532, 275 16, 156, 432 16, 029, 478 15, 992, 080 15, 987, 502 Stockholders equity $ 97, 468, 000 $ 94, 463, 000 93, 567, 000 $ 89, 179, 000 $ 87, 692, 000 85, 896, 000 $ 80, 798, 000 $ 76, 904, 000 71, 526, 000 $ 99, 712, 000 $ 91, 379, 000 $ 83, 636, 000 Revision of Prior Period, Reclassification, Adjustment [Member] Adjustments (365, 000) (82, 000) (76, 000) (42, 000) (115, 000) (121, 000) (144, 000) (302, 000) (233, 000) Stockholders equity 3, 347, 000 2, 982, 000 2, 900, 000 2, 100, 000 2, 058, 000 1, 943, 000 1, 637, 000 1, 493, 000 1, 191, 000 $ 2, 824, 000 $ 1, 822, 000 Common Stock [Member] Balance, as restated, December 31, 2021 17, 000 $ 16, 000 $ 16, 000 16, 000 $ 16, 000 $ 16, 000 16, 000 $ 16, 000 $ 14, 000 [1] Balance, shares 16, 478, 237 16, 462, 215 15, 998, 336 15, 996, 658 15, 987, 502 13, 652, 164 [5] Adjustments $ 1, 000 $ 2, 000 Balance, shares 67, 408 54, 038 16, 022 126, 954 31, 142 1, 678 4, 578 2, 335, 338 Balance, as restated, March 31, 2022 $ 17, 000 $ 17, 000 $ 16, 000 $ 16, 000 $ 16, 000 $ 16, 000 $ 16, 000 $ 16, 000 $ 16, 000 Balance, shares 16, 478, 237 15, 998, 336 15, 987, 502 Common Stock [Member] | Revision of Prior Period, Reclassification, Adjustment [Member] Balance, shares Adjustments Additional Paid- in Capital [Member] Balance, as restated, December 31, 2021 98, 847, 000 98, 362, 000 98, 086, 000 96, 036, 000 95, 827, 000 95, 732, 000 95, 217, 000 95, 073, 000 79, 197, 000 [1] Adjustments 673, 000 485, 000 276, 000 932, 000 209, 000 95, 000 152, 000 144, 000 15, 876, 000 Balance, as restated, March 31, 2022 99, 520, 000 98, 847, 000 98, 362, 000 96, 968, 000 96, 036, 000 95, 827, 000 95, 369, 000 95, 217, 000 95, 073, 000 Additional Paid- in Capital [Member] | Revision of Prior Period, Reclassification, Adjustment [Member] Adjustments Retained Earnings [Member] Balance, as restated, December 31, 2021 (94, 463, 000) (93, 567, 000) (91, 379, 000) (87, 692, 000) (85, 896, 000) (83, 636, 000) (76, 905, 000) (71, 526, 000) (67, 163, 000) [1] Adjustments (2, 640, 000) (814, 000) (2, 112, 000) (1, 445, 000) (1, 681, 000) (2, 139, 000) (3, 749, 000) (5, 077, 000) (4, 130, 000) Balance, as restated, March 31, 2022 (97, 468, 000) (94, 463, 000) (93, 567, 000) (89, 179,

000) (87, 692, 000) (85, 896, 000) (80, 798, 000) (76, 905, 000) (71, 526, 000) Retained Earnings [Member] | Revision of Prior Period, Reclassification, Adjustment [Member] Balance, as restated, December 31, 2021 958, 000 Adjustments $ (365, 000) $ (82, 000) $ (76, 000) $ (42, 000) $ (115, 000) $ (121, 000) $ (144, 000) $ (302, 000) $ (233, 000) Stockholders equity $ 958, 000 [1] June 30, 2021 total shareholders' equity, as restated, reflects the impact of restatement adjustments related to periods prior to the year ended June 30, 2022. The impact of restatement is a decrease of $ 958, 000 [2] Inventories. The Company did not properly evaluate its calculation of its excess and obsolescence reserve on its finished goods and raw materials inventories, resulting in an overstatement of inventories and an understatement of cost of sales. In addition, certain inventory components were not properly recorded at the lower of cost or net realizable value, resulting in an overstatement of inventory and an understatement of cost of sales. Further, certain loaner service packs and consigned inventory were not reconciled timely, resulting in an overstatement of inventory and an understatement of cost of sales. Lastly, the Company also corrected the cash flow presentation related to inventory write downs on the statement of cash flows. [3] Other. The Company had various clearing accounts that were not reconciled in a timely manner, resulting in misstatements of accounts payable, inventories and cost of sales. [4] Revenue. The Company did not properly recognize revenue in the periods which the related performance obligations were satisfied for a certain contract with a customer. Additionally, the Company improperly recorded accounts receivable from the same contract with a customer as a reduction to its accounts payable owed to the customer prior to the right of offset conditions under ASC 210- 20 being met. As a result, revenues, accounts receivable, and accounts payable were misstated. [5] June 30, 2021 total shareholders' equity, as restated, reflects the impact of restatement adjustments related to periods prior to the year ended June 30, 2022. The impact of restatement is a decrease of $ 958, 000 to accumulated deficit at June 30, 2021. X- DefinitionStockholder equity ReferencesNo definition available. Details Name: FLUX_StockholderEquity Namespace Prefix: FLUX_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount of accumulated undistributed earnings (deficit). 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 (30) (a) (3))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480566 / 210- 10- S99- 1Reference 2: http: / / www. xbrl. org / 2003 / role / exampleRef- Topic 852- SubTopic 10- Name Accounting Standards Codification- Section 55- Paragraph 10- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147481372 / 852- 10- 55- 10Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 944- SubTopic 40- Name Accounting Standards Codification- Section 65- Paragraph 2- Subparagraph (g) (2) (i)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480016 / 944- 40- 65- 2Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 944- SubTopic 40- Name Accounting Standards Codification- Section 65- Paragraph 2- Subparagraph (h) (2)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480016 / 944- 40- 65- 2Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 946- SubTopic 20- Name Accounting Standards Codification- Section 50- Paragraph 11- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480990 / 946- 20- 50- 11Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 944- SubTopic 210- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 03 (a) (23) (a) (4))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147478777 / 944- 210- S99- 1Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 946- SubTopic 210- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 6- 04 (17))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479170 / 946- 210- S99- 1Reference 8: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 505- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 3- 04)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480008 / 505- 10- S99- 1 Details Name: us- gaap_RetainedEarningsAccumulatedDeficit Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionNumber of shares issued which are neither cancelled nor held in the treasury. ReferencesNo definition available. Details Name: us- gaap_SharesOutstanding Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- DefinitionThe increase (decrease) during the period in the number of shares issued. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Section 50- Paragraph 2- SubTopic 10- Topic 505- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147481112 / 505- 10- 50- 2Reference 2: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 946- SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 3- Subparagraph (SX 210. 6- 09 (4) (b))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479134 / 946- 220- S99- 3Reference 3: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 946- SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 3- Subparagraph (SX 210. 6- 09 (5))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479134 / 946- 220- S99- 3 Details Name: us- gaap_StockIssuedDuringPeriodSharesPeriodIncreaseDecrease Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionThe increase (decrease) in stockholders' equity during the period. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Section 50- Paragraph 2- SubTopic 10- Topic 505- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147481112 / 505- 10- 50- 2Reference 2: http: / / www. xbrl. org / 2003 / role / exampleRef- Topic 946- SubTopic 830- Name Accounting Standards Codification- Section 55- Paragraph 11- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479168 / 946- 830- 55- 11Reference 3: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 946- SubTopic 205- Name Accounting Standards Codification- Section 45- Paragraph 3- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147478009 / 946- 205- 45- 3Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 946- SubTopic 505- Name Accounting Standards Codification- Section 50- Paragraph 2- Subparagraph (d)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147478448 / 946- 505- 50- 2Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 946- SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 3- Subparagraph (SX 210. 6- 09 (5))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479134 / 946- 220- S99- 3Reference 6: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 505- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 3- 04)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480008 / 505- 10- S99- 1 Details Name: us- gaap_StockholdersEquityPeriodIncreaseDecrease Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: na Period Type: durationX- Details Name: srt_RestatementAxis =

srt_RevisionOfPriorPeriodReclassificationAdjustmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_StatementEquityComponentsAxis = us- gaap_CommonStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_StatementEquityComponentsAxis = us- gaap_AdditionalPaidInCapitalMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_StatementEquityComponentsAxis = us- gaap_RetainedEarningsMember Namespace Prefix: Data Type: na Balance Type: Period Type: QUARTERLY FINANCIAL SUMMARY (Unaudited)- CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS (Unaudited) (Details)- USD ($) 3 Months Ended 6 Months Ended 9 Months Ended 12 Months EndedJun. 30, 2024 Mar. 31, 2024 Dec. 31, 2023 Sep. 30, 2023 Jun. 30, 2023 Mar. 31, 2023 Dec. 31, 2022 Sep. 30, 2022 Jun. 30, 2022 Mar. 31, 2022 Dec. 31, 2021 Sep. 30, 2021 Dec. 31, 2023 Dec. 31, 2022 Dec. 31, 2021 Mar. 31, 2024 Mar. 31, 2023 Mar. 31, 2022 Jun. 30, 2024 Jun. 30, 2023 Jun. 30, 2022Cash flows from operating activities: Net loss $ (2, 244, 000) $ (3, 005, 000) $ (896, 000) $ (2, 188, 000) [1], [2] $ (2, 200, 000) $ (1, 487, 000) $ (1, 796, 000) $ (2, 260, 000) [1], [3] $ (2, 838, 000) $ (3, 893, 000) $ (5, 379, 000) $ (4, 363, 000) [1], [3] $ (3, 084, 000) [1], [2], [3], [4] $ (4, 056, 000) [1], [3] $ (9, 742, 000) [1], [3] $ (6, 089, 000) [1], [2], [3], [4] $ (5, 543, 000) [1], [3] $ (13, 635, 000) [1], [3] $ (8, 333, 000) $ (7, 743, 000) [5], [6], [7] $ (16, 473, 000) [5], [6] Adjustments to reconcile net loss to net cash used in operating activities: Depreciation 261, 000 172, 000 123, 000523, 000371, 000259, 000787, 000647, 000412, 0001, 045, 000 899, 000575, 000Stock- based compensation 276, 000 95, 000 200, 000670, 000304, 000449, 0001, 233, 000539, 000601, 0001, 571, 000 798, 000711, 000Amortization of debt issuance costs 81, 000 229, 000 134, 000368, 000 161, 000445, 000 230, 000 482, 000 Non- cash lease expense 146, 000 117, 000 106, 000296, 000236, 000214, 000448, 000370, 000324, 000606, 000 512, 000438, 000Inventory write downs 113, 000 [1] 43, 000 [1] 110, 000 [1] 233, 000 [1] 88, 000 [1] 351, 000 [1] 358, 000 [1] 191, 000 [1] 482, 000 [1] 490, 000 690, 000 [5] 665, 000 [5] Changes in operating assets and liabilities: Accounts receivable (2, 040, 000) [2] (2, 987, 000) 1, 586, 000 (3, 926, 000) [2] (1, 898, 000) [2] 913, 000 (1, 668, 000) [2] (1, 272, 000) [2] (3, 411, 000) (973, 000) (191, 000) [7] (2, 512, 000) Inventories (546, 000) [1] (2, 538, 000) [1], [3] (3, 210, 000) [1], [3] 371, 000 [1], [3] (3, 097, 000) [1], [3] (8, 886, 000) [1], [3] (1, 562, 000) [1], [3] (4, 610, 000) [1], [3] (10, 224, 000) [1], [3] (1, 309, 000) (2, 408, 000) [5], [6] (5, 550, 000) [5], [6] Other assets (215, 000) (65, 000) 11, 000 Accounts payable 330, 000 6, 860, 000 2, 123, 000489, 000 [2], [3], [4] 6, 192, 000 [2] 2, 064, 0001, 522, 000 [2], [3], [4] 4, 210, 000 [2] 6, 186, 0001, 523, 000 3, 227, 000 [6], [7] (530, 000) Accrued expenses 601, 000 9, 000 (675, 000) 169, 000 [4] 89, 000 (350, 000) 719, 000 [4] 395, 000 (441, 000) 745, 000 972, 000 (374, 000) Accrued interest 100, 000 1, 000 1, 000128, 000 1, 000134, 0002, 000 124, 000 (32, 000) 139, 000Office leases payable (152, 000) (120, 000) (104, 000) (312, 000) (244, 000) (211, 000) (476, 000) (379, 000) (322, 000) (644, 000) 1, 000 (1, 000) Deferred revenue 205, 000 184, 000 103, 000179, 000 (82, 000) 116, 000212, 000 (163, 000) 289, 000354, 000 (518, 000) (436, 000) Customer deposits (65, 000) (165, 000) 151, 000150, 000 (146, 000) (171, 000) (64, 000) (40, 000) 519, 000 (64, 000) (93, 000) 4, 000Net cash used in operating activities (3, 093, 000) (589, 000) (4, 416, 000) (4, 045, 000) (1, 892, 000) (15, 401, 000) (4, 274, 000) (5, 197, 000) (19, 338, 000) (4, 798, 000) (3, 574, 000) (23, 893, 000) Cash flows from investing activities: Purchases of equipment (181, 000) (352, 000) (238, 000) (338, 000) (344, 000) (530, 000) (588, 000) (753, 000) (644, 000) (853, 000) (1, 032, 000) (797, 000) Proceeds from sale of fixed assets 8, 000 8, 000 8, 000 Net cash used in investing activities (181, 000) (352, 000) (238, 000) (338, 000) (336, 000) (530, 000) (588, 000) (745, 000) (644, 000) (853, 000) (1, 024, 000) (797, 000) Cash flows from financing activities: Proceeds from stock option exercises and employee stock purchase plan exercises 110, 000 141, 000 Proceeds from the issuance of common stock in registered direct offering, net of offering costs 14, 076, 000 13, 971, 000 13, 971, 000 13, 971, 000Proceeds from the issuance of common stock in public offering, net of offering costs 1, 602, 000 1, 602, 000 697, 0001, 602, 000 1, 556, 0001, 602, 000Proceeds from revolving line of credit 18, 055, 000 12, 900, 000 35, 868, 00030, 550, 0003, 500, 00052, 820, 00048, 800, 0003, 500, 00067, 209, 000 63, 400, 0008, 450, 000Payment of revolving line of credit (15, 981, 000) (12, 138, 000) (32, 205, 000) (28, 628, 000) (49, 087, 000) (43, 198, 000) (63, 287, 000) (58, 377, 000) (3, 561, 000) Payment of finance leases (40, 000) (75, 000) (22, 000) (110, 000) (52, 000) (148, 000) (87, 000) Net cash provided by financing activities 2, 034, 000 762, 000 15, 678, 0003, 588, 0001, 900, 00019, 073, 0003, 733, 0006, 247, 00019, 073, 0003, 915, 000 6, 492, 00020, 462, 000Net change in cash (1, 240, 000) (179, 000) 11, 024, 000 (795, 000) (328, 000) 3, 142, 000 (1, 129, 000) 305, 000 (909, 000) (1, 736, 000) 1, 894, 000 (4, 228, 000) Cash, beginning of period 1, 250, 000 1, 584, 000 1, 139, 000 2, 379, 000790, 000 157, 000 306, 000 485, 0003, 804, 000 7, 855, 000 15, 737, 000 4, 713, 0002, 379, 000485, 0004, 713, 0002, 379, 000485, 0004, 713, 0002, 379, 000 485, 0004, 713, 000Cash, end of period 643, 000 1, 250, 000 1, 584, 000 1, 139, 0002, 379, 000 790, 000 157, 000 306, 000485, 000 3, 804, 000 7, 855, 000 15, 737, 0001, 584, 000157, 0007, 855, 0001, 250, 000790, 0003, 804, 000643, 000 2, 379, 000485, 000Supplemental Disclosures of Non- Cash Investing and Financing Activities: Common stock issued for vested RSUs 5, 000 183, 000114, 000 222, 000114, 0009, 700538, 000 417, 00021, 000Warrants issued in connection with borrowing agreements, recorded as debt issuance cost 92, 000 92, 000 92, 000 253, 000Supplemental cash flow information: Interest paid 223, 000 99, 000 2, 000605, 000288, 00033, 0001, 000, 000524, 00086, 0001, 409, 000 1, 127, 000151, 000Other assets (215, 000) (229, 000) (567, 000) (65, 000) (17, 000) (408, 000) 11, 00011, 000 (118, 000) (163, 000) (170, 000) (549, 000) Initial right of use asset recognition 78, 000 258, 000 855, 000 855, 000 Fair value of warrants issued as debt discount cost Previously Reported [Member] Cash flows from operating activities: Net loss (2, 640, 000) (814, 000) (2, 112, 000) [1], [2] (1, 445, 000) (1, 681, 000) (2, 139, 000) [1], [3] (3, 749, 000) (5, 077, 000) (4, 130, 000) [1], [3] (2, 926, 000) [1], [2], [3], [4] (3, 820, 000) [1], [3] (9, 207, 000) [1], [3] (5, 566, 000) [1], [2], [3], [4] (5, 265, 000) [1], [3] (12, 956, 000) [1], [3] (6, 741, 000) [5], [6], [7] (15, 609, 000) [5], [6] Adjustments to reconcile net loss to net cash used in operating activities: Depreciation 261, 000 172, 000 123, 000523, 000371, 000259, 000787, 000647, 000412, 000 899, 000575, 000Stock- based compensation 276, 000 95, 000 200, 000670, 000304, 000449, 0001, 233, 000539, 000601, 000 798, 000711, 000Amortization of debt issuance costs 81, 000 229, 000 134, 000368, 000 161, 000445, 000 482, 000 Non- cash lease expense 146, 000 117, 000 106, 000296, 000236, 000214, 000448, 000370, 000324, 000 512, 000438, 000Inventory write downs (3, 000) [1] 25, 000 [1] 24, 000 [1] (2, 000) [1] 135, 000 [1] 169, 000 [1] 13, 000 [1] 214, 000 [1] 109, 000 [1] [5] 61, 000 [5] Changes in operating assets and liabilities: Accounts receivable (2, 050, 000) [2] (2, 987, 000) 1, 586, 000 (3, 930, 000) [2] (1, 858, 000) [2] 913, 000 (1, 755, 000) [2] (1, 244, 000) [2] (3, 411, 000) (40, 000) [7] (2, 512, 000) Inventories (496, 000) [1] (2, 641, 000) [1], [3] (3, 357, 000) [1], [3] 715, 000 [1], [3] (3, 380, 000) [1], [3] (9, 239, 000) [1], [3] (1, 191, 000) [1], [3] (4, 911, 000) [1], [3] (10, 530, 000) [1], [3] (2, 734, 000) [5], [6] (5 810, 000) [5], [6] Accounts payable 330, 000 6, 860, 000 2, 123, 000286, 000 [2], [3], [4] 6, 152, 000 [2] 2, 064, 0001, 315, 000 [2], [3], [4] 4, 182, 000 [2] 6, 186, 000 3, 090, 000 [6], [7] (530, 000) Accrued expenses 601, 000 9, 000 (675, 000) 109, 000 [4

] 89, 000 (350, 000) 464, 000 [4] 395, 000 (441, 000) 972, 000 (374, 000) Accrued interest 100, 000 1, 000 1, 000128, 000 1, 000134, 0002, 000 (32, 000) 139, 000Office leases payable (152, 000) (120, 000) (104, 000) (312, 000) (244, 000) (211, 000) (476, 000) (379, 000) (322, 000) 1, 000 (1, 000) Deferred revenue 205, 000 184, 000 103, 000179, 000 (82, 000) 116, 000212, 000 (163, 000) 289, 000 (518, 000) (436, 000) Customer deposits (65, 000) (165, 000) 151, 000150, 000 (146, 000) (171, 000) (64, 000) (40, 000) 519, 000 (93, 000) 4, 000Net cash used in operating activities (3, 093, 000) (589, 000) (4, 416, 000) (4, 045, 000) (1, 892, 000) (15, 401, 000) (4, 274, 000) (5, 197, 000) (19, 338, 000) (3, 574, 000) (23, 893, 000) Cash flows from investing activities: Purchases of equipment (181, 000) (352, 000) (238, 000) (338, 000) (344, 000) (530, 000) (588, 000) (753, 000) (644, 000) (1, 032, 000) (797, 000) Proceeds from sale of fixed assets 8, 000 8, 000 8, 000 Net cash used in investing activities (181, 000) (352, 000) (238, 000) (338, 000) (336, 000) (530, 000) (588, 000) (745, 000) (644, 000) (1, 024, 000) (797, 000) Cash flows from financing activities: Proceeds from stock option exercises and employee stock purchase plan exercises 110, 000 Proceeds from the issuance of common stock in registered direct offering, net of offering costs 14, 076, 000 13, 971, 000 13, 971, 000 13, 971, 000Proceeds from the issuance of common stock in public offering, net of offering costs 1, 602, 000 1, 602, 000 697, 0001, 602, 000 1, 556, 0001, 602, 000Proceeds from revolving line of credit 18, 055, 000 12, 900, 000 35, 868, 00030, 550, 0003, 500, 00052, 820, 00048, 800, 0003, 500, 000 63, 400, 0008, 450, 000Payment of revolving line of credit (15, 981, 000) (12, 138, 000) (32, 205, 000) (28, 628, 000) (49, 087, 000) (43, 198, 000) (58, 377, 000) (3, 561, 000) Payment of finance leases (40, 000) (75, 000) (22, 000) (110, 000) (52, 000) (87, 000) Net cash provided by financing activities 2, 034, 000 762, 000 15, 678, 0003, 588, 0001, 900, 00019, 073, 0003, 733, 0006, 247, 00019, 073, 000 6, 492, 00020, 462, 000Net change in cash (1, 240, 000) (179, 000) 11, 024, 000 (795, 000) (328, 000) 3, 142, 000 (1, 129, 000) 305, 000 (909, 000) 1, 894, 000 (4, 228, 000) Cash, beginning of period 1, 250, 000 1, 584, 000 1, 139, 000 2, 379, 000790, 000 157, 000 306, 000 485, 0003, 804, 000 7, 855, 000 15, 737, 000 4, 713, 0002, 379, 000485, 0004, 713, 0002, 379, 000485, 0004, 713, 0002, 379, 000 485, 0004, 713, 000Cash, end of period 1, 250, 000 1, 584, 000 1, 139, 0002, 379, 000 790, 000 157, 000 306, 000485, 000 3, 804, 000 7, 855, 000 15, 737, 0001, 584, 000157, 0007, 855, 0001, 250, 000790, 0003, 804, 000 2, 379, 000485, 000Supplemental Disclosures of Non- Cash Investing and Financing Activities: Common stock issued for vested RSUs 5, 000 183, 000114, 000 222, 000114, 0009, 700 417, 00021, 000Warrants issued in connection with borrowing agreements, recorded as debt issuance cost Supplemental cash flow information: Interest paid 223, 000 99, 000 2, 000605, 000288, 00033, 0001, 000, 000524, 00086, 000 1, 127, 000151, 000Other assets (215, 000) (229, 000) (567, 000) (157, 000) (17, 000) (408, 000) (81, 000) 11, 000 (118, 000) (170, 000) (802, 000) Initial right of use asset recognition 78, 000 258, 000 855, 000 855, 000 Fair value of warrants issued as debt discount cost 92, 000 92, 000 253, 000Revision of Prior Period, Reclassification, Adjustment [Member] Cash flows from operating activities: Net loss (365, 000) (82, 000) (76, 000) [1], [2] (42, 000) (115, 000) (121, 000) [1], [3] (144, 000) (302, 000) (233, 000) [1], [3] (158, 000) [1], [2], [3], [4] (236, 000) [1], [3] (535, 000) [1], [3] (523, 000) [1], [2], [3], [4] (278, 000) [1], [3] (679, 000) [1], [3] (1, 002, 000) [5], [6], [7] (864, 000) [5], [6] Adjustments to reconcile net loss to net cash used in operating activities: Depreciation (92, 000) Stock- based compensation Amortization of debt issuance costs Non- cash lease expense Inventory write downs 116, 000 [1] 18, 000 [1] 86, 000 [1] 235, 000 [1] (47, 000) [1] 182, 000 [1] 345, 000 [1] (23, 000) [1] 373, 000 [1] 690, 000 [5] 604, 000 [5] Changes in operating assets and liabilities: Accounts receivable 10, 000 [2] 4, 000 [2] (40, 000) [2] 87, 000 [2] (28, 000) [2] (151, 000) [7] Inventories (50, 000) [1] 103, 000 [1], [3] 147, 000 [1], [3] (344, 000) [1], [3] 283, 000 [1], [3] 353, 000 [1], [3] (371, 000) [1], [3] 301, 000 [1], [3] 306, 000 [1], [3] 326, 000 [5], [6] 260, 000 [5], [6] Accounts payable 203, 000 [2], [3], [4] 40, 000 [2] 207, 000 [2], [3], [4] 28, 000 [2] 137, 000 [6], [7] Accrued expenses 60, 000 [4] 255, 000 [4] Accrued interest Office leases payable Deferred revenue Customer deposits Net cash used in operating activities Cash flows from investing activities: Purchases of equipment Proceeds from sale of fixed assets Net cash used in investing activities Cash flows from financing activities: Proceeds from stock option exercises and employee stock purchase plan exercises Proceeds from the issuance of common stock in registered direct offering, net of offering costs Proceeds from the issuance of common stock in public offering, net of offering costs Proceeds from revolving line of credit Payment of revolving line of credit Payment of finance leases Net cash provided by financing activities Net change in cash Cash, beginning of period Cash, end of period Supplemental Disclosures of Non- Cash Investing and Financing Activities: Common stock issued for vested RSUs Warrants issued in connection with borrowing agreements, recorded as debt issuance cost 92, 000 92, 000 253, 000Supplemental cash flow information: Interest paid Other assets 92, 000 92, 000 253, 000Initial right of use asset recognition Fair value of warrants issued as debt discount cost $ (92, 000) $ (92, 000) $ (253, 000) [1] Inventories. The Company did not properly evaluate its calculation of its excess and obsolescence reserve on its finished goods and raw materials inventories, resulting in an overstatement of inventories and an understatement of cost of sales. In addition, certain inventory components were not properly recorded at the lower of cost or net realizable value, resulting in an overstatement of inventory and an understatement of cost of sales. Further, certain loaner service packs and consigned inventory were not reconciled timely, resulting in an overstatement of inventory and an understatement of cost of sales. Lastly, the Company also corrected the cash flow presentation related to inventory write downs on the statement of cash flows. [2] Revenue recognition. The Company improperly recognized revenue during the three months ended September 30, 2023 related to performance obligations satisfied during three months ended June 30, 2023, resulting in an understatement of revenue in the three months ended June 30, 2023 and an overstatement of revenue in the three months ended September 30, 2023. [3] Other. The Company had various clearing accounts that were not reconciled timely, resulting in an understatement of accounts payable, overstatement of inventories, and understatement of cost of sales. [4] Product warranty liability. The Company did not include certain product warranty- related expenses within the proper period in its calculation of its product warranty reserve estimate, resulting in an understatement of accrued expenses and an understatement of cost of sales. [5] Inventories. The Company did not properly evaluate its calculation of its excess and obsolescence reserve on its finished goods and raw materials inventories, resulting in an overstatement of inventories and an understatement of cost of sales. In addition, certain inventory components were not properly recorded at the lower of cost or net realizable value, resulting in an overstatement of inventory and an understatement of cost of sales. Further, certain loaner service packs and consigned inventory were not reconciled timely, resulting in an overstatement of inventory and an understatement of cost of sales. Lastly, the Company also corrected the cash flow presentation related to inventory write downs on the statement of cash flows. [6] Other. The Company had various clearing accounts that were not reconciled in a timely manner, resulting in misstatements of accounts payable, inventories and

cost of sales. [7] Revenue. The Company did not properly recognize revenue in the periods which the related performance obligations were satisfied for a certain contract with a customer. Additionally, the Company improperly recorded accounts receivable from the same contract with a customer as a reduction to its accounts payable owed to the customer prior to the right of offset conditions under ASC 210- 20 being met. As a result, revenues, accounts receivable, and accounts payable were misstated. X- DefinitionIncrease decrease in customer deposit. ReferencesNo definition available. Details Name: FLUX_IncreaseDecreaseInCustomerDeposit Namespace Prefix: FLUX_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionInitial right of use asset recognition. ReferencesNo definition available. Details Name: FLUX_InitialRightOfUseAssetRecognition Namespace Prefix: FLUX_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionProceeds from the issuance of common stock in registered direct offering, net of offering costs. ReferencesNo definition available. Details Name: FLUX_ProceedsFromIssuanceOfCommonStockInRegisteredDirectOfferingNetOfOfferingCosts Namespace Prefix: FLUX_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionWarrants issued in connection with borrowing agreements recorded as debt issuance cost. ReferencesNo definition available. Details Name: FLUX_WarrantsIssuedInConnectionWithBorrowingAgreementsRecordedAsDebtIssuanceCost Namespace Prefix: FLUX_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_AdjustmentsToReconcileNetIncomeLossToCashProvidedByUsedInOperatingActivitiesAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionAmount of amortization expense attributable to debt issuance costs. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 220- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03 (8))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483621 / 220- 10- S99- 2Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 470- SubTopic 20- Name Accounting Standards Codification- Section 50- Paragraph 1F- Subparagraph (b) (2)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147481139 / 470- 20- 50- 1FReference 3: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 230- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 28- Subparagraph (b)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482740 / 230- 10- 45- 28Reference 4: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 835- SubTopic 30- Name Accounting Standards Codification- Section 45- Paragraph 3- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482925 / 835- 30- 45- 3 Details Name: us- gaap_AmortizationOfFinancingCosts Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; including, but not limited to, disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short- term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 230- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 8- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482913 / 230- 10- 50- 8Reference 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- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 4- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482740 / 230- 10- 45- 4 Details Name: us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount of increase (decrease) in cash, cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; including effect from exchange rate change. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short- term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. ReferencesReference 1: 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 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Section 45- Paragraph 1- SubTopic 230- Topic 830- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147477401 / 830- 230- 45- 1 Details Name: us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe amount of expense recognized in the current period that reflects the allocation of the cost of tangible assets over the assets' useful lives. Includes production and non- production related depreciation. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Section 45- Paragraph 28- Subparagraph (b)- SubTopic 10- Topic 230- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482740 / 230- 10- 45- 28Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Topic 360- SubTopic 10- Section 50- Paragraph 1- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482099 / 360- 10- 50- 1 Details Name: us-gaap_Depreciation Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of expense (income) related to adjustment to fair value of warrant liability. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Section 45- Paragraph 28- Subparagraph (b)- SubTopic 10- Topic 230- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482740 / 230- 10- 45- 28Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Section 25- Paragraph 13- SubTopic 10- Topic 480- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147481766 / 480- 10- 25- 13 Details Name: us- gaap_FairValueAdjustmentOfWarrants Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of cash outflow for principal payment on finance lease.

ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 842- SubTopic 20- Name Accounting Standards Codification- Section 50- Paragraph 4- Subparagraph (g) (1)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147478964 / 842- 20- 50- 4Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 842- SubTopic 20- Name Accounting Standards Codification- Section 45- Paragraph 5- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479041 / 842- 20- 45- 5 Details Name: us- gaap_FinanceLeasePrincipalPayments Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe increase (decrease) during the reporting period in the aggregate amount of liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received that are used in an entity' s business. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- 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_IncreaseDecreaseInAccountsPayable Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe increase (decrease) during the reporting period in amount due within one year (or one business cycle) from customers for the credit sale of goods and services. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- 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_IncreaseDecreaseInAccountsReceivable Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe increase (decrease) during the reporting period in the aggregate amount of expenses incurred but not yet paid. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- 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_IncreaseDecreaseInAccruedLiabilities Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of increase (decrease) in obligation to transfer good or service to customer for which consideration has been received or is receivable. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 912- SubTopic 310- Name Accounting Standards Codification- Section 45- Paragraph 11- Subparagraph (b)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147478345 / 912- 310- 45- 11Reference 2: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 230- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 28- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482740 / 230- 10- 45- 28 Details Name: us- gaap_IncreaseDecreaseInContractWithCustomerLiability Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe increase (decrease) during the reporting period in interest payable, which represents the amount owed to note holders, bond holders, and other parties for interest earned on loans or credit extended to the reporting entity. 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_IncreaseDecreaseInInterestPayableNet Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe increase (decrease) during the reporting period in the aggregate value of all inventory held by the reporting entity, associated with underlying transactions that are classified as operating activities. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- 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_IncreaseDecreaseInInventories Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_IncreaseDecreaseInOperatingCapitalAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionAmount of increase (decrease) in obligation for operating lease. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 230- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 28- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482740 / 230- 10- 45- 28Reference 2: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Name Accounting Standards Codification- Section 50- Paragraph 4- Subparagraph (g) (1)- SubTopic 20- Topic 842- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147478964 / 842- 20- 50- 4 Details Name: us- gaap_IncreaseDecreaseInOperatingLeaseLiability Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of increase (decrease) in current assets classified as other. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 230- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 28- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482740 / 230- 10- 45- 28 Details Name: us- gaap_IncreaseDecreaseInOtherCurrentAssets Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAmount of increase (decrease) in operating 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_IncreaseDecreaseInOtherOperatingAssets Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAmount of cash paid for interest, excluding capitalized interest, classified as operating activity. Includes, but is not limited to, payment to settle zero- coupon bond for accreted interest of debt discount and debt instrument with insignificant coupon interest rate in relation to effective interest rate of borrowing attributable to accreted interest of debt discount. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 230- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 17- Subparagraph (d)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482740 / 230- 10- 45- 17Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 230- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 25- Subparagraph (e)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482740 / 230- 10- 45- 25Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 230- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 2- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482913 / 230- 10- 50- 2

Details Name: us- gaap_InterestPaidNet Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAmount of loss from reductions in inventory due to subsequent measurement adjustments, including, but not limited to, physical deterioration, obsolescence, or changes in price levels. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 330- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 2- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483080 / 330- 10- 50- 2 Details Name: us- gaap_InventoryWriteDown Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of cash inflow (outflow) from financing activities, including discontinued operations. Financing activity cash flows include obtaining resources from owners and providing them with a return on, and a return of, their investment; borrowing money and repaying amounts borrowed, or settling the obligation; and obtaining and paying for other resources obtained from creditors on long- term credit. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- 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 250- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 6- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483443 / 250- 10- 50- 6Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 250- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 9- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483443 / 250- 10- 50- 9Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 805- SubTopic 60- Name Accounting Standards Codification- Section 65- Paragraph 1- Subparagraph (g)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147476176 / 805- 60- 65- 1Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 740- SubTopic 323- Name Accounting Standards Codification- Section 65- Paragraph 2- Subparagraph (g) (3)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147478666 / 740- 323- 65- 2Reference 5: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 220- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03 (20))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483621 / 220- 10- S99- 2Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 235- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (g) (1) (ii))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480678 / 235- 10- S99- 1Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 323- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 3- Subparagraph (c)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147481687 / 323- 10- 50- 3Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 825- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 28- Subparagraph (f)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482907 / 825- 10- 50- 28Reference 9: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 220- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 6- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482765 / 220- 10- 50- 6Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 250- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 3- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483443 / 250- 10- 50- 3Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 250- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 1- Subparagraph (b) (2)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483443 / 250- 10- 50- 1Reference 12: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 815- SubTopic 40- Name Accounting Standards Codification- Section 65- Paragraph 1- Subparagraph (f)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480175 / 815- 40- 65- 1Reference 13: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 250- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 8- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483443 / 250- 10- 50- 8Reference 14: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 250- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 11- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483443 / 250- 10- 50- 11Reference 15: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 250- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 11- Subparagraph (b)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483443 / 250- 10- 50- 11Reference 16: http: / / www. xbrl. org /

2003 / role / disclosureRef- Topic 250- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 4- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483443 / 250- 10- 50- 4Reference 17: http: / / www. xbrl. org / 2003 / role / exampleRef- Topic 946- SubTopic 830- Name Accounting Standards Codification- Section 55- Paragraph 10- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479168 / 946- 830- 55- 10Reference 18: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 946- SubTopic 220- Name Accounting Standards Codification- Section 45- Paragraph 7- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479105 / 946- 220- 45- 7Reference 19: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 944- SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 04 (18))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147477250 / 944- 220- S99- 1Reference 20: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 946- SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 6- 07 (9))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479134 / 946- 220- S99- 1Reference 21: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 946- SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 3- Subparagraph (SX 210. 6- 09 (1) (d))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147479134 / 946- 220- S99- 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) (i))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1AReference 23: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (ii))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1AReference 24: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iii) (A))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1AReference 25: 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 26: 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 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) (i))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1BReference 28: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (A))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1BReference 29: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (B))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1BReference 30: 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 31: 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- 1BReference 32: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 260- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 60B- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482689 / 260- 10- 45- 60BReference 33: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 205- SubTopic 20- Name Accounting Standards Codification- Section 50- Paragraph 7- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147483499 / 205- 20- 50- 7Reference 34: 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 35: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 220- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 1A- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482790 / 220- 10- 45- 1AReference 36: http: / / www. xbrl. org / 2003 / role / disclosureRef- Topic 220- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 1B- Subparagraph (a)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482790 / 220- 10- 45- 1BReference 37: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 942- SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 04 (22))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147478524 / 942- 220- S99- 1 Details Name: us- gaap_NetIncomeLoss Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_NoncashInvestingAndFinancingItemsAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionAmount of expense or loss included in net income that result in no cash flow, classified as other. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 230- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 28- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482740 / 230- 10- 45- 28 Details Name: us- gaap_OtherNoncashExpense Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe cash outflow associated with the acquisition of long- lived, physical assets that are used in the normal conduct of business to produce goods and services and not intended for resale; includes cash outflows to pay for construction of self- constructed assets. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 230- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 13- Subparagraph (c)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482740 / 230- 10- 45- 13 Details Name: us- gaap_PaymentsToAcquirePropertyPlantAndEquipment Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe cash inflow from the additional capital contribution to the entity. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Section 45- Paragraph 14- Subparagraph (a)- SubTopic 10- Topic 230- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482740 / 230- 10- 45- 14 Details Name: us- gaap_ProceedsFromIssuanceOfCommonStock Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of cash inflow from

contractual arrangement with the lender, including but not limited to, letter of credit, standby letter of credit and revolving credit arrangements. 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 (f))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480678 / 235- 10- S99- 1Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 14- Subparagraph (b)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482740 / 230- 10- 45- 14 Details Name: us- gaap_ProceedsFromLinesOfCredit Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe cash inflow from the sale of property, plant and equipment (capital expenditures), software, and other intangible assets. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 230- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 12- Subparagraph (c)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482740 / 230- 10- 45- 12 Details Name: us- gaap_ProceedsFromSaleOfProductiveAssets Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of cash inflow from exercise of option under share- based payment arrangement. 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- 14Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Section 50- Paragraph 2A- Subparagraph (a)- SubTopic 10- Topic 718- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480429 / 718- 10- 50- 2A Details Name: us- gaap_ProceedsFromStockOptionsExercised Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of cash outflow for payment of an obligation from a lender, including but not limited to, letter of credit, standby letter of credit and revolving credit arrangements. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Topic 230- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 15- Subparagraph (b)- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482740 / 230- 10- 45- 15Reference 2: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Topic 235- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (f))- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147480678 / 235- 10- S99- 1 Details Name: us- gaap_RepaymentsOfLinesOfCredit Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAmount of noncash expense for share- based payment arrangement. 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_ShareBasedCompensation Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe fair value of stock issued in noncash financing activities. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 50- Paragraph 4- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482913 / 230- 10- 50- 4Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 50- Paragraph 3- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482913 / 230- 10- 50- 3Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 50- Paragraph 5- Publisher FASB- URI https: / / asc. fasb. org / 1943274 / 2147482913 / 230- 10- 50- 5 Details Name: us- gaap_StockIssued1 Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_SupplementalCashFlowInformationAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- Details Name: srt_RestatementAxis = srt_ScenarioPreviouslyReportedMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_RestatementAxis = srt_RevisionOfPriorPeriodReclassificationAdjustmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: