FORM 10-Q

Quarterly report pursuant to sections 13 or 15(d)

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FILER

CLEANSPARK, INC.

CIK:**827876**| IRS No.: **870449945** | State of Incorp.:**NV** | Fiscal Year End: **0930**
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Mailing Address
1185 SOUTH 1800 WEST, SUITE 3
WOODS CROSS UT 84087

Business Address
1185 SOUTH 1800 WEST, SUITE 3
WOODS CROSS UT 84087
(702) 941-8047

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-Q

☒ Quarterly Report pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

For the quarterly period ended **June 30, 2021**

☐ Transition Report pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

For the transition period from __________ to __________

Commission File Number: **001-39187**

CleanSpark, Inc.

(Exact name of Registrant as specified in its charter)

Nevada	**87-0449945**
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)

1185 S. 1800 W., Suite 3
Woods Cross, Utah 84087
(Address of principal executive offices)

(702) 941-8047
(Registrant's telephone number, including area code)

____
(Former name, former address and former fiscal year, if changed since last report)

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
Common Stock, par value $0.001 per share	**CLSK**	**The Nasdaq Stock Market LLC**

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.
[X] Yes [ ] No

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). Yes [X] No [ ]

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

☐ Large accelerated filer
☒ Non-accelerated Filer

☐ Accelerated filer
☒ Smaller reporting company
☐ Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. [ ]

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).
Yes [ ] No [X]

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date. 35,591,268 shares as of August 13, 2021.

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PART I - FINANCIAL INFORMATION

Item 1. Financial Statements

Our consolidated financial statements included in this Form 10-Q are as follows:

F-1 Consolidated Balance Sheets as of June 30, 2021 (unaudited) and September 30, 2020;

F-2 Consolidated Statements of Operations for the three and nine months ended June 30, 2021 and 2020 (unaudited);

F-3 Consolidated Statements of Stockholders' Equity for the three and nine months ended June 30, 2021 and 2020 (unaudited);

F-4 Consolidated Statements of Cash Flows for the nine months ended June 30, 2021 and 2020 (unaudited);

F-5 Notes to Consolidated Financial Statements (unaudited).

This report on Form 10-Q for the quarter ended June 30, 2021, should be read in conjunction with the Company's annual report on Form 10-K for the year ended September 30, 2020, filed with the Securities and Exchange Commission ("SEC") on December 17, 2020.

The accompanying consolidated financial statements and footnotes have been prepared in accordance with accounting principles generally accepted in the United States of America for interim financial information and the SEC instructions to Form 10-Q. In the opinion of management, all adjustments considered necessary for a fair presentation have been included. Operating results for the interim period ended June 30, 2021 are not necessarily indicative of the results that can be expected for the full year.

CLEANSPARK, INC.
CONSOLIDATED BALANCE SHEETS
(UNAUDITED)

	June 30, 2021	September 30, 2020
ASSETS		
Current assets		
Cash and cash equivalents	$ 22,209,870	$ 3,126,202
Accounts receivable, net	2,340,435	1,047,353
Contract assets	—	4,103
Inventory	4,040,407	—
Prepaid expense and other current assets	4,462,712	998,931
Digital currency	10,388,432	—
Derivative investment asset	7,434,630	2,115,269
Investment equity security	473,823	460,000
Investment debt security, AFS, at fair value	500,000	500,000
Total current assets	$ 51,850,309	$ 8,251,858
Property and equipment, net	64,753,143	117,994
Operating lease right of use asset	559,182	40,711
Capitalized software, net	850,113	976,203
Intangible assets, net	15,391,345	7,049,656
Deposits on mining equipment	125,855,501	—
Other long-term asset	6,431,664	—
Goodwill	31,797,564	5,903,641
Total assets	$ 297,488,821	$ 22,340,063
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current liabilities		
Accounts payable and accrued liabilities	$ 9,941,420	$ 4,527,037
Contract liabilities	596,873	64,198
Operating lease liability	76,467	41,294
Finance lease liability	345,257	—
Acquisition liability	300,000	—
Contingent consideration	650,000	750,000
Total current liabilities	$ 11,910,017	$ 5,382,529
Long-term liabilities		
Loans payable	—	531,169
Operating lease liability, non-current	478,202	—
Dividends payable	177,505	—
Finance lease liability, non-current	527,483	—
Contingent consideration, non-current	2,600,000	—
Total liabilities	$ 15,693,207	$ 5,913,698

Stockholders' equity		
Common stock: $0.001 par value; 50,000,000 shares authorized; 34,697,943 and 17,390,979 shares issued and outstanding as of June 30, 2021 and September 30, 2020, respectively	34,696	17,391
Preferred stock: $0.001 par value; 10,000,000 shares authorized; Series A shares; 2,000,000 authorized; 1,750,000 and 1,750,000 issued and outstanding as of June 30, 2021 and September 30, 2020, respectively	1,750	1,750
Additional paid-in capital	414,783,896	132,809,830
Accumulated deficit	(133,024,728)	(116,402,606)
Total stockholders' equity	281,795,614	16,426,365
Total liabilities and stockholders' equity	$ 297,488,821	$ 22,340,063

The accompanying notes are an integral part of these unaudited consolidated financial statements.

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CLEANSPARK, INC.
CONSOLIDATED STATEMENTS OF OPERATIONS
(UNAUDITED)

	For the Three Months Ended		For the Nine Months Ended	
	June 30, 2021	June 30, 2020	June 30, 2021	June 30, 2020
Revenues, net				
Digital currency mining revenue	$ 8,649,440	$ —	$ 16,098,643	$ —
Energy hardware, software and services revenue	2,863,997	3,080,833	4,985,062	7,484,079
Other services revenue	402,628	357,841	1,209,616	589,702
Total revenues, net	11,916,065	3,438,674	22,293,321	8,073,781
Costs and expenses				
Cost of revenues (exclusive of depreciation and amortization shown below)	3,848,817	2,852,062	6,728,014	6,609,324
Professional fees	2,047,654	709,367	6,216,931	3,231,945
Payroll expenses	11,830,196	996,555	18,406,494	2,692,474
General and administrative expenses	1,430,339	279,045	3,623,632	820,837
Impairment expense	3,720,481	—	3,720,481	—
Depreciation and amortization	3,656,757	745,244	6,883,020	2,126,313
Total costs and expenses	26,534,244	5,582,273	45,578,572	15,480,893
Loss from operations	(14,618,179)	(2,143,599)	(23,285,251)	(7,407,112)
Other income (expense)				
Other income	1,441	20,000	543,017	20,000
Realized gain on sale of digital currency	36,438	—	672,065	—
Realized gain on sale of equity securities	105,908	—	105,908	—
Unrealized gain (loss) on equity security	(170,586)	(80,500)	98,914	78,368
Unrealized gain (loss) on derivative security	(2,060,774)	719,294	5,319,361	1,544,185
Interest income (expense), net	28,625	(7,066,496)	101,367	(10,518,094)
Total other income (expense)	(2,058,948)	(6,407,702)	6,840,632	(8,875,541)
Net loss	$ (16,677,127)	$ (8,551,301)	$ (16,444,619)	$ (16,282,653)
Preferred stock dividends	$ —	$ —	$ 177,505	$ —

Net loss attributable to common shareholders	$ (16,677,127)	$ (8,551,301)	$ (16,622,124)	$ (16,282,653)
Loss per common share - basic	$ (0.49)	$ (0.77)	$ (0.60)	$ (2.32)
Weighted average common shares outstanding - basic	34,014,221	11,119,288	27,355,111	7,003,927
Loss per common share - diluted	$ (0.49)	$ (0.77)	$ (0.60)	$ (2.32)
Fully Diluted weighted average common shares outstanding	34,014,221	11,119,288	27,355,111	7,003,927

The accompanying notes are an integral part of these unaudited consolidated financial statements.

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CLEANSPARK, INC.
CONSOLIDATED STATEMENTS OF STOCKHOLDERS' EQUITY
(UNAUDITED)

For the Nine Months ended June 30, 2021

	Preferred Stock		Common Stock				
	Shares	Amount	Shares	Amount	Additional Paid-in Capital	Accumulated Deficit	Total Stockholders' Equity
Balance, September 30, 2020	**1,750,000**	**$ 1,750**	**17,390,979**	**$17,391**	**$ 132,809,830**	**$ (116,402,606)**	**$ 16,426,365**
Shares issued for services	—	—	501,437	501	3,011,133	—	3,011,634
Options and warrants issued for services	—	—	—	—	1,339,009	—	1,339,009
Shares issued for business acquisition	—	—	1,618,285	1,618	21,181,733	—	21,183,351
Exercise of options and warrants	—	—	115,385	116	192,540	—	192,656
Shares issued under underwritten offering, net of offering costs	—	—	4,444,445	4,445	37,045,160	—	37,049,605
Net loss	—	—	—	—	—	(7,167,530)	(7,167,530)
Balance, December 31, 2020	**1,750,000**	**$ 1,750**	**24,070,531**	**$24,071**	**$ 195,579,405**	**$ (123,570,136)**	**$ 72,035,090**
Shares issued for services	—	—	19,429	19	71,478	—	71,497
Options and warrants issued for services	—	—	—	—	777,517	—	777,517
Shares issued for business acquisition	—	—	477,703	478	13,246,226	—	13,246,704
Exercise of options and warrants	—	—	223,650	223	3,153,680	—	3,153,903
Shares issued under underwritten offering, net of offering costs	—	—	9,090,910	9,091	187,204,122	—	187,213,213
Shares returned in relation to business acquisition	—	—	(8,072)	(8)	8	—	—
Preferred stock dividends accrued	—	—	—	—	—	(177,505)	(177,505)

Net income	—	—	—	—	—	7,400,040	7,400,040
Balance, March 31, 2021	**1,750,000**	**1,750**	**33,874,151**	**33,874**	**400,032,436**	**(116,347,601)**	**283,720,459**
Shares issued for services	—	—	112,486	112	2,712,813	—	2,712,925
Options and warrants issued for services	—	—	—	—	686,447	—	686,447
Exercise of options and warrants	—	—	48,310	48	384,955	—	385,003
Shares issued under ATM offering, net of offering costs	—	—	731,190	730	11,859,836	—	11,860,566
Shares returned in relation to business acquisition	—	—	(68,194)	(68)	(892,591)	—	(892,659)
Net loss	—	—	—	—	—	(16,677,127)	(16,677,127)
Balance, June 30, 2021	**1,750,000**	**1,750**	**34,697,943**	**34,696**	**414,783,896**	**(133,024,728)**	**281,795,614**

For the Nine Months Ended June 30, 2020

	Preferred Stock		Common Stock				
	Shares	**Amount**	**Shares**	**Amount**	**Additional Paid-in Capital**	**Accumulated Deficit**	**Total Stockholders' Equity**
Balance, September 30, 2019	**1,000,000**	**$ 1,000**	**4,679,018**	**$ 4,679**	**$ 111,936,125**	**$ (93,056,463)**	**$ 18,885,341**
Shares issued for services	750,000	750	2,000	2	33,348	—	34,100
Options and warrants issued for services	—	—	—	—	602,169	—	602,169
Beneficial conversion feature and shares issued with convertible debt	—	—	187,100	187	(187)	—	—
Rounding shares issued for stock split	—	—	793	1	(1)	—	—
Net loss	—	—	—	—	—	(1,916,254)	(1,916,254)
Balance, December 31, 2019	**1,750,000**	**1,750**	**4,868,911**	**4,869**	**112,571,454**	**(94,972,717)**	**17,605,356**
Shares returned and cancelled	—	—	(30,000)	(30)	30	—	—
Options issued for business acquisition	—	—	—	—	88,935	—	88,935
Options and warrants issued for services	—	—	—	—	273,931	—	273,931
Shares issued under acquisition	—	—	95,699	96	444,904	—	445,000
Beneficial conversion feature and shares issued with convertible debt	—	—	810,505	810	(810)	—	—
Net loss	—	—	—	—	—	(5,815,098)	(5,815,098)
Balance, March 31, 2020	**1,750,000**	**1,750**	**5,745,115**	**5,745**	**113,378,444**	**(100,787,815)**	**12,598,124**
Shares issued for services	—	—	45,019	45	91,455	—	91,500
Options and warrants issued for services	—	—	—	—	169,932	—	169,932
Shares issued upon conversion of debt and accrued interest	—	—	10,333,373	10,334	14,039,666	—	14,050,000
Net income	—	—	—	—	—	(8,551,301)	(8,551,301)
Balance, June 30, 2020	**1,750,000**	**1,750**	**16,123,507**	**16,124**	**127,679,497**	**(109,339,116)**	**18,358,255**

The accompanying notes are an integral part of these unaudited consolidated financial statements.

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CLEANSPARK, INC.
CONSOLIDATED STATEMENTS OF CASH FLOWS
(UNAUDITED)

	For the Nine Months Ended	
	June 30, 2021	**June 30, 2020**
Cash Flows from Operating Activities		
Net loss	$ (16,444,619)	$(16,282,653)
Adjustments to reconcile net loss to net cash used in operating activities:		
Stock based compensation	8,599,029	1,171,632
Impairment expense	3,720,481	—
Unrealized gain on equity security	(98,914)	(78,368)
Realized gain on sale of equity security	(105,908)	—
Realized gain on sale of digital currency	(672,065)	—
Digital currency issued for services	162,038	—
Amortization of operating lease right of use asset	271,715	33,000
Depreciation and amortization	6,883,020	2,126,313
Provision for bad debts	234,112	27,456
Gain on derivative asset	(5,319,361)	(1,544,185)
PPP loan forgiveness	(531,169)	—
Amortization of debt discount	—	9,022,759
Changes in operating assets and liabilities		
Decrease (increase) in prepaid expenses and other current assets	(2,914,993)	808,354
Decrease in contract assets	4,103	57,077
Increase in ROU Asset	—	—
Increase (decrease) in contract liabilities, net	532,675	(349,908)
(Increase) in accounts receivable	(1,298,308)	(918,877)
Increase in accounts payable	3,699,298	2,347,566
(Increase) in digital currency	(16,098,643)	—
(Decrease) in lease liability	(272,123)	(32,281)
Increase in inventory	(3,978,257)	—
(Decrease) in due to related parties	—	(66,966)
Net cash used in operating activities	(23,627,889)	(3,679,081)
Cash Flows from investing		
Increase in deposits on mining equipment	(125,855,501)	—
Proceeds from sale of equity securities	182,044	—
Proceeds from sale of digital currencies	2,499,757	—
Investment in infrastructure development	(6,431,664)	—
Purchase of fixed assets	(60,536,521)	(30,787)
Acquisition of ATL Data Center, net of cash received	45,783	—
Acquisition of p2KLabs, net of cash received	—	(1,141,990)
Acquisition of Solar Watt Solutions	(1,000,337)	—
Investment in capitalized software	—	(84,925)
Investment in debt and equity securities	—	(750,000)
Investment in Joint Venture	—	(660,000)
Net cash used in investing activities	(191,096,439)	(2,667,702)
Cash Flows from Financing Activities		
Payments on promissory notes	(5,865,476)	(67,467)
Proceeds from promissory notes	—	531,169
Payments on finance leases	(181,475)	—

Proceeds from exercise of options and warrants	3,731,563	—
Proceeds from offerings, net	236,123,384	—
Net cash provided by financing activities	233,807,996	463,702
Net increase (decrease) in cash and cash equivalents	19,083,668	(5,883,081)
Cash and cash equivalents, beginning of period	3,126,202	7,838,857
Cash and cash equivalents, end of period	$ 22,209,870	$ 1,955,776
Supplemental disclosure of cash flow information		
Cash paid for interest	$ 51,463	$ 11,010
Cash paid for tax	$ —	$ —
Non-cash investing and financing transactions		
Day one recognition of right of use asset and liability	$ 554,979	$ 85,280
Right of use asset and liability written off due to lease termination	$ 603,700	$ —
Shares issued for conversion of debt and accrued interest	$ —	$ 14,054,876
Shares and options issued for business acquisition	$ 33,537,396	$ 533,935
Shares issued as collateral returned to treasury	$ —	$ 30
Preferred stock dividends accrued	$ 177,505	$ —
Cashless exercise of options/warrants	$ 74	$ —

The accompanying notes are an integral part of these unaudited consolidated financial statements.

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(UNAUDITED)

1. ORGANIZATION AND LINE OF BUSINESS

Organization

The Company - CleanSpark, Inc.

CleanSpark, Inc. ("CleanSpark", "we", "our", the "Company") was incorporated in the state of Nevada on October 15, 1987 under the name, SmartData Corporation. In October 2016, the Company changed its name to CleanSpark, Inc. in order to better reflect the Company's brand identity.

The Company, through itself and its wholly owned subsidiaries, has operated in the alternative energy sector since March 2014, and in the digital currency mining sector since December 2020.

Acquisitions Related to Subsidiaries and/or Assets of the Company

CleanSpark, LLC

On July 1, 2016, the Company entered into an Asset Purchase Agreement, as amended (the "Purchase Agreement"), with CleanSpark Holdings LLC, CleanSpark LLC, CleanSpark Technologies LLC, and Specialized Energy Solutions, Inc. (together, the "Seller"). Pursuant to the Purchase Agreement, the Company acquired CleanSpark, LLC and all the assets related to the Seller and its line of business.

CleanSpark Critical Power Systems, Inc.

On January 22, 2019, CleanSpark entered into an agreement with Pioneer Critical Power, Inc., whereby it acquired certain intellectual property assets and client lists. As a result of the transaction, Pioneer Critical Power Inc. became a wholly owned subsidiary of the Company. On February 1, 2019, Pioneer Critical Power, Inc. was renamed to CleanSpark Critical Power Systems, Inc.

p2klabs, Inc.

On January 31, 2020, the Company entered into a Stock Purchase Agreement with p2klabs, Inc ("p2k"), and its sole stockholder, whereby the Company purchased all of the issued and outstanding shares of p2k from its sole stockholder. As a result of the transaction, p2k became a wholly owned subsidiary of the Company.

GridFabric, LLC

On August 31, 2020, the Company entered into a Membership Interest Purchase Agreement with GridFabric, LLC, ("GridFabric"), and its sole member, whereby the Company purchased all of the issued and outstanding membership units of GridFabric from its sole member. As a result of the transaction, GridFabric became a wholly owned subsidiary of the Company.

ATL Data Centers LLC

On December 9, 2020, the Company entered into an Agreement and Plan of Merger (the "Merger") with ATL Data Centers LLC ("ATL"), and its members whereby the Company purchased all of the issued and outstanding membership units of ATL from its members. As a result of the transaction, ATL became a wholly owned subsidiary of the Company. (See Note 3 for details.)

Solar Watt Solutions, Inc.

On February 23, 2021, the Company entered into an Agreement and Plan of Merger (the "Merger") with Solar Watt Solutions, Inc. ("SWS"), and its owners whereby the Company purchased all of the issued and outstanding shares of SWS from its owners. As a result of the transaction, SWS became a wholly owned subsidiary of the Company. (See Note 3 for details.)

Lines of Business

Energy Business Segment

Through CleanSpark, LLC, we provide microgrid engineering, design and software solutions to military, commercial and residential customers. Our services consist of distributed energy microgrid system engineering and design, and project consulting services. The work is generally performed under fixed price bid contracts and negotiated price contracts.

Through CleanSpark Critical Power Systems, Inc., we provide custom hardware solutions for distributed energy systems that serve government and commercial customers. The equipment is generally sold under negotiated fixed price contracts.

Through GridFabric, LLC, we provide Open Automated Demand Response ("OpenADR") and other middleware communication protocol software solutions to commercial and utility customers.

Through Solar Watt Solutions, Inc., which we acquired in February 2021, we provide solar, energy storage, and alternative microgrid energy solutions for homeowners and commercial businesses in Southern California.

Digital Currency Mining Segment

We entered the Bitcoin mining industry through our acquisition of ATL Data Centers LLC in December 2020, and we have recently acquired additional equipment and infrastructure capacity in order to expand our Bitcoin mining operations.

We mine Bitcoin through ATL Data Centers LLC, and our recently formed subsidiary, CleanBlok, Inc.

Other business activities

Through p2kLabs, Inc., the Company provides design, software development, and other technology-based consulting services. The services provided are generally an hourly arrangement or fixed-fee project-based arrangements.

Through ATL Data Centers LLC, we provide traditional data center services, such as providing customers with rack space, power and equipment, and offer several cloud services including, virtual services, virtual storage, and data backup services.

Through our recently formed subsidiary CSRE Properties, LLC, we maintain real property holdings for ATL Data Centers LLC and CleanBlok Inc.

2. SUMMARY OF SIGNIFICANT POLICIES

Basis of Presentation and Liquidity

The accompanying unaudited interim financial statements of the Company have been prepared in accordance with accounting principles generally accepted in the United States of America and the rules of the Securities and Exchange Commission, and should be read in conjunction with the audited financial statements and notes thereto contained in the Company’s most recent annual report on Form 10-K for the year ended September 30, 2020, filed with the SEC on December 17, 2020 (“Form 10-K”). In the opinion of management, all adjustments, consisting of normal recurring adjustments, necessary for a fair presentation of financial position and the results of operations for the interim period presented in this quarterly report on Form 10-Q have been reflected herein. The results of operations for the interim period are not necessarily indicative of the results to be expected for the full year. Notes to the financial statements which would substantially duplicate the disclosures contained in the audited financial statements for the most recent fiscal period, as reported in the Form 10-K, have been omitted.

As shown in the accompanying unaudited consolidated financial statements, the Company incurred a net loss of $16,444,619 during the nine months ended June 30, 2021. While the company has experienced negative cash flows from operations, the Company has sufficient capital for ongoing operations from raising additional capital through the registered sale of equity securities pursuant to a registration statement on Form S-3. (See Notes 11 and 17 for additional details.) In addition, the Company is continuing to grow its business segments through which it expects to grow the working capital base. As of June 30, 2021, the Company had working capital of $39,940,292.

Principles of Consolidation

The accompanying consolidated financial statements include the accounts of CleanSpark, Inc., and its wholly owned operating subsidiaries, CleanSpark, LLC, CleanSpark II, LLC, CleanSpark Critical Power Systems Inc., p2kLabs, Inc, GridFabric, LLC, ATL Data Centers LLC, CleanBlok, Inc., CSRE Properties, LLC and Solar Watt Solutions, Inc. All material intercompany transactions have been eliminated upon consolidation of these entities.

Use of Estimates

The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Significant estimates include estimates used to review the Company’s goodwill impairment, intangible assets acquired, impairments and estimations of long-lived assets, revenue recognition on percentage of completion type contracts, allowances for uncollectible accounts, and the valuations of non-cash capital stock issuances. The Company bases its estimates on historical experience and on various other assumptions that are believed to be reasonable in 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 including, but not limited to, the ultimate impact that COVID-19 may have on the Company’s operations.

Revenue Recognition

We recognize revenue in accordance with generally accepted accounting principles as outlined in the Financial Accounting Standard Board's (“FASB”) Accounting Standards Codification (“ASC”) 606, Revenue From Contracts with Customers, which requires that five steps be followed in evaluating revenue recognition: (i) identify the contract with the customer; (ii) identity the performance obligations in the contract; (iii) determine the transaction price; (iv) allocate the transaction price; and (v) recognize revenue when or as the entity satisfied a performance obligation.

Our accounting policy on revenue recognition by type of revenue is provided below.

Engineering, Service & Installation or Construction Contracts

The Company recognizes engineering and construction contract revenue over time, as performance obligations are satisfied, due to the continuous transfer of control to the customer. Engineering and construction contracts are generally accounted for as a single unit of account (a single performance obligation) and are not segmented between types of services. The Company

recognizes revenue based primarily on contract cost incurred to date compared to total estimated contract cost (an input method). The input method is the most faithful depiction of the Company's performance because it directly measures the value of the services transferred to the customer. Customer-furnished materials, labor, and equipment and, in certain cases, subcontractor materials, labor, and equipment are included in revenue and cost of revenue when management believes that the Company is acting as a principal rather than as an agent (i.e., the Company integrates the materials, labor and equipment into the deliverables promised to the customer). Customer-furnished materials are only included in revenue and cost when the contract includes construction activity and the Company has visibility into the amount the customer is paying for the materials or there is a reasonable basis for estimating the amount. The Company recognizes revenue, but not profit, on certain uninstalled materials that are not specifically produced, fabricated, or constructed for a project. Revenue on these uninstalled materials is recognized when the cost is incurred (when control is transferred). Changes to total estimated contract cost or losses, if any, are recognized in the period in which they are determined as assessed at the contract level. Pre-contract costs are expensed as incurred unless they are expected to be recovered from the client. Project mobilization costs are generally charged to project costs as incurred when they are an integrated part of the performance obligation being transferred to the client. Customer payments on engineering and construction contracts are typically due within 30 to 45 days of billing, depending on the contract.

The Company recognizes energy (solar panel and battery) installation contract revenue for residential customers at a point in time upon completion of the installation. The revenues associated with energy installations for commercial customers are recognized over a period of time as noted in the engineering and construction contract revenue disclosure above.

For service contracts (including maintenance contracts) in which the Company has the right to consideration from the customer in an amount that corresponds directly with the value to the customer of the Company's performance completed to date, revenue is recognized when services are performed and contractually billable. Service contracts that include multiple performance obligations are segmented between types of services.

For contracts with multiple performance obligations, the Company allocates the transaction price to each performance obligation using an estimate of the stand-alone selling price of each distinct service in the contract. Revenue recognized on service contracts that have not been billed to clients is classified as a current asset under contract assets on the Consolidated Balance Sheets. Amounts billed to clients in excess of revenue recognized on service contracts to date are classified as a current liability under contract liabilities. Customer payments on service contracts are typically due within 30 days of billing, depending on the contract.

Revenues from digital currency mining

The Company has entered into a digital asset mining pool to provide computing power to the mining pool. The contracts are terminable at any time by either party and the Company's enforceable right to compensation only begins when the Company provides computing power to the mining pool operator. In exchange for providing computing power, the Company is entitled to a fractional share of the fixed cryptocurrency award the mining pool operator receives (less net digital asset transaction fees to the mining pool operator which are recorded as a component of cost of revenues), for successfully adding a block to the blockchain. The Company's fractional share is based on the proportion of computing power the Company contributed to the mining pool operator to the total computing power contributed by all mining pool participants in solving the current algorithm. The transaction consideration the Company receives is noncash consideration, in the form of digital currency, which the Company measures at fair value on the date received. The consideration is dependent on the number of digital assets mined on any given day. Fair value of the digital currency award received is determined using the spot price of the related digital currency at the time of receipt.

There is currently no specific definitive guidance under GAAP or alternative accounting framework for the accounting for digital currencies recognized as revenue or held, and management has exercised significant judgment in determining the appropriate accounting treatment. In the event authoritative guidance is enacted by the FASB, the Company may be required to change its policies, which could have an effect on the Company's consolidated financial position and results from operations.

Revenues from Sale of Equipment

Performance obligations satisfied at a point in time.

We recognize revenue on agreements for non-customized equipment we sell on a standardized basis to the market at a point in time. We recognize revenue at the point in time that the customer obtains control of the good, which is generally upon shipment or when the customer has physical possession of the product depending on contract terms. We use proof of delivery for certain large equipment with more complex logistics, whereas the delivery of other equipment is estimated based on historical averages of in-transit periods (i.e., time between shipment and delivery). Generally, shipping costs are included in the price of equipment unless the customer requests a non-standard shipment. In situations where an alternative shipment arrangement has been made, the Company recognizes the shipping revenue upon customer receipt of the shipment.

In situations where arrangements include customer acceptance provisions based on seller or customer-specified objective criteria, we recognize revenue when we have concluded that the customer has control of the goods and that acceptance is likely to occur. We generally do not provide for anticipated losses on point in time transactions prior to transferring control of the equipment to the customer.

Our billing terms for these point in time equipment contracts vary and generally coincide with shipment to the customer; however, within certain businesses, we receive progress payments from customers for large equipment purchases, which is generally to reserve production slots with our manufacturing partners, which are recorded as contract liabilities.

Due to the customized nature of the equipment, the Company does not allow for customer returns.

Service performance obligations satisfied over time.

We enter into long-term product service agreements with our customers primarily within our microgrid segment. These agreements require us to provide preventative maintenance, and standby support services that include certain levels of assurance regarding system performance throughout the contract periods; these contracts will generally range from 1 to 10 years. We account for items that are integral to the maintenance of the equipment as part of our service-related performance obligation, unless the customer has a substantive right to make a separate purchasing decision (e.g., equipment upgrade). Contract modifications that extend or revise contract terms are not uncommon and generally result in our recognizing the impact of the revised terms prospectively over the remaining life of the modified contract (i.e., effectively like a new contract). Revenues are recognized for these arrangements on a straight-line basis consistent with the nature, timing and extent of our services, which primarily relate to routine maintenance and as needed product repairs. Our billing terms for these contracts vary, but we generally invoice periodically as services are provided.

Contract assets represent revenue recognized in excess of amounts billed and include unbilled receivables (typically for cost reimbursable contracts) of $0 and contract work in progress (typically for fixed-price contracts) of $0 and $4,103 as of June 30, 2021 and September 30, 2020, respectively. Unbilled receivables, which represent an unconditional right to payment subject only to the passage of time, are reclassified to accounts receivable when they are billed under the terms of the contract. Advances that are payments on account of contract assets of $0 and $0 as of June 30, 2021 and September 30, 2020, respectively, have been deducted from contract assets. Contract liabilities represent customer deposits and amounts billed to clients in excess of revenue recognized to date. The Company recorded $596,873 and $64,198 in contract liabilities as of June 30, 2021 and September 30, 2020, respectively.

Revenues from software

The Company derives its software revenue from both subscription fees from customers for access to its (i) energy software offerings and software license sales and (ii) support services. Revenues from software licenses are generally recognized upfront when the software is made available to the customer, and revenues from the related support is generally recognized ratably over the contract term. The Company's policy is to exclude sales and other indirect taxes when measuring the transaction price of its subscription agreements.

The Company's subscription agreements generally have monthly or annual contractual terms. Revenue is recognized ratably over the related contractual term beginning on the date that the platform is made available to a customer. Access to the platform represents a series of distinct services as the Company continually provides access to, and fulfills its obligation to the end customer over the subscription term. The series of distinct services represents a single performance obligation that is satisfied over time.

Revenues from design, software development and other technology-based consulting services

For service contracts performed under Master Services Agreements ("MSA") and accompanying Statement(s) of Work ("SOW"), revenue is recognized based on the performance obligation(s) outlined in the SOW which is typically hours worked or specific deliverable milestones. In the case of a milestone-based SOW, the Company recognizes revenue as each deliverable is signed off by the customer.

Revenues from data center services

The Company provides data services such as providing its customers with rack space, power and equipment, and cloud services such as virtual services, virtual storage, and data backup services, generally based on monthly services provided at a defined price included in the contracts. The performance obligations are the services provided to a customer for the month based on the contract. The transaction price is the price agreed with the customer for the monthly services provided and the revenues are recognized monthly based on the services rendered for the month.

Variable Consideration

The nature of the Company's contracts gives rise to several types of variable consideration, including claims and unpriced change orders, awards and incentive fees, and liquidated damages and penalties. The Company recognizes revenue for variable consideration when it is probable that a significant reversal in the amount of cumulative revenue recognized will not occur. The Company estimates the amount of revenue to be recognized on variable consideration using the expected value (i.e., the sum of a probability-weighted amount) or the most likely amount method, whichever is expected to better predict the amount. Factors considered in determining whether revenue associated with claims (including change orders in dispute and unapproved change orders in regard to both scope and price) should be recognized include the following: (a) the contract or other evidence provides a legal basis for the claim, (b) additional costs were caused by circumstances that were unforeseen at the contract date and not the result of deficiencies in the Company's performance, (c) claim-related costs are identifiable and considered reasonable in view of the work performed, and (d) evidence supporting the claim is objective and verifiable. If the requirements for recognizing revenue for claims or unapproved change orders are met, revenue is recorded only when the costs associated with the claims or unapproved change orders have been incurred. Back charges to suppliers or subcontractors are recognized as a reduction of cost when it is determined that recovery of such cost is probable, and the amounts can be reliably estimated. Disputed back charges are recognized when the same requirements described above for claims accounting have been satisfied.

The Company generally provides limited warranties for work performed under its engineering and construction contracts. The warranty periods typically extend for a limited duration following substantial completion of the Company's work on a project. Historically, warranty claims have not resulted in material costs incurred.

Practical Expedients

If the Company has a right to consideration from a customer in an amount that corresponds directly with the value of the Company's performance completed to date (a service contract in which the Company bills a fixed amount for each hour of service provided), the Company recognizes revenue in the amount to which it has a right to invoice for services performed.

The Company does not adjust the contract price for the effects of a significant financing component if the Company expects, at contract inception, that the period between when the Company transfers a service to a customer and when the customer pays for that service will be one year or less.

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The Company has made an accounting policy election to exclude from the measurement of the transaction price all taxes assessed by governmental authorities that are collected by the Company from its customers (use taxes, value added taxes, some excise taxes).

For the nine months ended June 30, 2021 and 2020, the Company reported revenues of $22,293,321 and $8,073,781, respectively.

Cash and cash equivalents

For purposes of the consolidated statements of cash flows, the Company considers all highly liquid investments and short-term debt instruments with original maturities of three months or less to be cash equivalents. There was $22,209,870 and $3,126,202 in cash and cash equivalents as of June 30, 2021 and September 30, 2020, respectively.

Digital Currency

Digital currencies are included in current assets in the consolidated balance sheets. Digital currencies are recorded at cost less impairment, and amounts held are accounted for as intangible assets with indefinite useful lives. An intangible asset with an indefinite useful life is not amortized but assessed for impairment annually, or more frequently, when events or changes in circumstances occur indicating that it is more likely than not that the indefinite-lived asset is impaired. Impairment exists when the carrying amount exceeds its fair value, which is measured using the quoted price of the digital currency at the time its fair value is being measured. In testing for impairment, the Company has the option to first perform a qualitative assessment to determine whether it is more likely than not that an impairment exists. If it is determined that it is not more likely than not that an impairment exists, a quantitative impairment test is not necessary. If the Company concludes otherwise, it is required to perform a quantitative impairment test. To the extent an impairment loss is recognized, the loss establishes the new cost basis of the asset. Subsequent reversal of impairment losses is not permitted.

Digital currencies awarded to the Company through its mining activities are included within operating activities on the accompanying consolidated statements of cash flows. The sales of digital currencies are included within investing activities in the accompanying consolidated statements of cash flows and any realized gains or losses from such sales are included in other income (expense) in the consolidated statements of operations. The Company accounts for its gains or losses in accordance with the first in first out (FIFO) method of accounting.

The following table presents the activities of the digital currencies for the nine months ended June 30, 2021:

	Amount
Balance at September 30, 2020	$ —
Additions of digital currencies	16,098,643
Realized gain on sale of digital currencies	672,065
Sale of digital currencies	(2,499,757)
Digital currencies issued for services	(162,038)
Impairment loss	(3,720,481)
Balance at June 30, 2021	$ 10,388,432

Accounts receivable

Accounts receivable is comprised of uncollateralized customer obligations due under normal trade terms. The Company performs ongoing credit evaluation of its customers and management closely monitors outstanding receivables based on factors surrounding the credit risk of specific customers, historical trends, and other information. The carrying amount of accounts receivable is reviewed periodically for collectability. If management determines that collection is unlikely, an allowance that reflects management's best estimate of the amounts that will not be collected is recorded. Accounts receivable are presented net of an allowance for doubtful accounts of $695,688 and $42,970 at June 30, 2021, and September 30, 2020, respectively.

Retention receivable is the amount withheld by a customer until a contract is completed. Retention receivables of $0 and $615 were included in Accounts receivable, net as of June 30, 2021 and September 30, 2020, respectively.

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Inventories

Inventories are stated at the lower of cost or net realizable value with cost being measured on a first-in, first-out basis. For solar panel and battery installations, the Company transfers component parts from inventories to cost of goods sold once installation is complete. The Company periodically reviews inventories for unusable and obsolete items based on assumptions about future demand and market conditions. Based on this evaluation, provisions are made to write inventories down to their net realizable value. The composition of inventory as of June 30, 2021 is as follows:

Inventory	**Amount**
Batteries and solar panels	3,033,075
Supplies and other materials	1,007,332
Balance at June 30, 2021	4,040,407

Investment securities

Investment securities include debt securities and equity securities. Debt securities are classified as available for sale ("AFS") and are reported as an asset in the consolidated balance sheets at their estimated fair value. As the fair values of AFS debt securities change, the changes are reported net of income tax as an element of OCI, except for other-than-temporarily-impaired securities. When AFS debt securities are sold, the unrealized gains or losses are reclassified from OCI to non-interest income. Securities classified as AFS are securities that the Company intends to hold for an indefinite period of time, but not necessarily to maturity. Any decision to sell a security classified as AFS would be based on various factors, including significant movements in interest rates, changes in the maturity mix of the Company's assets and liabilities, liquidity needs, decline in credit quality, and regulatory capital considerations.

Interest income is recognized based on the coupon rate and increased by accretion of discounts earned or decreased by the amortization of premiums paid over the contractual life of the security.

For individual debt securities where the Company either intends to sell the security or more likely than not will not recover all of its amortized cost, the other than temporary impairment is recognized in earnings equal to the entire difference between the security's cost basis and its fair value at the balance sheet date. For individual debt securities for which a credit loss has been recognized in earnings, interest accruals and amortization as well as accretion of premiums and discounts are suspended when the credit loss is recognized. Interest received after accruals have been suspended is recognized in income on a cash basis.

The Company holds investments in both publicly held and privately held equity securities. However, as described in Note 1, the Company primarily operates in the alternative energy sector and in the digital currency mining sector, and thus, it is not in the business of investing in securities.

Privately held equity securities are recorded at cost and adjusted for observable transactions for the same or similar investments of the issuer (referred to as the measurement alternative) or impairment. All gains and losses on privately held equity securities, realized or unrealized, are recorded through gains or losses on equity securities on the consolidated statement of operations.

Publicly held equity securities are based on fair value accounting with unrealized gains or losses resulting from changes in fair value reflected as unrealized gains or losses on equity securities in the consolidated statements of operations.

Concentration Risk

At times throughout the year, the Company may maintain cash balances in certain bank accounts in excess of FDIC limits. As of June 30, 2021, the cash balance in excess of the FDIC limits was $21,959,870. The Company has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk in these accounts. The Company had one customer whose revenue individually represented 10% or more of the Company's total revenue. (See Note 15 for details.)

Warranty Liability

The Company establishes warranty liability reserves to provide for estimated future expenses as a result of installation and product defects, product recalls, and litigation incidental to the Company's business. Liability estimates are determined based on management's judgment, considering such factors as historical experience, the likely current cost of corrective action, manufacturers' and subcontractors' participation in sharing the cost of corrective action, consultations with third party experts such as engineers, and discussions with the Company's general counsel and outside counsel retained to handle specific product liability cases. The Company's manufacturers and service providers currently provide substantial warranties between ten to twenty-five years with full reimbursement to replace and install replacement parts. Warranty costs and associated liabilities were $0 and $0 as of June 30, 2021 and September 30, 2020, respectively.

Stock-based compensation

The Company follows the guidelines in FASB Codification Topic ASC 718-10 "Compensation-Stock Compensation," which requires companies to measure the cost of employee and non-employee services received in exchange for an award of an equity instrument based on the grant-date fair value of the award. Stock-based compensation expense is recognized on a straight-line basis over the requisite service period. The Company may issue compensatory shares for services including, but not limited to, executive, management, accounting, operations, corporate communication, financial and administrative consulting services.

Earnings (loss) per share

The Company reports earnings (loss) per share in accordance with Financial Accounting Standards Board's ("FASB") Accounting Standards Codification ("ASC") 260-10 "Earnings Per Share," which provides for calculation of "basic" and "diluted" earnings per share. Basic earnings per share includes no dilution and is computed by dividing net income or loss available to common stockholders by the weighted average common shares outstanding during the period. Diluted earnings per share reflect the potential dilution of securities that could share in the earnings of an entity. The calculation of diluted net loss per share gives effect to common stock equivalents; however, potential common shares are excluded if their effect is anti-dilutive. As of June 30, 2021 and June 30, 2020, there were 1,375,805 shares and 1,503,639 shares, respectively, issuable upon exercise of outstanding options and warrants, as well as 5,250,000 shares issuable upon preferred stock conversions, that were excluded from the current and prior period calculations of diluted net loss per share as their inclusion would have been anti-dilutive to the Company's net loss.

Property and equipment

Property and equipment are stated at cost. Construction in progress is the construction or development of property and equipment that has not yet been placed in service for its intended use. Depreciation for equipment, buildings, and leasehold improvements commences once they are ready for its intended use. Land is not depreciated. Depreciation is calculated on a straight-line basis over the estimated useful life of the asset as follows:

	Useful life
Building	30 years
Machinery and equipment	1 - 7 years
Mining equipment	3 - 15 years
Leasehold improvements	Shorter of estimated lease term or 5 years
Furniture and fixtures	1 - 5 years

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Long-lived Assets

In accordance with the Financial Accounting Standards Board ("FASB") Accounts Standard Codification (ASC) ASC 360-10, "Property, Plant and Equipment," the carrying value of intangible assets and other long-lived assets is reviewed on a regular basis for the existence of facts or circumstances that may suggest impairment. The Company recognizes impairment when the sum of the expected undiscounted future cash flow is less than the carrying amount of the asset. Impairment losses, if any, are measured as the excess of the carrying amount of the asset over its estimated fair value. For the nine months ended June 30, 2021 and 2020, the Company did not record an impairment expense.

Intangible Assets and Goodwill

The Company accounts for business combinations under the acquisition method of accounting in accordance with ASC 805, "Business Combinations," where the total purchase price is allocated to the tangible and identified intangible assets acquired and liabilities assumed based on their estimated fair values. The purchase price is allocated using the information currently available, and may be adjusted, up to one year from acquisition date, after obtaining more information regarding, among other things, asset valuations, liabilities assumed, and revisions to preliminary estimates. The purchase price in excess of the fair value of the tangible and identified intangible assets acquired less liabilities assumed is recognized as goodwill.

The Company reviews its indefinite lived intangibles and goodwill for impairment annually or whenever events or circumstances indicate that the carrying amount of the asset exceeds its fair value and may not be recoverable. In accordance with its policies, the Company performed an assessment of indefinite lived intangibles and goodwill and determined there was no impairment for the nine months ended June 30, 2021 and 2020.

Software Development Costs

The Company capitalizes software development costs under guidance of ASC 985-20 "Costs of Software to be Sold, Leased or Marketed" for our mPulse platform and under ASC 350-40 "Internal Use Software" for our mVSO, Canvas & Plaid products. Software development costs include payments made to independent software developers under development agreements, as well as direct costs incurred for internally developed products. Software development costs are capitalized once the technological feasibility of a product is established and such costs are determined to be recoverable. Technological feasibility of a product requires both technical design documentation and infrastructure design documentation, or the completed and tested product design and a working model. Significant management judgments and estimates are utilized in the assessment of when technological feasibility is established, and the evaluation is performed on a product-by-product basis. For products where proven technology exists, this may occur early in the development cycle. Prior to a product's release, if and when we believe capitalized costs are not recoverable, we expense the amounts as part of "Product development." Capitalized costs for products that are cancelled or are expected to be abandoned are charged to "Product development" in the period of cancellation. Amounts related to software development, such as product enhancements to existing features, which are not capitalized are charged immediately to "Product development."

Commencing upon a product's release, capitalized software development costs are amortized to "Cost of revenues—software amortization" based on the ratio of current revenues, to total projected revenues for the specific product, generally resulting in an amortization period of seven years for our current product offerings. In recognition of the uncertainties involved in estimating future revenue, amortization will never be less than straight-line amortization of the products remaining estimated economic life.

We evaluate the future recoverability of capitalized software development costs on a quarterly basis. For products that have been released in prior periods, the primary evaluation criterion is the actual performance of the software platform to which the costs relate. For products that are scheduled to be released in future periods, recoverability is evaluated based on the expected performance of the specific products to which the costs relate. Criteria used to evaluate expected product performance include: historical performance of comparable products developed with comparable technology, market performance of comparable software, orders for the product prior to its release, pending contracts, and general market conditions.

Significant management judgments and estimates are utilized in assessing the recoverability of capitalized costs. In evaluating the recoverability of capitalized costs, the assessment of expected product performance utilizes forecasted sales amounts and estimates of additional costs to be incurred. If revised forecasted or actual product sales are less than the originally forecasted amounts utilized in the initial recoverability analysis, the net realizable value may be lower than originally estimated in any given quarter, which could result in an impairment charge. Material differences may result in the amount and timing of expenses for any period if matters resolve in a manner that is inconsistent with management's expectations. If an impairment occurs, the reduced amount of the capitalized software costs that have been written down to the net realizable value at the close of each annual fiscal period will be considered the cost for subsequent accounting purposes.

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Fair value of financial instruments and derivative asset

The carrying value of cash, accounts payable and accrued expenses, and debt (See Note 8) approximate their fair values because of the short-term nature of these instruments. Management believes the Company is not exposed to significant interest or credit risks arising from these financial instruments.

Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. Valuation techniques used to measure fair value maximize the use of observable inputs and minimize the use of unobservable inputs. The Company utilizes a fair value hierarchy based on three levels of inputs, of which the first two are considered observable and the last unobservable.

- Level 1 Quoted prices in active markets for identical assets or liabilities. These are typically obtained from real-time quotes for transactions in active exchange markets involving identical assets.

- Level 2 Quoted prices for similar assets and liabilities in active markets; quoted prices included for identical or similar assets and liabilities that are not active; and model-derived valuations in which all significant inputs and significant value drivers are observable in active markets. These are typically obtained from readily-available pricing sources for comparable instruments.

- Level 3 Unobservable inputs, where there is little or no market activity for the asset or liability. These inputs reflect the reporting entity's own beliefs about the assumptions that market participants would use in pricing the asset or liability, based on the best information available in the circumstances.

The following table presents the Company's financial instruments that are measured and recorded at fair value on the Company's balance sheets on a recurring basis, and their level within the fair value hierarchy as of June 30, 2021 and September 30, 2020, respectively:

Fair value measured at June 30, 2021:

	Amount	Level 1	Level 2	Level 3
Derivative asset	$7,434,630	$ —	$ —	$7,434,630
Investment in equity security	223,823	223,823	—	—
Investment in debt security	500,000	—	—	500,000
Total	$8,158,453	$ 223,823	$ —	$7,934,630

Fair value measured at September 30, 2020:

	Amount	Level 1	Level 2	Level 3
Derivative asset	$2,115,269	$ —	$ —	$2,115,269
Investment in equity security	210,000	210,000	—	—
Investment in debt security	500,000	—	—	500,000
Total	$2,825,269	$ 210,000	$ —	$2,615,269

The below table presents the change in the fair value of the derivative asset and investment in debt security during the nine months ended June 30, 2021:

	Amount
Balance at September 30, 2020	$2,615,269
Gain on derivative asset	5,319,361
Balance at June 30, 2021	$7,934,630

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Reclassifications
Certain prior year amounts have been reclassified for consistency with the current period presentation. These reclassifications had no effect on the reported results of operations or net assets of the Company.

Segment Reporting
Operating segments are defined as components of an enterprise for which separate financial information is available and evaluated regularly by the chief operating decision maker, or decision-making group, in deciding the method to allocate resources and assess performance. To better align with the Company's core focus, the Company reduced its reportable segments down to two by eliminating the digital agency segment. Results associated with that component are now being reported under other revenue and eliminations.

Recently issued accounting pronouncements
In August 2018, the FASB issued ASU 2018-15, "Intangibles-Goodwill and Other-Internal-Use Software (Subtopic 350-40): Customer's Accounting for Implementation Costs Incurred in a Cloud Computing Arrangement That Is a Service Contract," which allows for the capitalization of certain implementation costs incurred in a hosting arrangement that is a service contract. ASU 2018-15 allows for either retrospective adoption or prospective adoption to all implementation costs incurred after the date of adoption. ASU 2018-15 is effective for fiscal years beginning after December 15, 2019. The new standard did not have a material impact on the Company's results of operations or cash flows.

In August 2018, the FASB issued ASU 2018-13, Fair Value Measurement (Topic 820): Disclosure Framework – Changes to the Disclosure Requirements for Fair Value Measurement. The purpose of the standard is to improve the overall usefulness of fair value disclosures to financial statement users and reduce unnecessary costs to companies when preparing the disclosures. ASU 2018-13 is effective for fiscal years beginning after December 15, 2019 and requires the application of the prospective method of transition (for only the most recent interim or annual period presented in the initial fiscal year of adoption) to the new disclosure requirements for (1) changes in unrealized gains and losses included in other comprehensive income and (2) the range and weighted average used to develop significant unobservable inputs for Level 3 fair value measurements. ASU 2018-13 also requires prospective application to any modifications to disclosures made because of the change to the requirements for the narrative description of measurement uncertainty. The effects of all other amendments made by ASU 2018-13 must be applied retrospectively to all periods presented. The new standard did not have a material impact on the Company's results of operations or cash flows.

In January 2017, the FASB issued guidance within ASU 2017-04, Intangibles-Goodwill and Other. The amendments in ASU 2017-04 simplify the subsequent measurement of goodwill by comparing the fair value of a reporting unit with its carrying amount. ASU 2017-04 is effective for fiscal years beginning after December 15, 2019. The new standard did not have a material impact on the Company's results of operations or cash flows.

In June 2016, the FASB issued guidance within ASU 2016-13, Financial Instruments – Credit Losses. The amendments in ASU 2016-13 require assets measured at amortized cost and establishes an allowance of credit losses for available for sale debt securities. ASU 2016-13 is effective for a smaller reporting company for fiscal years beginning after December 15, 2022. We are currently evaluating the impact the adoption of this new standard will have on our financial position and results of operations.

The Company has evaluated all other recent accounting pronouncements and believes that none of them will have a material effect on the Company's financial position, results of operations, or cash flows.

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3. ACQUISITIONS

SOLAR WATT SOLUTIONS, INC

On February 23, 2021, the Company entered into an Agreement and Plan of Merger (the "Merger Agreement") with Solar Watt Solutions, Inc. ("SWS") and its owners (the "Sellers").

At the closing on February 24, 2021, SWS became a wholly owned subsidiary of the Company. In exchange, the Company issued (i) 477,703 shares of restricted common stock based on the average closing price of the Company's common stock (as reflected on Nasdaq.com) for the five trading days including and immediately preceding the closing date of $32.74 per share to the sellers, of which (a) 167,685 shares would be fully earned on closing, and (b) an additional 310,018 shares were issued and held in escrow, subject to holdback pending Sellers' satisfaction of certain future milestones with all such shares subject to a lock up of no less than 180 days and a leak out of no more than 10% of average daily trading value of the prior 30 days for a period of 36 months following the closing, and (ii) up to $3,850,000 in cash was remitted to the Sellers, of which: (c) $1,350,000 was remitted to Sellers on a pro rata basis at closing, less payment of $500,000 in Sellers' debt at closing, (d) $200,000 in cash was held back by the Company for a period of nine months to satisfy potential damages from indemnification claims and any amounts owed pursuant to post-closing adjustments, which is included in the acquisition liability balance on the consolidated balance sheet, (e) an additional $100,000 in cash was held back by the Company for a period of 90 days to satisfy any amounts owed pursuant to post-closing adjustments, which is included in the acquisition liability balance on the consolidated balance sheet, and (f) up to $2,500,000 in cash was held back by the Company pending the Sellers' satisfaction of certain future milestones, which is included in the contingent consideration balance on the consolidated balance sheet.

The Company determined the fair value of the consideration given to the sellers of SWS in connection with the transaction in accordance with ASC 820 was as follows:

Consideration:	**Fair Value**
Cash	$ 1,350,000
Contingent consideration	2,500,000
477,703 shares of common stock	13,246,704
Total Consideration	$17,096,704

The total purchase price was allocated to identifiable assets deemed acquired, and liabilities assumed, based on their estimated fair values as indicated below. We recorded certain adjustments to the preliminary purchase price allocation during the three and nine months ended June 30, 2021, that resulted in a net increase of $448,042 to goodwill. The business combination accounting is not yet final, and the amounts assigned to the assets acquired and the liabilities assumed are provisional. Therefore, this may result in future adjustments to the provisional amounts as new information is obtained about the facts and circumstances that existed at the acquisition date.

Purchase Price Allocation:	
Customer List	$ 5,122,733
Goodwill	$12,499,248
Other assets and liabilities assumed, net	$ (525,277)
Total	$17,096,704

ATL DATA CENTERS, LLC

On December 9, 2020, the Company entered into an Agreement and Plan of Merger (the "Merger") with ATL Data Centers LLC ("ATL") and its members.

At the closing, ATL became a wholly owned subsidiary of the Company. In exchange, the Company issued 1,618,285 shares of restricted common stock based on the average closing price of the Company's common stock (as reflected on Nasdaq.com) for the five trading days including and immediately preceding the closing date of $11.988 per share, to the selling members of ATL, of which: (i) 642,309 shares were fully earned on closing, and (ii) an additional 975,976 shares were issued and held in escrow, subject to holdback pending satisfaction of certain indemnification claims and future milestones, with all such shares subject to a lock up of no less than 180 days and a leak out of no more than 10% of the average daily trading value of the prior 30 days.

The consideration remitted in connection with the Merger is subject to adjustment based on post-closing adjustments to closing cash, indebtedness, and transaction expenses of ATL within 90 days of closing. The Company also assumed approximately $6.9 million in debts of ATL at closing. As part of the transaction costs, the Company issued 41,708 shares of common stock for an aggregate value of $545,916 to the broker.

Of the 975,976 shares held in escrow, 515,724 shares were released to the selling members of ATL and 68,194 shares were returned to the Company and canceled due to non-satisfaction of certain indemnification claims during the three and nine months ended June 30, 2021. The remaining 392,058 shares held in escrow consist of 72,989 shares subject to holdback pending satisfaction of further indemnification claims and 319,069 shares subject to satisfaction of future milestones.

The Company accounted for the acquisition of ATL as an acquisition of a business under ASC 805.

The Company determined the fair value of the consideration given to the selling members of ATL in connection with the transaction in accordance with ASC 820 was as follows:

Consideration:	**Fair Value**
1,550,091 shares of common stock	$20,290,692
Total Consideration	$20,290,692

The total purchase price was allocated to identifiable assets deemed acquired, and liabilities assumed, based on their estimated fair values as indicated below. The business combination accounting is not yet final, and the amounts assigned to the assets acquired and the liabilities assumed are provisional. Therefore, this may result in future adjustments to the provisional amounts as new information is obtained about the facts and circumstances that existed at the acquisition date. In connection with the return of the 68,194 shares held in escrow that were cancelled due to the non-satisfaction of certain indemnification claims, total consideration, including contingent consideration, decreased by $892,659 during the three and nine months ended June 30, 2021. Including the 68,194 returned shares, adjustments to the preliminary purchase price allocation resulted in a net decrease to goodwill of $685,037 and $810,570 during the three and nine months ended June 30, 2021, respectively.

Purchase Price Allocation:	
Strategic contract	$ 7,457,970
Goodwill	$13,394,675
Other assets and liabilities assumed, net	$ (561,953)
Total	$20,290,692

The strategic contract relates to supply of a critical input to our digital currency mining business. The other assets and liabilities assumed includes $5.475 million in digital currency mining equipment and notes payable related to this equipment, which was settled by the Company during the nine months ended June 30, 2021. In connection with the acquisition, the Company had acquired an operating lease related to a rental building, which had a purchase option associated with the lease agreement. The Company exercised the purchase option to buy the property in May 2021 and as a result terminated the lease (see Note 7 for further details).

P2K LABS, INC

On January 31, 2020, the Company, entered into an Agreement with p2k, and its sole stockholder, Amer Tadayon (the "Seller"), whereby the Company purchased all of the issued and outstanding shares of p2k in exchange for an aggregate adjusted purchase price of cash and equity of $1,688,935. The transaction closed simultaneously upon the execution of the Agreement by the parties on January 31, 2020.

As a result of the transaction, p2k became a wholly owned subsidiary of the Company.

Pursuant to the terms of the Agreement, the purchase price was as follows:

a) $1,039,500 in cash was paid to the Seller;

b) 31,183 restricted shares of the Company's common stock, valued at $145,000, were issued to the Seller (the "Shares"). The Shares are subject to certain lock-up and leak-out provisions whereby the Seller may sell an amount of Shares equal to ten percent (10%) of the daily dollar trading volume of the Company's common stock on its principal market for the prior 30 days (the "Leak-Out Terms");

c) $115,500 in cash was paid to an independent third-party escrow where such cash is subject to offset for adjustments to the purchase price and indemnification purposes; and

d) 64,516 restricted shares of the Company's common stock, valued at $300,000, were issued to an independent third-party escrow agent (the "Holdback Shares") and will be released to the Seller upon achievement of certain revenue milestones. During the nine months ended June 30, 2021, 56,444 restricted shares of the Company's common stock were released to the Seller and the balance of 8,072 shares of the Company's common stock were returned and cancelled. The Holdback Shares are subject to the Leak-Out Terms.

The Shares and Holdback Shares were deemed to have a fair market value of $4.65 per share which was the closing price of the Company's common stock on January 31, 2020.

e) 26,950 common stock options that were deemed to have a fair market value of $88,935 on the date of the closing of the transaction.

The Company accounted for the acquisition of p2k as an acquisition of a business under ASC 805.

The Company determined the fair value of the consideration given to the Seller in connection with the transaction in accordance with ASC 820 was as follows:

Consideration:	**Fair Value**
Cash	$1,155,000
95,699 shares of common stock	$ 445,000
26,950 common stock options	$ 88,935
Total Consideration	$1,688,935

The total purchase price of the Company's acquisition of p2k was allocated to identifiable assets deemed acquired, and liabilities assumed, based on their estimated fair values as indicated below.

Purchase Price Allocation:	
Customer list	$ 730,000
Design and other assets	$ 123,000
Goodwill	$ 957,388
Other assets and liabilities assumed, net	$(121,453)
Total	$1,688,935

GRIDFABRIC, LLC

On August 31, 2020, the Company entered into a Membership Interest Purchase Agreement (the "Agreement") with GridFabric, and its sole member, Dupont Hale Holdings, LLC (the "Seller"), whereby the Company purchased all of the issued and outstanding membership units of GridFabric from the Seller (the "Transaction") in exchange for an aggregate purchase price of cash and stock of up to $1,400,000 (the "Purchase Price"). The Transaction closed simultaneously with execution on August 31, 2020. As a result of the Transaction, GridFabric, became a wholly owned subsidiary of the Company.

Pursuant to the terms of the Agreement, the Purchase Price was as follows:

a) $360,000 in cash was paid to the Seller at closing;

b) $400,000 in cash was delivered to an independent third-party escrow agent where such cash is subject to offset for adjustments to the Purchase Price and indemnification purposes for a period of 12 months;

c) 26,427 restricted shares of the Company's common stock, valued at $250,000, were issued to the Seller (the "Shares"). The Shares are subject to certain leak-out provisions whereby the Seller may sell an amount of Shares equal to no more than ten percent (10%) of the daily dollar trading volume of the Company's common stock on its principal market for the prior 30 days (the "Leak-Out Terms"); and

d) additional shares of the Company's common stock, valued at up to $750,000, will be issuable to Seller if GridFabric achieves certain revenue and product release milestones related to the future performance of GridFabric (the "Earn-out Shares"). The Earn-Out Shares are also subject to the Leak-Out Terms.

The Shares were issued at a fair market value of $9.46 per share. The Earn-Out Shares are accounted for as contingent consideration and the number of shares to be issued will be determined based on the closing price of the Company's common stock on the date such milestone event occurs.

The Agreement contains standard representations, warranties, covenants, indemnification and other terms customary in similar transactions.

In connection with the transaction, the Company also entered into employment relationships and non-compete agreements with GridFabric's key employees for a period of 36 months and plans to issue future equity compensation to said employees, subject to approval of the Company's board of directors.

The Company accounted for the acquisition of GridFabric as an acquisition of a business under ASC 805.

The Company determined the fair value of the consideration given to the Seller in connection with the Transaction in accordance with ASC 820 was as follows:

Consideration:	**Fair Value**
Cash	$ 400,000
26,427 shares of common stock	$ 250,000
Contingent consideration - common stock issuable upon achievement of milestone(s)	$ 750,000
Total Consideration	$1,400,000

The total purchase price of the Company's acquisition of GridFabric was allocated to identifiable assets deemed acquired, and liabilities assumed, based on their estimated fair values as indicated below.

Purchase Price Allocation:	
Software	$1,120,000
Customer list	$ 60,000
Non-compete	$ 190,000
Goodwill	$ 26,395
Net Assets	$ 3,605
Total	$1,400,000

The following is the unaudited pro forma information assuming the acquisition of GridFabric, p2k Labs, ATL, and SWS occurred on October 1, 2019:

	For the Three Months Ended	**For the Nine Months Ended**

	June 30, 2021	June 30, 2020	June 30, 2021	June 30, 2020
Net sales	$ 11,916,065	$ 4,824,897	$ 24,883,292	$ 11,522,066
Net loss	$ (16,677,127)	$ (8,464,370)	$ (17,050,808)	$(16,467,306)
Net loss per common share – basic and diluted	$ (0.49)	$ (0.64)	$ (0.58)	$ (1.80)
Weighted average common shares outstanding – basic and diluted	34,014,221	13,173,509	29,382,905	9,145,775

The unaudited pro forma consolidated financial results have been prepared for illustrative purposes only and do not purport to be indicative of the results of operations that would have actually resulted had the acquisition occurred on the first day of the earliest period presented, or of future results of the consolidated entities. The unaudited pro forma consolidated financial information does not reflect any operating efficiencies and cost savings that may be realized from the integration of the acquisition. All transactions that would be considered inter-company transactions for proforma purposes have been eliminated.

4. INVESTMENT IN INTERNATIONAL LAND ALLIANCE

International Land Alliance, Inc.

On November 5, 2019, the Company entered into a binding Memorandum of Understanding (the "MOU") with International Land Alliance, Inc., a Wyoming corporation ("ILAL"), in order to lay a foundational framework where the Company will deploy its energy solutions products and services to ILAL, its energy projects, and its customers.

In connection with the MOU, and in order to support the power and energy needs of ILAL's development and construction of certain projects, the Company entered into a Securities Purchase Agreement, dated as of November 6, 2019, with ILAL (the "ILAL SPA").

Pursuant to the terms of the ILAL SPA, ILAL sold, and the Company purchased 1,000 shares of Series B Preferred Stock (the "Preferred Stock") of ILAL for an aggregate purchase price of US $500,000 (the "Stock Transaction"), less certain expenses and fees. The Company also received 350,000 shares ("commitment shares") of ILAL's common stock. The Preferred Stock will accrue cumulative in-kind accruals at a rate of 12% per annum and may increase upon the occurrence of certain events. The Preferred is now convertible into common stock at a variable rate as calculated under the agreement terms.

The commitment shares are recorded at fair value as of June 30, 2021 of $223,823.

The Preferred Stock is recorded as an AFS debt security and is reported at its estimated fair value as of June 30, 2021. The Company identified a derivative instrument in accordance with ASC Topic No. 815 due to the variable conversion feature. Topic No. 815 requires the Company to account for the conversion feature on its balance sheet at fair value and account for changes in fair value as a derivative gain or loss.

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The Black-Scholes model utilized the following inputs to value the derivative asset at the date in which the derivative asset was determined as of June 30, 2021

Fair value assumptions:	June 30, 2021
Risk free interest rate	0.05%
Expected term (months)	1.5
Expected volatility	141.80%
Expected dividends	0%

5. CAPITALIZED SOFTWARE

Capitalized software consists of the following as of June 30, 2021 and September 30, 2020:

	June 30, 2021	September 30, 2020
mVSO software	$ 437,135	$ 437,135
mPulse software	741,846	741,846
Less: accumulated amortization	(328,868)	(202,778)
Capitalized Software, net	$ 850,113	$ 976,203

Capitalized software amortization recorded as part of amortization expense for the nine months ended June 30, 2021 and 2020 was $126,090 and $121,582, respectively.

6. INTANGIBLE ASSETS

The Company amortizes intangible assets with finite lives over their estimated useful lives, which range between two and twenty years as follows:

Useful life	
Patents	13-20 years
Websites	3 years
Customer list and non-compete agreement	1.5-4 years
Design assets	2 years
Trademarks	14 years
Engineering trade secrets	1-7 years
Strategic contract	5 years
Software	4 years

Intangible assets consist of the following as of June 30, 2021 and September 30, 2020:

	June 30, 2021	September 30, 2020
Customer list and non-compete agreement	$11,824,757	$ 6,702,024
Strategic contract	7,457,970	—
Trade secrets	4,370,269	4,370,269
Software	1,120,000	1,120,000
Design assets	123,000	123,000
Patents	74,112	74,112
Websites	8,115	8,115
Trademarks	5,928	5,928
Intangible assets:	24,984,151	12,403,448
Less: accumulated amortization	(9,592,806)	(5,353,792)
Intangible assets, net	$15,391,345	$ 7,049,656

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Amortization expense for the nine months ended June 30, 2021 and 2020 was $4,239,280 and $1,952,779, respectively.

The Company expects to record amortization expense of intangible assets over the next five years and thereafter as follows:

2021 (three months remaining)	$	1,941,474
2022		7,072,469
2023		2,492,479
2024		2,065,344
2025		1,495,888
Thereafter		323,691
Total	$	15,391,345

7. PROPERTY AND EQUIPMENT, NET

Property and equipment, net consist of the following as of June 30, 2021 and September 30, 2020:

	June 30, 2021	**September 30, 2020**
Mining equipment	$62,399,492	—
Land and building	4,444,685	—
Machinery and equipment	309,833	193,042
Leasehold improvements	44,347	17,965
Furniture and fixtures	107,660	82,547
Construction in progress	140,336	—
Total	67,446,353	293,554
Less: accumulated depreciation	(2,693,210)	(175,560)
Fixed assets, net	$64,753,143	$ 117,994

Depreciation expense for the nine months ended June 30, 2021 and 2020 was $2,517,650 and $51,952, respectively.

On May 19, 2021, the Company exercised its purchase option on the ATL lease agreement to purchase property for $4.4 million at 2380 Godby Road, College Park, Georgia. The property contains approximately six acres and includes approximately 41,000 square feet of office and warehouse space. ATL utilizes, and intends to utilize, this space for cryptocurrency mining activities.

The Company has purchase commitments for approximately $203.6 million related to purchase of miners as of June 30, 2021, and the Company has paid $125.9 million towards these commitments as of the end of this period.

8. LOANS

Long term

Long-term loans payable consists of the following:

	June 30, 2021	**September 30, 2020**
Promissory notes	$ —	$ 531,169
Total	$ —	$ 531,169

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Promissory Notes

On May 7, 2020, the Company applied for a loan from Celtic Bank Corporation, as lender, pursuant to the Paycheck Protection Program of the Coronavirus Aid, Relief, and Economic Security Act (the “CARES Act”) as administered by the U.S. Small Business Administration (the "SBA"). On May 15, 2020, the loan was approved, and the Company received the proceeds from the loan in the amount of $531,169 (the “PPP Loan”). The Company applied for and received loan forgiveness from the SBA on March 23, 2021. The entire principal balance and interest charges were forgiven. The gain on loan forgiveness of $531,169 is included in other income in the consolidated statements of operations during the nine months ended June 30, 2021.

9. LEASES

Effective October 1, 2019, the Company accounts for its leases under ASC 842, which requires lessees to recognize lease assets and liabilities arising from operating leases on the balance sheet. The Company adopted the new lease guidance using the modified retrospective approach and elected the transition option issued under ASU 2018-11, *Leases (Topic 842) Targeted Improvements*, allowing entities to continue to apply the legacy guidance in ASC 840, *Leases*, to prior periods, including disclosure requirements. Accordingly, prior period financial results and disclosures have not been adjusted.

The Company has operating leases under which it leases its branch offices, corporate headquarters, and data center, one of which is with a related party. As of June 30, 2021, the Company's operating lease right of use asset and operating lease liability totaled $559,182 and $554,669, respectively. A weighted average discount rate of 10% was used in the measurement of the right of use asset and lease liability. As the rate implicit in the lease is not readily determinable, the Company's incremental collateralized borrowing rate is used to determine the present value of lease payments. This rate gives consideration to the applicable Company collateralized borrowing rates and is based on the information available at the commencement date. The Company has elected to apply the short-term lease measurement and recognition exemption to leases with an initial term of 12 months or less; therefore, these leases are not recorded on the Company's consolidated balance sheets, but rather, lease expense is recognized over the lease term on a straight-line basis.

As of June 30, 2021, the Company's operating leases had a weighted-average remaining lease term of 5 years. Some leases include multiple year renewal options. The Company's decision to exercise these renewal options is based on an assessment of its current business needs and market factors at the time of the renewal. Currently, the Company has no leases for which the option to renew is reasonably certain and therefore, options to renew were not factored into the calculation of its right of use asset and lease liability as of June 30, 2021. These operating leases also have a weighted average discount rate of 10% at June 30, 2021.

The following is a schedule of the Company's operating lease liabilities by contractual maturity as of June 30, 2021:

Fiscal year ending September 30, 2021 (three months remaining)	$	22,613
Fiscal year ending September 30, 2022		136,696
Fiscal year ending September 30, 2023		140,797
Fiscal year ending September 30, 2024		145,021
Fiscal year ending September 30, 2025		149,372
Thereafter		114,531
Total Lease Payments		709,030
Less: imputed interest		(154,361)
Total present value of lease liabilities	$	554,669

Total operating lease costs of $327,991 and $38,328 for the nine months ended June 30, 2021 and 2020, respectively, were included as part of General and administrative expenses. The Company terminated its ATL lease agreement upon exercise of its purchase option (see Note 7 for additional details). The lease agreement was entered into on June 6, 2020 for a two year term at $52,958 of base rent per month.

The Company has financing leases in relation to the equipment used at its data center. The following is a schedule of the Company's financing lease liabilities by contractual maturity as of June 30, 2021:

Fiscal year ending September 30, 2021 (three months remaining)	$	104,698
Fiscal year ending September 30, 2022		414,998
Fiscal year ending September 30, 2023		321,154
Fiscal year ending September 30, 2024		135,180
Fiscal year ending September 30, 2025		12,320
Thereafter		1,851

Total lease payments	990,201
Less: imputed interest	(117,461)
Total present value of lease liabilities	$ 872,740

These financing leases have a weighted average lease term of 3.15 years and a weighted average discount rate of 10.0% at June 30, 2021.

10. RELATED PARTY TRANSACTIONS

Zachary Bradford – Chief Executive Officer and Director

During the nine months ended June 30, 2021, the Company paid Blue Chip Accounting, LLC ("Blue Chip") $131,890 for accounting, tax, administrative services and reimbursement for office supplies. Blue Chip is 50% beneficially owned by Mr. Bradford. None of the services were associated with work performed by Mr. Bradford. The services consisted of bookkeeping, accounting, and administrative support assistance. The Company also sub-leases office space from Blue Chip (see Note 14 for additional details). During the nine months ended June 30, 2021, $13,725 was paid to Blue Chip for rent.

Matthew Schultz - Chairman of the Board

The Company entered into an agreement on November 15, 2019, with an organization to provide general investor relations and consulting services that Mr. Schultz is affiliated with. The Company paid the organization $49,500 in fees plus $176,000 in expense reimbursements for the nine months ended June 30, 2020. The agreement was terminated in March 2020.

11. STOCKHOLDERS EQUITY

Overview

The Company's authorized capital stock consists of 50,000,000 shares of common stock and 10,000,000 shares of preferred stock, par value $0.001 per share. As of June 30, 2021, there were 34,697,943 shares of common stock issued and outstanding, and 1,750,000 shares of preferred stock issued and outstanding.

Amendment to Articles of Incorporation

On October 4, 2019, pursuant to Article IV of our Articles of Incorporation, our Board of Directors voted to increase the number of shares of preferred stock designated as Series A Preferred Stock from one million (1,000,000) shares to two million (2,000,000) shares, par value $0.001.

Under the Certificate of Designation, holders of Series A Preferred Stock are entitled to quarterly dividends on 2% of our earnings before interest, taxes and amortization. The dividends are payable in cash or common stock. The holders will also have a liquidation preference on the state value of $0.02 per share plus any accumulated but unpaid dividends. The holders are further entitled to have us redeem their Series A Preferred Stock for three shares of common stock in the event of a change of control and they are entitled to vote together with the holders of our common stock on all matters submitted to shareholders at a rate of forty-five (45) votes for each share held.

The rights of the holders of Series A Preferred Stock are defined in the relevant Amendment to the Certificate of Designation filed with the Nevada Secretary of State on October 9, 2019.

On October 7, 2020, the Company executed that certain first amendment to 2017 Equity Incentive Plan to increase its option pool from 300,000 to 1,500,000 shares of common stock (the "Plan Amendment").

On March 16, 2021, the Company filed a Certificate of Amendment to its Articles of Incorporation with the Nevada Secretary of State to increase its authorized shares of common stock to 50,000,000.

Common Stock issuances during the nine months ended June 30, 2021

The Company issued 4,444,445 shares of the Company's common stock in connection with its underwritten equity offering at a price of $9.00 per share for net proceeds of approximately $37.05 million.

The Company issued 236,000 shares of common stock as settlement of accrued bonus compensation related to the year ended September 30, 2020. The fair value of these shares was approximately $1.9 million and was fully expensed for in the prior year. The Company issued 327,725 shares of common stock for the current year related to bonus compensation. The fair value of these shares is approximately $3.07 million, out of which approximately $2.55 million has been expensed during the nine months ended June 30, 2021.

The Company issued 1,618,285 shares of common stock in relation to the acquisition of ATL (See Note 3 for additional details.)

The Company issued 55,093 shares of common stock for services rendered for a total fair value of approximately $786,000 which has been fully expensed during the nine months ended June 30, 2021.

The Company issued 387,345 shares of common stock in relation to the exercise of stock options and warrants. (See Notes 12 and 13 for additional details.)

The Company issued 477,703 shares of common stock in relation to the acquisition of SWS (See Note 3 for additional details.)

The Company issued 18,392 restricted stock units for a total fair value of $510,000 of shares of common stock to certain SWS employees as part of the transaction to incentivize the employees for retention purposes. These restricted stock units vest over a period of one year, and we have expensed $80,821 during the nine months ended June 30, 2021.

The Company issued 9,090,910 shares of the Company's common stock in connection with its underwritten public equity offering at a price of $22.00 per share for net proceeds of approximately $187.2 million.

On June 3, 2021, the Company entered into an At The Market Offering Agreement ("ATM") with H.C. Wainwright & Co., LLC, to create an at-the-market equity program under which the Company may, from time to time, offer and sell shares of its common stock having an aggregate gross offering price of up to $500,000,000 to or through H.C. Wainwright & Co., LLC. During the nine months ended June 30, 2021, the Company issued 731,190 shares of the Company's common stock under The ATM for net proceeds of $11,860,566. The shares were sold pursuant to a prospectus dated March 15, 2021 and a prospectus supplement dated June 3, 2021 filed with the SEC.

Common stock returned during the nine months ended June 30, 2021

As a result of an adjustment of holdback shares to actual milestones earned in relation to the p2k acquisition, 8,072 shares were returned and cancelled. (See Note 3 for additional details.)

As a result of an adjustment of holdback shares pursuant to Article II and Schedule A of that certain Agreement and Plan of Merger in connection with the acquisition of ATL, 68,194 shares were returned and cancelled. (See Note 3 for additional details.)

Common Stock issuances during the nine months ended June 30, 2020

The Company issued 1,964,313 shares of common stock in accordance with the terms of the convertible debt agreement due to the decrease in stock price.

The Company issued 22,000 shares of common stock for services rendered to independent consultants and board members at a fair value of $54,000.

The Company issued 793 shares of common stock as a result of rounding related to the reverse stock split.

The Company issued 95,699 shares of common stock in relation to the acquisition of p2k.

In relation to a Securities Purchase Agreement dated December 31, 2018, the Company issued 1,125,000 shares of common stock for the conversion of $1,250,000 in principal and $437,500 in interest at an effective conversion price of $1.50.

In relation to a Securities Purchase Agreement dated April 17, 2019, the Company issued 8,241,665 shares of common stock for the conversion of $10,750,000 in principal and $1,612,500 in interest as a conversion premium at an effective conversion price of $1.50.

The Company issued 25,019 shares of common stock as board and executive compensation at a fair value of $57,500.

Common stock returned during the nine months ended June 30, 2020

As a result of a note payoff on December 5, 2019, 5,000 shares common stock were returned to treasury and cancelled on January 13, 2020.

As a result of the cancellation of an investor relations services contract, 25,000 shares were returned to treasury and cancelled on February 10, 2020.

Series A Preferred Stock issuances during the nine months ended June 30, 2020

On October 4, 2019, the Company authorized the issuance of a total of seven hundred and fifty thousand (750,000) shares of its designated Series A Preferred Stock to three members of its board of directors for services rendered. A fair value of $0.02 per share was determined by the Company. Director fees of $15,000 was recorded as a result of the stock issued.

We accrued $177,505 in preferred stock dividends payable for the nine months ended June 30, 2021.

12. STOCK WARRANTS

The following is a summary of stock warrant activity during the nine months ended June 30, 2021.

	Number of Warrant Shares	Weighted Average Exercise Price
Balance, September 30, 2020	1,299,215	$ 21.82
Warrants granted	—	—
Warrants expired	(432,721)	15.00
Warrants canceled / forfeited	—	—
Warrants exercised	(250,790)	11.77
Balance, June 30, 2021	615,704	$ 30.71

During the nine months ended June 30, 2021, a total of 173,990 shares of the Company's common stock were issued in connection with the exercise of common stock warrants at exercise prices ranging from $3.36 and $20.00, for total consideration of $2,883,622.

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On June 30, 2021, a total of 74,437 shares of the Company's common stock were issued in connection with the cashless exercise of 76,800 common stock warrants at exercise prices ranging from $0.83 to $3.67.

As of June 30, 2021, the outstanding warrants have a weighted average remaining term was 0.93 years and an intrinsic value of $924,250.

As of June 30, 2021, there are warrants exercisable to purchase 605,704 shares of common stock in the Company and 10,000 unvested warrants outstanding that cannot be exercised until vesting conditions are met. 418,834 of the warrants require a cash investment to exercise as follows, 2,500 require a cash investment of $8.00 per share, 103,000 require a cash investment of $25.00 per share, 200,000 require an investment of $35.00 per share, 10,000 require an investment of $40.00 per share, 60,000 require an investment of $50.00 per share, 38,334 require a cash investment of $75.00 per share and 5,000 require a cash investment of $100.00 per share. 196,870 of the outstanding warrants contain provisions allowing a cashless exercise at their respective exercise prices.

13. STOCK OPTIONS

The Company sponsors a stock-based incentive compensation plan known as the 2017 Incentive Plan (the "Plan"), which was established by the Board of Directors of the Company on June 19, 2017. On October 7, 2020, the Company executed a first amendment to the Plan to increase its share pool from 300,000 to 1,500,000 shares of common stock. As of June 30, 2021, there were 26,261 shares available for issuance under the Plan.

On July 16, 2021, the Board unanimously approved to (i) increase the number of shares of common stock authorized for issuance under the Plan by an additional 2,000,000 shares, resulting (if such increase is authorized by the Company's stockholders at the annual meeting of stockholders on September 15, 2021) in the aggregate of 3,500,000 shares of common stock authorized for issuance under the Plan, and (ii) revise Section 19 of the Plan to more closely align with the provisions of Section 422 of the Internal Revenue Code of 1986, as amended, and Section 17.2 of the Plan (the "Plan Amendment").

As of July 16, 2021, options to purchase an aggregate of 801,500 shares of common stock have been issued to three officers of the Company, conditioned upon stockholder approval of the Plan Amendment and ratification of such issuances by the Company's stockholders, which approval must occur on or prior to April 16, 2022, or such options shall be rendered null and void.

The Plan allows the Company to grant incentive stock options, non-qualified stock options, stock appreciation right, or restricted stock. The incentive stock options are exercisable for up to ten years, at an option price per share not less than the fair market value on the date the option is granted. The incentive stock options are limited to persons who are regular full-time employees of the Company at the date of the grant of the option. Non-qualified options may be granted to any person, including, but not limited to, employees, independent agents, consultants and attorneys, who the Company's Board believes have contributed, or will contribute, to the success of the Company. Non-qualified options may be issued at option prices of less than fair market value on the date of grant and may be exercisable for up to ten years from date of grant. The option vesting schedule for options granted is determined by the Board of Directors at the time of the grant. The Plan provides for accelerated vesting of unvested options if there is a change in control, as defined in the Plan.

The following is a summary of stock option activity during the nine months ended June 30, 2021:

	Number of Option Shares	Weighted Average Exercise Price
Balance, September 30, 2020	277,948	$ 6.34
Options granted	636,750	14.98
Options expired	(11,928)	9.13
Options canceled / forfeited	(3,751)	21.21
Options exercised	(138,918)	6.10
Balance, June 30, 2021	760,101	$ 13.50

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As of June 30, 2021, there are options exercisable to purchase 357,774 shares of common stock in the Company. As of June 30, 2021, the outstanding options have a weighted average remaining term of was 3.31 years and an intrinsic value of $3,721,218.

Option activity for the nine months ended June 30, 2021

During the nine months ended June 30, 2021, a total of 138,918 shares of the Company's common stock were issued in connection with the exercise of 138,918 common stock options at exercise prices ranging from $4.65 and $24.40, for a total consideration of $847,940.

During the nine months ended June 30, 2021, the Company granted 636,750 options with a total fair value of $9,536,795 to purchase shares of common stock to employees. The Company offset $953,125 of stock compensation expense against bonuses accrued during the prior year. The shares were granted at quoted market prices ranging from $7.55 to $34.67 and were valued at issuance using the Black Scholes model.

The Black-Scholes model utilized the following inputs to value the options granted during the nine months ended June 30, 2021:

Fair value assumptions – Options:	**June 30, 2021**
Risk free interest rate	0.10-0.41%
Expected term (years)	1.7 – 5.3

Expected volatility	142%-240%
Expected dividends	0%

During the nine months ended June 30, 2021, the Company recognized $8,599,029 of stock compensation expense. As of June 30, 2021, the Company expects to recognize approximately $5.5 million of stock-based compensation for the non-vested outstanding options over a weighted-average period of 2.42 years.

On April 16, 2021, the Company's board of directors approved one-time options to key executives Zachary Bradford, Lori Love and S. Matthew Schultz subject to the availability of shares under the Company's 2017 Equity Incentive Plan with any remaining equity options to be granted when the Company obtains shareholder approval to increase the shares under the Plan. As of June 30, 2021, 801,500 of these options were waiting to be issued pending the shareholder approval.

Option activity for the nine months ended June 30, 2020

During the nine months ended June 30, 2020, the Company recognized $1,171,632 of stock compensation expense and granted 233,233 options to purchase shares of common stock to employees, where such options were granted at quoted market prices ranging from $4.50 to $8.50. The options were valued at issuance using the Black Scholes model and stock compensation expense of $673,590 was recorded as a result of the issuances.

The Black-Scholes model utilized the following inputs to value the options granted during the nine months ended June 30, 2020:

Fair value assumptions – Options:	**June 30, 2020**
Risk free interest rate	0.85-1.73%
Expected term (years)	3-5
Expected volatility	124%-209%
Expected dividends	0%

14. COMMITMENTS AND CONTINGENCIES

Office leases

Utah Corporate Office

On November 22, 2019, the Company entered into a lease to relocate the corporate office to 1185 South 1800 West, Suite 3, Woods Cross, UT 84047. The agreement calls for the Company to make payments of $2,300 in base rent per month through February 28, 2021, unless otherwise cancelled the lease automatically renews annually. The lease was renewed through February 28 , 2022.

San Diego Office

On May 15, 2018, the Company executed a 37 month lease agreement, which commenced on July 1, 2018 at 4360 Viewridge Avenue, Suite C, San Diego, California. The agreement called for the Company to make payments of $4,057 in base rent per month through July 31, 2021 subject to an annual 3% rent escalation. The lease was terminated on July 31, 2021.

Carlsbad Office

On June 17, 2021, the Company entered into a lease agreement at 2042 Corte Del Nogal, Suite C, Carlsbad, CA 92011. The agreement calls for the company to make monthly payments of $11,307 in base rent through June 30, 2026, subject to an annual 3% rent escalation.

Las Vegas Offices

On January 2, 2020, the Company entered into a sublease agreement with Blue Chip for office space at 8475 S. Eastern Ave., Suite 200, Las Vegas, NV 89123. The agreement calls for the Company to make monthly payments of $1,575 in base rent through January 1, 2021. The lease term is on an annual basis beginning January 2, 2020.

The Company assumed p2k's lease agreement entered into on October 17, 2017, at 7955 W. Badura Ave., Suite 1040, Las Vegas, NV 89113. The agreement called for $1,801 in base rent through October 31, 2020. The Company did not renew this lease and it was terminated on October 31, 2020.

Contingent consideration

On August 31, 2020, the Company acquired GridFabric. Pursuant to the terms of the purchase agreement, additional shares of the Company's common stock valued at up to $750,000 will be issuable if GridFabric achieves certain revenue and product release milestones.

On February 24, 2021, the Company acquired SWS. Pursuant to the terms of the purchase agreement, additional cash consideration of $2,500,000 will be payable if Solar Watt Solutions achieves certain revenue milestones.

Legal contingencies

From time to time, we may be subject to litigation. Risks associated with legal liability are difficult to assess and quantify, and their existence and magnitude can remain unknown for significant periods of time. We have acquired liability insurance to reduce such risk exposure to the Company. Despite the measures taken, such policies may not cover future litigation, or the damages claimed may exceed our coverage which could result in contingent liabilities.

For a description of our material pending legal proceedings, please see Part II, Item I of this Quarterly Report on Form 10Q.

15. MAJOR CUSTOMERS AND VENDORS

For the nine months ended June 30, 2021 and 2020, the Company had the following customers that represented more than 10% of our sales. We report revenue from both customers under our Energy Segment.

	June 30, 2021	**June 30, 2020**
Customer A	10.0%	60.3%
Customer B	—	14.1%

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For the nine months ended June 30, 2021 and 2020, the Company had one supplier that represented more than 10% of our direct costs. Internally developed product costs and labor for services rendered are excluded from the calculation. We report costs from vendor A under our Energy Segment and vendor B under our Digital Currency Mining Segment.

	June 30, 2021	**June 30, 2020**
Vendor A	28.77%	85.7%
Vendor B	24.83%	—

16. SEGMENT REPORTING

We disclose segment information that is consistent with the way in which management operates and views the business. To better align with the Company's core focus, the Company reduced its reportable segments down to two by eliminating the digital agency segment. Results associated with that component are now being reported under other revenue and eliminations. Our operating structure now contains the following reportable segments:

Energy Segment – Consisting of our CleanSpark, LLC, CleanSpark Critical Power Systems, Inc., GridFabric, and Solar Watt Solutions lines of business, this segment provides services, equipment, and software to the energy industry.

Digital Currency Mining Segment – Consisting of ATL and CleanBlok, Inc., this segment mines digital currency assets, namely Bitcoin.

	For the Three Months Ended		**For the Nine Months Ended**	
	June 30, 2021	**June 30, 2020**	**June 30, 2021**	**June 30, 2020**

Revenue				
Energy	$ 2,863,997	$ 3,080,833	$ 4,985,062	$ 7,484,079
Digital Currency Mining	8,649,440	—	16,098,643	—
Total Segment Revenues	$ 11,513,437	$ 3,080,833	$ 21,083,705	$ 7,484,079
Other revenue and eliminations	402,628	357,841	1,209,616	589,702
Consolidated Revenues	$ 11,916,065	$ 3,438,674	$ 22,293,321	$ 8,073,781
Profit (excluding depreciation and amortization)				
Energy	$ (1,635,401)	$ (530,074)	$ (4,711,928)	$ (2,294,571)
Digital Currency Mining	3,985,963	—	11,052,565	—
Total segment profit/(loss)	$ 2,350,562	$ (530,074)	$ 6,340,637	$ (2,294,571)
Corporate items and eliminations (including depreciation and amortization)	19,027,689	8,021,227	22,785,256	13,988,082
Net Loss	$(16,677,127)	$ (8,551,301)	$(16,444,619)	$(16,282,653)

Total Assets	**June 30, 2021**	**September 30, 2020**
Energy	$ 34,277,907	$13,621,190
Digital Currency Mining	228,128,995	—
Other and Corporate assets	35,081,919	8,718,873
Total	$297,488,821	$22,340,063

17. SUBSEQUENT EVENTS

On July 8, 2021, the Company, through its wholly owned subsidiary, CleanBlok, entered into a services agreement with Coinmint, LLC (“Coinmint”). Pursuant to the agreement, Coinmint has agreed to house and power certain of CleanBlok’s cryptocurrency mining equipment in its facilities, and to use commercially reasonably efforts to mine Bitcoin on behalf of CleanBlok. All Bitcoin mining services performed by Coinmint for CleanBlok shall be conducted using mining equipment owned by CleanBlok, which equipment will be delivered by CleanBlok to a designated hosting locations over the term of the agreement.

Pursuant to the agreement, as consideration for the Hosting Services, CleanBlok shall pay Coinmint services fees, which shall be based on the operating costs incurred by Coinmint in performing the Services, and a variable fee calculated based on the profitability of the Bitcoin mined during the relevant payment periods, subject to uptime performance commitments. The Agreement has an initial term of one year, after which it will renew automatically for three-month periods until terminated in accordance with the terms of the Agreement.

On July 22, 2021, the Company created CSRE Properties Norcross, LLC, a single member limited liability company and wholly owned subsidiary of the Company, under the laws of the State of Georgia. The entity was created to hold certain real-estate assets of the Company.

On July 28, 2021, the Company created CSRE Property Management Company, LLC, a single member limited liability company and wholly owned subsidiary of the Company, under the laws of the State of Georgia. The entity was created to hold certain real-estate assets of the Company.

On August 6, 2021, CSRE Properties Norcross, LLC purchased certain real property located at 5295 Brook Hollow Parkway, Norcross, Georgia for $6,550,000. The property consists of approximately seven acres and includes an approximately 87,000 square foot office building. The Company, through its subsidiary CleanBlok, Inc., intends to utilize this office space to conduct certain of its cryptocurrency mining activities.

Between July 1, 2021 and August 13, 2021, the Company issued 893,324 shares of the Company’s common stock in connection with its ATM for net proceeds of $12,198,106.

Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations

Forward-Looking Statements

Certain statements, other than purely historical information, including estimates, projections, statements relating to our business plans, objectives, and expected operating results, and the assumptions upon which those statements are based, are "forward-looking statements" within the meaning of the Private Securities Litigation Reform Act of 1995, Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934. These forward-looking statements generally are identified by the words "believes," "project," "expects," "anticipates," "estimates," "intends," "strategy," "plan," "may," "will," "would," "will be," "will continue," "will likely result," and similar expressions. We intend such forward-looking statements to be covered by the safe-harbor provisions for forward-looking statements contained in the Private Securities Litigation Reform Act of 1995, and are including this statement for purposes of complying with those safe-harbor provisions. Forward-looking statements are based on current expectations and assumptions that are subject to risks and uncertainties which may cause actual results to differ materially from the forward-looking statements. Our ability to predict results or the actual effect of future plans or strategies is inherently uncertain. Factors which could have a material adverse effect on our operations and future prospects on a consolidated basis include, but are not limited to: changes in economic conditions, legislative/regulatory changes, availability of capital, interest rates, competition, and generally accepted accounting principles. These risks and uncertainties should also be considered in evaluating forward-looking statements and undue reliance should not be placed on such statements. We undertake no obligation to update or revise publicly any forward-looking statements, whether as a result of new information, future events or otherwise. Further information concerning our business, including additional factors that could materially affect our financial results, is included herein and in our other filings with the SEC.

Recent Corporate Developments

Mining Equipment – April 2021

On April 2, April 6, April 9, April 14, and April 29, 2021, the Company entered into agreements with cryptocurrency mining equipment suppliers to purchase an aggregate of approximately 21,500 mining servers for an aggregate purchase price of $156,554,450. The Company paid $89,355,675 towards these miner purchases through June 2021.

During April 2021, the Company received approximately 900 S19 pro mining servers against the orders it placed during the months of March and April 2021.

Mining Equipment – May 2021

On May 10, 2021, the Company purchased 2,400 S19 pro mining rigs from a premier cryptocurrency mining equipment supplier. As consideration for the servers, the Company agreed to pay the supplier an aggregate of $30,201,600. The servers were received in June and were put into service at the Company's data center facilities in Georgia and are being used for digital currency mining activities.

Purchase of Real Property – May 2021

On May 20, 2021, the Company, through its wholly owned subsidiary, ATL, purchased certain real property, together with all easements, covenants and other rights related thereto, from its landlord, Arkhos Property Group Holdings, LLC, for a purchase price of $4,711,799.

The purchase of such property was consummated pursuant to that certain lease agreement entered into by and between ATL and the landlord on June 5, 2020, which gave ATL the exclusive option and right to purchase the property during the term of the lease agreement, subject to certain conditions. Prior to the purchase, ATL leased the property. Upon closing of the purchase, the Company paid the landlord the full purchase price, the landlord conveyed fee simple title to the property to ATL by limited warranty deed, and the lease agreement terminated pursuant to its terms.

The property is located at 2380 Godby Road, College Park, Georgia, and consists of three adjacent parcels of land. The property consists of approximately six acres and includes an approximately 41,387 square foot office and data center space. ATL utilizes, and intends to continue to utilize, this office data center space to conduct its cryptocurrency mining activities and traditional data center services .

Amendments to Employment Agreements

April 16, 2021 amendments

On April 16, 2021, as more specifically described in that certain Current Report on Form 8-K filed by the Company with the SEC on April 16, 2021, at the recommendation of the Company's Compensation Committee, the Company's board of directors approved certain executive compensation matters with key executives Zachary Bradford, Lori Love and S. Matthew Schultz (the "Executives"). Specifically, amendments to the employment agreements of the Executives were approved which provided (i) an additional cash bonus incentive for Ms. Love based on the Company achieving certain annual gross revenues plus realized gains/losses for the current fiscal year, (ii) the addition of noncash components to the base salaries of Mr. Bradford and Mr. Schultz in the form of certain monthly payments of Bitcoin, and (iii) additional cash and equity bonus incentives for Mr. Bradford and Mr. Schultz based on the Company achieving certain annual gross revenues plus realized gains/losses in the current fiscal year as well as certain market capitalization milestone targets for the current fiscal year. Additionally, the Executives received (i) one-time cash incentive bonuses, (ii) one-time grants of fully vested RSUs, and (iii) option grants to acquire shares of common stock that vest over 36 months.

Certain of the additional equity incentive grants set forth above will be granted to the extent there are available shares under the Plan with any remaining equity grants to be granted when the Company obtains shareholder approval to increase the shares available under the Plan.

June 9, 2021 amendment

On June 9, 2021, as more specifically described in that certain Current Report on Form 8-K filed by the Company with the SEC on June 15, 2021, the Company and Amer Tadayon entered into an amendment to Mr. Tadayon's Amended and Restated Employment Agreement, dated October 26, 2020, pursuant to which (i) Mr. Tadayon was appointed as President of the Energy Division, in addition to his current role as Chief Revenue Officer of the Company;(ii) Mr. Tadayon's base salary was increased by $100,000 per year; and (iii) the bonus percentage relevant to the calculation of Mr. Tadayon's annual cash bonus, if paid pursuant to the terms of his employment agreement, was increased from 20% to not less than 70% of his base salary.

In connection with the foregoing, on June 10, 2021, the Company granted Mr. Tadayon stock options to purchase an aggregate of 100,000 shares of the Company's common stock at an exercise price of $18.88 per share, which options vest in equal monthly installments over 36 months from the grant date.

Shares Issued Under At The Market Offering Agreement

On June 3, 2021, the Company entered into an At The Market Offering Agreement with H.C. Wainwright & Co., LLC, to create an at-the-market equity program under which the Company may, from time to time, offer and sell shares of its common stock having an aggregate gross offering price of up to $500,000,000 to or through H.C. Wainwright & Co., LLC. During the nine months ended June 30, 2021, the Company issued 731,190 shares of the Company's common stock under the At The Market Offering Agreement for net proceeds of $11,860,566. The shares were sold pursuant to a prospectus dated March 15, 2021 and a prospectus supplement dated June 3, 2021 filed with the SEC.

Settlement Agreement to Securities Purchase Agreements

On June 14, 2021, the Company entered into a mutual settlement agreement with an investor, pursuant to which the parties agreed, among other things, (i) to settle and dismiss, with prejudice, all pending actions related to the parties' dispute (collectively, the "Actions"); (ii) to mutually release all claims, whether known or unknown, that either party may have now or in the future related thereto; and (iii) to terminate all of the agreements previously entered into by and between the parties, including all rights and obligations set forth therein, including (a) the Securities Purchase Agreement, dated July 20, 2020, by and between the Company and the investor; (b) the Purchase Agreement, dated April 17, 2019, by and between the Company and the investor; (c) the Senior Secured Redeemable Convertible Promissory Note, dated April 17, 2019, by and between the Company and the investor; (d) the IP Security Agreement, dated April 17, 2019, by and between the Company and the investor; (e) the Securities Purchase Agreement, dated December 31, 2018, by and between the Company and the investor; (f) the Senior Secured Redeemable Convertible Debenture, dated December 31, 2018, by and between the Company and the investor; and (g) the IP Security Agreement, dated December 31, 2018, by and between the Company and the investor (collectively, the "Prior Agreements"), provided, however, that (x) any and all warrants previously issued to the investor pursuant to the Securities Purchase Agreement, dated December 31, 2018, and the Purchase Agreement, dated April 17, 2019, (the "Prior SPAs") (collectively, the "Warrants") shall remain in force and effect, and (y) that within a commercially reasonable amount of time after execution of the settlement agreement, the investor shall irrevocably assign the Warrants to an otherwise unaffiliated third party. Each party agreed to bear its own fees and costs for the Actions. The settlement agreement contained no admission or concession of fault, or of the truth of or validity or sufficiency of any allegation, contention or claim of either the Company or the investor.

Company Overview

We are an energy technology and clean Bitcoin mining Company that is focused on solving modern energy challenges.

Bitcoin Mining — ATL Data Centers and CleanBlok

Through our wholly-owned subsidiaries, ATL Data Centers LLC ("ATL") and CleanBlok, Inc., we mine bitcoin.

Bitcoin was first introduced in 2008 with the goal of serving as a means of exchanging and storing value. Bitcoin is a form of digital currency that depends upon a consensus-based network and a public ledger called a "blockchain," which contains a record of every bitcoin transaction ever processed. The bitcoin network was the first decentralized peer-to-peer payment network powered by those users participating in the consensus protocol, with no central authority or middlemen, that has wide network participation. The authenticity of each bitcoin transaction is protected through digital signatures that correspond with addresses of users that send and receive bitcoin. Users have full control over remitting bitcoin from their own sending addresses. All transactions on the bitcoin blockchain are transparent, allowing those running the appropriate software to confirm the validity of each transaction. In order to be recorded on the blockchain, each bitcoin transaction is validated through a proof-of-work consensus method, which entails solving complex mathematical problems to validate transactions and post them on the blockchain, which is often called "mining." For successfully solving the problems and providing computing power to the network, the computer is rewarded with bitcoins, both in the form of newly-created bitcoins and fees in bitcoin.

Factors such as access to computer processing capacity, interconnectivity, electricity cost, environmental factors (such as cooling capacity) and location play an important role in mining. As of the date of this filing, our mining units are currently capable of producing over 820 PH/s in hash rate capacity. In cryptocurrency mining, "hash rate" is a measure of the processing capacity and speed by a mining computer to mine and process transactions on the bitcoin network. Our activities in this area, in addition to generating revenue in the form of bitcoin, creates an advantageous business opportunity for us to operate a full-scale, demonstration facility of our energy-related products and solutions. We plan to deploy our energy technologies and trade secrets in our bitcoin mining operations with the goal of maximizing energy savings, expanding total power capacity, providing resilient electricity, and reducing greenhouse gas emissions. We anticipate that implementing this strategy will involve implementing our energy technology and solutions at mining sites owned and operated by the Company. We are in the process of actively expanding this aspect of our business and are working toward expanding our hash rate capacity, with the goal of reaching 2.0 EH/s in hash rate capacity prior to the end of the December 31, 2021. We expect to exceed 3 EH/s in capacity by mid-to-late 2022.

As a result of our mining operations, we acquire bitcoin, and, while we have to date retained a significant portion of the bitcoin from our mining operations (typically maintaining the bitcoin at a digital asset exchange), we have sold, and may from time to time sell, bitcoin from our inventory. We do not currently plan to engage in regular trading of bitcoin (other than as necessary to convert our bitcoin to U.S. dollars) or to engage in hedging activities related to our holding of bitcoin; however, our decisions to hold or sell bitcoin at any given time may be impacted by the bitcoin market, which has been historically characterized by significant volatility. Currently, we do not use a formula or specific methodology to determine whether or when we will sell bitcoin that we hold, or the number of bitcoins we will sell. Rather, decisions to hold or sell bitcoins in our inventory are currently determined by individuals analyzing forecasts and monitoring the market in real time.

As with many new and emerging technologies, our bitcoin mining activities present potentially significant risks to our business. Businesses (including ours) that seek to develop, promote, adopt, transact or rely upon blockchain technologies and bitcoin may have a limited track record and operate within novel and developing environments. These risks are not only related to the businesses we are pursuing, but also the industry as a whole and the concept behind blockchain and cryptocurrency as value creation. In addition, our holding and selling of bitcoin may subject us to additional risks, including the possibility that our activities may become subject to additional regulation or regulatory scrutiny.

Energy Solutions

We have a suite of energy technologies that enable turn-key solutions for microgrids. Our offerings consist of smart energy monitoring and controls, advanced microgrid design software, energy engineering and consulting services, middleware communications protocols for the energy industry, and system integration and installation services.

The software platforms (the "Platforms") which are integral to our business are summarized as follows:

- **mVSO Platform:** Energy modeling software for microgrid design and sales

- **mPulse Platform:** Patented, proprietary controls platform that enables integration and optimization of multiple energy sources.

- **Canvas:** Middleware used by Grid Operators and Aggregators to administrate load shifting programs.

- **Plaid:** Middleware used by Controls and IoT Product Companies to participate in load shifting programs

In addition, following our acquisition of Solar Watt Solutions, Inc. ("Solar Watt") in February 2021, we are in the process of developing our mVoult platform, which we expect will be a proprietary platform that would enable integration and optimization of solar, energy storage and back-up generators for residential applications.

The Platforms are designed to allow customers to design, build, and operate distributed energy systems and microgrids which efficiently manage energy generation assets, energy storage assets, and energy consumption assets. Our software products enable users to implement software solutions to execute on these strategies. These strategies are generally targeted to operate distributed energy assets in a manner that provides resiliency and economic optimization and/or revenue generation through wholesale market activities.

Distributed Energy Management and Microgrid Industry

Integral to our business is our Distributed Energy Management (or "DER") business. The main assets of our DER business include our proprietary software systems ("Systems") and our engineering and methodology trade secrets. The distributed energy systems and microgrids that utilize our Systems are capable of providing secure, sustainable energy with significant cost savings for energy customers. Through the use of these Systems, the Company and its customers are able to design, engineer, and then efficiently communicate with and manage renewable energy generation, storage and consumption. By having autonomous control over the multiple facets of energy usage and storage, customers are able to reduce their dependency on utilities and keep energy costs predictable over time. The overall goal is to transform energy consumers into intelligent energy producers that supply and manage power in a resilient manner.

Around the world, aging energy grids are becoming unstable and unreliable due to increases in loads and the widespread lack of new large-scale generation facilities. This inherent instability in existing energy grids is compounded by pressure to integrate a growing number and variety of renewable but intermittent energy generation assets and advanced technologies into outdated electrical grid systems. Simultaneously, defense installations, industrial complexes, communities, campuses and other aggregators across the world are turning to virtual power plants and microgrids as a means to decrease their reliance on existing energy grid, reduce utility costs, utilize cleaner power and enhance energy security and surety.

The convergence of these factors has created, and is expected to continue to create significant opportunities in the power supply optimization and energy management industry. Efficiently operating and managing the distributed energy management systems and microgrids of tomorrow, while maximizing the use of sustainable energy to produce affordable, stable, predictable and reliable power on a large scale, is a significant opportunity that can be leveraged to capture a significant share of this emerging global industry.

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A microgrid is comprised of any number of energy generation, energy storage, and smart distribution assets that serve a single or multiple load, both connected to the utility grid and "islanded," separate from the utility grid. In the past, distributed energy management systems and microgrids have consisted of off-grid generators organized with controls to provide power where utility lines cannot run. Today, modern distributed energy management systems and microgrids integrate renewable energy generation systems (REGS) with advanced energy storage devices and interoperate with the local utility grid. Advanced autonomous cyber-secure microgrid controls relay information between intelligent hardware and servers to make decisions in real-time that deliver optimum power where it is needed, when it is needed.

mPulse Software Suite

mPulse is a modular platform that provides intelligent control of a Microgrid based on a system's operational goals, energy assets and forecasted energy load and generation. mPulse performs high-frequency calculations, threshold-based alarming, execution of domain-specific business rules, internal and external health monitoring, historical data persistence, and system-to-operator notifications. The modular design of mPulse increases system flexibility and extensibility. In addition, the deployment of the mPulse system follows a security-conscious posture by deploying hardware-based firewalls as well as encryption across communication channels. mPulse allows configuration for site-specific equipment and operation and provides a clean, informative user interface to allow customers to monitor and analyze the data streams that describe how their microgrid is operating.

Our mPulse software also serves as an integrated distributed energy management control platform that seamlessly integrates and controls all forms of energy generation with energy storage devices to provide energy security in real time, free of cyber threats to service facility loads. As a DER system, mPulse is capable of interoperating with the local utility grid providing users with the ability to choose how and when they utilize utility power and how they interact with the utility grid. mPulse is designed and intended for commercial, industrial, defense, campus and residential users and ranges in capacity from 4 kilowatts to 100 megawatts and beyond.

mPulse supports our innovative fractal approach to microgrid design, which enables multiple microgrids on a single site to interact in a number of different ways, including as peers, in a parent-child relationship, and in parallel or completely disconnected. Each grid can have different operational objectives, and those operational objectives can change over time. A microgrid can be islanded from the rest of the microgrid as well as the larger utility grid. The mPulse software can control the workflow required in both the islanding steps as well as the reconnecting steps of this maneuver and coordinate connected equipment such that connections are only made when it is safe to do so.

mVoult — Residential Platform

mVoult is a smart power system that is under development and is expected to provide a single solution for resilient, reliable and cost-effective energy for residential properties of all sizes. Our systems will be able to be configured to a homeowner’s needs upon installation, with flexibility for future expansion.

Our mVoult platform will direct microgrid system operations to manage solar, battery, and utility power. It will be capable of enabling resilient, sustainable and low-cost energy for a residential microgrid, allowing a home to stay powered during utility outages or during events, such as fires and natural disasters, when a utility may otherwise shut down or be unable to provide service.

Microgrid Value Stream Optimizer (mVSO)

Our Microgrid Value Stream Optimizer (mVSO) software platform provides a robust distributed energy and microgrid system modeling solution. mVSO takes utility rate data and load data for our customers’ sites and helps automate the sizing and analysis of potential microgrid solutions, as well as providing a financial analysis around each grid configuration. mVSO uses historical data to generate projected energy performance of generation assets and models the way in which energy storage responds to varying operational modes and command logics based upon predicted generation and load curves. mVSO analyzes multiple equipment combinations and operational situations to determine the optimal configuration for a customer’s site based on factors, including, among others, the financial and economic results, equipment outlay and utility cost savings, to arrive at payback and internal rate of return values. This ultimately provides the Company and its customers with data to design a distributed energy and/or microgrid system that will meet the customers’ performance benchmarks. The mVSO also provides users with business development and proposal generation tools to more efficiently present the results to end-customers.

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Critical power switchgear and hardware solutions — CleanSpark Critical Power Systems

Through our wholly-owned subsidiary, CleanSpark Critical Power Systems, Inc., we provide parallel switchgear, automatic transfer switches and related control and circuit protective equipment solutions for commercial, industrial, defense, campus and residential users. We provide and distribute products in connection with our partnership with Pioneer Power Solutions, Inc. which manages manufacturing of the parallel switchgear, automatic transfer switches and related control and circuit protective equipment offered by the Company.

OpenADR and communication protocol software solutions — GridFabric

Through our wholly-owned subsidiary, GridFabric, LLC, we offer Open Automated Demand Response (“OpenADR”) solutions to commercial and utility customers. We provide middleware software solutions for utilities and IoT products that manage energy loads. OpenADR 2.0b is now the basis for the standard to be developed by the International Electrotechnical Commission, which is an organization that prepares and publishes international standards for all electrical, electronic and related technologies. Our core products in this area of our business are Canvas and Plaid.

Canvas

Canvas is an OpenADR 2.0b Virtual Top Node (or VTN) built for testing and managing Virtual End Nodes (or VENs) that pilot and run load shifting programs. Canvas is offered to customers in the cloud as a software as a service (SaaS) solution or as a licensed software.

Plaid

Plaid is a licensed software solution that allows internet-connected products that use energy (i.e., solar, storage & inverters, demand response, electric vehicle charging, lighting, industrial controls and building management systems) to add load shifting capabilities by translating load shifting protocols into their existing application programing interface (or API). Companies that implement Plaid receive a Certified OpenADR 2.0b Virtual End Node upon completion of the implementation process.

Energy system integration and installation — Solar Watt Solutions

Following our acquisition of Solar Watt Solutions, Inc. in February 2021, we provide solar, energy storage, and alternative microgrid energy solutions for homeowners and commercial businesses in Southern California. These energy solutions include implementation and installation services for solar panels, energy storage and electric vehicle charging station systems. Solar Watt has historically been focused on serving the communities throughout California, and we intend to work to further expand those services to other regions outside of Southern California in the future. Through these efforts, we expect to leverage those services and capacities to further expand our residential and commercial initiatives, including our mVoult product line for residential microgrids and our mPulse product line for commercial microgrids.

Other Products and Services — p2kLabs & ATL Data Centers

Through our wholly-owned subsidiary, p2kLabs, Inc., we provide a suite of digital services from creative design to technical development for products and services through the entire product/service lifecycle. Such services are provided through “labs,” with each lab containing its own unique offering, including design, marketing/digital content, engineering and SalesForce development, and strategy services.

Through ATL Data Centers LLC, we provide traditional data center services, such as providing customers with rack space, power and equipment, and offer several cloud services including, virtual services, virtual storage, and data backup services.

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Legacy Gasifier Business

We own patented gasification technologies that is designed to convert organic material into synthesis gas (“SynGas”). We have multiple patents to protect our gasification technology and process for using feedstock to generate gaseous fuel. Our patented process involves the grinding, drying, separating, mixing, and then pelletizing of solid waste. These pellets constitute the feedstock for the gasifier. Gasifying feedstock using our technology converts waste and organic material into SynGas, which can then be converted into multiple forms of fuel for power plants, motor vehicles, jets, duel-fuel diesel engines, gas turbines, and steam boilers and as feedstock for the generation of DME (Di-Methyl Ether). The SynGas produced is mostly hydrogen and carbon monoxide, which are primary building blocks for many fuels and chemicals. SynGas is sufficiently clean that, if processed directly, it generally does not require costly hot-gas cleanup.

Our gasification technologies and prototype will require additional testing to further establish their commercial capability of producing large volumes of SynGas from carbon compounds such as municipal solid waste (MSW), coal and sewage sludge. Our prototype gasifier is still under development and a commercially viable gasifier is not expected to be viable for sale until we expend additional resources on its testing and development. A third-party consulting firm has independently tested the gasifier’s performance and certified the results of its performance. Upon completion of the testing, an initial white paper was published outlining the results and suggested improvements for commercialization. We anticipate that the investment to complete these improvements would be approximately $500,000. Upon completion of the improvements, we would be required to conduct an extended test run with an independent third party to verify the results needed to prove its commercial viability, at which time we could begin to actively market our gasifier units. We do not anticipate deploying significant resources on the gasification business at this time. As opportunities arise, we may utilize the gasification assets and intellectual properties through licensing or sales agreements.
At this time, we are not engaged in any negotiations to sell or license our gasifier products to any customers.

Government Regulation

As described above, following our acquisition of ATL Data Centers LLC in December 2020, and through CleanBlok, Inc., we are engaged in the business of mining and selling bitcoin. As a result, we may become subject to government regulation of blockchain and cryptocurrency, including bitcoin, which has been developing rapidly in the United States federal government through a number of federal agencies and regulatory bodies, as well as in other countries by similar entities. State government regulations also may apply to our current operations and activities as well as other activities in which we participate or may participate in the future. Furthermore, transnational organizations and semi-governmental agencies have shown an interest in regulating or investigating companies engaged in the blockchain or cryptocurrency business. We expect regulation in this space to continue to evolve.

These and other regulations, including regulations that may become applicable to our business in the future, may substantially change in the future, and it is presently not possible to know how or when any such regulations will apply to our businesses. We may also become subject to new laws and further regulation by the SEC and other agencies. Various bills have been proposed in Congress related to the industries in which we operate, which, if adopted, may have a significant impact on us. For additional discussion regarding our beliefs about the potential risks existing and future regulation as well as other conditions pose to our business, see the "Risk Factors" section below and in the documents incorporated by reference therein.

Results of operations for the three months ended June 30, 2021 and 2020

Revenues

Revenues increased to $11,916,065 during the three months ended June 30, 2021, as compared with $3,438,674 in revenues for the same period ended 2020 primarily due to revenues from our digital currency mining segment.

Loss from Operations

Our cost and expenses were $26,534,244 for the three months ended June 30, 2021, resulting in loss from operations of ($14,618,179), as compared with cost and expenses of $5,582,273 for the three months ended June 30, 2020, resulting in loss from operations of ($2,143,599).

The increase in our cost of revenues for the three months ended June 30, 2021, was mainly the result of an increase in inventory expenses, direct labor related to energy project installations and increased energy costs as a result of additional miners being deployed.

Professional fees increased to $2,047,654 for the three months ended June 30, 2021, from $709,367 for the same period ended June 30, 2020. Our professional fees expenses for the three months ended June 30, 2021 consisted mainly of legal fees of $1,338,092, which was largely related to our efforts to resolve outstanding litigation, consulting fees of $313,366, external marketing fees of $271,362, and accounting, audit and review fees of $89,708. Our professional fees expenses for the three months ended June 30, 2020 consisted mainly of officers and directors' consulting fees of $105,500, consulting fees of $434,236, and accounting, audit and review fees of $25,900 and stock-based compensation of $143,731.

Payroll expenses increased to $11,830,196 for the three months ended June 30, 2021, from $996,555 for the same period ended 2020. Our payroll expenses for the three months ended June 30, 2021 consisted mainly of salary and wages expense of $8,640,807 which included non-recurring executive compensation of $4,700,000 and employee stock-based compensation of $3,189,389. Our payroll expenses for the three months ended June 30, 2020 consisted mainly of salary and wages expense of $967,355 and employee stock-based compensation of $26,200.

General and administrative expenses increased to $1,430,339 for the three months ended June 30, 2021, from $279,045 for the same period ended 2020. The increase in our general and administrative expenses for the three months ended June 30, 2021 was mainly a result of marketing expenses of $568 ,150, dues and subscriptions of $283,300 , insurance expenses of $209,673 , and rent expenses of $87,425. Our general and administrative expenses for the three months ended June 30, 2020 consisted mainly of marketing expenses of $32,322, rent expenses of $34,445, insurance expenses of $65,833, dues and subscriptions of $61,675, and office expense of $6,267.

Depreciation and amortization expense increased to $3,656,757 for the three months ended June 30, 2021, from $745,244 for the same period ended 2020 mainly due to the depreciation expense related to the increase in equipment used in the data center and digital currency miners as compared to the prior period.

We incurred certain expenses that were considered non-recurring expenses in the current quarter totaling 7,883,939. After accounting for these non-recurring expenses we expect that the remaining underlying professional fees, payroll expenses, and general and administrative fees will increase in future quarters as we further implement our business plan. As we execute on customer contracts, we may also be required to hire and compensate additional personnel and support increased operational costs.

Other expenses

Other expenses decreased to ($2,058,948) for the three months ended June 30, 2021, from ($6,407,702) for the same period ended June 30, 2020. Our other income/(expense) for the three months ended June 30, 2021 consisted mainly of realized gain on sales of digital currency of $36,438, a realized gain on sale of equity securities of $105,908, an unrealized loss on equity securities of ($170,586), derivative loss of ($2,060,774), and net interest income of $28,625. Our other income/(expenses) for the three months ended June 30, 2020 consisted mainly of an unrealized loss on equity securities of ($80,500), derivative gain of $719,294 and interest expense of ($7,066,496).

Net Loss

We recorded a net loss of $16,677,127 for the three months ended June 30, 2021, as compared with a net loss of $8,551,301 for the same period ended June 30, 2020 mainly due to an increase in payroll expenses, impairment losses and unrealized losses on equity and derivative securities.

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Results of operations for the nine months ended June 30, 2021 and 2020

Revenues

Revenues increased to $22,293,321 during the nine months ended June 30, 2020, as compared with $8,073,781 in revenues for the same period ended 2020 primarily due to revenue from our Cryptocurrency mining.

Loss from Operations

Our cost and expenses were $45,578,572 for the nine months ended June 30, 2021, resulting in loss from operations of ($23,285,251), as compared with cost and expenses of $15,480,893 for the nine months ended June 30, 2020, resulting in loss from operations of ($7,407,112).

Professional fees increased to $6,216,931 for the nine months ended June 30, 2021, from $3,231,945 for the same period ended June 30, 2020. Our professional fees expenses for the nine months ended June 30, 2021 consisted mainly of legal fees of $4,194,169 largely related with litigation expenses that were resolved in the current quarter (see legal proceedings) , consulting fees of $933,429, external marketing fees of $599,123, accounting, audit and review fees of $393,590. Our professional fees expenses for the nine months ended June 30, 2020 consisted mainly of officers and directors' consulting fees of $571,654, consulting fees of $1,233,008, legal fees of $332,080 and accounting, audit and review fees of $120,060 and stock-based compensation of $975,143. Professional fees increased in 2021 mainly as a result of increased legal fees as discussed above.

Payroll expenses increased to $18,406,494 for the nine months ended June 30, 2021, from $2,692,474 for the same period ended 2020. Our payroll expenses for the nine months ended June 30, 2021 consisted mainly of salary and wages expense of $13,451,051 which included non-recurring executive compensation of $4,700,000 and employee stock-based compensation of $4,955,443. Our payroll expenses for the nine months ended June 30, 2020 consisted mainly of salary and wages expense of $2,606,586 and employee stock-based compensation of $85,888.

General and administrative fees increased to $3,623,632 for the nine months ended June 30, 2021, from $820,837 for the same period ended 2020. The increase in our general and administrative expenses for the nine months ended June 30, 2021 was mainly a result of marketing expenses of $1,256,812 , dues and subscriptions of $689,400, insurance expenses of $454,314, rent expenses of $404,722, and bad debt expenses of $234,112. Our general and administrative expenses for the nine months ended June 30, 2020 consisted mainly of marketing expenses of $108,869, travel expenses of $80,648, rent expenses of $82,904, insurance expenses of $159,519, dues and subscriptions of $230,713 and office expense of $27,467.

Depreciation and amortization expense increased to $6,883,020 for the nine months ended June 30, 2021, from $2,126,313 for the same period ended 2020.

We expect that our operating expenses will increase in future quarters as we further implement our business plan. As we execute on customer contracts we may be required to hire and compensate additional personnel and support increased operational costs.

Other income (Expenses)

Other income/(expenses) increased to $6,840,632 for the nine months ended June 30, 2021, from ($8,875,541) for the same period ended June 30, 2020. Our other income/(expense) for the nine months ended June 30, 2021 consisted mainly of income related to the forgiveness of debt of $531,169, realized gain on sales of digital currency of $672,065, an unrealized gain on equity securities of $98,914, derivative gain of $5,319,361, and net interest income of $101,367. Our other income/(expenses) for the nine months ended June 30, 2020 consisted mainly of an unrealized gain on equity securities of $78,368, derivative gain of $1,544,185 and interest expense of ($10,518,094).

Net Loss

We recorded a net loss of $16,444,619 for the nine months ended June 30, 2021, as compared with a net loss of $16,282,653 for the same period ended June 30, 2020.

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Liquidity and Capital Resources

As of June 30, 2021, we had total current assets of $51,850,309 , consisting of cash, digital currency, accounts receivable, and prepaid expenses and other current assets, and total assets in the amount of $297,488,821. Our current and total liabilities as of June 30, 2021 were $11,910,017 and $15,693,207 respectively. We had working capital of $39,940,292 as of June 30, 2021. During the three-month periods ending June 30, 2021 and March 31, 2021, the Company mined approximately 191 and 144 bitcoin, respectively, an increase of 47 bitcoin, or 32%, over the prior quarter. The average price of bitcoin increased from $45,265 to $46,445, or 2.6%, during the three-month period ending March 31, 2021 and June 30, 2021, respectively.

Our sources of liquidity and cash flows are used to fund ongoing operations, research and development projects for new products and technologies and provide ongoing support services for our customers. Over the next year, we anticipate that we will use our liquidity and cash flows from our operations to fund our growth. In addition, as part of our business strategy, we occasionally evaluate potential acquisitions of businesses and products and technologies. Accordingly, a portion of our available cash may be used at any time for the acquisition of complementary products, services, or businesses. Such potential transactions may require substantial capital resources, which may require us to seek additional debt or equity financing. We cannot assure you that we will be able to successfully identify suitable acquisition candidates, complete acquisitions, integrate acquired businesses into our current operations, or expand into new markets. Furthermore, we cannot provide assurances that additional financing will be available to us in any required time frame and on commercially reasonable terms, if at all.

Given the Company's potential sources of liquidity and cash flows, management believes that the Company has sufficient liquidity to satisfy its anticipated working capital requirements for its ongoing operations and obligations for at least the next twelve months given that the Company's management prepares budgets and monitors the financial results of the Company as a tool to align liquidity needs to the recurring business requirements. However, the Company shall continue to evaluate its capital expenditure needs based upon factors including but not limited to the Company's revenues from operations and mining, growth rate, the timing and extent of spending to support development efforts, the expansion of the Company's sales and marketing, the timing of new product introductions, and the continuing market acceptance of the Company's products and services and bitcoin prices. If cash generated from operations is insufficient to satisfy the Company's capital requirements, the Company may open a revolving line of credit with a bank, or it may have to sell additional equity or debt securities or obtain expanded credit facilities to fund its operating expenses, pay its obligations, diversify its geographical reach, and grow the Company. In the event such financing is needed in the future, there can be no assurance that such financing will be available to the Company, or, if available, that it will be in amounts and on terms acceptable to the Company. If the Company cannot raise additional funds when it needs or wants them, the Company's operations and prospects could be negatively affected. However, if cash flows from operations become insufficient to continue operations at the current level, and if no additional financing were obtained, then management would restructure the Company in a way to preserve its business while maintaining expenses within operating cash flows.

Operating Activities

Operating activities used $23,627,889 in cash for the nine months ended June 30, 2021, as compared with $3,679,081 for the same period ended June 30, 2020. Our use of net cash in operating activities were primarily driven by gain on derivative asset of $5,319,361, realized gain on sale of digital currency of $672,065, and PPP loan forgiveness of $531,169, offset mainly by stock based compensation of $8,599,029, impairment expense of $3,720,481, depreciation and amortization of $6,883,020, and bad debt provision of $234,112. Other components of our negative operating cash flow are the changes in operating assets and liabilities including increase in prepaid expenses of ($2,914,993), increase in accounts payable of $3,699,298, increase in digital currency of $16,098,643, increase in contract liabilities of $532,675, increase in accounts receivable of $1,298,308, increase in digital currency issued for services of $162,038, amortization of operating lease of $271,715, decrease in contract asset of $4,103, and increase in inventory of $3,978,257. This is partially offset by a decrease in lease liabilities of $272,123, a realized gain on equity security of $105,908, and an unrealized gain on equity security of $98,914.

Our net loss of $16,282,653 was the main component of our negative operating cash flow for the nine months ended June 30, 2020, offset mainly by unrealized gain on equity security of ($78,368), gain on derivative asset of ($1,544,185), depreciation and amortization of $2,126,313, amortization of debt discounts of $9,022,759, increase in accounts payable of $2,347,566, and stock-based compensation of $1,171,632.

Investing Activities

Investing activities used ($191,096,439) during the nine months ended June 30, 2021, as compared with ($2,667,702) for the same period ended June 30, 2020. Our increase in deposits on mining equipment of 125,855,501 was the main component of our negative investing cash flow for the nine months ended June 30, 2021. Our sale of digital currencies of $2,499,757, acquisition of ATL Data Centers, LLC of $45,783, acquisition of Solar Watt Solutions, Inc. of ($1,000,337), investment in infrastructure development of ($6,431,664), purchase of property and equipment of ($60,536,521), and proceeds from the sale of equity securities $182,044 were the main components of our investing cash flow for the nine months ended June 30, 2021. Our acquisition of p2kLabs, Inc. of $1,141,990, investment in International Land Alliance and other equity securities of $750,000, investment in Contractual Joint Venture of $660,000, and purchase of fixed assets of $30,787 were the main components of our negative investing cash flow for the nine months ended June 30, 2020.

Financing Activities

Cash flows received from financing activities during the nine months ended June 30, 2021 amounted to $233,807,996, as compared with $463,702 for the nine months ended June 30, 2020. Our cash flows from financing activities for the nine months ended June 30, 2021 consisted of repayments of ($5,865,476) on promissory notes, proceeds from exercise of warrants of $3,731,563, proceeds from underwritten offerings of $236,123,384, and payments on finance leases of ($181,475). Our cash flows from financing activities for the nine months ended June 30, 2020 consisted of repayments of ($67,467) on promissory note and proceeds from promissory notes of $531,169.

Inflation

We have not been affected materially by inflation during the periods presented, and no material effect is expected in the near future.

Known Trends or Uncertainties

We have seen some consolidation in our industry during economic downturns. These consolidations have not had a significant negative effect on our total sales; however, should consolidations and downsizing in the industry continue to occur, those events could adversely impact our revenues and earnings going forward.

Although there are signs that COVID-19 may begin to taper off, COVID-19 still has an impact on worldwide economic activity, and the ongoing effects of the COVID-19 pandemic may adversely impact our business. In response to the COVID-19 pandemic, many state, local, and foreign governments have put in place restrictions in order to control the spread of the disease. Such restrictions, or the perception that further restrictions could occur, have resulted in business closures, work stoppages, slowdowns and delays, work-from-home policies, travel restrictions, and cancellation or postponement of events, among other effects that impacted productivity and disrupted our operations and those of our partners, suppliers, contractors, and customers.

During the pandemic, as state, local, and foreign governments implemented (and may continue to implement) preventative measures to contain or mitigate the outbreak of COVID-19, the usage of our products and services fluctuated following such implementation, and we cannot predict how usage levels will continue to be impacted by these preventative measures. There is no assurance that customers will continue to use our products and services, or to the same extent, as the COVID-19 pandemic begins to taper off or when it has ended. As a result, it has been difficult to accurately forecast our revenues or financial results, especially given that the near and long term impact of the pandemic remains uncertain. In addition, while the potential impact and duration of the COVID-19 pandemic on the economy and our business in particular may be difficult to assess or predict, the pandemic has resulted in, and may continue to result in, significant disruption of global financial markets, and may reduce our ability to access additional capital, which could negatively affect our liquidity in the future. Our results of operations could be materially below our forecasts as well, which could adversely affect our results of operations, disappoint analysts and investors, or cause our stock price to decline.

Furthermore, a decrease in orders of our products and services in a given period could negatively affect our revenues in future periods. The COVID-19 pandemic may also have the effect of heightening many of the other risks described in the "Risk Factors" section of our September 30, 2020 Annual Report on Form 10-K filed December 17, 2020. We may take further actions that alter our operations as may be required by federal, state, or local authorities, or which we determine are in our best interests. While much of our operations can be performed remotely, certain activities often require personnel to be on-site, and our ability to carry out these activities have been, and may continue to be negatively impacted if our employees or local personnel are not able to travel. In addition, for activities that may be conducted remotely, there is no guarantee that we will be as effective while working remotely because our team is dispersed and many employees and their families have been negatively affected, mentally or physically, by the COVID-19 pandemic. Decreased effectiveness and availability of our team could harm our business. In addition, we may decide to postpone or cancel planned investments in our business in response to changes in our business as a result of the spread of COVID-19, which may impact our ability to attract and retain customers and our rate of innovation, either of which could harm our business.

We do not yet know the full extent of potential delays or impacts on our business, operations, or the global economy as a whole. While there have recently been vaccines developed and administered, and certain government orders and restrictions in particular cities, counties, and states have been lifted as the spread of COVID-19 starts to get contained and mitigated, we cannot predict the timing of the vaccine roll-out globally or the efficacy of such vaccines, and we do not yet know how businesses, customers, contractors, suppliers, or our partners will operate in a post COVID-19 environment, especially if additional or supplemental governmental orders, limitations, and restrictions are reinstated. There may be additional costs or impacts to our business and operations, including when we are able to resume in person activities, travel, and events. In addition, there is no guarantee that a future outbreak of this or any other widespread epidemics will not occur, or that the global economy will recover, either of which could harm our business.

Off Balance Sheet Arrangements

As of June 30, 2021, there were no off-balance sheet arrangements.

Recently Issued Accounting Pronouncements

The Company has evaluated all recent accounting pronouncements and believes that none of them will have a material effect on the Company's financial position, results of operations or cash flows.

Critical Accounting Policies

In December 2001, the SEC requested that all registrants list their most "critical accounting polices" in the Management Discussion and Analysis. The SEC indicated that a "critical accounting policy" is one which is both important to the portrayal of a company's financial condition and results, and requires management's most difficult, subjective or complex judgments, often as a result of the need to make estimates about the effect of matters that are inherently uncertain.

Our accounting policies are discussed in detail in the footnotes to our financial statements included in our Annual Report on Form 10-K for the year ended September 30, 2020. However, we consider our critical accounting policies to be those related to revenue recognition, long-lived assets, accounts receivable, fair value of financial instruments, cash and cash equivalents, accounts receivable, warranty liability and stock-based compensation.

Item 3. Quantitative and Qualitative Disclosures About Market Risk

Not applicable to a "smaller reporting company" as defined in Item 10(f)(1) of Regulation S-K.

Item 4. Controls and Procedures

We maintain disclosure controls and procedures that are designed to ensure that information required to be disclosed in our periodic and current reports that we file with the SEC is recorded, processed, summarized and reported within the time periods specified in the SEC's rules and forms, and that such information is accumulated and communicated to our management, including our principal executive officer and principal financial officer, as appropriate, to allow timely decisions regarding required disclosure.

Limitation on Effectiveness of Controls

The design of any control system is based in part upon certain assumptions about the likelihood of future events, and there can be no assurance that any design will succeed in achieving its stated goals. The inherent limitations in any control system include the realities that judgments related to decision-making can be faulty, and that reduced effectiveness in controls can occur because of simple errors or mistakes. Due to the inherent limitations in a cost-effective control system, misstatements due to error may occur and may not be detected.

Disclosure Controls and Procedures

We carried out an evaluation of the effectiveness of the design and operation of our disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) as of June 30, 2021. This evaluation was carried out under the supervision and with the participation of our Chief Executive Officer and our Chief Financial Officer. Based upon that evaluation, our Chief Executive Officer and Chief Financial Officer concluded that, as of June 30, 2021, our disclosure controls and procedures were not effective. The Company is in process of implementing increased internal controls and procedures across all its subsidiaries, both recently formed and/or acquired with a goal of having effective controls by the end of its current fiscal year.

Changes in Internal Control over Financial Reporting

Other than remediation actions related to our previous material weakness in our internal controls, there has been no change in our internal control over financial reporting during the quarter ended June 30, 2021 that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

PART II – OTHER INFORMATION

Item 1. Legal Proceedings

We are subject to litigation, claims, investigations and audits arising from time to time in the ordinary course of our business.

CleanSpark, Inc. v. Discover Growth Fund, LLC

As previously reported on Current Reports on Form 8-K filed by CleanSpark, Inc., a Nevada corporation (the "Company"), with the Securities and Exchange Commission (the "SEC") on August 11, 2020 and May 5, 2021, an Annual Report on Form 10-K filed by the Company with the SEC on December 17, 2020, a Quarterly Report on Form 10-Q filed by the Company with the SEC on February 12, 2021 and elsewhere in certain SEC filings, the Company had been engaged in ongoing litigation with an investor (the "Investor").

On June 14, 2021, the Company and Investor entered into a mutual settlement agreement (the "Settlement Agreement"), pursuant to which the parties agreed, among other things, (i) to settle and dismiss, with prejudice, all pending actions related to the parties' dispute (collectively, the "Actions"); (ii) to mutually release all claims, whether known or unknown, that either party may have now or in the future related thereto; and (iii) to terminate all of the agreements previously entered into by and between the parties, including all rights and obligations set forth therein (collectively, the "Prior Agreements"), provided, however, that (a) any and all warrants previously issued to Investor pursuant to the Securities Purchase Agreement dated December 31, 2018 and the Purchase Agreement dated April 17, 2019 (the "Prior SPAs") (collectively, the "Warrants") shall remain in force and effect, and (b) within a commercially reasonable amount of time after execution of the Settlement Agreement, Investor shall irrevocably assign the Warrants to an otherwise unaffiliated third party.

Each party agreed to bear its own fees and costs for the Actions. The Settlement Agreement contains no admission or concession of fault, or of the truth of or validity or sufficiency of any allegation, contention or claim of either the Company or the Investor.

Bishins v. CleanSpark, Inc. et al.

On January 20, 2021, Scott Bishins ("Bishins"), individually, and on behalf of all others similarly situated (together, the "Class"), filed a class action complaint (the "Class Complaint") in the United States District Court for the Southern District of New York against the Company, its Chief Executive Officer, Zachary Bradford ("Bradford"), and its Chief Financial Officer, Lori Love ("Love") (the "Class Action"). The Class Complaint alleges that, between December 31, 2020 and January 14, 2021, the Company, Bradford, and Love "failed to disclose to investors: (1) that the Company had overstated its customer and contract figures; (2) that several of the Company's recent acquisitions involved undisclosed related party transactions; and (3) that, as a result of the foregoing, Defendants' positive statements about the Company's business, operations, and prospects were materially misleading and/or lacked a reasonable basis." (the "Class Allegations"). The Class Complaint seeks: (a) certification of the Class, (b) an award of compensatory damages to the Class, and (c) an award of reasonable costs and expenses incurred by the Class in the litigation. To date, no class has been certified in the Class Action.

Although the ultimate outcome of the Class Action cannot be determined with certainty, the Company stands behind all of its prior statements and disclosures and believes that the claims raised in the Class Complaint are entirely without merit. The Company intends to both defend itself vigorously against these claims and to vigorously prosecute any counterclaims.

Notwithstanding the Class Allegations' lack of merit, however, the Class Action may distract the Company and cost the Company's management time, effort and expense to defend against the claims made in the Class Complaint. Notwithstanding the Company's belief that the Company and its management have complied with all of their obligations under applicable securities regulations, no assurance can be given as to the outcome of the Class Action, and in the event the Company does not prevail in such action, the Company, its business, financial condition and results of operations would be materially and adversely affected.

Ciceri, derivatively on behalf of CleanSpark, Inc., v. Bradford, Love, Schultz, Beynon, McNeill, and Wood (**consolidated with** ***Perna, derivatively on behalf of CleanSpark, Inc., v. Bradford, Love, Schultz, Beynon, McNeill, and Wood)***

On May 26, 2021, Andrea Ciceri ("Ciceri"), derivatively on behalf of CleanSpark, Inc., filed a verified shareholder derivative action (the "Ciceri Derivative Action") in the United States District Court in the District of Nevada against Chief Executive Officer, Zachary Bradford ("Bradford"), Chief Financial Officer, Lori Love ("Love") and Directors Matthew Schultz, Roger Beynon, Larry McNeill and Tom Wood (Bradford, Love and Directors collectively referred to as "Defendants.") On June 22, 2021, Mark Perna ("Perna") filed a verified shareholder derivative action (the "Perna Derivative Action") in the same Court against the same Defendants making substantially similar allegations. On June 29, 2021, the court consolidated the Ciceri Derivative Action with the Perna Derivative Action in accordance with a stipulation among the parties (the consolidated case referred to as the "Derivative Action"). The Derivative Action alleges that Defendants: (1) made materially false and misleading public statements about the Company's business and prospects; (2) did not maintain adequate internal controls; and (3) did not disclose several related party transactions benefitting insiders, questionable uses of corporate assets, and excessive compensation. The claims asserted against all Defendants include breach of fiduciary duties, unjust enrichment, abuse of control, gross mismanagement, and waste of corporate assets. A claim for contribution under Sections 10(b) and 21D of the Securities and Exchange Act is asserted against only Bradford and Love. The Derivative Action seeks declaratory relief, monetary damages, and imposition of adequate corporate governance and internal controls.

Although the ultimate outcome of the Derivative Action cannot be determined with certainty, the Company stands behind all of its prior statements and disclosures, and believes that the claims raised in that case are entirely without merit. The Company intends to both defend itself vigorously against these claims and to vigorously prosecute any counterclaims.

Notwithstanding the Derivative Action's lack of merit, however, it may distract the Company and cost the Company's management time, effort and expense to defend against the claims. Notwithstanding the Company's belief that the Company and its management have complied with all of their obligations under applicable securities regulations, no assurance can be given as to the outcome of the Derivative Action, and in the event the Company does not prevail in such action, the Company, its business, financial condition and results of operations would be materially and adversely affected.

Item 1A. Risk Factors

Please carefully consider the information set forth in this Quarterly Report on Form 10-Q and the risk factors discussed in Part I, Item 1 A. of our Annual Report on Form 10-K for the year ended September 30, 2020, Part II, Item 1. A of our Quarterly Report on Form 10-Q for the fiscal quarter ended December 31, 2020, our Quarterly Report on Form 10-Q for the fiscal quarter ended on June 30, 2021 and the risk factors starting on page S-11 of our Prospectus Supplement filed on March 18, 2021 and the Prospectus Supplement filed on June 3, 2021 (the "Prospectus Supplements"), each of which is incorporated by reference in this Quarterly Report on Form 10-Q, which could materially affect our business, financial condition or future results. In evaluating our business, you should carefully consider the risk factors discussed in our Annual Report on Form 10-K, as updated by our subsequent filings under the Exchange Act and the Prospectus Supplement. The occurrence of any of the risks discussed in such filings, or other events that we do not currently anticipate or that we currently deem immaterial, could harm our business, prospects, financial condition and results of operations. In that case, the trading price of our common stock could decline, and you may lose all or part of your investment.

Item 2. Unregistered Sales of Equity Securities and Use of Proceeds

The information set forth below relates to our issuances of securities without registration under the Securities Act of 1933 during the reporting period which were not previously included in an Annual Report on Form 10-K, Quarterly Report on Form 10-Q, or Current Report on Form 8-K.

During the period commencing April 1, 2021 through June 30, 2021, the Company issued 11,344 shares of common stock as in relation to compensation for services.

These securities were issued pursuant to Section 4(a)(2) of the Securities Act and/or Rule 506 promulgated thereunder. The holders represented their intention to acquire the securities for investment only and not with a view towards distribution. The investors were given adequate information about us to make an informed investment decision. We did not engage in any general solicitation or advertising. We directed our transfer agent to issue the stock certificates with the appropriate restrictive legend affixed to the restricted stock.

Item 3. Defaults upon Senior Securities

None.

Item 4. Mine Safety Disclosures

Not applicable.

Item 5. Other Information

None.

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Item 6. Exhibits

Exhibit Index

Exhibit Number	Exhibit Description	Form	File No.	Exhibit Filing Date	Filing Date	Filed Herewith
10.1	Non-Fixed Price Sales and Purchase Agreement between CleanSpark, Inc. and Bitmain Technologies Limited	10-Q	001-39187	10.1	May 6, 2021	
10.2	Form of Hardware Purchase & Sales Agreement	10-Q	001-39187	10.2	May 6, 2021	
10.3	Form of Future Sales and Purchase Agreement	10-Q	001-39187	10.3	May 6, 2021	
10.4	Form of Agreement for Sale of Equipment	10-Q	001-39187	10.4	May 6, 2021	
10.5	Amendment to Employment Agreement by and between	10-Q	001-39187	10.5	May 6, 2021	

	CleanSpark, Inc., and Zachary K. Bradford, dated April 16, 2021					
10.6	Amendment to Employment Agreement by and between CleanSpark, Inc. and Lori Love, dated April 16, 2021	10-Q	001-39187	10.6	May 6, 2021	
10.7	Amendment to Employment Agreement by and between CleanSpark, Inc. and S. Matthew Schultz, dated April 16, 2021.	10-Q	001-39187	10.7	May 6, 2021	
10.8+	Amendment to Amended and Restated Employment Agreement by and between CleanSpark, Inc. and Amer Tadayon, dated June 9, 2021.	8-K	001-39187	10.1	June 15, 2021	
10.9	Lease, by and between ATL Data Centers LLC and Arkhos Property Group Holdings,LLC, dated June 5, 2020.					X
10.10	At the Market Offering Agreement, by and between CleanSpark, Inc. and H.C. Wainwright & Co., LLC, dated June 3, 2021	8-K	001-39187	10.1	June 3, 2021	
10.11†	Coinmint Collection Mining Services Agreement, by and between CleanBlok, Inc. and Coinmint, LLC, dated July 8, 2021.					X
10.12	Purchase Agreement, by and between CSRE Properties, LLC and MDRE-Norcross, LLC					X

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31.1*	Certification of Principal Executive Officer Pursuant to Rules 13a-14(a) and 15d-14(a) under the Securities Exchange Act of 1934, as Adopted Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.					X
31.2*	Certification of Principal Financial Officer Pursuant to Rules 13a-14(a) and 15d-14(a) under the Securities Exchange Act of 1934, as Adopted Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.					X
32.1*	Certification of Principal Executive Officer Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002**.					X

32.2*	Certification of Principal Financial Officer Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.					X
101 INS**	Inline XBLR Instance Document					X
101 SCH**	Inline XBLR Taxonomy Extension Schema Document					X
101 CAL**	Inline XBRL Taxonomy Extension Calculation Linkbase Document					X
101 LAB**	Inline XBRL Taxonomy Extension Label Linkbase Document					X
101 PRE**	Inline XBRL Taxonomy Extension Presentation Linkbase Document					X
101 DEF**	Inline XBRL Taxonomy Extension Definition Linkbase Document					X
104*9*	Cover Page Interactive Data File (formatted as Inline XBRL and contained in Exhibit 101 attachments)					X

* These certifications are being furnished solely to accompany this quarterly report pursuant to 18 U.S.C. Section 1350, and are not being filed for purposes of Section 18 of the Securities Exchange Act of 1934 and are not to be incorporated by reference into any filing of the Registrant, whether made before or after the date hereof, regardless of any general incorporation language in such filing.

** The XBRL related information in Exhibit 101 shall not be deemed “filed” for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to liability of that section and shall not be incorporated by reference into any filing or other document pursuant to the Securities Act of 1933, as amended, except as shall be expressly set forth by specific reference in such filing or document.

+ Indicates management contract or compensatory plan.

† Portions of this exhibit have been redacted in compliance with Regulation S-K Item 601(b)(10).

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

Date: August 16, 2021

By: /s/ Zachary K. Bradford
Zachary K. Bradford
Title: Chief Executive Officer
(Principal Executive Officer)

Date: August 16, 2021

By: /s/Lori L. Love
Lori L. Love
Title: Chief Financial Officer
(Principal Financial and Accounting Officer)

Execution Version

LEASE

THIS LEASE (this "Lease"), is made as of the 5th day of June, 2020 (the "Effective Date"), by and between ARKHOS PROPERTY GROUP HOLDINGS LLC, a Florida limited liability company (hereinafter referred to as "Landlord"), and ATL DATA CENTERS LLC, a Georgia limited liability company (hereinafter referred to as "Tenant").

WITNESSETH THAT:

1.00 PREMISES.

1.01 Premises. For and in consideration of Ten and No/100 Dollars ($10.00) paid by Tenant to Landlord (receipt whereof is hereby acknowledged by Landlord) and in further consideration of the rentals herein reserved and agreed to be paid and of the covenants herein contained and provided, Landlord hereby leases unto Tenant, and Tenant hereby leases from Landlord, that certain tract or parcel of real property, together with all easement, covenants and other rights if any, appurtenant thereto (collectively, the "Property"), located at 2380 Godby Road, College Park, Georgia and being more particularly described in Exhibit A attached hereto and incorporated herein by reference, together with all buildings and improvements now or hereafter located thereon, which include but are not limited to, an approximately 41,387 square foot office/warehouse building, driveways and parking areas (collectively, the "Improvements") (the Property, together with the Improvements, is hereinafter referred to as the "Demised Premises").

1.02 Permitted Use. Tenant shall have the right to use the Demised Premises in compliance with all applicable governmental laws, rules and regulations and the provisions of this Lease.

1.03 Condition of Demised Premises. Tenant shall accept the Demised Premises in "AS IS" condition. Tenant agrees that no representations respecting the condition of the Demised Premises, and no promises to decorate, alter, repair or improve the Demised Premises, either before or after the execution hereof, have been made by Landlord or its agents to Tenant.

2.00 TERM. Upon all the terms and conditions of this Lease, Tenant shall have and hold the Demised Premises for a term (the "Initial Term") beginning on the Effective Date (hereinafter referred to as the "Commencement Date") and ending at midnight on that certain calendar day one (1) day prior to the second (2nd) anniversary of said Commencement Date, unless said Initial Term of this Lease is sooner terminated as specifically hereinafter provided. This Lease shall automatically renew for successive one
(1) year terms (each, an "Extension Term"), unless either party provides written notice of non-renewal to the other party at least ninety (90) days prior to expiration of the then current term. The Initial Term and each Extension Term shall be referred to hereinafter collectively as the "Term".

3.00 RENTAL. As consideration for this Lease, Tenant shall pay Landlord, without any setoff or deduction, the total amount of Monthly Rent (as defined below) and Additional Rent due for the Term. "Additional Rent" means all sums (exclusive of Monthly Rent) that Tenant is required to pay Landlord hereunder. Additional Rent and Monthly Rent are sometimes collectively referred to as "Rent". Tenant shall pay and be liable for all rental, sales and use taxes (but excluding income taxes), if any, imposed upon or measured by Rent under applicable Law. Tenant's covenant to pay Rent is independent of every other covenant in this Lease. If this Lease commences or terminates on a date other than the first or last day of a month, Rent shall be prorated for such month.

3.01 Monthly Rent. Minimum rent shall be payable, in advance, without demand, in good funds, in equal monthly installments of $52,958.07 (the "Monthly Rent"), on the first (1st) day of each and every calendar month during the Term, commencing on the Commencement Date, in accordance with the following schedule:

Landlord hereby directs Tenant to make all Rent payments to Landlord at the following address:

Arkhos Property Group Holdings LLC

848 Brickell Ave., Suite 203
Miami, Florida, 33131
Attention: Barbara Elisabeth Laffranchi

3.02 Additional Rent. Tenant shall pay, as Additional Rent for the Demised Premises during the Term, to Landlord, or at Landlord's election, directly to the public officer charged with the collection thereof, at least thirty (30) days before the same become delinquent, all ad valorem taxes (including sanitary taxes) assessed upon the Demised Premises; all assessments and levies, general or special, ordinary or extraordinary, of every nature or kind whatsoever which may be fixed, charged, levied, assessed or otherwise imposed upon the Demised Premises as it presently exists or as the Demised Premises may be hereafter improved by Tenant under the terms of this Lease; provided, however, that in the event any general or special assessments are levied against the Demised Premises which may be paid in installments, Tenant shall be obligated to pay only those installments which become due during the Term. In the event the State of Georgia or any taxing authority thereunder should, subsequent to the execution of this Lease, change or modify the present system of taxing real estate so as to tax the rental income from real estate in lieu of real estate taxes so as to impose a liability upon Landlord for the amount of such tax, then Tenant shall be liable under this Lease for the payment of the taxes so imposed during the term of this Lease to the same extent as though such an alternative tax was a tax upon the value of the Demised Premises. In order to determine the amount of such alternative tax for which Tenant shall be liable, the Demised Premises shall be considered as if it were the only asset of Landlord, and the Monthly Rent paid under this Lease shall be considered as if it were the only income of Landlord.

If Landlord elects to have Tenant pay taxes directly to the taxing authority rather than to Landlord, Tenant shall return, in Landlord's name, all taxes which Tenant is required to pay hereunder and shall furnish to Landlord satisfactory proof of payment of such taxes, assessments and levies not later than thirty (30) days prior to the date such taxes become past due.

3.03 Net Rental. Monthly Rent hereunder and said Additional Rent shall be completely net rent to Landlord, and during the entire term of this Lease Landlord shall have no cost, obligation, responsibility or liability whatsoever for repairing, maintaining, operating or owning the Demised Premises, except as set forth in Section 6.01 below; provided, however, that any estate, inheritance, succession, legacy, gift, capital gains or other tax imposed on any transfer of the interest of Landlord hereunder shall not be chargeable to Tenant. Except as otherwise expressly provided herein, Monthly Rent and any Additional Rent shall be paid by Tenant to Landlord without notice, demand, counterclaim, setoff, deduction or defense and without abatement, suspension, deferment, diminution or reduction whatsoever.

3.04 Late Charge. If Tenant shall default in the payment of any Monthly Rent or Additional Rent as and when due hereunder and such default shall continue for a period of ten (10) calendar days after the date due, then a late charge of five percent (5%) of the amount due shall be immediately due and payable by Tenant to compensate Landlord for its costs and expenses incurred as a result of such late payment. In addition, all such past due amounts shall bear interest at the lesser of (a) the rate of twelve percent (12%) per annum or (b) the maximum rate permissible under applicable law, from the date such amount was due until paid in full.

4.00 ALTERATIONS TO THE DEMISED PREMISES.

4.01 Alterations. Tenant shall have the right, but not the obligation, to make any and all interior improvements to the Demised Premises that Tenant desires, so long as the same do not affect the structure or systems of the Improvements and the value of the Improvements is not reduced. All such improvements shall be constructed in Tenant's name in a good and workmanlike manner using good quality materials and the cost of all such improvements shall be borne solely by Tenant and shall in no event result in any expense to Landlord or in any liens or charges against the Demised Premises whatsoever. Notwithstanding the foregoing, Landlord shall have the prior right to approve or disapprove in writing Tenant's written plans and specifications and drawings and the proposed contractors for any proposed improvements which will materially affect the mechanical, electrical, or plumbing systems or the structure of the Improvements or will be visible from the exterior of the Improvements. Tenant shall not commence construction of any improvements requiring Landlord's approval until such written approval of Tenant's said plans, specifications and drawings have been obtained from Landlord.

4.02 Liens. Tenant will not create or permit to be created or to remain, and will discharge (or bond, as provided below), any lien (including, but not limited to, the liens of mechanics, laborers or materialmen for work or materials alleged to be done or furnished in connection with the Demised Premises at Tenant's behest), encumbrance or other charge upon the Demised Premises or any part thereof or the Property or any part thereof, provided, that Tenant shall not be required to discharge any such liens, encumbrances or charges as may be placed upon the Demised Premises directly resulting from the acts or omissions of Landlord.

Tenant shall have the right to contest, in good faith and by appropriate legal proceedings, the validity or amount of any mechanics', laborers' or materialmen's lien or claimed lien. In the event of such contest, Tenant shall give to Landlord such security (e.g. a legally sufficient bond) as may be required by Landlord to insure payment thereof and to prevent any sale, foreclosure or forfeiture of the Demised Premises or any part thereof by reason of non-payment of any such lien. In the event that a final determination is made against Tenant with regard to any such lien, Tenant will immediately pay any judgment rendered, with all proper costs and charges, and shall have such lien released or judgment satisfied, at Tenant's expense, and upon such payment and release of satisfaction, Landlord will promptly return to Tenant such security as Landlord shall have received in connection with such lien. Landlord reserves the right to enter the Demised Premises to post and keep posted notices of non-responsibility for any such lien. In the event that Tenant fails to remove or bond as provided in this Section 4.02, any lien within ten (10) business days after the filing of any such lien or a final determination as to such lien, as the case may be, Landlord may, but shall not be obligated to, satisfy any such lien for the purpose of protecting Landlord's interest in the Demised Premises. Tenant agrees to defend, pay, protect and indemnify Landlord from and against all liabilities, losses, claims, damages, costs and expenses, including reasonable attorneys' fees, incurred by Landlord by reason of the filing of any lien and/or the removal of the same.

5.00 INSURANCE, CASUALTY, CONDEMNATION AND INDEMNITIES.

5.01 Insurance. Tenant covenants and agrees that from and after the Commencement Date or any earlier date upon which Tenant enters or occupies the Demised Premises or any portion thereof, Tenant will carry and maintain, at its sole cost and expense, the following types of insurance, in the amounts specified and in the form hereinafter provided for:

(a) Liability insurance in the Commercial General Liability form (or reasonable equivalent thereto) covering the Demised Premises and Tenant's use thereof against claims for bodily injury or death, property damage and product liability occurring upon, in or about the Demised Premises, such insurance to be written on an occurrence basis (not a claims made basis), in coverage amounts reasonably acceptable to Landlord. The insurance coverage required under this Section 5.01(a) shall, in addition, extend to any liability of Tenant arising out of the indemnities provided for herein and, if necessary, the policy shall contain a contractual endorsement to that effect.

(b) (i) Insurance on the "All-Risk" or equivalent form on a Replacement Cost Basis against loss or damage to the Improvements now or hereafter located on the Demised Premises (including, without in any manner limiting the generality of the foregoing, flood insurance if the Demised Premises are located in a flood hazard area); and in an amount sufficient to prevent Landlord or Tenant from becoming a co-insurer of any loss, but in any event in amounts not less than 100% of the actual replacement value of such Improvements. Landlord shall have the right to require from Tenant, not more often than once every twenty-four (24) months, reasonable evidence of the value of the Improvements.

(ii) insurance on the "All-Risk" or equivalent form against abatement or loss of rental by reason of the occurrences covered by the insurance described in clause (A) above and by reason of any service interruptions in an amount equal to Monthly Rent and all Additional Rent for at least twelve (12) months following the occurrence of such casualty;

(iii) boiler and machinery insurance covering losses to or from any steam boilers, pressure vessels or similar apparatus requiring inspection under applicable state or municipal laws or regulations which are located at the Demised Premises or on any other building systems for which such coverage is available, in amounts determined by Tenant to be appropriate or for such higher amounts as may at any time be reasonably required by Landlord; coverage shall be on a broad form comprehensive basis including loss of income with a limit of at least an amount which is reasonably acceptable to Landlord, to the extent such equipment is located at the Demised Premises; and

(iv) worker's compensation insurance to the extent required by the laws of the state in which the Demised Premises are located and employer's liability insurance in coverage amounts reasonably acceptable to Landlord.

(c) All policies of the insurance provided for in this Section 5.01 shall be issued in form acceptable to Landlord by insurance companies with a rating of not less than "A+," and financial size of not less than Class XII, in the most current available "Best's Insurance Reports", and licensed to do business in the state in which the Demised Premises are located. Each and every such policy:

(i) shall name Landlord as well as Landlord's lender, if any, and any other party reasonably designated by Landlord, as an additional insured. In addition, the coverage described in Section 5.01(b) shall also name Landlord as "loss payee";

(ii) shall be delivered to Landlord, in the form of an insurance certificate acceptable to Landlord as evidence of such policy, prior to delivery of possession of the Demised Premises to Tenant and thereafter within thirty (30) days prior to the expiration of each such policy, and, as often as any such policy shall expire or terminate. Renewal or additional policies shall be procured and maintained by Tenant in like manner and to like extent;

(iii) shall contain a provision that the insurer waives any right of subrogation against Landlord on account of any loss or damage occasioned to Tenant, its property, the Demised Premises or its contents arising from any risk covered by all risks fire and extended coverage insurance of the type and amount required to be carried hereunder;

(iv) shall contain a provision that the insurer will give to Landlord and such other parties in interest at least thirty (30) days' notice in writing in advance of any material change, cancellation, termination or lapse, or the effective date of any reduction in the amounts of insurance; and

(v) shall be written as a primary policy which does not contribute to and is not in excess of coverage which Landlord may carry.

(c) Any insurance provided for in Section 5.01 may be maintained by means of a policy or policies of blanket insurance, covering additional items or locations or insureds; provided, however, that:

(i) Landlord and any other parties in interest from time to time designated by Landlord to Tenant shall be named as an additional insured thereunder as its interest may appear;

(ii) the coverage afforded Landlord and any such other parties in interest will not be reduced or diminished by reason of the use of such blanket policy of insurance;

(iii) any such policy or policies shall specify therein the amount of the total insurance allocated to the Tenant's improvements and property; and

(iv) the requirements set forth in this Section 5.01 are otherwise satisfied.

(d) In the event that Tenant shall fail to carry and maintain the insurance coverages set forth in this Section 5.01, Landlord may upon thirty (30) days' notice to Tenant (unless such coverages will lapse in which event no such notice shall be necessary) procure such policies of insurance and Tenant shall promptly reimburse Landlord therefor as additional rent hereunder.

(e) Landlord may, at any time, but not more than one (1) time in any twelve (12) month period, require a review of the insurance coverage and limits of liability set forth in this Section 5.01 to determine whether the coverage and the limits are reasonable and adequate in the then existing circumstances.

5.02 Fire Insurance. Tenant shall not keep, use, sell or offer for sale in or upon the Demised Premises any article which may be prohibited by the standard form of fire insurance policy.

5.03 Indemnification. Except for any claims, damages, liabilities or expenses directly arising from or out of the Landlord's gross negligence or willful misconduct, Tenant hereby agrees to indemnify and hold Landlord wholly harmless from any and all claims, damages, liabilities or expenses (including, without limitation, reasonable attorneys' fees and the costs of defending any action) arising out of or relating to: (a) Tenant's use of the Demised Premises, (b) any act or omission of Tenant, (c) negligence of Tenant, its agents or employees, regardless of whether such negligence, acts or omissions occurred, (d) the injury to, or death of, any persons or damage to, or destruction of any property occurring in the Demised Premises, or (e) any and all claims by third parties arising from any breach or default in the performance of any obligation of Tenant under this Lease or any agreement made by Tenant with respect to the Demised Premises.

5.04 Release. Tenant agrees to release Landlord from liability for any damages sustained by Tenant, or any other person claiming by, through or under Tenant, due to the Property, the Demised Premises or the Improvements, or any part thereof, or any appurtenances thereto, becoming out of repair, or due to the happening of any accident, including, but not limited to, any damage caused by water, snow, windstorm, tornado, gas, steam, electrical wiring, sprinkler system, plumbing, heating and air conditioning apparatus and from any acts or omissions of co-tenants or other occupants of the Improvements. Landlord shall not be liable for any damage to, or loss of, Tenant's personal property, inventory, fixtures or improvements, from any cause whatsoever except for the gross negligence of Landlord, and then only to the extent not covered by insurance required under this Section 5.

5.05 Casualty. In the event of any casualty to the Demised Premises, except as specifically provided hereinbelow, Tenant shall replace, repair and restore the Improvements and the Demised Premises to substantially the same condition and quality as existed prior to the casualty and shall do so in as prompt a manner as is possible under the circumstances, which period shall not exceed twelve (12) months after the date of such casualty. Landlord shall have no obligation whatsoever to restore the Demised Premises or any portion of the Improvements following a casualty. The foregoing notwithstanding, if the casualty occurs during the last twenty-four (24) months of the Term, renders the Demised

Premise unusable, and was not caused by the acts or omissions of Tenant, its employees, agents or invitees, Tenant shall have the option to elect by notice to Landlord within thirty (30) days after the date of the casualty to terminate this Lease, in which event possession of the Demised Premises shall be returned to Landlord, and at Landlord's option, with the Improvements removed from the surface of the Demised Premises, provided, that, in the event that Tenant terminates this Lease, Tenant shall forfeit all insurance proceeds received (or the right to receive any such proceeds) in connection with such casualty plus an amount equal to any deductible applicable thereto.

5.06 Condemnation. If at any time during the term of this Lease the entire Demised Premises is acquired by condemnation or the exercise of power of eminent domain or sale under threat thereof (such condemnation, power or sale being hereinafter collectively referred to as "condemnation"), this Lease shall terminate at the time possession of the entire Demised Premises is surrendered, and Tenant shall then be relieved of all future payments of Monthly and Additional Rent, and Landlord and Tenant shall be relieved of all other obligations provided for in this Lease. Should at any time during the term of this Lease twenty percent (20%) or more of the land area of the Demised Premises or any material portion of the Improvements be acquired by a condemnation, then Tenant shall have the right to either (i) terminate this Lease on the date possession thereof is surrendered by providing written notice to Landlord thirty days (30) or more prior to the date on which possession shall be so surrendered informing Landlord of such termination, or (ii) to the extent practicable, restore any portion of the Improvements so taken; if Tenant does not so terminate this Lease or restore the Improvements or if a portion of less than twenty percent (20%) of the land area of the Demised Premises or any non-material portion of the Improvements is so surrendered, the Monthly and Additional Rent described in Paragraph 3 hereof, shall, by virtue of a condemnation, be equitably reduced proportionately to the percentage of said land area or Improvements so surrendered.

Any condemnation award received by Landlord hereunder shall be the sole property of Landlord; provided, however, that if Tenant does not terminate this Lease as provided above, Landlord hereby agrees to make such condemnation award available to Tenant for the restoration of the Improvements on the Demised Premises to the extent practicable.

6.00 MAINTENANCE OF THE DEMISED PREMISES.

6.01 Landlord's Repair Obligations. Landlord shall, at all times during the term of this Lease, at Landlord's sole expense, maintain in good condition and repair the roof, exterior walls, foundation, and structural portions of the Improvements and all portions of the electrical and plumbing systems lying outside the Improvements but serving the Improvements.

6.02 Tenant's Repair Obligations. Except as set forth in Paragraph 6.01 above, Tenant shall, at all times during the term of this Lease, at Tenant's sole expense, maintain the Demised Premises in a good, clean, safe and orderly condition and repair and in compliance with all applicable governmental ordinances. In the event Tenant fails to perform any of its obligations as required hereunder within fifteen (15) days after receipt of written notice, Landlord may, but shall not be required to, perform and satisfy same with Tenant hereby agreeing to reimburse Landlord, as Additional Rent, for the cost thereof promptly upon demand.

6.03 Surrender of the Demised Premises. Tenant shall surrender to Landlord on the last day of the final term of this Lease possession of the Demised Premises and the Improvements in good, clean and orderly condition, except for normal wear and tear and damage due to casualty, condemnation or Landlord's gross negligence, willful misconduct or failure to repair or required by Paragraph 6.01.

6.04 Personalty. At the time possession of the Demised Premises is surrendered, Tenant shall remove all of Tenant's personalty from the Demised Premises, and Landlord shall have the right to enter the Demised Premises and be repossessed thereof, removing all persons and effects therefrom by the use of such force as may be necessary without being guilty of trespass, forcible entry or detainer or other tort.

6.04 Utilities. During the term of this Lease, Tenant shall pay for all charges for water, sanitation, sewer, light, heat, gas, electricity, power, fuel, janitorial and all other utilities and services rendered or delivered to the Demised Premises whatsoever.

7.00 QUIET ENJOYMENT. Landlord represents and warrants to Tenant that so long as Tenant performs all the obligations of Tenant under this Lease, Tenant shall have quiet and peaceful possession of the Demised Premises during the entire term of this Lease and Landlord shall defend Tenant's right to possession against the claims of all parties.

8.00 TENANT'S TRADE FIXTURES. Landlord recognizes that from time to time throughout the term hereof Tenant (or its sublessees or assigns) will place upon the Demised Premises and within the Improvements located thereon certain machinery, equipment, fixtures and trade fixtures (hereinafter collectively referred to as "trade fixtures"). Landlord further covenants that such trade fixtures shall be and remain personal property regardless of the manner in which said trade fixtures are attached or secured to the Demised Premises, that such trade fixtures shall not at any time be deemed a part of the realty, and that such trade fixtures may be removed from the Demised Premises by Tenant (or its sublessees or assigns) at any time at or prior to the termination of the term of this Lease; provided, however, that Tenant (or its sublessees or assigns) shall not have the right to remove any trade fixtures from the Demised Premises if Tenant is then in default of any of the terms and conditions hereof and provided further that the party removing said fixtures shall at its expense repair simultaneously with the removal of such trade fixtures any damage caused by such removal.

9.00 DEFAULT AND REMEDIES. If Tenant shall default in the payment of Monthly Rent or Additional Rent hereunder when due and such default shall remain uncured for more than ten (10) days after written notice from Landlord of such default (provided Landlord shall only be obligated to provide such notice one time during any twelve (12) month period during the Lease Term and thereafter a default shall occur if any sum is not paid when due without notice); or if Tenant shall fail to cure any default of Tenant of any obligation set forth in this Lease other than such nonpayment of Monthly Rent or Additional Rent and satisfaction or bonding of liens within thirty (30) calendar days after written notice thereof from Landlord but if such default is not susceptible to cure within such thirty (30) day period, Tenant shall not be in default if Tenant promptly commences such cure and diligently and continuously pursues the cure to completion within an additional sixty (60) days; or if Tenant shall permit any liens to remain unbonded or otherwise outstanding of record against the Demised Premises for a period of more than ten (10) days after the filing thereof; or if Tenant is adjudicated bankrupt or a permanent receiver is

appointed for Tenant's property; or if, Tenant takes advantage of any debtor relief proceedings under any present or future law whereby any rental hereunder is, or is proposed to be, reduced or payment thereof deferred; or if Tenant makes an assignment for the benefit of creditors; or if Tenant's effects should be levied upon or attached under process against Tenant, not satisfied or dissolved or stayed by bond within ten (10) days after written notice from Landlord to Tenant to obtain satisfaction thereof; then and in any such event, Landlord, at Landlord's option, shall have the right at once either (a) to terminate this Lease by written notice to Tenant, whereupon this Lease shall end and Landlord shall be entitled to pursue and recover all damages provided by Georgia law to Landlord upon the occurrence of such default, or (b) to enter upon the Demised Premises, as Tenant's agent and without terminating this Lease, and attempt to relet the Demised Premises at the best price obtainable by reasonable effort and Tenant shall be liable to Landlord for, and shall pay to Landlord monthly, any deficiency between the amount of Monthly Rent and Additional Rent payable by Tenant hereunder and the price obtained by Landlord on reletting.

9.01 Cure Rights. If Tenant fails to pay any amount due hereunder within ten (10) days of the date such payment is due, Landlord shall have the further right to make any payment of overdue amounts of taxes, assessments, levies, utilities, bonding of liens, insurance premiums, maintenance of the improvements on the Demised Premises, or any other amounts directly or indirectly provided to be paid by Tenant under this Lease (together with any amount of late charges, penalty and interest accrued thereon) for Tenant's account and to immediately add such total amount paid, with interest thereon at until paid at the highest legal rate which shall in no event exceed twelve percent (12%) per annum from date of disbursement by Landlord to date of reimbursement of Landlord, to the next installment of Monthly Rent due hereunder or to otherwise demand immediate reimbursement thereon, with such interest, from Tenant.

10.00 SUBLETTING AND ASSIGNMENT. Tenant shall not assign, transfer or encumber any interest in this Lease or sublease or allow any third party to use any portion of the Demised Premises (collectively or individually, a "Transfer") without the prior written consent of Landlord. In no event shall any Transfer release or relieve Tenant from any obligation under this Lease, nor shall the acceptance of Rent from any assignee, subtenant or occupant constitute a waiver or release of Tenant from any of its obligations or liabilities under this Lease. Notwithstanding the foregoing to the contrary, any assignment or transfer of any interest in this Lease, or any sublease or occupancy of the Demised Premises, to or by any affiliate of Tenant shall not be deemed a Transfer and shall be permitted without the consent of Landlord.

11.00 SIGNS. Tenant (or its sublessees or assigns) shall have the right to install interior and exterior signs in the Improvements without the consent of Landlord; provided, however, that said signs shall not violate any applicable law or ordinance and that said signs shall, at the request of Landlord, be removed by Tenant on the termination of this Lease and any damage to the Demised Premises caused thereby will be repaired by Tenant at Tenant's expense simultaneously with such removal.

12.00 HOLDING OVER. If Tenant remains in possession of the Demised Premises after expiration of the term hereof without any express agreement of Landlord and Tenant, Tenant shall then be a tenant at will of Landlord at one and one-half times the Monthly Rent in effect at the end of the term hereof plus the payment of all Additional Rent as provided herein, and there shall be no extension or renewal of this Lease by operation of law.

13.00 NO RECORDATION. Tenant shall not record this Lease or any memorandum without Landlord's prior written consent

14.00 NOTICES. All notices required or permitted to be given to Landlord under this Lease shall be sent to the following addresses, unless either party notifies the other in writing of a change of address:

If to Landlord:

848 Brickell Ave., Suite 203
Miami, Florida, 33131
Attention: Barbara Elisabeth Laffranchi

If to Tenant:

ATL Data Centers LLC 2380 Godby
Road
Atlanta, GA, 30349
Attention: Bernardo Schucman

All notices given hereunder may be given by certified mail, hand delivery or by surface or air-express courier service and shall be deemed given when deposited for delivery by an approved method; provided, however, that the time period for any response to such notice shall begin to run only upon actual receipt or when delivery is refused or cannot be accomplished because the party has moved and has not provided the other party with notice of its new address by notice as provided herein.

15.00 ESTOPPEL CERTIFICATE. Tenant shall, without charge, at any time and from time to time, within ten (10) days after a reasonable request therefor from Landlord, deliver a written instrument to Landlord or any other person, firm or corporation reasonably designated by Landlord, which written instrument shall be duly executed and acknowledged and which shall certify: that this Lease is unmodified and in full force and effect, or if there have been any modifications, that the same is in full force and effect as modified; whether or not Tenant claims that there are any defaults by Landlord of its obligations under this Lease or any rights of setoff or defense which Tenant has to the performance of its obligations under the Lease, or whether Tenant's obligations as stated in the Lease have been modified in any way; the dates to which Monthly Rent, Additional Rent and other charges due under this Lease have been paid; and any other information reasonably requested by Landlord to be inserted to such instrument.

16.00 SUBORDINATION TO MORTGAGES. Tenant accepts this Lease subject and subordinate to any mortgage(s), deed(s) of trust, ground lease(s) or other lien(s) now or subsequently arising upon the Demised Premises, the Improvements or the Property, and to renewals, modifications, refinancings and extensions thereof (collectively referred to as a "Mortgage"). The party having the benefit of a Mortgage shall be referred to as a "Mortgagee". This clause shall be self-operative, but upon request from a Mortgagee, Tenant shall execute a commercially reasonable subordination agreement in favor of the Mortgagee. In lieu of having the Mortgage be superior to this Lease, a Mortgagee shall have the right at any time to subordinate its Mortgage to this Lease.

17.00 BROKERAGE. Landlord and Tenant each represent and warrant to the other that it has not been represented by a broker or agent in connection with the negotiation or execution of this Lease and Landlord and Tenant each agree to indemnify the other against all costs, expenses, attorneys' fees or other liability for commissions or other compensation or charges claimed by any broker or agent claiming the same by, through or under Landlord or Tenant respectively.

18.00 PURCHASE OPTION. Following the Commencement Date and thereafter during the Term (excluding any holdover period), Landlord hereby grants to Tenant the exclusive option and right (the "Purchase Option") to purchase the Property from Landlord upon the terms and conditions set forth herein.

(a) The Purchase Option may not be exercised by Tenant if a default has occurred and continued beyond the expiration of any notice and cure period or if any facts or circumstances then exist which, with the giving of notice or the passage of time, or both, would constitute a default either at the time of exercise of the Purchase Option or at the Closing (as hereinafter defined).

(b) Subject to the terms and conditions set forth in this Section 18, the Purchase Option shall be exercisable at any time following the Commencement Date upon written notice (the "Option Notice") from Tenant to Landlord. In the event Tenant properly exercises the Purchase Option, Landlord and Tenant shall thereafter negotiate in good faith a purchase and sale agreement (the "Purchase Agreement"), which Purchase Agreement shall be acceptable to both parties.

(c) The purchase price (the "Purchase Price") of the Property in the event the Purchase Option is properly exercised shall be equal to $5,295,807.52 minus the aggregate amount of all Rent paid by Tenant. The Purchase Price shall be payable in cash or immediately available funds at Closing (as hereinafter defined).

(d) The closing or settlement ("Closing") of the sale of the Property contemplated hereby shall be held at the offices of Landlord's attorney, during regular business hours on or before the date which is thirty (30) calendar days following the delivery of the Option Notice (or such other date as may be set forth in the Purchase Agreement). The exact time and date of Closing shall be mutually agreed by Tenant and Landlord.

(e) At Closing, Landlord shall convey fee simple title to the Property to Tenant by limited warranty deed, which shall expressly be made subject to all matters of record except for past due monetary liens created by Landlord and any security deeds, mortgages, deeds of trust or other financing created by Landlord, which Landlord shall be obligated to pay off and discharge at Closing. Landlord shall execute and deliver reasonable evidence of authority and existence, evidence of non-foreign status required by the Internal Revenue Code (without which tax will be withheld as required by law), a closing statement, an owner's affidavit of title (in substantially the form required by Fidelity National Title Insurance Company, Chicago Title Insurance Company or another national title insurance company reasonably approved by Landlord (the "Title Company") as of the date of this Lease), a state transfer tax declaration and other documents which are customarily required by the Title Company at the time of Closing to issue its owner's title insurance policy.

Landlord shall pay the State transfer tax payable in connection with conveyance of the Property. All other costs of Closing, including, without limitation, all title insurance costs, survey, recording and other due diligence expenses shall be paid by Tenant. Ad valorem taxes assessed against the Property for the year in which the Closing occurs, and the income and expenses of the Building shall be prorated as of the day of Closing.

(f) At Closing, the Property shall be conveyed to Tenant in an "as is" condition, without warranty of any kind.

(g) As of the Effective Date, Landlord and Tenant each warrant and represent to the other that neither has employed or otherwise engaged a real estate broker or agent in connection with the sale of the Property pursuant to the Purchase Option. Landlord and Tenant covenant and agree, each to the other, to indemnify the other against any loss, liability, costs (including reasonable attorneys' fees), claims, demands, causes of action and suits arising out of the alleged employment or engagement by the indemnifying party of any real estate broker or agent in connection with the Purchase Option. The indemnities contained in this subsection (g) shall survive Closing and any termination of this Lease.

(h) Notwithstanding anything contained in this Section 18 to the contrary, in the event the Lease is terminated prior to the exercise of the Purchase Option by Tenant, then the Purchase Option shall

terminate. This Purchase Option is personal to ATL Data Centers LLC, a Georgia limited liability company, may not be exercised by any party other than ATL Data Centers LLC, a Georgia limited liability company, and shall automatically terminate and be of no further force and effect upon any assignment of this Lease or sublet of any portion of the Premises; provided however, Tenant may assign the Purchase Option to an affiliate of Tenant without the consent of Landlord.

19.00 MISCELLANEOUS.

19.01 Governing Law. This Lease shall be construed under the laws of the State of Georgia.

19.02 Relationship of Parties. Nothing herein shall be construed so as to constitute a joint venture or partnership between Landlord and Tenant.

19.03 Time of the Essence. The time of the performance of all of the covenants, conditions, and agreements of this Lease is of the essence of this Lease.

19.04 Entire Agreement. This Lease and the Exhibits attached hereto contain the entire agreement of the parties hereto, and no modification of this Lease shall be binding unless in writing, duly executed by all the parties hereto.

19.05 Partial Invalidity. If any provision hereof shall be declared invalid as offending any applicable law, the remaining provisions of this Lease shall continue in full force and effect.

19.06 Successors and Assigns. Subject to the restrictions upon assignment set forth hereinabove in this Lease, the terms, conditions and provisions of this Lease shall be binding upon Landlord and Tenant and their respective heirs, executors, administrators, legal representatives, successors and assigns.

19.07 Interpretation. In interpreting this Lease in its entirety, the printed provisions of this Lease and any additions written or typed thereon shall be given equal weight, and there shall be no inference, by operation of law or otherwise, that any provision of this Lease shall be construed against either party hereto.

19.08 Recourse to Party. Each party agrees to look solely to the other party for the fulfillment of the other party's obligations hereunder and shall not, under any theory, seek any recovery against the other party's parent or affiliates except pursuant to written agreement executed by the person or entity against whom such recovery is sought.

19.09 Submission of Lease. The submission of this Lease for examination does not constitute an offer to lease, or a reservation of or option for the Demised Premises, and this Lease shall be effective only upon execution and delivery thereof by Landlord and Tenant.

[SIGNATURES ON FOLLOWING PAGE]

IN WITNESS WHEREOF, Landlord and Tenant have set their hands and seals hereunto and have caused this Lease to be executed on their behalf in their names and their corporate seals to be affixed by duly authorized officials thereof, the day and year first above written.

LANDLORD:

ARKHOS PROPERTY GROUP HOLDINGS
LLC, a Florida limited liability company

By: /s/ Barbara Laffranchi
Barbara Laffranchi, its Manager

TENANT:

ATL DATA CENTERS LLC, a Georgia
limited liability company

By: /s/ Gustavo Lima Caldeira de Andrada
Gustavo Lima Caldeira de Andrada,
its Manager

EXHIBIT A

Legal Description of Premises

Tract 1:

All that tract or parcel of land lying and being in Land Lot 69 of the 13th Land District, City of College Park, Fulton County, Georgia, said tract or parcel of land being more fully shown and designated as Tract 1 on a plat of survey prepared by Valentino & Associates, Inc. (Job # 15-060; Drawing/File# 15- 060), bearing the seal of Glenn A. Valentino, Ga. Registered Land Surveyor #2528, and being more particularly described, with bearings relative to Grid North, Georgia West Zone, as follows:

Beginning at a 1/2” iron pin set at the intersection of the Southerly right-of-way line of Godby Road (70’ public R/W) and the line which divides Land Lots 68 and 69.

Thence proceeding along said Southerly right-of-way line of Godby Road South 88 degrees 59 minutes 04 seconds East for a distance of 215.59 feet to a disturbed 3/4” open-top pipe found;

Thence departing said Southerly right-of-way line of Godby Road South 00 degrees 17 minutes 58 seconds West for a distance of 401.25 feet to a disturbed 3/4” crimp-top pipe found;

Thence South 89 degrees 30 minutes 28 seconds East for a distance of 216.16 feet to a 3/8” rebar found;

Thence South 00 degrees 33 minutes 10 seconds West for a distance of 300.02 feet to a bent 1” open-top pipe found; Thence North 89 degrees 12 minutes 29 seconds West for a distance of 436.02 feet to a 1/2” iron pin set on the line which divides Land Lots 68 and 69;

Thence proceeding along said line which divides Land Lots 68 and 69; the following courses and distances: North 00 degrees 57 minutes 17 seconds East for a distance of 130.93 feet to a rock found;

Thence North 00 degrees 28 minutes 46 seconds East for a distance of 395.76 feet to a rock found;

Thence North 01 degrees 14 minutes 28 seconds East for a distance of 174.28 feet to a 1/2” iron pin set at the intersection of the Southerly right-of-way line of Godby Road and the line which divides Land Lots 68 and 69, said 1/2” iron pin set being the Point of Beginning.

Said tract or parcel of land contains 5.001 acres or 217,822 square feet.

Tract 2:

All that tract or Parcel of land lying and being in Land Lot 69 of the 13th Land District, City of College Park, Fulton County, Georgia, said tract or parcel of land being more fully shown and designated as Tract 2 on a plat of survey prepared by Valentino & Associates, Inc. (Job # 15-060; Drawing/File# 15- 060), bearing the seal of Glenn A. Valentino, Ga. Registered Land Surveyor #2528, and being more particularly described, with bearings relative to Grid North, Georgia West Zone, as follows:

To find the Point of Beginning, Commence at a 1/2” iron pin set at the intersection of the Southerly right- of-way line of Godby Road (70’ public R/W) and the line which divides Land Lots 68 and 69;

Thence proceeding along said line which divides Land Lots 68 and 69 the following courses and distances: South 01 degrees 14 minutes 28 seconds West for a distance of 174.28 feet to a rock found;

Thence South 00 degrees 28 minutes 46 seconds West for a distance of 395.76 feet to a rock found;

Thence South 00 degrees 57 minutes 17 seconds West for a distance of 130.93 feet to a 1/2” iron pin set, said 1/2” iron pin set being the Point of Beginning.

Thence departing said line which divides Land Lots 68 and 69 South 89 degrees 12 minutes 29 seconds East for a distance of 436.02 feet to a Bent 1 open-top pipe found;

Thence South 00 degrees 33 minutes 10 seconds West for a distance of 10.28 feet to a 1/2” iron pin set;

Thence North 89 degrees 12 minutes 29 seconds West for a distance of 436.10 feet to a 1/2” iron pin set on the line which divides Land Lots 68 and 69;

Thence Proceeding along said line which divides Land Lots 68 and 69 North 00 degrees 57 minutes 17 seconds East for a distance of 10.28 feet to a 1/2” iron pin set, said 1/2” iron pin set being the Point of Beginning.

Said tract or parcel of land contains 0.103 acres or 4485 square feet.

Tract 3:

All that tract or parcel of land lying and being in Land Lot 69 of the 13th Land District, City of College Park, Fulton County, Georgia, said tract or parcel of land being more fully shown and designated as Tract 3 on a plat of survey prepared by Valentino & Associates, Inc. (Job #15-060; Drawing/File #15- 060), bearing the seal of Glenn A. Valentino, Ga. Registered Land Surveyor #2528, and being more particularly described, with bearings relative to Grid North, Georgia West Zone, as follows:

To find the Point of Beginning, Commence at a computed point located at the intersection of the Southerly right-of-way line of Godby Road (70’ public R/W) and Westerly right-of-way line of Cater Pond Road (apparent 80’ public R/W; currently unused/barricaded);

Thence proceeding along said Westerly right-of-way line of Cater Pond Road South 00 degrees 28 minutes 43 seconds West for a distance of 398.19 feet to a 1/2” iron pin set, said 1/2” iron pin set being the Point of Beginning.

Thence continuing along said Westerly right-of-way line of Cater Pond Road the following courses and distances: South 00 degrees 28 minutes 43 seconds West for a distance of 246.14 feet to a 1/2” iron pin set;

Thence along a curve to the left having a radius of 540.00 feet for an arc distance of 64.61 feet (said arc being subtended by a chord of South 02 degrees 56 minutes 56 seconds East for a distance of 64.57 feet) to a 1/2” iron pin set;

Thence departing said Westerly right-of-way line of Cater Pond Road North 89 degrees 25 minutes 45 seconds West for a distance of 119.76 feet to a 1/2” iron pin set;

Thence North 00 degrees 33 minutes 10 seconds East for a distance of 10.28 feet to a bent 1” open-top pipe found; Thence North 00 degrees 33 minutes 10 seconds East for a distance of 300.02 feet to a 3/8” rebar found;

Thence South 89 degrees 34 minutes 03 seconds East for a distance of 115.50 feet to a 1/2” iron pin set on the Westerly right-of-way line of Cater Pond Road, said 1/2” iron pin set being the Point of Beginning.

Said tract or parcel of land contains 0.826 acres or 36,002 square feet.

CERTAIN INFORMATION, IDENTIFIED BY [*****], HAS BEEN EXCLUDED FROM THE EXHIBIT BECAUSE IT IS BOTH (I) NOT MATERIAL, AND (II) WOULD LIKELY CAUSE COMPETITIVE HARM TO THE COMPANY IF PUBLICLY DISCLOSED

COINMINT

COINMINT COLOCATION MINING SERVICES AGREEMENT

This Colocation Mining Services Agreement (the "Agreement") is made as of July 1, 2021 (the "Effective Date"), by and between Coinmint, LLC ("Service Provider"), a limited liability company, with an address at 1413 Avenida Ponce de Leon, Suite #605, San Juan, Puerto Rico 00909, and the customer identified below ("Customer"). Service Provider and Customer are each referred to as a "Party" and collectively as the "Parties".

COVER PAGE

CUSTOMER DETAILS	
Customer:	CleanBlok, Inc.
Customer Address:	2380 Godby Road, suite 200 College Park, GA 30349
Customer Primary Contact:	Zach Bradford
Customer Phone Number:	[*****]
Customer Email Address:	[*****]

COMMERCIAL TERMS	
Mining Equipment:	Equipment and schedule of delivery covered in Exhibits B and C.
Scheduled Start Date:	Commencing on Effective Date for a period of one (1) year, automatically renewing for periods of three (3) months, unless terminated as provided in Section 11.
Performance Fee:	For any Payout Period, assuming Service Provider meets its Uptime commitments, Service Provider to initially receive Performance Fee as [*****]. See Exhibit D for details on performance fee and adjustments.
Equipment Standards:	See Exhibit D
Deposit and Reservation Fees:	$[*****] per Megawatt of projected capacity due thirty (30) days prior to the delivery of any Mining Equipment defined in Exhibit C. Upon termination of this agreement, or in the event that Customer's Mining Equipment is uninstalled from Service Provider's facility, Customer will receive a full refund of deposit within ten (10) business days of the equipment being uninstalled.

WHEREAS, Customer wishes to acquire from Service Provider the mining power specified on this Cover Page (the "Mining Power"); and

WHEREAS, Service Provider wishes to provide to Customer the Mining Power, subject to the terms and conditions of this Agreement.

NOW, THEREFORE, in consideration of the mutual promises and covenants exchanged herein, and for good and valuable consideration, the adequacy and receipt of which are hereby acknowledged, the Parties hereby agree to the terms and conditions set forth in this Agreement, including this Cover Page and the Mining Services Standard Terms and Conditions (attached hereto as Exhibits A–D: (A) Mining Services Standard Terms and Conditions; (B) Mining Equipment

Description; (C) Scheduled Delivery of Mining Access Equipment, (D) Equipment Standards and Fees; (E) Liability Waiver for Optional Services; (F) Acknowledgment of Exhibits B-E & Amendments; and (G) Customer Questionnaire.

IN WITNESS WHEREOF, the Parties have executed this Agreement through their duly authorized officers as of the Effective Date.

COINMINT, LLC		**CleanBlok, Inc.**	
By:	/s/ Ashton Soniat	By:	/s/ Zachary Bradford
Name:	Ashton Soniat	Name:	Zachary Bradford
Title:		Title:	CEO

FORM OF EXHIBIT A

MINING SERVICES STANDARD TERMS AND CONDITIONS

This Exhibit A (the "Standard Terms") is made part of, and is hereby incorporated by reference into, the Agreement between the Parties. All capitalized terms not defined in these Standard Terms shall have the meanings given to such terms in the Agreement.

1. DEFINITIONS.

1.1 "Costs" means, collectively, the Electricity Utility Costs and Maintenance Costs.

1.2 "Customer Wallet" means a digital wallet address selected, owned and exclusively controlled by Customer for storing Digital Assets.

1.3 "Digital Asset" means any denomination of cryptocurrencies, virtual currencies or other digital assets mined by Service Provider for or on behalf of Customer pursuant to this Agreement.

1.4 "Digital Asset Customer Allocation" means [*****].

1.5 "Digital Asset Cost Equivalent" means [*****].

1.6 "Downtime" means, for each calendar month, time that the Mining Equipment is not available to Mine in accordance with this Agreement, excluding periods of time in which the Mining Equipment is not available resulting from or relating to: (a) a Force Majeure Event (as defined below); (b) scheduled maintenance or emergency maintenance, provided that Service Provider shall provide Customer with reasonable advanced notice of any such maintenance; (c) downtime resulting from Customer's breach of this Agreement; (d) faults or errors in the Mining Equipment not resulting from Service Provider's breach of this Agreement; or (e) downtime related to any other forces beyond the reasonable control of Service Provider or its agents or subcontractors and not avoidable by reasonable due diligence.

1.7 "Electricity Utility Costs" means Customer's share of the any costs of the electricity used to Mine Digital Assets for Customer.

1.8 "Generated Digital Assets" means [*****].

1.9 "Mining Equipment" means the servers and power supplies provided by the Customer to produce the Mining Power set forth in the Exhibit B. Each specific device within the Mining Equipment is defined as a "miner" herein.

1.10 "Intellectual Property" means all forms of intellectual property rights and protections held by such Party and may include without limitation all right, title and interest arising under U.S. common and statutory law, and under the laws of other countries, in and to all (a) patents and all filed, pending or potential applications for patents, including any reissue, reexamination, division, continuation or continuation-in-part applications throughout the world now or hereafter filed; (b) trade secret rights and equivalent rights; (c) copyrights, other literary property or authors rights, whether or not protected by copyright or as a mask work; and (d) proprietary indicia, trademarks, trade names, symbols, domain names, URLs, logos and/or brand names.

1.11 "Maintenance Costs" means Customer's proportional share of the direct and indirect maintenance cost associated with monitoring and maintaining the Mining Equipment to Mine using the Mining Power.

1.12 "Mine" or "Mining" means the process in which transactions for various forms of Digital Assets are verified and added to a blockchain digital ledger.

1.13 "Payout Period" means each day during the life of this Agreement.

1.14 "Performance Fee" means [*****]. In the event of any conflict or inconsistency in the definition or meaning of "Performance Fee" between this term, the term as used or defined on the In Exhibit D hereto, and the term as used or defined in Exhibit E, the Parties agree that Exhibit E shall govern.

1.15 "Third Party Mining Operator" means a third-party Mining collective (pool operator) pre-approved by the Customer that is assigned the Mining Power to generate the Generated Digital Assets.

1.16 "Uptime" means, for each calendar month, the availability of the Mining Equipment as a percentage equal to (a) the difference between the total number of minutes of Downtime in such month and the total number of minutes in such month, divided by (b) the total number of minutes in such calendar month.

1.17 "Bitcoin Reference Rate" (BRR) refers to the published Chicago Mercantile Exchange Bitcoin Reference Rate (BRR), that is updated daily at 10:01 am CT, and is used for calculating the price of Bitcoin for Performance Fee and Cost Calculations.

2. SERVICE PROVIDER OBLIGATIONS.

Subject to the terms and conditions of this Agreement (including Customer's payment obligations), Service Provider shall use commercially reasonable efforts to:

2.1 on or promptly following the Scheduled Start Date (as set forth on the Cover Page), assign the Mining Power to the Third Party Mining Operator for the purpose of generating Digital Assets and seek to reasonably minimize material interruptions in the Mining Power (the "Services"); provided, however, that if Service Provider fails to [*****], the Performance Fee shall be reduced as described in Section 6.

2.2 prepare reports, on a daily basis (the "Audit Period"), regarding Generated Digital Assets and related Costs during the Audit Period, and to provide Customer with access to a copy of such reports, upon Customer's request. Customer may request one additional audit per month at the Customer's own cost (an "Additional Audit") of Service Provider to determine whether all fees and costs charged to Customer under this Agreement were calculated in accordance with this Agreement. If an Additional Audit reveals that Service Provider has undercharged Customer, than Customer shall pay the difference between the charged amount and the actual amount. Conversely, if an Additional Audit reveals that Service Provider has overcharged Customer, then Service Provider shall pay Customer the difference between the charged amount and the actual amount.

2.3 Customer agrees that Service Provider may use its affiliates and any third-party contractors, vendors and/or service providers to provide the Services (in whole or in part) provided, however, that: (a) anyone other Service Provider must meet the same terms and conditions herein, (b) **must provide sources of energy/power (i.e. nuclear, solar, coal, etc.) in substantially similar ratios and amounts as Service Provider**, and (c) Service Provider gets prior written consent from Customer for the same, which shall not be unreasonably withheld. In n no event shall the Customer's Mining Equipment be installed in any facility other than the Service Provider's or Service Provider's affiliates facilities.

3. CUSTOMER OBLIGATIONS.

3.1 Customer shall (a) deliver substantially all Mining Equipment five (5) business days following the Effective Date or according to the Delivery Schedule set forth on Exhibit C; and (b) at Customer's sole expense, maintain a Customer Wallet that is technically capable of receiving fees paid out in accordance with this Agreement in the form of digital assets and to provide Service Provider with the public key address information of such Customer Wallet. Customer shall immediately notify Service Provider of any changes in, or any actual or suspected security or data breaches relating to, the Customer Wallet.

3.2 For the avoidance of doubt, all Mining Equipment shall remain the sole property of Customer. Service Provider shall use commercially reasonable efforts to ensure Customer has access to the Mining Equipment during business hours and, upon termination of this Agreement, is put into possession of the Mining Equipment.

3.3 Performance Fees will be calculated and provided to Customer each week. Upon receipt, Customer will submit payment of Performance Fees to Service Provider within five (5) business days.

3.4 "Deposit Requirements" Customer shall make a deposit [*****] days prior to the delivery of any Mining Equipment (defined in Exhibit C) equal to $[*****] per estimated megawatt of reserved capacity. These funds will be posted into NCDC's NYISO collateral account. Upon the termination of this agreement, or in the event that Customer's Mining Equipment is uninstalled from Service Provider's facility, Customer will receive a refund within [*****] days of the equipment being uninstalled, minus and outstanding fees or costs owed to the Service Provider as indicated on the Cover Sheet.

4. ALLOCATION OF MINING POWER.

Service Provider shall use the Mining Equipment to Mine the cryptocurrency Bitcoin (BTC), unless otherwise agreed to in writing by the Customer and Service Provider. So there is no doubt, and in case of a hard fork of the Bitcoin protocol, under this agreement "Bitcoin (BTC)" shall mean the forked chain with the higher hash rate. Service Provider shall not "merge mine" or otherwise use the Mining Equipment to mine any other crypto asset not expressly stated herein unless otherwise agreed to in writing by the Customer and Service Provider.

5. ALLOCATION OF COSTS.

Customer is solely responsible for all Costs associated with [*****].

Customer agrees and acknowledges that determination of the Costs by Service Provider requires reliance on third-party data, and that Service Provider may reasonably, in its sole discretion, adjust Costs owed by Customer in any Payout Period to reflect the actual Costs for such Payout Period. For each Payout Period, or other reasonable interval period, not to exceed one-month Service Provider shall provide Customer with an itemized list of such Costs for the preceding Payout Period and Customer's pro-rata proportion of such Costs (the foregoing does not constitute an Additional Audit and is no expense to Customer).

[*****].

6. PERFORMANCE FEE.

[*****].

7. TECHNOLOGY UPGRADES.

The parties shall mutually agree in good faith whether to update or upgrade the software or firmware of Mining Equipment, including to replace the existing software or firmware of the Mining Equipment. Service Provider shall use commercially reasonable efforts to maintain the Mining Equipment provided by Customer. Title and ownership of all Mining Equipment will remain with Customer during the Term. Upon termination or expiration of this Agreement, the parties shall take all required actions under Section 11.6.

8. DISCLAIMER OF WARRANTIES; LIMITATION OF LIABILITY.

8.1 *Disclaimers. To the extent permitted by applicable law, each party, its affiliates and its and their third party licensors and service providers each expressly disclaims all representations and warranties concerning the services or provision of the Mining Equipment, whether oral or written, including without limitation warranties of accuracy, timeliness, completeness, results, and the implied warranties of non-infringement, merchantability and fitness for a particular purpose, even if the party, its affiliates and its and their third party licensors or service providers have been informed of such purpose, or any representations and warranties arising from course of performance, course of dealing, or usage of trade. Service Provider, its affiliates and its and their third party licensors and service providers shall not be responsible for any use of the Services or Digital Assets by Customer or others.*

8.2 *Limitation of Liability. In no event shall the aggregate liability of either Party arising from or relating to this Agreement exceed the sum of the cost of replacing the Mining Equipment (with such cost to be calculated on a replacement-basis instead of a deprecation-basis) and the gross revenue realized by the Mining Equipment during the three-month period immediately preceding a claim arising from this agreement triggering this Section 8.2.*

9. RISK

9.1 Customer understands that Service Provider is not liable for price fluctuations in any Digital Asset.

9.2 By entering into this Agreement Customer acknowledges and agrees that: (a) Service Provider is not responsible for the operation of any Digital Asset underlying protocols, and Service Provider makes no guarantee of their functionality, security, or availability; (b) Digital Asset underlying protocols are subject to sudden changes in operating rules (a/k/a "forks"), and such forks may materially affect the value, function, and/or even the name of the Digital Assets; and (c) Service Provider does not own or control the underlying software protocols which govern the operation of any Digital Asset.

9.3 Customer understands that Mining is an everchanging and volatile endeavor and that there is no guarantee that the Services will generate any set amount of Digital Assets;

10. INDEMNIFICATION.

10.1 Customer shall indemnify, defend, and hold harmless Service Provider, its affiliates, successors and assigns, and each of their respective officers, directors, employees, shareholders, legal representatives, and agents (the "Service Provider Indemnified Parties"), from and against any losses, damages, liabilities, costs and expenses (including reasonable attorneys' and professionals' fees and court costs) ("Losses") arising out of any third-party claim, suit, action, investigation, demands or proceeding ("Claim") based on or arising out of (a) Customer's use of the Digital Asset Customer Allocation; and (b) Customer's breach of this Agreement; provided, however, that (i) Service Provider shall have promptly provided Customer with written notice thereof and reasonable cooperation, information, and assistance in connection therewith (except that Service Provider's failure to do so will not relieve Customer of its obligations under this Section 10.1 except to the extent that Customer is materially prejudiced by such failure), and (ii) Customer shall have sole control and authority with respect to the defense, settlement, or compromise thereof; provided that Service Provider reasonable consent to any such settlement or compromise shall be required unless it includes a full release of liability for all Service Provider Indemnified Parties and does not purport to impose any objections on any such Service Provider Indemnified Party. Service Provider shall be entitled, at its own expense, to participate in the defense of any claim subject to this Section 10.1 through counsel of its own choosing, and Customer shall provide Service Provider with reasonable cooperation and assistance in such defense.

10.2 Service Provider shall indemnify, defend, and hold harmless Customer, its affiliates, successors and assigns, and each of their respective officers, directors, employees, shareholders, legal representatives, and agents (the "Customer Indemnified Parties"), from and against any Losses arising out of any Claim based on or arising out of (a) Service Provider's breach of this Agreement; and (b) the negligent or intentional acts, including any infringement of a third party's intellectual property rights, of any Service Provider Indemnified Parties, vendors, contractors or other service providers; provided, however, that (i) Customer shall have promptly provided Service Provider with written notice thereof and reasonable cooperation, information, and assistance in connection therewith (except that Customer's failure to do so will not relieve Service Provider of its obligations under this Section 10.2 except to the extent that Service Provider is materially prejudiced by such failure), and (ii) Service Provider shall have sole control and authority with respect to the defense, settlement, or compromise thereof; provided that Customer reasonable consent to any such settlement or compromise shall be required unless it includes a full release of liability for all Customer Indemnified Parties and does not purport to impose any objections on any such Customer Indemnified Party. Customer shall be entitled, at its own expense, to participate in the defense of any claim subject to this Section 10.2 through counsel of its own choosing, and Service Provider shall provide Customer with reasonable cooperation and assistance in such defense.

11. TERM AND TERMINATION.

11.1 This Agreement shall commence on the Effective Date and will remain in effect for one (1) year unless terminated in accordance with the terms set forth in this Agreement (the "Term"). This Term shall automatically renew for additional three (3) month terms unless a Party gives the other Party no less than [*****] advanced written notice of an intent not to renew the Agreement.

11.2 Either Party may terminate this Agreement immediately upon written notice to the other party in the event such other party (a) files any petition in bankruptcy; (b) has an involuntary petition in bankruptcy filed against it; (c) becomes insolvent; (d) makes a general assignment for the benefit of creditors; (e) admits in writing its inability to pay its debts as they mature; (f) has a receiver appointed for its assets; (g) ceases conducting business in the normal course; (h) has any significant portion of its assets attached; (i) experiences a material negative litigation decision ruling that affects this agreement; or (j) experiences an event analogous to any of the foregoing in any jurisdiction in which any of its assets are situated.

11.3 Either Party may terminate this Agreement upon written notice to the other Party if such other Party breaches any material term or condition of this Agreement and fails to remedy the breach within thirty (30) days after being given written notice thereof.

11.4 Except as provided in Section 16.13, following the expiration or termination of this Agreement, all Customer's rights under this Agreement shall terminate and Customer shall be entitled to the immediate possession of all Mining Equipment. If the Agreement is terminated because of a breach of this Agreement by Service Provider then Customer shall be reimbursed for the cost of relocating its Mining Equipment from Service Provider's facility

11.5 If this Agreement is terminated for any reason, upon expiration of this Agreement, or at Customer's option upon cessation of services under this Agreement due to a Force Majeure Event, Service Provider shall provide Customer with immediate and unconditional access to any hosting site(s) in which Service Provider is hosting Customer's Mining Equipment to allow Customer to modify, protect, or remove the Mining Equipment. The Parties agree that, although Service Provider may store, use, or install the Mining Equipment at its hosting site(s), the Mining Equipment is and shall remain the exclusive property of Customer and shall not be deemed to become a fixture of the hosting site(s) or otherwise so related to the hosting site(s) as to give rise to a similar interest to Service Provider under applicable real estate law. Service Provider shall not allow any lien, security interest, or other encumbrance to attach to any of the Mining Equipment, and shall defend and hold Customer harmless from any claim by a third party of any such lien, security interest, or encumbrance. Service Provider shall take all necessary action to effectuate the provisions of this Section, including the grant of access to Customer, notwithstanding any adverse condition of Service Provider, such as bankruptcy or other insolvency proceedings. Service Provider shall immediately notify Customer if any such claim or notice related to the Customer's Mining Equipment is received by Service Provider.

12. FORCE MAJEURE.

12.1 Notwithstanding anything to the contrary in this Agreement, and subject to the terms in this Section, Service Provider shall not be responsible for any failure to perform and will not be liable to Customer for any damages to Customer, as a result of any Force Majeure Event. "**Force Majeure Event**" means any event that is beyond Service Provider's reasonable control, including, but not limited to, unforeseeable disruption or breakdown of cryptocurrency markets (or other related financial markets), acts of war, issues with technology suppliers, issues with import/export restrictions, unforeseeable lack of electricity supplies, blackouts, brownouts, power shortages, government regulations, weather (including blizzards and other similar items), disease, epidemic or pandemic (where an epidemic or pandemic has been declared at Service Provider's hosting site(s) by the Center for Disease Control or the World Health Organization), where such disease, epidemic, or pandemic causes a government-mandated shutdown of Service Provider or the hosting site(s) hosting the Mining Equipment, or any other issue outside of the reasonable control of Service Provider.

12.2 Service Provider's limitation on responsibility due to a Force Majeure Event in Section 12.1 applies only if: (a) Service Provider takes such action as may be reasonably necessary to void, nullify, or mitigate, in all material respects, the effects of the Force Majeure Event; (b) Service Provider provides Customer with prompt and precise notice of (i) the identity of the specific Force Majeure Event; (ii) the details of Service Provider's attempts to void, nullify, or mitigate the effects of the Force Majeure Event; and (iii) an anticipated timeline of recovery to normal business operations from the Force Majeure Event.

12.3 If Service Provider ceases its performance under this Agreement due to a Force Majeure Event, then Customer may exercise its rights to access the Mining Equipment under Section 11.6.

13. COMMUNICATIONS & NOTICES.

13.1 All notices, requests, or other communications or documents to be given under this Agreement shall be in writing and addressed to the person(s), and at the addresses, set forth for each Party on the Cover Page.

13.2 Notices shall be deemed effective when sent by e-mail with confirmation of transmission by the transmitting equipment. Each Party may designate a different address or contact person by notice given in the manner provided in this section.

14. DATA STORAGE AND PROTECTION.

14. 1 Service Provider shall (a) disclose what data it collects related to this Agreement and the Mining Equipment, (b) disclose how that data is used and for how long that data is retained, (c) any agreements under which Service Provider provides that data to any third parties, (d) undertake to protect that data in a commercially reasonable manner, and (e) provide such data to Customer upon demand.

15. REPRESENTATIONS AND WARRANTIES.

15.1 Each Party hereby represents, warrants and covenants to the other Party that: (a) it has full, right, power and authority to enter into this Agreement and to perform its obligations under this Agreement; and (b) the execution of this Agreement and the performance of its obligations hereunder do not and will not constitute any material breach of any agreement to which it is a party.

15.2 Customer represents, warrants and covenants that as between Service Provider and Customer, Customer will be the beneficial owner of the Digital Assets and there will be no third-party beneficiaries to the Agreement.

16. GENERAL PROVISIONS.

16.1 *Governing Laws & Venue.* This Agreement will be construed in accordance with the laws of the State of New York as applied to contracts made and performed entirely therein, and without giving effect to any choice of law rule that would cause the application of the laws of any jurisdiction other than the internal laws of the State of New York to the rights and duties of the Parties. All disputes, suits, actions or proceedings relating to this Agreement shall be brought solely in the state or federal courts located in the New York County, New York. Provider hereby consents to the exclusive jurisdiction and venue of the New York County, New Yorkin connection with any such dispute, suit, action or proceeding, and waives any defense of *forum inconveniens* in connection therewith. EACH PARTY HEREBY EXPRESSLY WAIVES ANY RIGHT TO A TRIAL BY JURY IN ANY ACTION OR PROCEEDING BROUGHT BY OR AGAINST EITHER PARTY IN CONNECTION WITH THIS AGREEMENT.

16.2 *Assignment.* Neither Party may assign, sublicense or otherwise transfer this Agreement, in whole or in part, without the prior written consent of the other Party, which consent shall not be unreasonably withheld.

16.3 *Entire Agreement;* This Agreement, including any updates, exhibits, or amendments, constitutes the complete and exclusive agreement between the Parties with respect to the subject matter hereof, and supersedes and replaces all prior or contemporaneous discussions, negotiations, understandings and agreements, written and oral, regarding the same. This Agreement may only be modified by a written instrument properly executed by the Parties (and such written instrument shall explicitly say that it is an amendment hereto so that no informal amendment inadvertently occurs).

16.4 *Confidentiality.* The terms and conditions of this Agreement, the Services, the Costs and the Performance Fees (and any other related materials or information provided by Service Provider to Customer) are Service Provider's confidential information, regardless of whether they are marked as confidential, proprietary or otherwise. The personal data provided by Customer in the context of this Agreement (and any other related materials or information provided by Customer to Service Provider) are Customer's confidential information, regardless of whether they are marked as confidential, proprietary or otherwise. During the Term, the Parties shall (a) keep such confidential information strictly confidential in a manner that each Party protects its own confidential or proprietary information of a similar nature (and with no less than reasonable care); and (b) not disclose such confidential information to any third party other than each Party's partners, vendors, assignees, purchasers, investors, lenders, lessors, and financial or legal consultants that have a need to know such information and have agreed in writing to keep such information confidential and not disclose such confidential information. consistent with the terms of this Agreement. Notwithstanding the foregoing, the either Party may disclose confidential information as required by law or by order of a court of competent jurisdiction, provided that, in such event, (i) such Party will provide the other Party with prompt notice of such obligation and permit the other Party an opportunity to take legal action to prevent or limit the scope of such disclosure; and (ii) such Party will furnish only that portion of the other Party's confidential information which the Party is advised by counsel is legally required and the Parties will exercise commercially reasonable efforts to obtain assurance that confidential treatment will be accorded to such confidential information. Additionally, notwithstanding the foregoing, Service Provider acknowledges and agrees that Customer is or intends to become a U.S. publicly traded company and may be required to disclose this Agreement and its related terms in order to comply with applicable securities laws, including its disclosure obligations under the U.S. Securities Exchange Act of 1934, as amended.

16.5 *Non-solicitation*. From the Scheduled Start Date and for nine months thereafter, each Party agrees not to solicit the employees, contractors, or other affiliates of the other Party.

16.6 *Independent Contractors.* Service Provider and Customer are independent contractors, and nothing in the Agreement will create any partnership, joint venture, agency, franchise, sales representative, or employment relationship between the Parties. Neither Party is an agent or representative of the other or is authorized to make any warranties or assume or create any other obligations on behalf of the other.

16.7 *Compliance with Laws*. Customer represents and warrants that its performance of its obligations under the Agreement will comply with all applicable laws, rules and regulations. Customer shall not participate in any transaction in connection with, or otherwise use or exploit, any Digital Assets included in the Digital Asset Customer Allocation in any manner that does or may violate any law, rule or regulation.

16.8 *Intellectual Property*. Nothing in this Agreement shall be deemed to grant to either party any rights or licenses, by implication, estoppel or otherwise, to any of the other party's Intellectual Property. Neither party shall contest or challenge, or assist any third party in contesting or challenging, the validity or enforceability of any of the other party's Intellectual Property. To the extent Customer utilizes any software or platform created by Service Provider in furtherance of this Agreement, including the Dashboard, Customer is provided a license to use such software or platform for the life of this Agreement, and has full license to use, collect and retain any data displayed or provided thereby, which license shall survive the termination of this Agreement.

16.9 *Trademarks*. Each party is strictly prohibited from using any product or corporate name, designation, logo, trade name, trademark, service name or service mark associated with the other party in any marketing materials, regulatory filing, financial statements, offering circular, prospectus or otherwise, without the prior written consent of the first party, which may be withheld by the first party in its sole and absolute discretion.

16.10 *No Exclusivity*. This Agreement in no way establishes any exclusive arrangement between Customer and Service Provider. Each party acknowledges and agrees that the other party will be free to enter into agreements and other arrangements with any third parties, at any time, regarding any products or services.

16.11 *Parties Are Sophisticated and Represented.* No preference shall be given to one Party by virtue of the fact that such Party did not draft this Agreement. No bias shall be placed against the drafter. Each Party has been advised and offered the opportunity to seek legal counsel regarding this Agreement. To the extent they chose not to or to limit such, they hereby waive any later complaint that they lacked proper counsel or understanding. No failure by any Party to insist upon the strict performance of this Agreement shall constitute waiver of any breach, covenant, duty, or term herein.

16.12 *Counterparts / Execution.* The Agreement may be executed in counterparts, which together shall constitute a single instrument, and may also be executed by electronic signature, and the Parties agree that facsimile, digitally scanned or other electronic copies of signatures shall be valid and binding as originals.

16.13 *Taxes.* The Costs and Fees set forth herein do not include any foreign, federal, state or local sales, value added, use, withholding or other similar taxes, tariffs or duties, however designated, levied against the sale, licensing, delivery or use of the components and products provided under the Agreement. Customer shall pay, or reimburse Service Provider for, all such taxes; provided, however, that Customer shall not be liable for any taxes based on Service Providers' net income.

16.14 *Survival.* The provisions contained in Sections 1, 8, 10, 11.6 and 16 shall survive the termination or expiration of this Agreement.

The Parties have agreed to this schedule and/or amendments through their duly authorized officers as of the signatures and dates in Exhibit F.

FORM OF EXHIBIT B

MINING EQUIPMENT DESCRIPTION

The Mining Equipment specified in the chart below is provided by Customer to Service Provider for the delivery of the Mining Power. Customer is solely responsible for providing all ancillary equipment necessary to operate the Mining Equipment within the Service Provider's facility, including any hashboards, controller boards, case assemblies, fans, and power units for the Mining Equipment.

Customer is solely responsible for the shipping of Mining Equipment to and from Service Provider facility.

MINING EQUIPMENT CHART

Make & Model	**Number of Units**	**Date Purchased**	**Date Manufactured**	**Declared Value in Dollars**	**Mining Power (TH)**	**Wattage (w)**	**Efficiency (J/TH)**
Total Number of Units	______________ Units						
Total Kilowatts (KwHr)	_____________ KwHr						

Mining Power (TH)	____________ TH

The Parties have agreed to this schedule and/or amendments through their duly authorized officers as of the signatures and dates in Exhibit F.

FORM OF EXHIBIT C

SCHEDULED DELIVERY OF MINING EQUIPMENT

This Exhibit C (the "Delivery Schedule") is the schedule of expected delivery dates for the arrival of Mining Equipment provided by Customer to Service Provider at the facility provided below.

Upon arrival, Service Provider will install equipment at a rate of [*****], starting no later than [*****] days after arrival of the Mining Equipment. If the Mining Equipment does not arrive within [*****] days of the delivery date, Customer will be required to provide an amended Delivery Schedule. If Mining Equipment does not arrive with [*****] days of the original Delivery Schedule, Service Provider may choose to cancel or terminate the acceptance of this Mining Equipment and amend this Agreement to reduce the amount of Mining Equipment provided in Exhibit B.

Service Provider shall not be responsible for (a) the shipping fees to or from the facility; (b) any customs, duties, or other taxes or levies on the equipment; or (c) any additional equipment provided beyond the Mining Equipment detailed in Exhibit B.

SERVICE PROVIDER FACILITY	
Facility Name:	
Facility Address:	
Facility Primary Contact:	
Facility Phone Number:	
Primary Contact Email Address:	

Delivery Date(s)	Model	Manufacturer	Number of Units	Shipment Provider	Address of Origination	Declared Value in Dollars	Amendment

The Parties have agreed to this schedule and/or amendments through their duly authorized officers as of the signatures and dates in Exhibit F.

FORM OF EXHIBIT D

EQUIPMENT STANDARDS AND FEES

Equipment Standards:

Customer and Service Provider will agree on generally acceptable ASIC Mining Equipment standards based on efficiency and performance on an annual basis. Customer and service provider may agree to the different hosting rates based on different efficiency ratings.

The Standard Rate reflects the normal operating performance fee. [*****]

Performance Fee Reductions:

Service Provider agrees to reduce the Standard Profit Share once certain deployment volumes have been achieved by the Customer. For the avoidance of doubt, deployment volume shall be determined by [*****].

Minimum and Maximum Net Effective Costs per KwHr:

Customer's Net Effective Costs are defined as the Total Electricity, Operations, and Performance Fees applied by the Service Provider. The Daily Net Effective Costs are determined by the operating efficiency of the ASIC Mining Equipment and expressed in KwHr as:

[*****]

The Minimum and Maximum Bounded KwHr Costs are defined below:

Bound	**$ / KwHr**
Minimum	$[*****]
Maximum	$[*****]

If over any period of [*****] days the Daily Net Effective Costs in KwHr for a unit exceeds the Maximum Bound KwHr rate, then the stipulated Maximum Bound found above shall be applied to the Net Effective Costs for the Customer's ASIC Mining Equipment. [*****]

During any operating period, if the Customer Net Effective Costs fall below the Minimum Bound KwHr rate, then the above noted Minimum Bound shall be applied to the Net Effective Costs for the Customer's ASIC Mining Equipment. [*****]

The Parties have agreed to this schedule and/or amendments through their duly authorized officers as of the signatures and dates in Exhibit F.

FORM OF EXHIBIT E

LIABILITY WAIVER FOR OPTIONAL SERVICES

During the term of the Agreement, the Customer may be offered additional or optional services that are designed to enhance the efficiency or output of the Mining Equipment. Those services may include immersion cooling, running ASIC Mining Equipment beyond the manufacturer's specifications and/or changing the firmware of this equipment.

The Customer acknowledges that there are hazards associated with the additional or optional services which include but are not limited to damage to the Customer's Mining Equipment and/or Service Provider's property. In the event that Customer is offered one or more of the additional or optional services, Customer agrees to indemnify and hold Service Provider harmless and release Service Provider from any claims or liability that may result from damage that is caused to Customer's Mining Equipment through use of the additional or optional services offered by Service.

Customer acknowledges and agrees that Service Provider is authorized to utilize the additional or optional services listed below:

Make & Model	Number of Units	Immersion Cooling	Firmware Modification	Overclocking (highest approved)

The Parties have agreed to this schedule and/or amendments through their duly authorized officers as of the signatures and dates in Exhibit F.

FORM OF EXHIBIT F

ACKNOWLEDGEMENT OF EXHIBITS B-E & AMENDMENTS

Concurrent with the execution of this Agreement, the Customer agrees to the Exhibits attached above (Exhibit A, Exhibit B, Exhibit C, Exhibit D, Exhibit E, Exhibit F) detailing the Mining Equipment, Delivery Schedule, Equipment Standards & Performance Fees, and Optional Services. Any amendments or changes to these Exhibits should be detailed below and signed by an authorized representative of the parties.

Initial Agreement

COINMINT, LLC
By:
Name:
Title:
Date:

CleanBlok Inc.
By:
Name:
Title:
Date:

Change Notes

COINMINT, LLC
By:
Name:
Title:
Date:

Cleanblok Inc.
By:
Name:
Title:
Date:

Change Notes

COINMINT, LLC	**CleanBlok Inc.**
By:	By:
Name:	Name:
Title:	Title:
Date:	Date:

PURCHASE AGREEMENT

THIS PURCHASE AGREEMENT (this **"Agreement")** is made as of the 8th day of June 2021 by **CSRE Properties, LLC,** a Georgia limited liability company **("Purchaser"),** and **MDRE-NORCROSS, LLC,** a Maryland limited liability company **("Seller").**

RECITALS

Seller is the fee simple owner of that certain parcel of real property located at 5295 Brook Hollow Parkway, Norcross, Georgia, as is more particularly described on Exhibit A (the **"Real Property")** attached hereto and incorporated herein, along with any Seller-owned improvements situated on such land (the **"Improvements")** and all Seller-owned personal property located on and exclusively serving such Improvements, if any (the **"Personal Property"),** together with all right, title, and interest of Seller in and to any land lying in the bed of any existing dedicated street, road, or alley adjoining thereto, all ships and gores adjoining thereto, and all rights, permits, ways, easements, privileges, and appurtenances thereunto belonging (collectively the **"Property").** Seller desires to sell the Property to Purchaser, and Purchaser desires to purchase the Property from Seller, on the terms and conditions set forth below.

By execution of this Agreement, Purchaser expressly acknowledges that, prior to the date hereof, Seller has executed a Purchase Agreement to sell the Property to another potential purchaser (the **"Current Contract").** The effectiveness and enforceability of this Agreement on Seller is expressly conditioned upon the termination of the Current Contract. In the event the Current Contract is terminated, Seller will provide prompt written notice of same to Purchaser (the "Effectiveness Notice") and the "Effective Date" for all purposes hereunder shall be the date which is three (3) business days after the date of the Effectiveness Notice. In the event the Property is conveyed pursuant to the Current Contract, this Agreement shall automatically be deemed null and void and Seller shall thereafter have no liability to Purchaser whatsoever hereunder, at law or in equity.

NOW, THEREFORE, in consideration of the mutual promises herein contained, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

I. Incorporation of Recitals. The foregoing Recitals are hereby incorporated herein by reference as a substantive part of this Agreement.

2. Purchase and Sale of the Prope1ty. Subject to the terms and conditions set forth in this Agreement, Seller agrees to sell to Purchaser, and Purchaser agrees to purchase from Seller, the Property in accordance with the terms of this Agreement.

3, Purchase Price: Terms of Payment: Duties of Escrow Agent: Inspection Period.

3.1. Purchase Price. The aggregate purchase price for the Property **("Purchase Price")** shall be Six Million Five Hundred Fifty Thousand Dollars ($6,550,000.00). The Purchase Price is subject to adjustments and prorations as set forth below and in Section 5.

3.2. Terms of Payment. The Purchase Price shall be paid by Purchaser as follows:

3.2.1. On or before 5:00 pm on the third (3^{rd}) business day after the Effective Date, Purchaser shall deposit One Hundred Seventy-Five Thousand Dollars ($175,000.00) (the **"Deposit")** with Commercial Settlement Services, LLC (the **"Escrow Agent").** The Deposit shall be held by the Escrow Agent in a non-interest-bearing account and paid according to the terms hereof, including, without limitation, the provisions of Section 3.4.1 below.

3.2.2. Upon Closing (as defined in Section 4) under this Agreement, the remainder of the Purchase Price, beyond the Deposit, subject to adjustments and prorations provided herein, shall be paid by wire transfer of funds to the Escrow Agent for disbursement at Closing in accordance with the settlement statement.

3.3. Duties of Escrow Agent. The Escrow Agent agrees to hold all sums constituting the Deposit if and when made, as escrowee, in strict compliance with the provisions of this Agreement. The Escrow Agent acts hereunder as a depository only and is not responsible or liable in any manner whatsoever for the (i) sufficiency, correctness, genuineness or validity of any written instrument, notice or evidence of a party's receipt of any instruction or notice which is received by the Escrow Agent, or (ii) identity or authority of any person executing such instruction, notice or evidence. The Escrow Agent shall not be responsible for the solvency or financial stability of any financial institution with which Escrow Agent is directed to invest funds escrowed hereunder. In the event of a dispute between the parties hereto with respect to the disposition of the amount held in escrow, the Escrow Agent shall be entitled, at its own discretion, to deliver such amount to an appropriate court of law pending resolution of the dispute.

3.4. Inspection Period.

3.4.l. Inspection of Property. Within five (5) days after the Effective Date, Seller shall deliver to Purchaser each of the documents and other information listed on Exhibit B attached hereto to the extent in Landlord's actual possession **("Due Diligence Documents"):** (a) most recent title insurance policy, (b) most recent survey, (c) most recent environmental reports, (d) copies of any existing casement documents, and (e) copies of most recent property tax records. Subject to the terms of Section 6.2 and 6.4, commencing on the Effective Date and continuing until the date that is fifteen (15) business days after the Effective Date (the **"Inspection Period"),** Purchaser and its agents, contractors and representatives shall have the right, upon at least 24 hours' prior notice (telephonic or electronic mail) to Seller, to enter onto the Property for purposes of conducting surveys, non-invasive soil tests, equipment studies, non-invasive engineering tests and such other non-invasive tests, investigations, studies, and inspections as Purchaser deems necessary or desirable to evaluate the Property, provided that all such tests, investigations, studies, and inspections shall be conducted at Purchaser's sole expense. During the Inspection Period, if Purchaser deems, in its sole and absolute discretion, to cease the transaction, Purchaser shall provide Seller with a notice of Purchaser's intent to terminate (the "**Purchaser's Notice to Terminate**") prior to the expiration of the Inspection Period. If Purchaser fails to give to Seller the Purchaser's Notice to Terminate pursuant to this Section 3.4.1 on or before the last day of the Inspection Period, Purchaser shall conclusively be deemed to have elected to continue this Agreement and, except as otherwise set forth herein, Purchaser will be deemed to have waived its right to terminate this Agreement and the Deposit will be become non-refundable to Purchaser (except as otherwise set forth herein), but shall be applied to the Purchase Price at Closing. In the event Purchaser timely delivers the Purchaser's Notice to Terminate to Seller, Escrow Agent shall immediately refund to Purchaser the Deposit and any accrued interest thereon, with no further instruction from Purchaser or Seller, and upon receipt of such funds, Purchaser and Seller shall have no further liability or obligations under this Agreement.

3.4.2. Title Objections. Purchaser shall, at Purchaser's expense, obtain a title insurance commitment issued by the Escrow Agent (the **"Title Commitment")** and if there is no existing survey or if Purchaser elects to update the existing survey, new survey of the Property (a **"New Survey",** and together with the existing survey, the **"Survey").** If Purchaser determines that any matter or matters shown on the Survey or the Title Commitment are unacceptable, Purchaser shall have until ten (10) days before the expiration of the Inspection Period to give notice to Seller of such objections which Purchaser may have to the Title Commitment and/or Survey (the "Title Objections"). If Purchaser fails to give any Notice of Title Objections to Seller by such date, Purchaser shall be deemed to have waived this right to object to any title exceptions or defects in the Title Commitment or the Survey. Prior to Closing, if any update or amendment to the Title Commitment is subsequently issued showing any additional exception to title which was not reasonably discoverable at the time of the Title Commitment, Purchaser shall be entitled to object to any such additional matter by delivering a notice of such Title Objections to Seller within five (5) business days of Purchaser's receipt of the title update or amendment, as applicable. If Purchaser fails to deliver a notice to Seller objecting to any matter set forth in any subsequent amendment or update to the Title Commitment by the time required in the foregoing, Purchaser shall be deemed to have approved such matters. All matters shown on the Title Commitment and Survey, and any amendment to the Title Commitment or Survey, or which would have been shown on a title commitment or survey or amendment thereto if such had been obtained by Purchaser, and which are not objected to pursuant to the terms herein, shall be deemed Permitted Exceptions. Within five (5) days after receipt of the Title Objections, Seller shall notify Purchaser either that: (i) Seller shall correct such Title Objections; or (ii) Seller shall not correct such Title Objections. In the event that Seller elects to correct such Title Objections, Seller shall correct such Title Objections at or prior to the Closing. In the event that Seller elects not to correct any such Title Objections, Purchaser shall have the right, in its sole discretion, to elect prior to

the expiration of the Inspection Period to either: (i) waive such objection and accept title "as is"; or (ii) terminate this Agreement by notice to Seller on or before the expiration of the Inspection Period, in which event the Deposit shall be promptly returned to Purchaser and the parties hereto shall be released from any further liabilities or obligations hereunder, except for such liabilities or obligations that expressly survive termination of this Agreement. In the event Purchaser notifies Seller of any Title Objections, and Seller fails to notify Purchaser within the period set forth above of its election to cure or not cure such Title Objections, Seller shall be deemed to have elected *not* to cure such Title Objections. Notwithstanding the provisions of this Section 3.4.2 and regardless of whether included in the Title Objections, Seller shall, at Seller's sole expense, release at or prior to the Closing all monetary liens and encumbrances against the Property created by Seller.

4. Closing. Subject to satisfaction of the Closing Condition (as defined in Section 4.3 below), the closing of the purchase and sale of the Property (the **"Closing")** shall be held at the offices of the Escrow Agent at 11:00 a.m. (or another location agreed upon by the parties) on the date which is thirty (30) days after the expiration of the Inspection Period (the **"Closing Date").**

4.1. Seller's Closing Deliverables. At the Closing, Seller shall deliver the following documents (collectively the **"Closing Documents")** and take such actions described below: (i) the transfer deed to the Real Property warranting against title defects arising by, through or under Seller (as a special warranty deed or a similar deed in the form customarily used for similar transactions in the state where the Real Property is located) executed and acknowledged by Seller and in proper form for recording, conveying the Real Property to Purchaser in accordance with this Agreement in the form approved by Seller prior to Closing (the **"Deed"),** (ii) a FIRPTA affidavit; (iii) a settlement statement conforming to the proration and other relevant provisions of this Agreement;
(iv) a bill of sale transferring the Personal Property to Purchaser (the "**Bill of Sale**"); and (v) an owner's affidavit of title, without indemnity, in form and substance approved by Seller, and with certifications limited to Seller's actual knowledge and excluding all matters discoverable within the public records.

4.2. Purchaser's Closing Deliverables. At the Closing, Purchaser shall deliver the following: (i) the Purchase Price as adjusted pursuant to the terms hereof; (ii) a settlement statement conforming to the proration and other relevant provisions of this Agreement; (iii) a countersigned original of the Bill of Sale; and (iv) any documentation as to authority of Purchaser to consummate the transactions contemplated herein as required by Escrow Agent.

4.3 Closing Condition. In the event Purchaser is unable to successfully negotiate a power agreement with Georgia Power per Purchaser's requirements for the Property by the Closing Date (the **"Closing Condition"),** within its sole and absolute discretion, Purchaser shall have a one-time right to extend the Closing Date for a period of up to thirty (30) days (the **"Extension Period")** by delivering notice of Purchaser's election to extend to Seller not later than three (3) days prior to the Closing Date, along with an extension fee of Fifty Thousand Dollars ($50,000.00) as consideration for the extension of the Closing Date (the "**Extension Fee**"). The Extension Fee shall be non-refundable to Purchaser, but half of the Extension Fee ($25,000.00) shall be applied to the Purchase Price at Closing. In the event Closing does not occur by the end of the Extension Period, this Agreement shall be automatically be deemed terminated, without the necessity of any notice whatsoever and, upon such termination, the Escrow Agent shall immediately deliver the Deposit to Seller and the parties hereto shall thereafter have no further obligations to the other.

5. Closing Adjustments/Costs.

5.1. Expense Adjustments. The following items of expense shall be adjusted as of 11:59 p.m., of the day immediately preceding the Closing Date such that Seller shall be responsible for all days prior to the Closing Date and Purchaser shall be responsible for the Closing Date and all days thereafter:

5.1.1. Taxes. All city and county ad valorem taxes and similar impositions levied or imposed upon or assessed against the Property, for the year in which Closing occurs shall be prorated as of the Closing Date on a calendar year basis.

5.1.2. Utilities. Fuel, water and sewer service charges, and charges for gas, electricity, telephone and all other public utilities actually incurred, collected, billed or paid. If there are meters on the Property measuring the consumption of water, gas or electric current, Seller shall cause such meters to be read not more than one (1) day prior to the Closing Date, and shall pay promptly all utility bills for which Seller is liable upon receipt of a statement therefor. Purchaser shall be liable for and shall pay all utility bills for services rendered after such meter readings. To the extent that meters are not read one (1) day prior to the Closing Date, then the parties shall estimate the amount of such utilities to be adjusted at the Closing based upon prior utility usage, and following the Closing, such adjustments shall be subject to verification in accordance with Section 5.2 hereof.

5.2. Final Reconciliation. The adjustments described in this Section 5 shall be paid on the Closing Date. If the amount of any of the adjustments described in this Section 5 cannot be determined on the Closing Date, the adjustment therefor shall be made within thirty (30) days after the Closing Date by cashier's check. In making the adjustments required by this subsection, Seller shall be given credit for all amounts prepaid for the Closing Date and any period thereafter, and Seller shall be charged with any unpaid charges for the period prior to the Closing Date.

5.3. Closing Costs. Purchaser shall pay all expenses of any due diligence searches, survey, examination of title and title insurance commitment as well as any costs or fees associated with Purchaser's financing documents and recordation thereof. All state, county, city, local, and municipal transfer and recordation taxes, if any, owing with respect to the sale of the Property, if any, shall be split equally by Purchaser and Seller. Each of Purchaser and Seller shall pay their own attorneys' fees and expenses incurred in connection with the negotiation of this Agreement and the Closing of the transactions contemplated hereby. Seller shall pay the cost of a title policy (including title premiums) having customary terms acceptable to Purchaser and Seller for coverage in the full amount of the Purchase Price. Some counties, cities, municipalities and other state subdivisions may require a certificate of occupancy, certificate of use or code compliance certificate and/or inspection **("Local Requirement")** may be required in order to transfer and/or occupy the Property. If a Local Requirement is required for the Property to be transferred to or occupied by Purchaser, Purchaser waives such Local Requirements to the extent waivable. To the extent any such Local Requirement is not waivable by Purchaser, Purchaser shall comply with the Local Requirement at Purchaser's sole cost, including, without limitation, the correction of any violations or performance of other work which may be required in connection therewith. Seller makes no representation as to whether a Local Requirement applies. Purchaser shall indemnify, defend and hold Seller harmless from and against all fines, penalties, costs, expenses, claims and liabilities arising out of or relating to any Local Requirements.

6. Property Conditions. During the Inspection Period, Purchaser shall have the opportunity to conduct its own due diligence and inspections of the Property and to review all materials related to the Property, whether provided by Seller, Seller's agents or obtained on Purchaser's own behalf. Except for the express representations made in this Agreement, Purchaser acknowledges that its obligations under

this Agreement are not in any way conditioned upon the accuracy or completeness of any information or materials provided to or obtained by Purchaser from any source.

6.1. Return of Materials; No Financing Contingency. In the event this Agreement is terminated upon default for any reason, Purchaser shall return any Property Information (as hereinafter defined) to Seller and Purchaser shall deliver to Seller copies of any and all non-privileged third party reports obtained by Purchaser including, but not limited to, property condition reports, title commitments, surveys (including, without limitation, the New Survey), environmental and engineering reports, without any representation or warranty. Purchaser's obligations under this Agreement are not in any way contingent upon any financing. This Section 6. l shall survive any termination or expiration of this Agreement indefinitely.

6.2. Environmental. Purchaser shall have the right to conduct a Phase I environmental study during the Inspection Period. Purchaser shall not have the right to conduct a Phase II environmental assessment or any other invasive testing (environmental, structural or otherwise) at the Property or take physical samples from the Property without the express prior written consent of Seller, which consent shall not be unreasonably withheld provided there are actionable findings in the Phase I study. If consent is given, additional insurance requirements for Purchaser, its agents, contractors and consultants shall apply, including pollution liability insurance.

6.3. Title. At Closing, title to the Property shall be marketable, and insurable, subject to all Permitted Exceptions. As used **in** this Agreement, the term **"Permitted Exceptions"** shall collectively mean: (a) the exceptions to title reflected in the Title Commitment and all amendments to the Title Commitment which are approved (or deemed approved) or waived by Purchaser pursuant to Section 3.4.2 above; (b) all matters reflected in the Survey and all amendments to the Survey which are approved (or deemed approved) or waived by Purchaser pursuant to Section 3.4.2 above, and, if no New Survey has been obtained, and all matters that would be shown on an accurate survey of the Property; (c) any matters created by or arising from the act, omission or acquiescence of Purchaser; (d) zoning ordinances and regulations and other legal requirements applicable to the Property; (e) the lien of real estate taxes and assessments and sewer and water rents not yet due and payable; and (e) any other matters expressly approved by Purchaser in writing under or in connection with this Agreement. There shall be no monetary liens created by Seller except those paid in full by Seller at Closing (the parties acknowledge and agree that Seller may use the proceeds from the Purchase Price to satisfy or remove such monetary liens at Closing.

6.4. Conditions of Entry onto the Prope1ty. In the event Seller permits Purchaser or its agents to enter onto the Property (including, without limitation, for any entry during the Inspection Period pursuant to Section 3.4.1. above), such permission shall be subject to Purchaser's continuing compliance with each and all of the following conditions: (i) all such due diligence shall be conducted so as not to cause any unreasonable or material disruption to tenants or other occupants at the Property; (ii) Purchaser shall at all times comply with all laws, ordinances, rules and regulations applicable to the Property; (iii) Seller shall have the right to have a representative present; (iv) promptly after entry onto the Property, Purchaser shall restore or repair (to substantially the same condition it existed prior to the entry) any damage thereto caused by or otherwise arising from any act or omission by Purchaser, its agents, representatives or contractors; and (v) prior to any entry upon the Property by Purchaser, its agents, representatives or contractors, Purchaser shall furnish to Seller satisfactory evidence that Purchaser and its agents and contractors have procured comprehensive liability insurance from an insurer authorized to do business in the State of Maryland which is reasonably acceptable to Seller protecting Seller from claims for bodily injury or death in single limit amount of not less than $1,000,000.00 naming Seller as an additional insured. Purchaser shall indemnify, defend, reimburse, and hold and save Seller harmless from and against any and all loss, cost, damage, injury or expense arising out of or in any way related to the acts or omissions of Purchaser, its agents, employees and contractors, relating to any ent1y on any part of the Property (including, without limitation, any mechanics liens or material men's liens or similar monetary liens or encumbrances for services or materials ordered by or on behalf of Purchaser). The indemnification provision contained in this Section shall survive any termination or expiration of this Agreement indefinitely.

6.5. Confidentiality. Any information provided to Purchaser by Seller or its agents pursuant to this Agreement including, without limitation, the Due Diligence Documents (collectively, the **"Property Information"),** is proprietary and confidential and has been delivered to Purchaser solely to assist Purchaser in determining the feasibility of purchasing the Property. Purchaser shall not use the Property Information for any purpose other than as set forth in the preceding sentence. Purchaser shall not disclose the Property Information to any person other than to those persons who are responsible for determining the feasibility of Purchaser's acquisition of the Property, which includes without limitation Purchaser's professional advisors and any lenders and investors, and who has agreed to preserve the confidentiality of such information as required hereby. Purchaser shall not divulge the contents of the Property Information and other information except in strict accordance with the confidentiality standards set forth in this Section 6.5. In permitting Purchaser to review the Property Information or any other information, Seller has not waived any privilege or claim of confidentiality with respect thereto, and no third party benefits or relationships of any kind, either express or implied, have been offered, intended or created. Section 6.5 shall survive any termination or expiration of this Agreement indefinitely.

(iii) Disclosures; Sophisticated Purchaser. Prior to entering into this Agreement, Purchaser has received (or, to the extent not received, Purchaser irrevocably waives) all disclosure documents required to be provided by or on behalf of Seller or Seller's representatives. Reports furnished by or on behalf of Seller shall be for informational purposes only and are not made part of this Agreement unless required under applicable law. Purchaser (i) is a sophisticated purchaser, (ii) is capable of evaluating the merits and risks of purchasing the Property, (iii) understands and is able to bear the economic risks of purchasing the Property, including, without limitation, a total loss of investment and/or the risk that Purchaser may be required to hold the Property indefinitely.

7. Representations and Warranties of Seller. Seller hereby makes the following representations and warranties, to its actual knowledge, all of which are made as of the Effective Date and shall be true and correct in all material respects on and as of the Closing Date.

7.1. Enforceability; Authorization. This Agreement and the documents, affidavits, certificates and other instruments to be executed and delivered by Seller pursuant hereto are, or will be when executed and delivered by Seller, the legal, valid and binding obligations of Seller and enforceable against Seller in accordance with its terms, except as the same may be limited by applicable bankruptcy, insolvency, reorganization, receivership and other similar laws affecting the rights and remedies of creditors generally and by general principles of equity (whether applied by a court of law or equity). Seller has obtained all consents necessary for, and possesses full authority and legal right to authorize Seller's entry into and performance of this Agreement, the documents, affidavits, certificates and other instruments to be executed and delivered by Seller pursuant hereto and/or the transactions contemplated hereby or thereby. ·

7.2. Litigation. Except as may be disclosed to Purchaser on or prior to the date of this Agreement, Seller has no actual knowledge of any pending litigation against the Property which would have a material adverse effect.

7.3 Violations. Seller has not received written notice from any governmental authority regarding any existing violations of any applicable laws with respect to the Property.

7.4. FIRPTA. Seller is not a "foreign person" within the meaning of Section 1445 of the Internal Revenue Code of 1986, as amended, and the regulations promulgated thereunder (the **"Code"),** and the sale of the Property is not subject to the federal income tax withholding requirements of such section of the Code.

7.5. As-Is Purchase. Purchaser hereby agrees and acknowledges that, except as otherwise expressly set forth in this Agreement, neither Seller nor any principal (direct or indirect), affiliate, agent, attorney, employee or representative of Seller has made any representation or warranty whatsoever regarding the subject matter of this transaction, or any part thereof, including (without limiting the generality of the foregoing) representations as to the physical nature or physical condition of the Property or the capabilities thereof, and that Purchaser, in executing, delivering and/or performing this Agreement, does not rely upon any statement and/or information to whomever made or given, directly or indirectly, orally or in writing, by any individual, firm or entity. Accordingly, Purchaser agrees that the Property shall be deemed acceptable to Purchaser and the acquisition of the Property shall be on an "as is, where is" basis, with all faults, subject to the provisions of this Agreement. Purchaser further acknowledges that Seller would not agree to sell the Property to Purchaser for the Purchase Price stated herein without the disclaimers, agreements and other statements set forth in this Section. SELLER MAKES NO REPRESENTATIONS OR WARRANTIES AS TO THE PHYSICAL CONDITION OF THE PROPERTY OR THE SUITABILITY THEREOF FOR ANY PURPOSE. SELLER HEREBY EXPRESSLY DISCLAIMS ANY WARRANTIES OF MERCHANTABILITY AND/OR FITNESS FOR A PARTICULAR PURPOSE AND ANY OTHER WARRANTIES OR REPRESENTATIONS AS TO THE PHYSICAL CONDITION OF THE PROPERTY. Purchaser has conducted such investigations of the Property, including but not limited to, the physical and environmental conditions thereof, as Purchaser deemed necessary or desirable to satisfy itself as to the condition of the Property and the existence or nonexistence or curative action to be taken with respect to any hazardous materials, including, without limitation, lead paint on or discharged from the Property, and Purchaser will rely solely upon same and not upon any information provided by or on behalf of Seller or its agents or employees with respect thereto.

8. Representations and Warranties of Purchaser. Purchaser hereby represents and warrants to Seller that as of the Effective Date and as of the date of Closing the following shall be true and correct in all material respects: (i) Purchaser is a limited liability company and is in good standing in State of Georgia; (ii) this Agreement and the documents, affidavits, certificates and other instruments to be executed and delivered by Purchaser pursuant hereto are, or will be when executed and delivered by Purchaser, legally binding on, and enforceable against, Purchaser in accordance with their respective terms except as the same may be limited by applicable bankruptcy, insolvency, reorganization, receivership and other similar laws affecting the rights and remedies of creditors generally and by general principles of equity (whether applied by a court of law or equity); and (iii) neither the

execution of this Agreement nor the consummation of the transactions contemplated hereby will conflict with, or result in a breach of, the terms, conditions or provisions of, or constitute a default under, any agreement or instrument to which Purchaser is a party.

9. Condemnation and Casualty. If prior to the Closing Date Seller receives written notice of any pending or threatened condemnation proceedings or actions or if there occurs any damage, destruction or casualty with respect to all or any portion of the Property, Seller shall promptly notify Purchaser thereof in writing. In the event there occurs: (i) any actual or pending condemnation of any portion of the Property; or (ii) any casualty for which the uninsured cost to repair exceeds $500,000.00, Purchaser shall have the right to terminate this Agreement by giving notice to Seller within ten (10) days after receipt of Seller's notice advising Purchaser of the occurrence of any such casualty or condemnation. If: (i) Purchaser fails to notify Seller of Purchaser's election to terminate this Agreement within such 10-day period or is otherwise not permitted to terminate; or (ii) Purchaser elects to proceed to Closing and not terminate this Agreement, then Purchaser shall proceed to Closing, without adjustment of the Purchase Price, subject to such condemnation or casualty, in which event at Closing, Seller shall, as applicable: (A) assign to Purchaser any condemnation award or rights thereto paid or payable or otherwise accruing to Seller on account of such condemnation; or (B) assign to Purchaser all of Seller's right, title and interest in and to the proceeds of any casualty insurance payable *to* Seller on account of such casualty and pay to Purchaser an amount equal to any deductible or coinsurance applicable to the casualty insurance under such insurance policies. If Purchaser timely elects to terminate this Agreement as aforesaid, Escrow Agent shall return the Deposit to Purchaser, and neither Purchaser nor Seller shall have any further rights or liability under this Agreement except for such rights and liabilities as expressly survive termination hereof.

10. Breach/Termination.

I 0.1. Breach by Seller. If Seller shall fail to perform its covenants or agreements required to be performed hereunder and such failure shall continue for three (3) days after written notice from Purchaser, or if any of Seller's representations and warranties set forth in this Agreement arc not true and correct in all material respects on the date hereof or on the Closing Date, Purchaser shall have the right, at its sole and exclusive options, to either: (i) terminate this Agreement and receive a refund of the Deposit, and, upon receipt of the Deposit, neither party shall have any further rights or obligations to the other under this Agreement except such rights and obligations as expressly survive termination of this Agreement; or (ii) solely for Seller's failure to convey the Deed to the Property to Purchaser at Closing, seek specific performance for Seller's failure to convey such Deed: provided, however, (A) Purchaser shall only be entitled to specific performance if (x) any such suit for specific performance is filed within ten (10) days after the scheduled Closing Date, and (y) Purchaser is not in default of any material terms under this Agreement beyond any applicable grace, notice or cure period. For purposes of clarification, the remedy of specific performance shall not be available to enforce any other obligation of Seller hereunder. Purchaser may not seek any other remedies either at law or in equity in connection with or arising from this Agreement or the transactions contemplated hereby. In the event of a successful specific performance action by Purchaser, the full Purchase Price, less all actual and reasonable out-of-pocket expenses incurred by Purchaser in connection with such specific performance proceeding, shall be paid to Seller at the time of Closing.

10.2. Breach by Purchaser. If Purchaser shall fail to perform any of the covenants or agreements to be performed by it hereunder and such failure shall continue for three (3) days after written notice from Seller, or if any of Purchaser's representations and warranties set forth herein shall not be true and collect in all material respects as of the date made or deemed made, Seller's sole and exclusive remedy shall be to terminate this Agreement and receive the entire Deposit as liquidated damages for such Purchaser default (Escrow Agent to pay the Deposit to Seller upon Seller's request), all other claims for losses, damages, costs and expenses being waived hereby (except claims relating to Purchaser's obligations under Sections 6 and 11). Purchaser and Seller hereby acknowledge and agree that the actual damages suffered by Seller as a result of such breach by Purchaser would be impracticable, extremely difficult or impossible to determine and the parties agree that the amount of the Deposit shall be the amount of damages to which Seller is entitled in such event and that the amount of such liquidated damages is reasonable and does not constitute a penalty.

10.3. Litigation Costs. In the event of any litigation between the parties with respect to this Agreement, including any action for specific performance that may be brought by Purchaser as provided above, the prevailing patty shall be entitled to recover reasonable attorney's fees and expenses.

11. Brokers. Seller has engaged Spiller Industrial Real Estate Advisors, LLC ("Spiller") as its listing broker and Purchaser has engaged Stowers & Company ("Stowers") as its listing broker Seller shall be responsible for paying a commission at Closing in an amount equal to four percent 4% of the Purchase Price, one-half (1/2) to Spiller and one-half (1/2) to Stowers. Except as set forth in the foregoing, neither Seller nor Purchaser shall have any liability to any other broker for compensation, commission or otherwise. Purchaser

shall be solely liable for any commissions in connection with Purchaser's financing of the acquisition of the Property. Each patty agrees that it shall indemnify, defend and save the other harmless from and against any cost, expense, claim, loss, liability or damages, including reasonable attorneys' fees, and court costs, resulting from a breach of the foregoing representation and warranty or covenant by such party. The provisions of this Section shall survive Closing or termination of this Agreement indefinitely.

12. Entire Agreement/Modification. This Agreement, including the exhibits attached hereto, and the Closing Documents contain the entire agreement between the patties relating to the conveyance of the Property. All prior negotiations between the parties and any other documents and materials received by Purchaser from or on behalf of Seller are merged into this Agreement and there are no promises, agreements, conditions, unde1takings, warranties or representations, oral or written, express or implied, between Purchaser and Seller other than as set forth in this Agreement, exhibits attached hereto, and the Closing Documents. None of Seller's representations or warranties shall survive the Closing and all representations and warranties shall be deemed to merge into the deed. No change or modification of this Agreement or any of the Closing Documents shall be valid unless the same is in writing and signed by each of the parties hereto or thereto. No waiver of any of the provisions of this Agreement or any of the Closing Documents executed or to be executed in connection herewith shall be valid unless in writing and signed by the patty against whom it is sought to be enforced. Notwithstanding the foregoing, in the event that Purchaser and Seller agree to and execute any written amendment or other document modifying this Agreement, which does not directly modify the obligations of the Escrow Agent hereunder, the Escrow Agent shall not be required to execute such amendment or other agreement in order for the document to be fully effective and enforceable.

13. Miscellaneous.

13.1. Binding Effect: No recordation. This Agreement shall be binding upon, and inure to the benefit of and be enforceable by, the respective personal representatives, successors and permitted assigns of the parties hereto. Purchaser may not assign or record all or any part of this Agreement without the express prior written consent of Seller. Despite the foregoing. Purchaser may assign this Agreement to any entity wholly owned, directly or indirectly, by Purchaser; provided, however, that, in such event, the undersigned Purchaser shall remain liable for the obligations of Purchaser under this Agreement.

13.2. Governing Law; Venue. The provisions of this Agreement shall be governed by the laws of the State of Georgia, without regard to the conflict of laws provisions thereof. Any suit involving any dispute or matter arising under this Agreement may only be brought the Circuit Court for Gwinnett County, Georgia; provided, that if any such action or proceeding arises under the Constitution, laws or treaties of the United States of America, or if there is a diversity of citizenship between the parties thereto, so that it is to be brought in a United States District Court, it may be brought in the United States District Court for the District of Georgia. All of the patties hereto hereby consent to the exercise of personal jurisdiction by any such court with respect to any such proceeding.

13.3. Notices. Any notice, demand, consent, election, offer, approval, request, or other communication (collectively a "notice") required or permitted under this Agreement must be in writing and delivered (i) personally, or (ii) sent by certified or registered mail, postage prepaid, return receipt requested, or (iii) by a nationally recognized overnight courier. A notice must be addressed to a party as indicated below. Any notice hereunder shall be deemed duly delivered (x) when delivered, with written receipt, if personally delivered or delivered by nationally recognized overnight courier, (y) or upon actual delive1y or refusal of delive1y, if mailed by certified mail, return receipt requested, postage prepaid, or (z) when delivered via email to the email address indicated herein with electronic delivery receipt. Any party may designate, by notice to all of the others, substitute addresses or addressees for notices; and, thereafter, notices are to be directed to those substitute addresses or addressees. Purchaser's notice

address: 8475 S. Eastern Ave. Suite 200 Henderson, NV 89123, Email: Legal@Cleanspark.com; Seller's notice address: c/o MDRE Equities, 201 West Padonia Road, Suite 100, Timonium, Maryland 21093; With a copy to: Abramoff Neuberger LLP, Attn: Paul J. Burt, Esquire, 2850 Quarry Lake Drive, Suite 300, Baltimore, MD 21209, Email: pburt@abrneu.com; Escrow Agent's notice address: 100 Painters Mill Road, Suite 200, Owings Mills, Maryland 21117.

13.4. Incorporation. Each and all of the exhibits and schedules attached hereto are hereby incorporated into this Agreement by reference.

13.5. Counterparts. This Agreement may be executed in one or more counterparts, each of which shall be deemed to be an original, but all of which together shall constitute one and the same instrument; provided, however, in no event shall this Agreement be effective unless and until signed by all parties hereto. Fax or email copies of this Agreement shall be sufficient for all purposes.

13.6. Risk of Loss. Risk of loss or damage from fire or other casualty is assumed by Seller until the earlier of Purchaser's or Escrow Agent's receipt of the deed conveying the Properly to Purchaser.

13.7. Rules of Construction. Section captions used in this Agreement are for convenience only and shall not affect the construction of the Agreement. All references to "Sections", without reference to a document other than this Agreement are intended to designate articles and sections of this Agreement, and the words "herein," "hereof," "hereunder" and other words of similar import refer to this Agreement as a whole and not to any particular Section, unless specifically designated otherwise. The use of the term "including" shall mean in all cases "including but not limited to," unless specifically designated otherwise. No rules of construction against the drafter of this Agreement shall apply in any interpretation or enforcement of this Agreement, any documents or ce11ificates executed pursuant hereto, or any provisions of any of the foregoing.

13.8. Computation of Time. In computing any period of time pursuant to this Agreement, the day of the act or event from which the designated period of time begins to run will not be included. The last day of the period so computed will be included, unless it is a Saturday, Sunday or legal holiday in Georgia, in which event the period runs until the end of the next day which is not a Saturday, Sunday or such legal holiday.

13.9. Time of the Essence. Time shall be of the essence under this Agreement.

13.10. No Third Party Beneficiaries. None of the rights or obligations provided hereunder shall inure to the benefit of any third party.

13.11. Waiver of Trial by Jury. THE PARTIES HERETO HEREBY AGREE TO WAIVE ANY RIGHTS THEY MIGHT OTHERWISE HAVE TO A TRIAL BY JURY UNDER ANY PROVISION OF ANY APPLICABLE LAW.

13.12. Tax-Deferred Exchange. Purchaser or Seller may consummate the purchase of the Prope1ty as part of a like kind exchange pursuant to Section I031 of the Internal Revenue Code (the **"Exchange"),** provided that: (i) the Closing shall not be delayed or affected by reason of the Exchange nor shall the consummation or accomplishment of the Exchange be a condition precedent or condition subsequent to such patty's obligations under this Agreement; (ii) the Exchange shall be effected through an assignment of this Agreement, or rights under this Agreement, to a qualified intermediary; and (iii) the requesting party or parties (as applicable) shall each pay their own costs and expenses for facilitating the Exchange. The non-requesting party shall not by this agreement or acquiescence to the Exchange have its rights under this Agreement affected or diminished in any manner or be responsible for compliance with or be deemed to have warranted to the requesting party that the Exchange in fact complies with Section 1031 of the Code. Seller may extend the date for Closing, in its sole discretion, for up to one hundred twenty (l 20) days to accommodate an Exchange.

[Signatures appear on the following page]

IN WITNESS WHEREOF, the parties have duly executed this Agreement as of the day and year first above written.

WITNESS:	SELLER:
	MDRE-Norcross, LLC
	By: /s/ Ernest L. Moyer Name: Ernest L. Moyer Title:: Managing Member
WITNESS:	PURCHASER:
	CSRE Properties, LLC
	By: /s/ Zachary Bradford (SEAL) Name: Zachary Bradford Title: Chief Executive Officer

JOINDER

Commercial Settlement Services, LLC joins herein to evidence its agreement to fulfill any and all obligations of Escrow Agent set forth in this Agreement.

Commercial Settlement Services, LLC

By: ____________________________
Name: ___________________________
Title: ____________________________

EXHIBIT A

Property Description

____ALL THAT TRACT OR PARCEL OF LAND lying and being in Land Lot 213 of the 6th Land District, Gwinnett County, Georgia, and being more particularly described as follows:
COMMENCE from the point of intersection of the southwesterly right-of-way line of Pinnacle Way (having a variable width right-of-way) and the northwesterly right-of-way line of Brookhollow Parkway (having a 100 foot wide right-of-way) if the right-of-way lines were extended to form a point of intersection rather than a miter and along said northwesterly right-of-way line of Brookhollow Parkway the following four courses and distances: thence South 59 degrees 08 minutes 22 seconds West a distance of 15.39 feet to a point; thence South 59 degrees 08 minutes 22 seconds West a distance of 112.74 feet to a point; thence South 30 degrees 51 minutes 37 seconds East a distance of 25.00 feet to a point; thence South 59 degrees 08 minutes 22 seconds West a distance of 66.27 feet to a iron pin found (one-half inch rebar); being THE TRUE POINT OF BEGINNING; thence from THE TRUE POINT OF BEGINNING AS THUS ESTABLISHED and continuing along said northwesterly right-of-way line of Brookhollow Parkway the following two courses and distances: South 59 degrees 13 minutes 08 seconds West a distance of 60.75 feet to a point; thence along a curve to the left having a radius of 1,004.93 feet, an arc length of 493.17 feet, being subtended by a chord bearing of South 45 degrees 03 minutes 42 seconds West and a chord distance of 488.24 feet to a iron pin found (one-half inch rebar); thence departing said northwesterly right-of-way line of Brookhollow Parkway North 35 degrees 21 minutes 03 seconds West a distance of 411.48 feet to a iron pin found (one-half inch rebar); thence South 87 degrees 49 minutes 02 seconds West a distance of 77.40 feet to a iron pin found (one-half inch rebar); thence North 34 degrees 05 minutes 02 seconds West a distance of 230.33 feet to a iron pin found (one-half inch rebar); thence North 30 degrees 06 minutes 34 seconds East a distance of 69.14 feet to a iron pin set (one-half inch rebar); thence North 06 degrees 03 minutes 52 seconds East a distance of 50.46 feet to a iron pin set (one-half inch rebar); thence North 56 degrees 35 minutes 46 seconds East a distance of 59.75 feet to a iron pin set (one-half inch rebar); thence North 86 degrees 18 minutes 24 seconds East a distance of 51.50 feet to a iron pin set (one-half inch rebar); thence North 84 degrees 06 minutes 35 seconds East a distance of 39.03 feet to a iron pin set (one-half inch rebar); thence North 75 degrees 08 minutes 37 seconds East a distance of 116.03 feet to a iron pin set (one-half inch rebar); thence North 78 degrees 15 minutes 03 seconds East a distance of 50.40 feet to a iron pin found (one-half inch rebar); thence North 78 degrees 52 minutes 07 seconds East a distance of 46.95 feet to a iron pin set (one-half inch rebar); thence North 84 degrees 28 minutes 53 seconds East a distance of 112.95 feet to a iron pin found (one-half inch rebar); thence South 49 degrees 17 minutes 14 seconds East a distance of 98.89 feet to a iron pin set (one-half inch rebar); thence South 70 degrees 15 minutes 50 seconds East a distance of 16.01 feet to a iron pin found (one-half inch rebar); thence South 31 degrees 47 minutes 12 seconds East a distance of 199.81 feet to a point; thence South 45 degrees 24 minutes 01 seconds East a distance of 44.39 feet to a iron pin set (one-half inch rebar); thence South 48 degrees 10 minutes 59 seconds East a distance of 54.84 feet to a iron pin set (one-half inch rebar); thence South 46 degrees 11 minutes 11 seconds East a distance of 50.27 feet to a iron pin set (one-half inch rebar); thence South 68 degrees 06 minutes 36 seconds East a distance of 41.14 feet to an iron pin found (one-half inch rebar) on the said northwesterly right-of-way of Brookhollow Parkway

being THE TRUE POINT OF BEGINNING; shown as containing 7.332 acres, on that certain plat of survey entitled "ALTA/ACSM Survey for MDRE-Norcross, LLC, Transwestern Pinnacle Center, L.L.C., JP Morgan Chase Bank, Stewart Title Guaranty Company", prepared by Hayes, James & Associates, bearing the seal and certification of LeRoy W. James, Georgia Registered Land Surveyor No. 1795, dated October 5, 2004; which description is the same as the property known as Tract 1B on the Exemption Plat of Pinnacle Center Unit II, Lot 1, recorded in Plat Book 106, Page 79, Records of Gwinnett County, Georgia.

TOGETHER WITH and benefiting the subject property, the easement created in that certain Declaration of Easement and Maintenance Agreement by Petula Associates, Ltd., an Iowa corporation, dated July 24, 1996, filed for record July 31, 1996 at 1:11 p.m., recorded in Deed Book 13013, Page 101, Records of Gwinnett County, Georgia.

EXHIBIT B

Due Diligence Documents

(i) Current Existing title.

(ii) Current Survey.

(iii) Existing Environmental Reports.

(iv) Existing Easement Documents

(v) Current State and Gwinnett County Tax records.

Exhibit 31.1

CERTIFICATION OF PRINCIPAL EXECUTIVE OFFICER PURSUANT TO RULES 13a-14(a) AND 15d-14(a) UNDER THE SECURITIES EXCHANGE ACT OF 1934, AS ADOPTED PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, Zachary Bradford, certify that;

1. I have reviewed this Quarterly Report on Form 10-Q for the quarter ended June 30, 2021 of CleanSpark, Inc. (the "registrant");
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
   a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
   b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
   c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
   d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
   a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
   b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: August 16, 2021

By: /s/ Zachary Bradford

Zachary Bradford

Chief Executive Officer
(Principal Executive Officer)

Exhibit 31.2

CERTIFICATION OF PRINCIPAL FINANCIAL OFFICER PURSUANT TO RULES 13a-14(a) AND 15d-14(a) UNDER THE SECURITIES EXCHANGE ACT OF 1934, AS ADOPTED PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, Lori Love, certify that;

1. I have reviewed this Quarterly Report on Form 10-Q for the quarter ended June 30, 2021 of CleanSpark, Inc. (the "registrant");
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
   a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
   b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
   c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
   d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
   a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
   b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: August 16, 2021

By: /s/ Lori Love
Lori Love

Chief Financial Officer
(Principal Financial Officer)

Exhibit 32.1

CERTIFICATION OF PRINCIPAL EXECUTIVE OFFICER PURSUANT TO 18 U.S.C. SECTION 1350, AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Quarterly Report of CleanSpark, Inc. (the "Company") on Form 10-Q for the period ending June 30, 2021, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Zachary Bradford, Chief Executive Officer of the Company, certify, pursuant to 18 U.S.C. §1350, as adopted pursuant to §906 of the Sarbanes-Oxley Act of 2002, that:

(1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: August 16, 2021

By:/s/ Zachary Bradford

Zachary Bradford
Chief Executive Officer
(Principal Executive Officer)

Exhibit 32.2

CERTIFICATION OF PRINCIPAL FINANCIAL OFFICER PURSUANT TO 18 U.S.C. SECTION 1350, AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Quarterly Report of CleanSpark, Inc. (the "Company") on Form 10-Q for the period ending June 30, 2021, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Lori Love, Chief Financial Officer of the Company, certify, pursuant to 18 U.S.C. §1350, as adopted pursuant to §906 of the Sarbanes-Oxley Act of 2002, that:

(1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: August 16, 2021

By:/s/ Lori Love

Lori Love
Chief Financial Officer
(Principal Executive Officer)

Cover - shares	3 Months Ended Dec. 31, 2020	9 Months Ended Jun. 30, 2021	Aug. 13, 2021
Cover [Abstract]			
Document Type		10-Q	
Amendment Flag		false	
Document Quarterly Report		true	
Document Transition Report		false	
Document Period End Date		Jun. 30, 2021	
Document Fiscal Period Focus		Q3	
Document Fiscal Year Focus		2021	
Current Fiscal Year End Date		--09-30	
Entity File Number		001-39187	
Entity Registrant Name		CleanSpark, Inc.	
Entity Central Index Key		0000827876	
Entity Tax Identification Number		87-0449945	
Entity Incorporation, State or Country Code		NV	
Entity Address, Address Line One		1185 S. 1800 W.	
Entity Address, Address Line Two		Suite 3	
Entity Address, City or Town		Woods Cross	
Entity Address, State or Province		UT	
Entity Address, Postal Zip Code		84087	
City Area Code		(702)	
Local Phone Number		941-8047	
Title of 12(b) Security		Common Stock, par value $0.001 per share	
Trading Symbol		CLSK	
Security Exchange Name		NASDAQ	
Entity Current Reporting Status		Yes	
Entity Interactive Data Current		Yes	
Entity Filer Category	Non-accelerated Filer		
Entity Small Business	true		
Entity Emerging Growth Company	false		
Entity Shell Company		false	
Entity Common Stock, Shares Outstanding			35,591,268

CONSOLIDATED BALANCE SHEETS (UNAUDITED) - USD ($)	Jun. 30, 2021	Sep. 30, 2020
Current assets		
Cash and cash equivalents	$ 22,209,870	$ 3,126,202
Accounts receivable, net	2,340,435	1,047,353
Contract assets		4,103
Inventory	4,040,407	
Prepaid expense and other current assets	4,462,712	998,931
Digital currency	10,388,432	
Derivative investment asset	7,434,630	2,115,269
Investment equity security	473,823	460,000
Investment debt security, AFS, at fair value	500,000	500,000
Total current assets	51,850,309	8,251,858
Property and equipment, net	64,753,143	117,994
Operating lease right of use asset	559,182	40,711
Capitalized software, net	850,113	976,203
Intangible assets, net	15,391,345	7,049,656
Deposits on mining equipment	125,855,501	
Other long-term asset	6,431,664	
Goodwill	31,797,564	5,903,641
Total assets	297,488,821	22,340,063
Current liabilities		
Accounts payable and accrued liabilities	9,941,420	4,527,037
Contract liabilities	596,873	64,198
Operating lease liability	76,467	41,294
Finance lease liability	345,257	
Acquisition liability	300,000	
Contingent consideration	650,000	750,000
Total current liabilities	11,910,017	5,382,529
Long-term liabilities		
Loans payable		531,169
Operating lease liability, non-current	478,202	
Dividends payable	177,505	
Finance lease liability, non-current	527,483	
Contingent consideration, non-current	2,600,000	
Total liabilities	15,693,207	5,913,698
Stockholders' equity		
Common stock: $0.001 par value; 50,000,000 shares authorized; 34,697,943 and 17,390,979 shares issued and outstanding as of June 30, 2021 and September 30, 2020, respectively	34,696	17,391
Preferred stock: $0.001 par value; 10,000,000 shares authorized; Series A shares; 2,000,000 authorized; 1,750,000 and 1,750,000 issued and outstanding as of June 30, 2021 and September 30, 2020, respectively	1,750	1,750

Additional paid-in capital	414,783,896	132,809,830
Accumulated deficit	(133,024,728)	(116,402,606)
Total stockholders' equity	281,795,614	16,426,365
Total liabilities and stockholders' equity	$ 297,488,821	$ 22,340,063

CONSOLIDATED BALANCE SHEETS (UNAUDITED) (Parenthetical) - $ / shares	Jun. 30, 2021	Sep. 30, 2020
Common stock, par value	$ 0.001	$ 0.001
Common stock, shares authorized	50,000,000	50,000,000
Common stock, shares issued	34,697,943	17,390,979
Common stock, shares outstanding	34,697,943	17,390,979
Preferred Stock, Par or Stated Value Per Share	$ 0.001	$ 0.001
Preferred Stock, Shares Authorized	10,000,000	10,000,000
Preferred stock, shares issued	1,750,000	1,750,000
Preferred stock, shares outstanding	1,750,000	1,750,000
Series A Preferred Stock [Member]		
Preferred Stock, Shares Authorized		2,000,000

CONSOLIDATED STATEMENTS OF OPERATIONS (UNAUDITED) - USD ($)	3 Months Ended		9 Months Ended	
	Jun. 30, 2021	Jun. 30, 2020	Jun. 30, 2021	Jun. 30, 2020
Revenues, net				
Digital currency mining revenue	$ 8,649,440		$ 16,098,643	
Energy hardware, software and services revenue	2,863,997	3,080,833	4,985,062	7,484,079
Other services revenue	402,628	357,841	1,209,616	589,702
Total revenues, net	11,916,065	3,438,674	22,293,321	8,073,781
Costs and expenses				
Cost of revenues (exclusive of depreciation and amortization shown below)	3,848,817	2,852,062	6,728,014	6,609,324
Professional fees	2,047,654	709,367	6,216,931	3,231,945
Payroll expenses	11,830,196	996,555	18,406,494	2,692,474
General and administrative expenses	1,430,339	279,045	3,623,632	820,837
Impairment expense	3,720,481		3,720,481	
Depreciation and amortization	3,656,757	745,244	6,883,020	2,126,313
Total costs and expenses	26,534,244	5,582,273	45,578,572	15,480,893
Loss from operations	(14,618,179)	(2,143,599)	(23,285,251)	(7,407,112)
Other income (expense)				
Other income	1,441	20,000	543,017	20,000
Realized gain on sale of digital currency	36,438		672,065	
Realized gain on sale of equity securities	105,908		105,908	
Unrealized gain (loss) on equity security	(170,586)	(80,500)	98,914	78,368
Unrealized gain (loss) on derivative security	(2,060,774)	719,294	5,319,361	1,544,185
Interest income (expense), net	28,625	(7,066,496)	101,367	(10,518,094)
Total other income (expense)	(2,058,948)	(6,407,702)	6,840,632	(8,875,541)
Net loss	(16,677,127)	(8,551,301)	(16,444,619)	(16,282,653)
Preferred stock dividends			177,505	
Net loss attributable to common shareholders	$ (16,677,127)	$ (8,551,301)	$ (16,622,124)	$ (16,282,653)
Loss per common share - basic	$ (0.49)	$ (0.77)	$ (0.60)	$ (2.32)
Weighted average common shares outstanding - basic	34,014,221	11,119,288	27,355,111	7,003,927
Loss per common share - diluted	$ (0.49)	$ (0.77)	$ (0.60)	$ (2.32)
Fully Diluted weighted average common shares outstanding	34,014,221	11,119,288	27,355,111	7,003,927

CONSOLIDATED STATEMENTS OF STOCKHOLDERS' EQUITY (UNAUDITED) - USD ($)	Preferred Stock [Member]	Common Stock [Member]	Additional Paid-in Capital [Member]	Retained Earnings [Member]	Total
Beginning balance, value at Sep. 30, 2019	$ 1,000	$ 4,679	$ 111,936,125	$ (93,056,463)	$ 18,885,341
Shares, Issued, Beginning Balance at Sep. 30, 2019	1,000,000	4,679,018			
Shares issued for services	$ 750	$ 2	33,348		34,100
Stock Issued During Period, Shares, Issued for Services	750,000	2,000			
Options and warrants issued for services			602,169		602,169
Stock Issued During Period, Shares, Other					
Net income				(1,916,254)	(1,916,254)
Ending balance, value at Dec. 31, 2019	$ 1,750	$ 4,869	112,571,454	(94,972,717)	17,605,356
Shares, Issued, Ending Balance at Dec. 31, 2019	1,750,000	4,868,911			
Beneficial conversion feature and shares issued with convertible debt		$ 187	(187)		
Debt Conversion, Converted Instrument, Warrants or Options Issued		187,100			
Rounding shares issued for stock split		$ 1	(1)		
Stock Issued During Period, Shares, Stock Splits		793			
Beginning balance, value at Sep. 30, 2019	$ 1,000	$ 4,679	111,936,125	(93,056,463)	18,885,341
Shares, Issued, Beginning Balance at Sep. 30, 2019	1,000,000	4,679,018			
Net income					(16,282,653)
Dividends, Preferred Stock					
Ending balance, value at Jun. 30, 2020	$ 1,750	$ 16,124	127,679,497	(109,339,116)	$ 18,358,255
Shares, Issued, Ending Balance at Jun. 30, 2020	1,750,000	16,123,507			
Stock Issued During Period, Shares, Stock Splits					793
Beginning balance, value at Dec. 31, 2019	$ 1,750	$ 4,869	112,571,454	(94,972,717)	$ 17,605,356
Shares, Issued, Beginning Balance at Dec. 31, 2019	1,750,000	4,868,911			
Options and warrants issued for services			273,931		273,931
Stock Issued During Period, Shares, Other					
Stock Issued During Period, Shares, Acquisitions		95,699			
Net income				(5,815,098)	(5,815,098)
Ending balance, value at Mar. 31, 2020	$ 1,750	$ 5,745	113,378,444	(100,787,815)	12,598,124
Shares, Issued, Ending Balance at Mar. 31, 2020	1,750,000	5,745,115			
Beneficial conversion feature and shares issued with convertible debt		$ 810	(810)		
Debt Conversion, Converted Instrument, Warrants or Options Issued		810,505			
Shares returned and cancelled		$ (30)	30		
[custom:SharesReturnedAndCancelledShares]		(30,000)			
Options issued for business acquisition			88,935		88,935

Shares issued for services		$ 45	91,455		91,500
Stock Issued During Period, Shares, Issued for Services		45,019			
Options and warrants issued for services			169,932		169,932
Stock Issued During Period, Shares, Other					
Net income				(8,551,301)	(8,551,301)
Dividends, Preferred Stock					
Ending balance, value at Jun. 30, 2020	$ 1,750	$ 16,124	127,679,497	(109,339,116)	18,358,255
Shares, Issued, Ending Balance at Jun. 30, 2020	1,750,000	16,123,507			
Shares issued upon conversion of debt and accrued interest		$ 10,334	14,039,666		14,050,000
Stock Issued During Period, Shares, Conversion of Convertible Securities		10,333,373			
Beginning balance, value at Sep. 30, 2020	$ 1,750	$ 17,391	132,809,830	(116,402,606)	16,426,365
Shares, Issued, Beginning Balance at Sep. 30, 2020	1,750,000	17,390,979			
Shares issued for services		$ 501	3,011,133		3,011,634
Stock Issued During Period, Shares, Issued for Services		501,437			
Options and warrants issued for services			1,339,009		1,339,009
Stock Issued During Period, Shares, Other					
Shares issued for business acquisition		$ 1,618	21,181,733		21,183,351
Stock Issued During Period, Shares, Acquisitions		1,618,285			
Exercise of options and warrants		$ 116	192,540		192,656
Stock Issued During Period, Shares, Conversion of Units		115,385			
Shares issued under underwritten offering, net of offering costs		$ 4,445	37,045,160		37,049,605
Shares issed under underwitten offering, net of offering costs, shares		4,444,445			
Net income				(7,167,530)	(7,167,530)
Ending balance, value at Dec. 31, 2020	$ 1,750	$ 24,071	195,579,405	(123,570,136)	72,035,090
Shares, Issued, Ending Balance at Dec. 31, 2020	1,750,000	24,070,531			
[custom:OptionsIssuedForBusinessAcquisitionShares]					
Beginning balance, value at Sep. 30, 2020	$ 1,750	$ 17,391	132,809,830	(116,402,606)	$ 16,426,365
Shares, Issued, Beginning Balance at Sep. 30, 2020	1,750,000	17,390,979			
Stock Issued During Period, Shares, Issued for Services					55,093
Stock Issued During Period, Shares, Acquisitions					1,618,285
Net income					$ (16,444,619)
Dividends, Preferred Stock					177,505
Ending balance, value at Jun. 30, 2021	$ 1,750	$ 34,696	414,783,896	(133,024,728)	$ 281,795,614
Shares, Issued, Ending Balance at Jun. 30, 2021	1,750,000	34,697,943			
Debt Conversion, Converted Instrument, Warrants or Options Issued					26,950

Beginning balance, value at Dec. 31, 2020	$ 1,750	$ 24,071	195,579,405	(123,570,136)	$ 72,035,090
Shares, Issued, Beginning Balance at Dec. 31, 2020	1,750,000	24,070,531			
Shares issued for services		$ 19	71,478		71,497
Stock Issued During Period, Shares, Issued for Services		19,429			
Options and warrants issued for services			777,517		777,517
Stock Issued During Period, Shares, Other					
Shares issued for business acquisition		$ 478	13,246,226		13,246,704
Stock Issued During Period, Shares, Acquisitions		477,703			
Exercise of options and warrants		$ 223	3,153,680		3,153,903
Stock Issued During Period, Shares, Conversion of Units		223,650			
Shares issued under underwritten offering, net of offering costs		$ 9,091	187,204,122		187,213,213
Shares issed under underwitten offering, net of offering costs, shares		9,090,910			
Net income				7,400,040	7,400,040
Shares returned in relation to business acquisition		$ (8)	8		
Stock Repurchased During Period, Shares		(8,072)			
Preferred stock dividends accrued				(177,505)	(177,505)
Dividends, Preferred Stock					
Ending balance, value at Mar. 31, 2021	$ 1,750	$ 33,874	400,032,436	(116,347,601)	283,720,459
Shares, Issued, Ending Balance at Mar. 31, 2021	1,750,000	33,874,151			
Shares issued for services		$ 112	2,712,813		2,712,925
Stock Issued During Period, Shares, Issued for Services		112,486			
Options and warrants issued for services			686,447		686,447
Stock Issued During Period, Shares, Other					
Exercise of options and warrants		$ 48	384,955		385,003
Stock Issued During Period, Shares, Conversion of Units		48,310			
Net income				(16,677,127)	(16,677,127)
Dividends, Preferred Stock					
Shares issued under ATM offering, net of offering costs		$ 730	11,859,836		11,860,566
Shares issued under ATM offering, net of offering costs, shares		731,190			
Shares returned in relation to business acquisition		$ (68)	(892,591)		(892,659)
Shares returned in relation to business acquisition, shares		(68,194)			
Ending balance, value at Jun. 30, 2021	$ 1,750	$ 34,696	$ 414,783,896	$ (133,024,728)	$ 281,795,614
Shares, Issued, Ending Balance at Jun. 30, 2021	1,750,000	34,697,943			

CONSOLIDATED STATEMENTS OF CASH FLOWS (UNAUDITED) - USD ($)	9 Months Ended	
	Jun. 30, 2021	Jun. 30, 2020
Cash Flows from Operating Activities		
Net loss	$ (16,444,619)	$ (16,282,653)
Adjustments to reconcile net loss to net cash used in operating activities:		
Stock based compensation	8,599,029	1,171,632
Impairment expense	3,720,481	
Unrealized gain on equity security	(98,914)	(78,368)
Realized gain on sale of equity security	(105,908)	
Realized gain on sale of digital currency	(672,065)	
Digital currency issued for services	162,038	
Amortization of operating lease right of use asset	271,715	33,000
Depreciation and amortization	6,883,020	2,126,313
Provision for bad debts	234,112	27,456
Gain on derivative asset	(5,319,361)	(1,544,185)
PPP loan forgiveness	(531,169)	
Amortization of debt discount		9,022,759
Changes in operating assets and liabilities		
Decrease (increase) in prepaid expenses and other current assets	(2,914,993)	808,354
Decrease in contract assets	4,103	57,077
Increase in ROU Asset		
Increase (decrease) in contract liabilities, net	532,675	(349,908)
(Increase) in accounts receivable	(1,298,308)	(918,877)
Increase in accounts payable	3,699,298	2,347,566
(Increase) in digital currency	(16,098,643)	
(Decrease) in lease liability	(272,123)	(32,281)
Increase in inventory	(3,978,257)	
(Decrease) in due to related parties		(66,966)
Net cash used in operating activities	(23,627,889)	(3,679,081)
Cash Flows from investing		
Increase in deposits on mining equipment	(125,855,501)	
Proceeds from sale of equity securities	182,044	
Proceeds from sale of digital currencies	2,499,757	
Investment in infrastructure development	(6,431,664)	
Purchase of fixed assets	(60,536,521)	(30,787)
Acquisition of ATL Data Center, net of cash received	45,783	
Acquisition of p2KLabs, net of cash received		(1,141,990)
Acquisition of Solar Watt Solutions	(1,000,337)	
Investment in capitalized software		(84,925)
Investment in debt and equity securities		(750,000)
Net cash used in investing activities	(191,096,439)	(2,667,702)
Cash Flows from Financing Activities		

Payments on promissory notes	(5,865,476)	(67,467)
Proceeds from promissory notes		531,169
Payments on finance leases	(181,475)	
Proceeds from exercise of options and warrants	3,731,563	
Proceeds from offerings, net	236,123,384	
Net cash provided by financing activities	233,807,996	463,702
Net increase (decrease) in cash and cash equivalents	19,083,668	(5,883,081)
Cash and cash equivalents, beginning of period	3,126,202	7,838,857
Cash and cash equivalents, end of period	22,209,870	1,955,776
Supplemental disclosure of cash flow information		
Cash paid for interest	51,463	11,010
Cash paid for tax		
Non-cash investing and financing transactions		
Day one recognition of right of use asset and liability	554,979	85,280
Right of use asset and liability written off due to lease termination	603,700	
Shares issued for conversion of debt and accrued interest		14,054,876
Shares and options issued for business acquisition	33,537,396	533,935
Shares issued as collateral returned to treasury		30
Preferred stock dividends accrued	177,505	
Cashless exercise of options/warrants	$ 74	

1. ORGANIZATION AND LINE OF BUSINESS	9 Months Ended Jun. 30, 2021
Organization, Consolidation and Presentation of Financial Statements [Abstract]	
1. ORGANIZATION AND LINE OF BUSINESS	1. ORGANIZATION AND LINE OF BUSINESS

Organization

The Company - CleanSpark, Inc.

CleanSpark, Inc. (“CleanSpark”, “we”, “our”, the "Company") was incorporated in the state of Nevada on October 15, 1987 under the name, SmartData Corporation. In October 2016, the Company changed its name to CleanSpark, Inc. in order to better reflect the Company’s brand identity.

The Company, through itself and its wholly owned subsidiaries, has operated in the alternative energy sector since March 2014, and in the digital currency mining sector since December 2020.

Acquisitions Related to Subsidiaries and/or Assets of the Company

CleanSpark, LLC

On July 1, 2016, the Company entered into an Asset Purchase Agreement, as amended (the “Purchase Agreement”), with CleanSpark Holdings LLC, CleanSpark LLC, CleanSpark Technologies LLC, and Specialized Energy Solutions, Inc. (together, the “Seller”). Pursuant to the Purchase Agreement, the Company acquired CleanSpark, LLC and all the assets related to the Seller and its line of business.

CleanSpark Critical Power Systems, Inc.

On January 22, 2019, CleanSpark entered into an agreement with Pioneer Critical Power, Inc., whereby it acquired certain intellectual property assets and client lists. As a result of the transaction, Pioneer Critical Power Inc. became a wholly owned subsidiary of the Company. On February 1, 2019, Pioneer Critical Power, Inc. was renamed to CleanSpark Critical Power Systems, Inc.

p2klabs, Inc.

On January 31, 2020, the Company entered into a Stock Purchase Agreement with p2klabs, Inc (“p2k”), and its sole stockholder, whereby the Company purchased all of the issued and outstanding shares of p2k from its sole stockholder. As a result of the transaction, p2k became a wholly owned subsidiary of the Company.

GridFabric, LLC

On August 31, 2020, the Company entered into a Membership Interest Purchase Agreement with GridFabric, LLC, (“GridFabric”), and its sole member, whereby the Company purchased all of the issued and outstanding membership units of GridFabric from its sole member. As a result of the transaction, GridFabric became a wholly owned subsidiary of the Company.

ATL Data Centers LLC

On December 9, 2020, the Company entered into an Agreement and Plan of Merger (the “Merger”) with ATL Data Centers LLC (“ATL”), and its members whereby the Company purchased all of the issued and outstanding membership units of ATL from its members. As a result of the transaction, ATL became a wholly owned subsidiary of the Company. (See Note 3 for details.)

Solar Watt Solutions, Inc.

On February 23, 2021, the Company entered into an Agreement and Plan of Merger (the "Merger") with Solar Watt Solutions, Inc. ("SWS"), and its owners whereby the Company purchased all of the issued and outstanding shares of SWS from its owners. As a result of the transaction, SWS became a wholly owned subsidiary of the Company. (See Note 3 for details.)

Lines of Business

Energy Business Segment

Through CleanSpark, LLC, we provide microgrid engineering, design and software solutions to military, commercial and residential customers. Our services consist of distributed energy microgrid system engineering and design, and project consulting services. The work is generally performed under fixed price bid contracts and negotiated price contracts.

Through CleanSpark Critical Power Systems, Inc., we provide custom hardware solutions for distributed energy systems that serve government and commercial customers. The equipment is generally sold under negotiated fixed price contracts.

Through GridFabric, LLC, we provide Open Automated Demand Response ("OpenADR") and other middleware communication protocol software solutions to commercial and utility customers.

Through Solar Watt Solutions, Inc., which we acquired in February 2021, we provide solar, energy storage, and alternative microgrid energy solutions for homeowners and commercial businesses in Southern California.

Digital Currency Mining Segment

We entered the Bitcoin mining industry through our acquisition of ATL Data Centers LLC in December 2020, and we have recently acquired additional equipment and infrastructure capacity in order to expand our Bitcoin mining operations.

We mine Bitcoin through ATL Data Centers LLC, and our recently formed subsidiary, CleanBlok, Inc.

Other business activities

Through p2kLabs, Inc., the Company provides design, software development, and other technology-based consulting services. The services provided are generally an hourly arrangement or fixed-fee project-based arrangements.

Through ATL Data Centers LLC, we provide traditional data center services, such as providing customers with rack space, power and equipment, and offer several cloud services including, virtual services, virtual storage, and data backup services.

Through our recently formed subsidiary CSRE Properties, LLC, we maintain real property holdings for ATL Data Centers LLC and CleanBlok Inc.

2. SUMMARY OF SIGNIFICANT POLICIES	9 Months Ended Jun. 30, 2021
Accounting Policies [Abstract]	
2. SUMMARY OF SIGNIFICANT POLICIES	2. SUMMARY OF SIGNIFICANT POLICIES

Basis of Presentation and Liquidity

The accompanying unaudited interim financial statements of the Company have been prepared in accordance with accounting principles generally accepted in the United States of America and the rules of the Securities and Exchange Commission, and should be read in conjunction with the audited financial statements and notes thereto contained in the Company's most recent annual report on Form 10-K for the year ended September 30, 2020, filed with the SEC on December 17, 2020 ("Form 10-K"). In the opinion of management, all adjustments, consisting of normal recurring adjustments, necessary for a fair presentation of financial position and the results of operations for the interim period presented in this quarterly report on Form 10-Q have been reflected herein. The results of operations for the interim period are not necessarily indicative of the results to be expected for the full year. Notes to the financial statements which would substantially duplicate the disclosures contained in the audited financial statements for the most recent fiscal period, as reported in the Form 10-K, have been omitted.

As shown in the accompanying unaudited consolidated financial statements, the Company incurred a net loss of $16,444,619 during the nine months ended June 30, 2021. While the company has experienced negative cash flows from operations, the Company has sufficient capital for ongoing operations from raising additional capital through the registered sale of equity securities pursuant to a registration statement on Form S-3. (See Notes 11 and 17 for additional details.) In addition, the Company is continuing to grow its business segments through which it expects to grow the working capital base. As of June 30, 2021, the Company had working capital of $39,940,292.

Principles of Consolidation

The accompanying consolidated financial statements include the accounts of CleanSpark, Inc., and its wholly owned operating subsidiaries, CleanSpark, LLC, CleanSpark II, LLC, CleanSpark Critical Power Systems Inc., p2kLabs, Inc, GridFabric, LLC, ATL Data Centers LLC, CleanBlok, Inc., CSRE Properties, LLC and Solar Watt Solutions, Inc. All material intercompany transactions have been eliminated upon consolidation of these entities.

Use of Estimates

The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Significant estimates include estimates used to review the Company's goodwill impairment, intangible assets acquired, impairments and estimations of long-lived assets, revenue recognition on percentage of completion type contracts, allowances for uncollectible accounts, and the valuations of non-cash capital stock issuances. The Company bases its estimates on historical experience and on various other assumptions that are believed to be reasonable in 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 including, but not limited to, the ultimate impact that COVID-19 may have on the Company's operations.

Revenue Recognition

We recognize revenue in accordance with generally accepted accounting principles as outlined in the Financial Accounting Standard Board's ("FASB") Accounting Standards Codification ("ASC") 606, Revenue From Contracts with Customers, which requires that five steps be followed in evaluating revenue recognition: (i) identify the contract with the customer; (ii) identity the performance obligations in the contract; (iii) determine the transaction price; (iv) allocate the transaction price; and (v) recognize revenue when or as the entity satisfied a performance obligation.

Our accounting policy on revenue recognition by type of revenue is provided below.

Engineering, Service & Installation or Construction Contracts

The Company recognizes engineering and construction contract revenue over time, as performance obligations are satisfied, due to the continuous transfer of control to the customer. Engineering and construction contracts are generally accounted for as a single unit of account (a single performance obligation) and are not segmented between types of services. The Company

recognizes revenue based primarily on contract cost incurred to date compared to total estimated contract cost (an input method). The input method is the most faithful depiction of the Company's performance because it directly measures the value of the services transferred to the customer. Customer-furnished materials, labor, and equipment and, in certain cases, subcontractor materials, labor, and equipment are included in revenue and cost of revenue when management believes that the Company is acting as a principal rather than as an agent (i.e., the Company integrates the materials, labor and equipment into the deliverables promised to the customer). Customer-furnished materials are only included in revenue and cost when the contract includes construction activity and the Company has visibility into the amount the customer is paying for the materials or there is a reasonable basis for estimating the amount. The Company recognizes revenue, but not profit, on certain uninstalled materials that are not specifically produced, fabricated, or constructed for a project. Revenue on these uninstalled materials is recognized when the cost is incurred (when control is transferred). Changes to total estimated contract cost or losses, if any, are recognized in the period in which they are determined as assessed at the contract level. Pre-contract costs are expensed as incurred unless they are expected to be recovered from the client. Project mobilization costs are generally charged to project costs as incurred when they are an integrated part of the performance obligation being transferred to the client. Customer payments on engineering and construction contracts are typically due within 30 to 45 days of billing, depending on the contract.

The Company recognizes energy (solar panel and battery) installation contract revenue for residential customers at a point in time upon completion of the installation. The revenues associated with energy installations for commercial customers are recognized over a period of time as noted in the engineering and construction contract revenue disclosure above.

For service contracts (including maintenance contracts) in which the Company has the right to consideration from the customer in an amount that corresponds directly with the value to the customer of the Company's performance completed to date, revenue is recognized when services are performed and contractually billable. Service contracts that include multiple performance obligations are segmented between types of services.

For contracts with multiple performance obligations, the Company allocates the transaction price to each performance obligation using an estimate of the stand-alone selling price of each distinct service in the contract. Revenue recognized on service contracts that have not been billed to clients is classified as a current asset under contract assets on the Consolidated Balance Sheets. Amounts billed to clients in excess of revenue recognized on service contracts to date are classified as a current liability under contract liabilities. Customer payments on service contracts are typically due within 30 days of billing, depending on the contract.

Revenues from digital currency mining

The Company has entered into a digital asset mining pool to provide computing power to the mining pool. The contracts are terminable at any time by either party and the Company's enforceable right to compensation only begins when the Company provides computing power to the mining pool operator. In exchange for providing computing power, the Company is entitled to a fractional share of the fixed cryptocurrency award the mining pool operator receives (less net digital asset transaction fees to the mining pool operator which are recorded as a component of cost of revenues), for successfully adding a block to the blockchain. The Company's fractional share is based on the proportion of computing power the Company contributed to the mining pool operator to the total computing power contributed by all mining pool participants in solving the current algorithm. The transaction consideration the Company receives is noncash consideration, in the form of digital currency, which the Company measures at fair value on the date received. The consideration is dependent on the number of digital assets mined on any given day. Fair value of the digital currency award received is determined using the spot price of the related digital currency at the time of receipt.

There is currently no specific definitive guidance under GAAP or alternative accounting framework for the accounting for digital currencies recognized as revenue or held, and management has exercised significant judgment in determining the appropriate accounting treatment. In the event authoritative guidance is enacted by the FASB, the Company may be required to change its policies, which could have an effect on the Company's consolidated financial position and results from operations.

Revenues from Sale of Equipment

Performance obligations satisfied at a point in time.

We recognize revenue on agreements for non-customized equipment we sell on a standardized basis to the market at a point in time. We recognize revenue at the point in time that the customer obtains control of the good, which is generally upon shipment or when the customer has physical possession of the product depending on contract terms. We use proof of delivery for certain large equipment with more complex logistics, whereas the delivery of other equipment is estimated based on historical averages of in-transit periods (i.e., time between shipment and delivery). Generally, shipping costs are included in the price of equipment unless the customer requests a non-standard shipment. In situations where an alternative shipment arrangement has been made, the Company recognizes the shipping revenue upon customer receipt of the shipment.

In situations where arrangements include customer acceptance provisions based on seller or customer-specified objective criteria, we recognize revenue when we have concluded that the customer has control of the goods and that acceptance is likely to occur. We generally do not provide for anticipated losses on point in time transactions prior to transferring control of the equipment to the customer.

Our billing terms for these point in time equipment contracts vary and generally coincide with shipment to the customer; however, within certain businesses, we receive progress payments from customers for large equipment purchases, which is generally to reserve production slots with our manufacturing partners, which are recorded as contract liabilities.

Due to the customized nature of the equipment, the Company does not allow for customer returns.

Service performance obligations satisfied over time.

We enter into long-term product service agreements with our customers primarily within our microgrid segment. These agreements require us to provide preventative maintenance, and standby support services that include certain levels of assurance regarding system performance throughout the contract periods; these contracts will generally range from 1 to 10 years. We account for items that are integral to the maintenance of the equipment as part of our service-related performance obligation, unless the customer has a substantive right to make a separate purchasing decision (e.g., equipment upgrade). Contract modifications that extend or revise contract terms are not uncommon and generally result in our recognizing the impact of the revised terms prospectively over the remaining life of the modified contract (i.e., effectively like a new contract). Revenues are recognized for these arrangements on a straight-line basis consistent with the nature, timing and extent of our services, which primarily relate to routine maintenance and as needed product repairs. Our billing terms for these contracts vary, but we generally invoice periodically as services are provided.

Contract assets represent revenue recognized in excess of amounts billed and include unbilled receivables (typically for cost reimbursable contracts) of $0 and contract work in progress (typically for fixed-price contracts) of $0 and $4,103 as of June 30, 2021 and September 30, 2020, respectively. Unbilled receivables, which represent an unconditional right to payment subject only to the passage of time, are reclassified to accounts receivable when they are billed under the terms of the contract. Advances that are payments on account of contract assets of $0 and $0 as of June 30, 2021 and September 30, 2020, respectively, have been deducted from contract assets. Contract liabilities represent customer deposits and amounts billed to clients in excess of revenue recognized to date. The Company recorded $596,873 and $64,198 in contract liabilities as of June 30, 2021 and September 30, 2020, respectively.

Revenues from software

The Company derives its software revenue from both subscription fees from customers for access to its (i) energy software offerings and software license sales and (ii) support services. Revenues from software licenses are generally recognized upfront when the software is made available to the customer, and revenues from the related support is generally recognized ratably over the contract term. The Company's policy is to exclude sales and other indirect taxes when measuring the transaction price of its subscription agreements.

The Company's subscription agreements generally have monthly or annual contractual terms. Revenue is recognized ratably over the related contractual term beginning on the date that the platform is made available to a customer. Access to the platform represents a series of distinct services as the Company continually provides access to, and fulfills its obligation to the end customer over the subscription term. The series of distinct services represents a single performance obligation that is satisfied over time.

Revenues from design, software development and other technology-based consulting services

For service contracts performed under Master Services Agreements ("MSA") and accompanying Statement(s) of Work ("SOW"), revenue is recognized based on the performance obligation(s) outlined in the SOW which is typically hours worked or specific deliverable milestones. In the case of a milestone-based SOW, the Company recognizes revenue as each deliverable is signed off by the customer.

Revenues from data center services

The Company provides data services such as providing its customers with rack space, power and equipment, and cloud services such as virtual services, virtual storage, and data backup services, generally based on monthly services provided at a defined price included in the contracts. The performance obligations are the services provided to a customer for the month based on the contract. The transaction price is the price agreed with the customer for the monthly services provided and the revenues are recognized monthly based on the services rendered for the month.

Variable Consideration

The nature of the Company's contracts gives rise to several types of variable consideration, including claims and unpriced change orders, awards and incentive fees, and liquidated damages and penalties. The Company recognizes revenue for variable consideration when it is probable that a significant reversal in the amount of cumulative revenue recognized will not occur. The Company estimates the amount of revenue to be recognized on variable consideration using the expected value (i.e., the sum of a probability-weighted amount) or the most likely amount method, whichever is expected to better predict the amount. Factors considered in determining whether revenue associated with claims (including change orders in dispute and unapproved change orders in regard to both scope and price) should be recognized include the following: (a) the contract or other evidence provides a legal basis for the claim, (b) additional costs were caused by circumstances that were unforeseen at the contract date and not the result of deficiencies in the Company's performance, (c) claim-related costs are identifiable and considered reasonable in view of the work performed, and (d) evidence supporting the claim is objective and verifiable. If the requirements for recognizing revenue for claims or unapproved change orders are met, revenue is recorded only when the costs associated with the claims or unapproved change orders have been incurred. Back charges to suppliers or subcontractors are recognized as a reduction of cost when it is determined that recovery of such cost is probable, and the amounts can be reliably estimated. Disputed back charges are recognized when the same requirements described above for claims accounting have been satisfied.

The Company generally provides limited warranties for work performed under its engineering and construction contracts. The warranty periods typically extend for a limited duration following substantial completion of the Company's work on a project. Historically, warranty claims have not resulted in material costs incurred.

Practical Expedients

If the Company has a right to consideration from a customer in an amount that corresponds directly with the value of the Company's performance completed to date (a service contract in which the Company bills a fixed amount for each hour of service provided), the Company recognizes revenue in the amount to which it has a right to invoice for services performed.

The Company does not adjust the contract price for the effects of a significant financing component if the Company expects, at contract inception, that the period between when the Company transfers a service to a customer and when the customer pays for that service will be one year or less.

The Company has made an accounting policy election to exclude from the measurement of the transaction price all taxes assessed by governmental authorities that are collected by the Company from its customers (use taxes, value added taxes, some excise taxes).

For the nine months ended June 30, 2021 and 2020, the Company reported revenues of $22,293,321 and $8,073,781, respectively.

<u>Cash and cash equivalents</u>
For purposes of the consolidated statements of cash flows, the Company considers all highly liquid investments and short-term debt instruments with original maturities of three months or less to be cash equivalents. There was $22,209,870 and $3,126,202 in cash and cash equivalents as of June 30, 2021 and September 30, 2020, respectively.

<u>Digital Currency</u>
Digital currencies are included in current assets in the consolidated balance sheets. Digital currencies are recorded at cost less impairment, and amounts held are accounted for as intangible assets with indefinite useful lives. An intangible asset with an indefinite useful life is not amortized but assessed for impairment annually, or more frequently, when events or changes in circumstances occur indicating that it is more likely than not that the indefinite-lived asset is impaired. Impairment exists when the carrying amount exceeds its fair value, which is measured using the quoted price of the digital currency at the time its fair value is being measured. In testing for impairment, the Company has the option to first perform a qualitative assessment to determine whether it is more likely than not that an impairment exists. If it is determined that it is not more likely than not that an impairment exists, a quantitative impairment test is not necessary. If the Company concludes otherwise, it is required to perform a quantitative impairment test. To the extent an impairment loss is recognized, the loss establishes the new cost basis of the asset. Subsequent reversal of impairment losses is not permitted.

Digital currencies awarded to the Company through its mining activities are included within operating activities on the accompanying consolidated statements of cash flows. The sales of digital currencies are included within investing activities in the accompanying consolidated statements of cash flows and any realized gains or losses from such sales are included in other income (expense) in the consolidated statements of operations. The Company accounts for its gains or losses in accordance with the first in first out (FIFO) method of accounting.

The following table presents the activities of the digital currencies for the nine months ended June 30, 2021:

	Amount
Balance at September 30, 2020	$ —
Additions of digital currencies	16,098,643
Realized gain on sale of digital currencies	672,065
Sale of digital currencies	(2,499,757)
Digital currencies issued for services	(162,038)
Impairment loss	(3,720,481)
Balance at June 30, 2021	$ 10,388,432

Accounts receivable

Accounts receivable is comprised of uncollateralized customer obligations due under normal trade terms. The Company performs ongoing credit evaluation of its customers and management closely monitors outstanding receivables based on factors surrounding the credit risk of specific customers, historical trends, and other information. The carrying amount of accounts receivable is reviewed periodically for collectability. If management determines that collection is unlikely, an allowance that reflects management's best estimate of the amounts that will not be collected is recorded. Accounts receivable are presented net of an allowance for doubtful accounts of $695,688 and $42,970 at June 30, 2021, and September 30, 2020, respectively.

Retention receivable is the amount withheld by a customer until a contract is completed. Retention receivables of $0 and $615 were included in Accounts receivable, net as of June 30, 2021 and September 30, 2020, respectively.

Inventories

Inventories are stated at the lower of cost or net realizable value with cost being measured on a first-in, first-out basis. For solar panel and battery installations, the Company transfers component parts from inventories to cost of goods sold once installation is complete. The Company periodically reviews inventories for unusable and obsolete items based on assumptions about future demand and market conditions. Based on this evaluation, provisions are made to write inventories down to their net realizable value. The composition of inventory as of June 30, 2021 is as follows:

Inventory	**Amount**
Batteries and solar panels	3,033,075
Supplies and other materials	1,007,332
Balance at June 30, 2021	4,040,407

Investment securities

Investment securities include debt securities and equity securities. Debt securities are classified as available for sale ("AFS") and are reported as an asset in the consolidated balance sheets at their estimated fair value. As the fair values of AFS debt securities change, the changes are reported net of income tax as an element of OCI, except for other-than-temporarily-impaired securities. When AFS debt securities are sold, the unrealized gains or losses are reclassified from OCI to non-interest income. Securities classified as AFS are securities that the Company intends to hold for an indefinite period of time, but not necessarily to maturity. Any decision to sell a security classified as AFS would be based on various factors, including significant movements in interest rates, changes in the maturity mix of the Company's assets and liabilities, liquidity needs, decline in credit quality, and regulatory capital considerations.

Interest income is recognized based on the coupon rate and increased by accretion of discounts earned or decreased by the amortization of premiums paid over the contractual life of the security.

For individual debt securities where the Company either intends to sell the security or more likely than not will not recover all of its amortized cost, the other than temporary impairment is recognized in earnings equal to the entire difference between the security's cost basis and its fair value at the balance sheet date. For individual debt securities for which a credit loss has been recognized in earnings, interest accruals and amortization as well as accretion of premiums and discounts are suspended when the credit loss is recognized. Interest received after accruals have been suspended is recognized in income on a cash basis.

The Company holds investments in both publicly held and privately held equity securities. However, as described in Note 1, the Company primarily operates in the alternative energy sector and in the digital currency mining sector, and thus, it is not in the business of investing in securities.

Privately held equity securities are recorded at cost and adjusted for observable transactions for the same or similar investments of the issuer (referred to as the measurement alternative) or impairment. All gains and losses on privately held equity securities, realized or unrealized, are recorded through gains or losses on equity securities on the consolidated statement of operations.

Publicly held equity securities are based on fair value accounting with unrealized gains or losses resulting from changes in fair value reflected as unrealized gains or losses on equity securities in the consolidated statements of operations.

<u>Concentration Risk</u>

At times throughout the year, the Company may maintain cash balances in certain bank accounts in excess of FDIC limits. As of June 30, 2021, the cash balance in excess of the FDIC limits was $21,959,870. The Company has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk in these accounts. The Company had one customer whose revenue individually represented 10% or more of the Company's total revenue. (See Note 15 for details.)

<u>Warranty Liability</u>

The Company establishes warranty liability reserves to provide for estimated future expenses as a result of installation and product defects, product recalls, and litigation incidental to the Company's business. Liability estimates are determined based on management's judgment, considering such factors as historical experience, the likely current cost of corrective action, manufacturers' and subcontractors' participation in sharing the cost of corrective action, consultations with third party experts such as engineers, and discussions with the Company's general counsel and outside counsel retained to handle specific product liability cases. The Company's manufacturers and service providers currently provide substantial warranties between ten to twenty-five years with full reimbursement to replace and install replacement parts. Warranty costs and associated liabilities were $0 and $0 as of June 30, 2021 and September 30, 2020, respectively.

<u>Stock-based compensation</u>

The Company follows the guidelines in FASB Codification Topic ASC 718-10 "Compensation-Stock Compensation," which requires companies to measure the cost of employee and non-employee services received in exchange for an award of an equity instrument based on the grant-date fair value of the award. Stock-based compensation expense is recognized on a straight-line basis over the requisite service period. The Company may issue compensatory shares for services including, but not limited to, executive, management, accounting, operations, corporate communication, financial and administrative consulting services.

Earnings (loss) per share

The Company reports earnings (loss) per share in accordance with Financial Accounting Standards Board's ("FASB") Accounting Standards Codification ("ASC") 260-10 "Earnings Per Share," which provides for calculation of "basic" and "diluted" earnings per share. Basic earnings per share includes no dilution and is computed by dividing net income or loss available to common stockholders by the weighted average common shares outstanding during the period. Diluted earnings per share reflect the potential dilution of securities that could share in the earnings of an entity. The calculation of diluted net loss per share gives effect to common stock equivalents; however, potential common shares are excluded if their effect is anti-dilutive. As of June 30, 2021 and June 30, 2020, there were 1,375,805 shares and 1,503,639 shares, respectively, issuable upon exercise of outstanding options and warrants, as well as 5,250,000 shares issuable upon preferred stock conversions, that were excluded from the current and prior period calculations of diluted net loss per share as their inclusion would have been anti-dilutive to the Company's net loss.

Property and equipment

Property and equipment are stated at cost. Construction in progress is the construction or development of property and equipment that has not yet been placed in service for its intended use. Depreciation for equipment, buildings, and leasehold improvements commences once they are ready for its intended use. Land is not depreciated. Depreciation is calculated on a straight-line basis over the estimated useful life of the asset as follows:

	Useful life
Building	30 years
Machinery and equipment	1 - 7 years
Mining equipment	3 - 15 years
Leasehold improvements	Shorter of estimated lease term or 5 years
Furniture and fixtures	1 - 5 years

Long-lived Assets

In accordance with the Financial Accounting Standards Board ("FASB") Accounts Standard Codification (ASC) ASC 360-10, "Property, Plant and Equipment," the carrying value of intangible assets and other long-lived assets is reviewed on a regular basis for the existence of facts or circumstances that may suggest impairment. The Company recognizes impairment when the sum of the expected undiscounted future cash flow is less than the carrying amount of the asset. Impairment losses, if any, are measured as the excess of the carrying amount of the asset over its estimated fair value. For the nine months ended June 30, 2021 and 2020, the Company did not record an impairment expense.

Intangible Assets and Goodwill

The Company accounts for business combinations under the acquisition method of accounting in accordance with ASC 805, "Business Combinations," where the total purchase price is allocated to the tangible and identified intangible assets acquired and liabilities assumed based on their estimated fair values. The purchase price is allocated using the information currently available, and may be adjusted, up to one year from acquisition date, after obtaining more information regarding, among other things, asset valuations, liabilities assumed, and revisions to preliminary estimates.

The purchase price in excess of the fair value of the tangible and identified intangible assets acquired less liabilities assumed is recognized as goodwill.

The Company reviews its indefinite lived intangibles and goodwill for impairment annually or whenever events or circumstances indicate that the carrying amount of the asset exceeds its fair value and may not be recoverable. In accordance with its policies, the Company performed an assessment of indefinite lived intangibles and goodwill and determined there was no impairment for the nine months ended June 30, 2021 and 2020.

Software Development Costs

The Company capitalizes software development costs under guidance of ASC 985-20 "Costs of Software to be Sold, Leased or Marketed" for our mPulse platform and under ASC 350-40 "Internal Use Software" for our mVSO, Canvas & Plaid products. Software development costs include payments made to independent software developers under development agreements, as well as direct costs incurred for internally developed products. Software development costs are capitalized once the technological feasibility of a product is established and such costs are determined to be recoverable. Technological feasibility of a product requires both technical design documentation and infrastructure design documentation, or the completed and tested product design and a working model. Significant management judgments and estimates are utilized in the assessment of when technological feasibility is established, and the evaluation is performed on a product-by-product basis. For products where proven technology exists, this may occur early in the development cycle. Prior to a product's release, if and when we believe capitalized costs are not recoverable, we expense the amounts as part of "Product development." Capitalized costs for products that are cancelled or are expected to be abandoned are charged to "Product development" in the period of cancellation. Amounts related to software development, such as product enhancements to existing features, which are not capitalized are charged immediately to "Product development."

Commencing upon a product's release, capitalized software development costs are amortized to "Cost of revenues—software amortization" based on the ratio of current revenues, to total projected revenues for the specific product, generally resulting in an amortization period of seven years for our current product offerings. In recognition of the uncertainties involved in estimating future revenue, amortization will never be less than straight-line amortization of the products remaining estimated economic life.

We evaluate the future recoverability of capitalized software development costs on a quarterly basis. For products that have been released in prior periods, the primary evaluation criterion is the actual performance of the software platform to which the costs relate. For products that are scheduled to be released in future periods, recoverability is evaluated based on the expected performance of the specific products to which the costs relate. Criteria used to evaluate expected product performance include: historical performance of comparable products developed with comparable technology, market performance of comparable software, orders for the product prior to its release, pending contracts, and general market conditions.

Significant management judgments and estimates are utilized in assessing the recoverability of capitalized costs. In evaluating the recoverability of capitalized costs, the assessment of expected product performance utilizes forecasted sales amounts and estimates of additional costs to be incurred. If revised forecasted or actual product sales are less than the originally forecasted amounts utilized in the initial recoverability analysis, the net realizable value may be lower than originally estimated in any given quarter, which could result in an impairment charge. Material differences may result in the amount and timing of expenses for any period if matters resolve in a manner that is inconsistent with management's expectations. If an impairment occurs, the reduced amount of the capitalized software costs that have been written down to the net realizable value at the close of each annual fiscal period will be considered the cost for subsequent accounting purposes.

Fair value of financial instruments and derivative asset

The carrying value of cash, accounts payable and accrued expenses, and debt (See Note 8) approximate their fair values because of the short-term nature of these instruments. Management believes the Company is not exposed to significant interest or credit risks arising from these financial instruments.

Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. Valuation techniques used to measure fair value maximize the use of observable inputs and minimize the use of unobservable inputs. The Company utilizes a fair value hierarchy based on three levels of inputs, of which the first two are considered observable and the last unobservable.

- Level 1 Quoted prices in active markets for identical assets or liabilities. These are typically obtained from real-time quotes for transactions in active exchange markets involving identical assets.

- Level 2 Quoted prices for similar assets and liabilities in active markets; quoted prices included for identical or similar assets and liabilities that are not active; and model-derived valuations in which all significant inputs and significant value drivers are observable in active markets. These are typically obtained from readily-available pricing sources for comparable instruments.

- Level 3 Unobservable inputs, where there is little or no market activity for the asset or liability. These inputs reflect the reporting entity's own beliefs about the assumptions that market participants would use in pricing the asset or liability, based on the best information available in the circumstances.

The following table presents the Company's financial instruments that are measured and recorded at fair value on the Company's balance sheets on a recurring basis, and their level within the fair value hierarchy as of June 30, 2021 and September 30, 2020, respectively:

Fair value measured at June 30, 2021:

	Amount	**Level 1**	**Level 2**	**Level 3**
Derivative asset	$7,434,630	$ —	$ —	$7,434,630
Investment in equity security	223,823	223,823	—	—
Investment in debt security	500,000	—	—	500,000
Total	$8,158,453	$223,823	$ —	$7,934,630

Fair value measured at September 30, 2020:

	Amount	**Level 1**	**Level 2**	**Level 3**
Derivative asset	$2,115,269	$ —	$ —	$2,115,269
Investment in equity security	210,000	210,000	—	—
Investment in debt security	500,000	—	—	500,000
Total	$2,825,269	$210,000	$ —	$2,615,269

The below table presents the change in the fair value of the derivative asset and investment in debt security during the nine months ended June 30, 2021:

	Amount
Balance at September 30, 2020	$2,615,269
Gain on derivative asset	5,319,361
Balance at June 30, 2021	$7,934,630

<u>Reclassifications</u>
Certain prior year amounts have been reclassified for consistency with the current period presentation. These reclassifications had no effect on the reported results of operations or net assets of the Company.

<u>Segment Reporting</u>
Operating segments are defined as components of an enterprise for which separate financial information is available and evaluated regularly by the chief operating decision maker, or decision-making group, in deciding the method to allocate resources and assess performance. To better align with the Company's core focus, the Company reduced its reportable segments down to two by eliminating the digital agency segment. Results associated with that component are now being reported under other revenue and eliminations.

<u>Recently issued accounting pronouncements</u>
In August 2018, the FASB issued ASU 2018-15, "Intangibles-Goodwill and Other-Internal-Use Software (Subtopic 350-40): Customer's Accounting for Implementation Costs Incurred in a Cloud Computing Arrangement That Is a Service Contract," which allows for the capitalization of certain implementation costs incurred in a hosting arrangement that is a service contract. ASU 2018-15 allows for either retrospective adoption or prospective adoption to all implementation costs incurred after the date of adoption. ASU 2018-15 is effective for fiscal years beginning after December 15, 2019. The new standard did not have a material impact on the Company's results of operations or cash flows.

In August 2018, the FASB issued ASU 2018-13, Fair Value Measurement (Topic 820): Disclosure Framework – Changes to the Disclosure Requirements for Fair Value Measurement. The purpose of the standard is to improve the overall usefulness of fair value disclosures to financial statement users and reduce unnecessary costs to companies when preparing the disclosures. ASU 2018-13 is effective for fiscal years beginning after December 15, 2019 and requires the application of the prospective method of transition (for only the most recent interim or annual period presented in the initial fiscal year of adoption) to the new disclosure requirements for (1) changes in unrealized gains and losses included in other comprehensive income and (2) the range and weighted average used to develop significant unobservable inputs for Level 3 fair value measurements. ASU 2018-13 also requires prospective application to any modifications to disclosures made because of the change to the requirements for the narrative description of measurement uncertainty. The effects of all other amendments made by ASU 2018-13 must be applied retrospectively to all periods presented. The new standard did not have a material impact on the Company's results of operations or cash flows.

In January 2017, the FASB issued guidance within ASU 2017-04, Intangibles-Goodwill and Other. The amendments in ASU 2017-04 simplify the subsequent measurement of goodwill by comparing the fair value of a reporting unit with its carrying amount. ASU 2017-04 is effective for fiscal years beginning after December 15, 2019. The new standard did not have a material impact on the Company's results of operations or cash flows.

In June 2016, the FASB issued guidance within ASU 2016-13, Financial Instruments – Credit Losses. The amendments in ASU 2016-13 require assets measured at amortized cost and establishes an allowance of credit losses for available for sale debt securities. ASU 2016-13 is effective for a smaller reporting company for fiscal years beginning after December 15, 2022. We are currently evaluating the impact the adoption of this new standard will have on our financial position and results of operations.

The Company has evaluated all other recent accounting pronouncements and believes that none of them will have a material effect on the Company's financial position, results of operations, or cash flows.

3. ACQUISITIONS

9 Months Ended Jun. 30, 2021

Business Combination and Asset Acquisition [Abstract]

3. ACQUISITIONS

3. ACQUISITIONS

SOLAR WATT SOLUTIONS, INC

On February 23, 2021, the Company entered into an Agreement and Plan of Merger (the "Merger Agreement") with Solar Watt Solutions, Inc. ("SWS") and its owners (the "Sellers").

At the closing on February 24, 2021, SWS became a wholly owned subsidiary of the Company. In exchange, the Company issued (i) 477,703 shares of restricted common stock based on the average closing price of the Company's common stock (as reflected on Nasdaq.com) for the five trading days including and immediately preceding the closing date of $32.74 per share to the sellers, of which (a) 167,685 shares would be fully earned on closing, and (b) an additional 310,018 shares were issued and held in escrow, subject to holdback pending Sellers' satisfaction of certain future milestones with all such shares subject to a lock up of no less than 180 days and a leak out of no more than 10% of average daily trading value of the prior 30 days for a period of 36 months following the closing, and (ii) up to $3,850,000 in cash was remitted to the Sellers, of which: (c) $1,350,000 was remitted to Sellers on a pro rata basis at closing, less payment of $500,000 in Sellers' debt at closing, (d) $200,000 in cash was held back by the Company for a period of nine months to satisfy potential damages from indemnification claims and any amounts owed pursuant to post-closing adjustments, which is included in the acquisition liability balance on the consolidated balance sheet, (e) an additional $100,000 in cash was held back by the Company for a period of 90 days to satisfy any amounts owed pursuant to post-closing adjustments, which is included in the acquisition liability balance on the consolidated balance sheet, and (f) up to $2,500,000 in cash was held back by the Company pending the Sellers' satisfaction of certain future milestones, which is included in the contingent consideration balance on the consolidated balance sheet.

The Company determined the fair value of the consideration given to the sellers of SWS in connection with the transaction in accordance with ASC 820 was as follows:

Consideration:	Fair Value
Cash	$ 1,350,000
Contingent consideration	2,500,000
477,703 shares of common stock	13,246,704
Total Consideration	$17,096,704

The total purchase price was allocated to identifiable assets deemed acquired, and liabilities assumed, based on their estimated fair values as indicated below. We recorded certain adjustments to the preliminary purchase price allocation during the three and nine months ended June 30, 2021, that resulted in a net increase of $448,042 to goodwill. The business combination accounting is not yet final, and the amounts assigned to the assets acquired and the liabilities assumed are provisional. Therefore, this may result in future adjustments to the provisional amounts as new information is obtained about the facts and circumstances that existed at the acquisition date.

Purchase Price Allocation:	
Customer List	$ 5,122,733
Goodwill	$12,499,248

Other assets and liabilities assumed, net	$ (525,277)
Total	$17,096,704

ATL DATA CENTERS, LLC

On December 9, 2020, the Company entered into an Agreement and Plan of Merger (the "Merger") with ATL Data Centers LLC ("ATL") and its members.

At the closing, ATL became a wholly owned subsidiary of the Company. In exchange, the Company issued 1,618,285 shares of restricted common stock based on the average closing price of the Company's common stock (as reflected on Nasdaq.com) for the five trading days including and immediately preceding the closing date of $11.988 per share, to the selling members of ATL, of which: (i) 642,309 shares were fully earned on closing, and (ii) an additional 975,976 shares were issued and held in escrow, subject to holdback pending satisfaction of certain indemnification claims and future milestones, with all such shares subject to a lock up of no less than 180 days and a leak out of no more than 10% of the average daily trading value of the prior 30 days.

The consideration remitted in connection with the Merger is subject to adjustment based on post-closing adjustments to closing cash, indebtedness, and transaction expenses of ATL within 90 days of closing. The Company also assumed approximately $6.9 million in debts of ATL at closing. As part of the transaction costs, the Company issued 41,708 shares of common stock for an aggregate value of $545,916 to the broker.

Of the 975,976 shares held in escrow, 515,724 shares were released to the selling members of ATL and 68,194 shares were returned to the Company and canceled due to non-satisfaction of certain indemnification claims during the three and nine months ended June 30, 2021. The remaining 392,058 shares held in escrow consist of 72,989 shares subject to holdback pending satisfaction of further indemnification claims and 319,069 shares subject to satisfaction of future milestones.

The Company accounted for the acquisition of ATL as an acquisition of a business under ASC 805.

The Company determined the fair value of the consideration given to the selling members of ATL in connection with the transaction in accordance with ASC 820 was as follows:

Consideration:	**Fair Value**
1,550,091 shares of common stock	$20,290,692
Total Consideration	$20,290,692

The total purchase price was allocated to identifiable assets deemed acquired, and liabilities assumed, based on their estimated fair values as indicated below. The business combination accounting is not yet final, and the amounts assigned to the assets acquired and the liabilities assumed are provisional. Therefore, this may result in future adjustments to the provisional amounts as new information is obtained about the facts and circumstances that existed at the acquisition date. In connection with the return of the 68,194 shares held in escrow that were cancelled due to the non-satisfaction of certain indemnification claims, total consideration, including contingent consideration, decreased by $892,659 during the three and nine months ended June 30, 2021. Including the 68,194 returned shares, adjustments to the preliminary purchase price allocation resulted in a net decrease to goodwill of $685,037 and $810,570 during the three and nine months ended June 30, 2021, respectively.

Purchase Price Allocation:	
Strategic contract	$ 7,457,970
Goodwill	$13,394,675

Other assets and liabilities assumed, net	$ (561,953)
Total	$20,290,692

The strategic contract relates to supply of a critical input to our digital currency mining business. The other assets and liabilities assumed includes $5.475 million in digital currency mining equipment and notes payable related to this equipment, which was settled by the Company during the nine months ended June 30, 2021. In connection with the acquisition, the Company had acquired an operating lease related to a rental building, which had a purchase option associated with the lease agreement. The Company exercised the purchase option to buy the property in May 2021 and as a result terminated the lease (see Note 7 for further details).

P2K LABS, INC

On January 31, 2020, the Company, entered into an Agreement with p2k, and its sole stockholder, Amer Tadayon (the "Seller"), whereby the Company purchased all of the issued and outstanding shares of p2k in exchange for an aggregate adjusted purchase price of cash and equity of $1,688,935. The transaction closed simultaneously upon the execution of the Agreement by the parties on January 31, 2020.

As a result of the transaction, p2k became a wholly owned subsidiary of the Company.

Pursuant to the terms of the Agreement, the purchase price was as follows:

a) $1,039,500 in cash was paid to the Seller;

b) 31,183 restricted shares of the Company's common stock, valued at $145,000, were issued to the Seller (the "Shares"). The Shares are subject to certain lock-up and leak-out provisions whereby the Seller may sell an amount of Shares equal to ten percent (10%) of the daily dollar trading volume of the Company's common stock on its principal market for the prior 30 days (the "Leak-Out Terms");

c) $115,500 in cash was paid to an independent third-party escrow where such cash is subject to offset for adjustments to the purchase price and indemnification purposes; and

d) 64,516 restricted shares of the Company's common stock, valued at $300,000, were issued to an independent third-party escrow agent (the "Holdback Shares") and will be released to the Seller upon achievement of certain revenue milestones. During the nine months ended June 30, 2021, 56,444 restricted shares of the Company's common stock were released to the Seller and the balance of 8,072 shares of the Company's common stock were returned and cancelled. The Holdback Shares are subject to the Leak-Out Terms.

The Shares and Holdback Shares were deemed to have a fair market value of $4.65 per share which was the closing price of the Company's common stock on January 31, 2020.

e) 26,950 common stock options that were deemed to have a fair market value of $88,935 on the date of the closing of the transaction.

The Company accounted for the acquisition of p2k as an acquisition of a business under ASC 805.

The Company determined the fair value of the consideration given to the Seller in connection with the transaction in accordance with ASC 820 was as follows:

Consideration:	**Fair Value**
Cash	$1,155,000

95,699 shares of common stock	$ 445,000
26,950 common stock options	$ 88,935
Total Consideration	$1,688,935

The total purchase price of the Company's acquisition of p2k was allocated to identifiable assets deemed acquired, and liabilities assumed, based on their estimated fair values as indicated below.

Purchase Price Allocation:	
Customer list	$ 730,000
Design and other assets	$ 123,000
Goodwill	$ 957,388
Other assets and liabilities assumed, net	$(121,453)
Total	$1,688,935

GRIDFABRIC, LLC

On August 31, 2020, the Company entered into a Membership Interest Purchase Agreement (the "Agreement") with GridFabric, and its sole member, Dupont Hale Holdings, LLC (the "Seller"), whereby the Company purchased all of the issued and outstanding membership units of GridFabric from the Seller (the "Transaction") in exchange for an aggregate purchase price of cash and stock of up to $1,400,000 (the "Purchase Price"). The Transaction closed simultaneously with execution on August 31, 2020. As a result of the Transaction, GridFabric, became a wholly owned subsidiary of the Company.

Pursuant to the terms of the Agreement, the Purchase Price was as follows:

a) $360,000 in cash was paid to the Seller at closing;

b) $400,000 in cash was delivered to an independent third-party escrow agent where such cash is subject to offset for adjustments to the Purchase Price and indemnification purposes for a period of 12 months;

c) 26,427 restricted shares of the Company's common stock, valued at $250,000, were issued to the Seller (the "Shares"). The Shares are subject to certain leak-out provisions whereby the Seller may sell an amount of Shares equal to no more than ten percent (10%) of the daily dollar trading volume of the Company's common stock on its principal market for the prior 30 days (the "Leak-Out Terms"); and

d) additional shares of the Company's common stock, valued at up to $750,000, will be issuable to Seller if GridFabric achieves certain revenue and product release milestones related to the future performance of GridFabric (the "Earn-out Shares"). The Earn-Out Shares are also subject to the Leak-Out Terms.

The Shares were issued at a fair market value of $9.46 per share. The Earn-Out Shares are accounted for as contingent consideration and the number of shares to be issued will be determined based on the closing price of the Company's common stock on the date such milestone event occurs.

The Agreement contains standard representations, warranties, covenants, indemnification and other terms customary in similar transactions.

In connection with the transaction, the Company also entered into employment relationships and non-compete agreements with GridFabric's key employees for a period of 36 months and plans to issue future equity compensation to said employees, subject to approval of the Company's board of directors.

The Company accounted for the acquisition of GridFabric as an acquisition of a business under ASC 805.

The Company determined the fair value of the consideration given to the Seller in connection with the Transaction in accordance with ASC 820 was as follows:

Consideration:	**Fair Value**
Cash	$ 400,000
26,427 shares of common stock	$ 250,000
Contingent consideration - common stock issuable upon achievement of milestone(s)	$ 750,000
Total Consideration	$1,400,000

The total purchase price of the Company's acquisition of GridFabric was allocated to identifiable assets deemed acquired, and liabilities assumed, based on their estimated fair values as indicated below.

Purchase Price Allocation:	
Software	$1,120,000
Customer list	$ 60,000
Non-compete	$ 190,000
Goodwill	$ 26,395
Net Assets	$ 3,605
Total	$1,400,000

The following is the unaudited pro forma information assuming the acquisition of GridFabric, p2k Labs, ATL, and SWS occurred on October 1, 2019:

	For the Three Months Ended		**For the Nine Months Ended**	
	June 30, 2021	**June 30, 2020**	**June 30, 2021**	**June 30, 2020**
Net sales	$ 11,916,065	$ 4,824,897	$ 24,883,292	$ 11,522,066
Net loss	$(16,677,127)	$ (8,464,370)	$(17,050,808)	$(16,467,306)
Net loss per common share – basic and diluted	$ (0.49)	$ (0.64)	$ (0.58)	$ (1.80)
Weighted average common shares outstanding – basic and diluted	34,014,221	13,173,509	29,382,905	9,145,775

The unaudited pro forma consolidated financial results have been prepared for illustrative purposes only and do not purport to be indicative of the results of operations that would have actually resulted had the acquisition occurred on the first day of the earliest period presented, or of future results of the consolidated entities. The unaudited pro forma consolidated financial information does not reflect any operating efficiencies and cost savings that may be realized from the integration of the acquisition. All transactions that would be considered inter-company transactions for proforma purposes have been eliminated.

4. INVESTMENT IN INTERNATIONAL LAND ALLIANCE	9 Months Ended Jun. 30, 2021
Schedule of Investments [Abstract]	
4. INVESTMENT IN INTERNATIONAL LAND ALLIANCE	4. INVESTMENT IN INTERNATIONAL LAND ALLIANCE

4. INVESTMENT IN INTERNATIONAL LAND ALLIANCE

International Land Alliance, Inc.

On November 5, 2019, the Company entered into a binding Memorandum of Understanding (the "MOU") with International Land Alliance, Inc., a Wyoming corporation ("ILAL"), in order to lay a foundational framework where the Company will deploy its energy solutions products and services to ILAL, its energy projects, and its customers.

In connection with the MOU, and in order to support the power and energy needs of ILAL's development and construction of certain projects, the Company entered into a Securities Purchase Agreement, dated as of November 6, 2019, with ILAL (the "ILAL SPA").

Pursuant to the terms of the ILAL SPA, ILAL sold, and the Company purchased 1,000 shares of Series B Preferred Stock (the "Preferred Stock") of ILAL for an aggregate purchase price of US $500,000 (the "Stock Transaction"), less certain expenses and fees. The Company also received 350,000 shares ("commitment shares") of ILAL's common stock. The Preferred Stock will accrue cumulative in-kind accruals at a rate of 12% per annum and may increase upon the occurrence of certain events. The Preferred is now convertible into common stock at a variable rate as calculated under the agreement terms.

The commitment shares are recorded at fair value as of June 30, 2021 of $223,823.

The Preferred Stock is recorded as an AFS debt security and is reported at its estimated fair value as of June 30, 2021. The Company identified a derivative instrument in accordance with ASC Topic No. 815 due to the variable conversion feature. Topic No. 815 requires the Company to account for the conversion feature on its balance sheet at fair value and account for changes in fair value as a derivative gain or loss.

The Black-Scholes model utilized the following inputs to value the derivative asset at the date in which the derivative asset was determined as of June 30, 2021

Fair value assumptions:	June 30, 2021
Risk free interest rate	0.05%
Expected term (months)	1.5
Expected volatility	141.80%
Expected dividends	0%

5. CAPITALIZED SOFTWARE	9 Months Ended Jun. 30, 2021
Research and Development [Abstract]	
5. CAPITALIZED SOFTWARE	5. CAPITALIZED SOFTWARE Capitalized software consists of the following as of June 30, 2021 and September 30, 2020: (table below) Capitalized software amortization recorded as part of amortization expense for the nine months ended June 30, 2021 and 2020 was $126,090 and $121,582, respectively.

	June 30, 2021	September 30, 2020
mVSO software	$ 437,135	$ 437,135
mPulse software	741,846	741,846
Less: accumulated amortization	(328,868)	(202,778)
Capitalized Software, net	$ 850,113	$ 976,203

6. INTANGIBLE ASSETS	9 Months Ended Jun. 30, 2021
Goodwill and Intangible Assets Disclosure [Abstract]	
6. INTANGIBLE ASSETS	6. INTANGIBLE ASSETS The Company amortizes intangible assets with finite lives over their estimated useful lives, which range between two and twenty years as follows:

Useful life	
Patents	13-20 years
Websites	3 years
Customer list and non-compete agreement	1.5-4 years
Design assets	2 years
Trademarks	14 years
Engineering trade secrets	1-7 years
Strategic contract	5 years
Software	4 years

Intangible assets consist of the following as of June 30, 2021 and September 30, 2020:

	June 30, 2021	September 30, 2020
Customer list and non-compete agreement	$11,824,757	$ 6,702,024
Strategic contract	7,457,970	—
Trade secrets	4,370,269	4,370,269
Software	1,120,000	1,120,000
Design assets	123,000	123,000
Patents	74,112	74,112
Websites	8,115	8,115
Trademarks	5,928	5,928
Intangible assets:	24,984,151	12,403,448
Less: accumulated amortization	(9,592,806)	(5,353,792)
Intangible assets, net	$15,391,345	$ 7,049,656

Amortization expense for the nine months ended June 30, 2021 and 2020 was $4,239,280 and $1,952,779, respectively.

The Company expects to record amortization expense of intangible assets over the next five years and thereafter as follows:

2021 (three months remaining)	$ 1,941,474
2022	7,072,469
2023	2,492,479

2024	2,065,344
2025	1,495,888
Thereafter	323,691
Total	$ 15,391,345

7. PROPERTY AND EQUIPMENT, NET	9 Months Ended Jun. 30, 2021
Property, Plant and Equipment [Abstract]	
7. PROPERTY AND EQUIPMENT, NET	7. PROPERTY AND EQUIPMENT, NET Property and equipment, net consist of the following as of June 30, 2021 and September 30, 2020:

	June 30, 2021	September 30, 2020
Mining equipment	$62,399,492	—
Land and building	4,444,685	—
Machinery and equipment	309,833	193,042
Leasehold improvements	44,347	17,965
Furniture and fixtures	107,660	82,547
Construction in progress	140,336	—
Total	67,446,353	293,554
Less: accumulated depreciation	(2,693,210)	(175,560)
Fixed assets, net	$64,753,143	$ 117,994

Depreciation expense for the nine months ended June 30, 2021 and 2020 was $2,517,650 and $51,952, respectively.

On May 19, 2021, the Company exercised its purchase option on the ATL lease agreement to purchase property for $4.4 million at 2380 Godby Road, College Park, Georgia. The property contains approximately six acres and includes approximately 41,000 square feet of office and warehouse space. ATL utilizes, and intends to utilize, this space for cryptocurrency mining activities.

The Company has purchase commitments for approximately $203.6 million related to purchase of miners as of June 30, 2021, and the Company has paid $125.9 million towards these commitments as of the end of this period.

8. LOANS	9 Months Ended Jun. 30, 2021
Debt Disclosure [Abstract]	
8. LOANS	8. LOANS

8. LOANS

Long term

Long-term loans payable consists of the following:

	June 30, 2021	September 30, 2020
Promissory notes	$ —	$ 531,169
Total	$ —	$ 531,169

Promissory Notes

On May 7, 2020, the Company applied for a loan from Celtic Bank Corporation, as lender, pursuant to the Paycheck Protection Program of the Coronavirus Aid, Relief, and Economic Security Act (the “CARES Act”) as administered by the U.S. Small Business Administration (the "SBA"). On May 15, 2020, the loan was approved, and the Company received the proceeds from the loan in the amount of $531,169 (the “PPP Loan”). The Company applied for and received loan forgiveness from the SBA on March 23, 2021. The entire principal balance and interest charges were forgiven. The gain on loan forgiveness of $531,169 is included in other income in the consolidated statements of operations during the nine months ended June 30, 2021.

9. LEASES

	9 Months Ended Jun. 30, 2021

Leases [Abstract]

9. LEASES

9. LEASES

Effective October 1, 2019, the Company accounts for its leases under ASC 842, which requires lessees to recognize lease assets and liabilities arising from operating leases on the balance sheet. The Company adopted the new lease guidance using the modified retrospective approach and elected the transition option issued under ASU 2018-11, *Leases (Topic 842) Targeted Improvements*, allowing entities to continue to apply the legacy guidance in ASC 840, *Leases*, to prior periods, including disclosure requirements. Accordingly, prior period financial results and disclosures have not been adjusted.

The Company has operating leases under which it leases its branch offices, corporate headquarters, and data center, one of which is with a related party. As of June 30, 2021, the Company's operating lease right of use asset and operating lease liability totaled $559,182 and $554,669, respectively. A weighted average discount rate of 10% was used in the measurement of the right of use asset and lease liability. As the rate implicit in the lease is not readily determinable, the Company's incremental collateralized borrowing rate is used to determine the present value of lease payments. This rate gives consideration to the applicable Company collateralized borrowing rates and is based on the information available at the commencement date. The Company has elected to apply the short-term lease measurement and recognition exemption to leases with an initial term of 12 months or less; therefore, these leases are not recorded on the Company’s consolidated balance sheets, but rather, lease expense is recognized over the lease term on a straight-line basis.

As of June 30, 2021, the Company’s operating leases had a weighted-average remaining lease term of 5 years. Some leases include multiple year renewal options. The Company’s decision to exercise these renewal options is based on an assessment of its current business needs and market factors at the time of the renewal. Currently, the Company has no leases for which the option to renew is reasonably certain and therefore, options to renew were not factored into the calculation of its right of use asset and lease liability as of June 30, 2021. These operating leases also have a weighted average discount rate of 10% at June 30, 2021.

The following is a schedule of the Company's operating lease liabilities by contractual maturity as of June 30, 2021:

Fiscal year ending September 30, 2021 (three months remaining)	$ 22,613
Fiscal year ending September 30, 2022	136,696
Fiscal year ending September 30, 2023	140,797
Fiscal year ending September 30, 2024	145,021
Fiscal year ending September 30, 2025	149,372
Thereafter	114,531
Total Lease Payments	709,030
Less: imputed interest	(154,361)
Total present value of lease liabilities	$ 554,669

Total operating lease costs of $327,991 and $38,328 for the nine months ended June 30, 2021 and 2020, respectively, were included as part of General and administrative expenses. The Company terminated its ATL lease agreement upon exercise of its purchase option (see Note 7 for additional details). The lease agreement was entered into on June 6, 2020 for a two year term at $52,958 of base rent per month.

The Company has financing leases in relation to the equipment used at its data center. The following is a schedule of the Company's financing lease liabilities by contractual maturity as of June 30, 2021:

Fiscal year ending September 30, 2021 (three months remaining)	$ 104,698
Fiscal year ending September 30, 2022	414,998
Fiscal year ending September 30, 2023	321,154
Fiscal year ending September 30, 2024	135,180
Fiscal year ending September 30, 2025	12,320
Thereafter	1,851
Total lease payments	990,201
Less: imputed interest	(117,461)
Total present value of lease liabilities	$ 872,740

These financing leases have a weighted average lease term of 3.15 years and a weighted average discount rate of 10.0% at June 30, 2021.

10. RELATED PARTY TRANSACTIONS	9 Months Ended Jun. 30, 2021
Related Party Transactions [Abstract]	
10. RELATED PARTY TRANSACTIONS	10. RELATED PARTY TRANSACTIONS *Zachary Bradford – Chief Executive Officer and Director* During the nine months ended June 30, 2021, the Company paid Blue Chip Accounting, LLC ("Blue Chip") $131,890 for accounting, tax, administrative services and reimbursement for office supplies. Blue Chip is 50% beneficially owned by Mr. Bradford. None of the services were associated with work performed by Mr. Bradford. The services consisted of bookkeeping, accounting, and administrative support assistance. The Company also sub-leases office space from Blue Chip (see Note 14 for additional details). During the nine months ended June 30, 2021, $13,725 was paid to Blue Chip for rent. *Matthew Schultz - Chairman of the Board* The Company entered into an agreement on November 15, 2019, with an organization to provide general investor relations and consulting services that Mr. Schultz is affiliated with. The Company paid the organization $49,500 in fees plus $176,000 in expense reimbursements for the nine months ended June 30, 2020. The agreement was terminated in March 2020.

11. STOCKHOLDERS EQUITY	9 Months Ended Jun. 30, 2021
Equity [Abstract]	
11. STOCKHOLDERS EQUITY	11. STOCKHOLDERS EQUITY **Overview** The Company's authorized capital stock consists of 50,000,000 shares of common stock and 10,000,000 shares of preferred stock, par value $0.001 per share. As of June 30, 2021, there were 34,697,943 shares of common stock issued and outstanding, and 1,750,000 shares of preferred stock issued and outstanding. Amendment to Articles of Incorporation On October 4, 2019, pursuant to Article IV of our Articles of Incorporation, our Board of Directors voted to increase the number of shares of preferred stock designated as Series A Preferred Stock from one million (1,000,000) shares to two million (2,000,000) shares, par value $0.001. Under the Certificate of Designation, holders of Series A Preferred Stock are entitled to quarterly dividends on 2% of our earnings before interest, taxes and amortization. The dividends are payable in cash or common stock. The holders will also have a liquidation preference on the state value of $0.02 per share plus any accumulated but unpaid dividends. The holders are further entitled to have us redeem their Series A Preferred Stock for three shares of common stock in the event of a change of control and they are entitled to vote together with the holders of our common stock on all matters submitted to shareholders at a rate of forty-five (45) votes for each share held. The rights of the holders of Series A Preferred Stock are defined in the relevant Amendment to the Certificate of Designation filed with the Nevada Secretary of State on October 9, 2019. On October 7, 2020, the Company executed that certain first amendment to 2017 Equity Incentive Plan to increase its option pool from 300,000 to 1,500,000 shares of common stock (the "Plan Amendment"). On March 16, 2021, the Company filed a Certificate of Amendment to its Articles of Incorporation with the Nevada Secretary of State to increase its authorized shares of common stock to 50,000,000. Common Stock issuances during the nine months ended June 30, 2021 The Company issued 4,444,445 shares of the Company's common stock in connection with its underwritten equity offering at a price of $9.00 per share for net proceeds of approximately $37.05 million. The Company issued 236,000 shares of common stock as settlement of accrued bonus compensation related to the year ended September 30, 2020. The fair value of these shares was approximately $1.9 million and was fully expensed for in the prior year. The Company issued 327,725 shares of common stock for the current year related to bonus compensation. The fair value of these shares is approximately $3.07 million, out of which approximately $2.55 million has been expensed during the nine months ended June 30, 2021. The Company issued 1,618,285 shares of common stock in relation to the acquisition of ATL (See Note 3 for additional details.) The Company issued 55,093 shares of common stock for services rendered for a total fair value of approximately $786,000 which has been fully expensed during the nine months ended June 30, 2021.

The Company issued 387,345 shares of common stock in relation to the exercise of stock options and warrants. (See Notes 12 and 13 for additional details.)

The Company issued 477,703 shares of common stock in relation to the acquisition of SWS (See Note 3 for additional details.)

The Company issued 18,392 restricted stock units for a total fair value of $510,000 of shares of common stock to certain SWS employees as part of the transaction to incentivize the employees for retention purposes. These restricted stock units vest over a period of one year, and we have expensed $80,821 during the nine months ended June 30, 2021.

The Company issued 9,090,910 shares of the Company's common stock in connection with its underwritten public equity offering at a price of $22.00 per share for net proceeds of approximately $187.2 million.

On June 3, 2021, the Company entered into an At The Market Offering Agreement ("ATM") with H.C. Wainwright & Co., LLC, to create an at-the-market equity program under which the Company may, from time to time, offer and sell shares of its common stock having an aggregate gross offering price of up to $500,000,000 to or through H.C. Wainwright & Co., LLC. During the nine months ended June 30, 2021, the Company issued 731,190 shares of the Company's common stock under The ATM for net proceeds of $11,860,566. The shares were sold pursuant to a prospectus dated March 15, 2021 and a prospectus supplement dated June 3, 2021 filed with the SEC.

Common stock returned during the nine months ended June 30, 2021

As a result of an adjustment of holdback shares to actual milestones earned in relation to the p2k acquisition, 8,072 shares were returned and cancelled. (See Note 3 for additional details.)

As a result of an adjustment of holdback shares pursuant to Article II and Schedule A of that certain Agreement and Plan of Merger in connection with the acquisition of ATL, 68,194 shares were returned and cancelled. (See Note 3 for additional details.)

Common Stock issuances during the nine months ended June 30, 2020

The Company issued 1,964,313 shares of common stock in accordance with the terms of the convertible debt agreement due to the decrease in stock price.

The Company issued 22,000 shares of common stock for services rendered to independent consultants and board members at a fair value of $54,000.

The Company issued 793 shares of common stock as a result of rounding related to the reverse stock split.

The Company issued 95,699 shares of common stock in relation to the acquisition of p2k.

In relation to a Securities Purchase Agreement dated December 31, 2018, the Company issued 1,125,000 shares of common stock for the conversion of $1,250,000 in principal and $437,500 in interest at an effective conversion price of $1.50.

In relation to a Securities Purchase Agreement dated April 17, 2019, the Company issued 8,241,665 shares of common stock for the conversion of $10,750,000 in principal and $1,612,500 in interest as a conversion premium at an effective conversion price of $1.50.

The Company issued 25,019 shares of common stock as board and executive compensation at a fair value of $57,500.

Common stock returned during the nine months ended June 30, 2020

As a result of a note payoff on December 5, 2019, 5,000 shares common stock were returned to treasury and cancelled on January 13, 2020.

As a result of the cancellation of an investor relations services contract, 25,000 shares were returned to treasury and cancelled on February 10, 2020.

Series A Preferred Stock issuances during the nine months ended June 30, 2020

On October 4, 2019, the Company authorized the issuance of a total of seven hundred and fifty thousand (750,000) shares of its designated Series A Preferred Stock to three members of its board of directors for services rendered. A fair value of $0.02 per share was determined by the Company. Director fees of $15,000 was recorded as a result of the stock issued.

We accrued $177,505 in preferred stock dividends payable for the nine months ended June 30, 2021.

12. STOCK WARRANTS

	9 Months Ended Jun. 30, 2021
Stock Warrants	
12. STOCK WARRANTS	12. STOCK WARRANTS

The following is a summary of stock warrant activity during the nine months ended June 30, 2021.

	Number of Warrant Shares	Weighted Average Exercise Price
Balance, September 30, 2020	1,299,215	$ 21.82
Warrants granted	—	—
Warrants expired	(432,721)	15.00
Warrants canceled / forfeited	—	—
Warrants exercised	(250,790)	11.77
Balance, June 30, 2021	615,704	$ 30.71

During the nine months ended June 30, 2021, a total of 173,990 shares of the Company's common stock were issued in connection with the exercise of common stock warrants at exercise prices ranging from $3.36 and $20.00, for total consideration of $2,883,622.

On June 30, 2021, a total of 74,437 shares of the Company's common stock were issued in connection with the cashless exercise of 76,800 common stock warrants at exercise prices ranging from $0.83 to $3.67.

As of June 30, 2021, the outstanding warrants have a weighted average remaining term was 0.93 years and an intrinsic value of $924,250.

As of June 30, 2021, there are warrants exercisable to purchase 605,704 shares of common stock in the Company and 10,000 unvested warrants outstanding that cannot be exercised until vesting conditions are met. 418,834 of the warrants require a cash investment to exercise as follows, 2,500 require a cash investment of $8.00 per share, 103,000 require a cash investment of $25.00 per share, 200,000 require an investment of $35.00 per share, 10,000 require an investment of $40.00 per share, 60,000 require an investment of $50.00 per share, 38,334 require a cash investment of $75.00 per share and 5,000 require a cash investment of $100.00 per share. 196,870 of the outstanding warrants contain provisions allowing a cashless exercise at their respective exercise prices.

13. STOCK OPTIONS

	9 Months Ended
	Jun. 30, 2021
Share-based Payment Arrangement [Abstract]	
13. STOCK OPTIONS	13. STOCK OPTIONS The Company sponsors a stock-based incentive compensation plan known as the 2017 Incentive Plan (the "Plan"), which was established by the Board of Directors of the Company on June 19, 2017. On October 7, 2020, the Company executed a first amendment to the Plan to increase its share pool from 300,000 to 1,500,000 shares of common stock. As of June 30, 2021, there were 26,261 shares available for issuance under the Plan. On July 16, 2021, the Board unanimously approved to (i) increase the number of shares of common stock authorized for issuance under the Plan by an additional 2,000,000 shares, resulting (if such increase is authorized by the Company's stockholders at the annual meeting of stockholders on September 15, 2021) in the aggregate of 3,500,000 shares of common stock authorized for issuance under the Plan, and (ii) revise Section 19 of the Plan to more closely align with the provisions of Section 422 of the Internal Revenue Code of 1986, as amended, and Section 17.2 of the Plan (the "Plan Amendment"). As of July 16, 2021, options to purchase an aggregate of 801,500 shares of common stock have been issued to three officers of the Company, conditioned upon stockholder approval of the Plan Amendment and ratification of such issuances by the Company's stockholders, which approval must occur on or prior to April 16, 2022, or such options shall be rendered null and void. The Plan allows the Company to grant incentive stock options, non-qualified stock options, stock appreciation right, or restricted stock. The incentive stock options are exercisable for up to ten years, at an option price per share not less than the fair market value on the date the option is granted. The incentive stock options are limited to persons who are regular full-time employees of the Company at the date of the grant of the option. Non-qualified options may be granted to any person, including, but not limited to, employees, independent agents, consultants and attorneys, who the Company's Board believes have contributed, or will contribute, to the success of the Company. Non-qualified options may be issued at option prices of less than fair market value on the date of grant and may be exercisable for up to ten years from date of grant. The option vesting schedule for options granted is determined by the Board of Directors at the time of the grant. The Plan provides for accelerated vesting of unvested options if there is a change in control, as defined in the Plan. The following is a summary of stock option activity during the nine months ended June 30, 2021:

	Number of Option Shares	Weighted Average Exercise Price
Balance, September 30, 2020	277,948	$ 6.34
Options granted	636,750	14.98
Options expired	(11,928)	9.13
Options canceled / forfeited	(3,751)	21.21

Options exercised	(138,918)	6.10
Balance, June 30, 2021	760,101	$ 13.50

As of June 30, 2021, there are options exercisable to purchase 357,774 shares of common stock in the Company. As of June 30, 2021, the outstanding options have a weighted average remaining term of was 3.31 years and an intrinsic value of $3,721,218.

Option activity for the nine months ended June 30, 2021

During the nine months ended June 30, 2021, a total of 138,918 shares of the Company's common stock were issued in connection with the exercise of 138,918 common stock options at exercise prices ranging from $4.65 and $24.40, for a total consideration of $847,940.

During the nine months ended June 30, 2021, the Company granted 636,750 options with a total fair value of $9,536,795 to purchase shares of common stock to employees. The Company offset $953,125 of stock compensation expense against bonuses accrued during the prior year. The shares were granted at quoted market prices ranging from $7.55 to $34.67 and were valued at issuance using the Black Scholes model.

The Black-Scholes model utilized the following inputs to value the options granted during the nine months ended June 30, 2021:

Fair value assumptions – Options:	**June 30, 2021**
Risk free interest rate	0.10-0.41%
Expected term (years)	1.7 – 5.3
Expected volatility	142%-240%
Expected dividends	0%

During the nine months ended June 30, 2021, the Company recognized $8,599,029 of stock compensation expense. As of June 30, 2021, the Company expects to recognize approximately $5.5 million of stock-based compensation for the non-vested outstanding options over a weighted-average period of 2.42 years.

On April 16, 2021, the Company's board of directors approved one-time options to key executives Zachary Bradford, Lori Love and S. Matthew Schultz subject to the availability of shares under the Company's 2017 Equity Incentive Plan with any remaining equity options to be granted when the Company obtains shareholder approval to increase the shares under the Plan. As of June 30, 2021, 801,500 of these options were waiting to be issued pending the shareholder approval.

Option activity for the nine months ended June 30, 2020

During the nine months ended June 30, 2020, the Company recognized $1,171,632 of stock compensation expense and granted 233,233 options to purchase shares of common stock to employees, where such options were granted at quoted market prices ranging from $4.50 to $8.50. The options were valued at issuance using the Black Scholes model and stock compensation expense of $673,590 was recorded as a result of the issuances.

The Black-Scholes model utilized the following inputs to value the options granted during the nine months ended June 30, 2020:

Fair value assumptions – Options:	**June 30, 2020**
Risk free interest rate	0.85-1.73%
Expected term (years)	3-5

Expected volatility	124%-209%
Expected dividends	0%

14. COMMITMENTS AND CONTINGENCIES	9 Months Ended Jun. 30, 2021
Commitments and Contingencies Disclosure [Abstract]	
14. COMMITMENTS AND CONTINGENCIES	14. COMMITMENTS AND CONTINGENCIES

14. COMMITMENTS AND CONTINGENCIES

Office leases

Utah Corporate Office

On November 22, 2019, the Company entered into a lease to relocate the corporate office to 1185 South 1800 West, Suite 3, Woods Cross, UT 84047. The agreement calls for the Company to make payments of $2,300 in base rent per month through February 28, 2021, unless otherwise cancelled the lease automatically renews annually. The lease was renewed through February 28 , 2022.

San Diego Office

On May 15, 2018, the Company executed a 37 month lease agreement, which commenced on July 1, 2018 at 4360 Viewridge Avenue, Suite C, San Diego, California. The agreement called for the Company to make payments of $4,057 in base rent per month through July 31, 2021 subject to an annual 3% rent escalation. The lease was terminated on July 31, 2021.

Carlsbad Office

On June 17, 2021, the Company entered into a lease agreement at 2042 Corte Del Nogal, Suite C, Carlsbad, CA 92011. The agreement calls for the company to make monthly payments of $11,307 in base rent through June 30, 2026, subject to an annual 3% rent escalation.

Las Vegas Offices

On January 2, 2020, the Company entered into a sublease agreement with Blue Chip for office space at 8475 S. Eastern Ave., Suite 200, Las Vegas, NV 89123. The agreement calls for the Company to make monthly payments of $1,575 in base rent through January 1, 2021. The lease term is on an annual basis beginning January 2, 2020.

The Company assumed p2k's lease agreement entered into on October 17, 2017, at 7955 W. Badura Ave., Suite 1040, Las Vegas, NV 89113. The agreement called for $1,801 in base rent through October 31, 2020. The Company did not renew this lease and it was terminated on October 31, 2020.

Contingent consideration
On August 31, 2020, the Company acquired GridFabric. Pursuant to the terms of the purchase agreement, additional shares of the Company's common stock valued at up to $750,000 will be issuable if GridFabric achieves certain revenue and product release milestones.

On February 24, 2021, the Company acquired SWS. Pursuant to the terms of the purchase agreement, additional cash consideration of $2,500,000 will be payable if Solar Watt Solutions achieves certain revenue milestones.

Legal contingencies
From time to time, we may be subject to litigation. Risks associated with legal liability are difficult to assess and quantify, and their existence and magnitude can remain unknown for significant periods of time. We have acquired liability insurance to reduce such risk exposure to the Company.

Despite the measures taken, such policies may not cover future litigation, or the damages claimed may exceed our coverage which could result in contingent liabilities.

For a description of our material pending legal proceedings, please see Part II, Item I of this Quarterly Report on Form 10Q.

15. MAJOR CUSTOMERS AND VENDORS

For the nine months ended June 30, 2021 and 2020, the Company had the following customers that represented more than 10% of our sales. We report revenue from both customers under our Energy Segment.

	June 30, 2021	**June 30, 2020**
Customer A	10.0%	60.3%
Customer B	—	14.1%

For the nine months ended June 30, 2021 and 2020, the Company had one supplier that represented more than 10% of our direct costs. Internally developed product costs and labor for services rendered are excluded from the calculation. We report costs from vendor A under our Energy Segment and vendor B under our Digital Currency Mining Segment.

	June 30, 2021	**June 30, 2020**
Vendor A	28.77%	85.7%
Vendor B	24.83%	—

16. SEGMENT REPORTING	9 Months Ended Jun. 30, 2021
Segment Reporting [Abstract]	
16. SEGMENT REPORTING	16. SEGMENT REPORTING We disclose segment information that is consistent with the way in which management operates and views the business. To better align with the Company's core focus, the Company reduced its reportable segments down to two by eliminating the digital agency segment. Results associated with that component are now being reported under other revenue and eliminations. Our operating structure now contains the following reportable segments: **Energy Segment** – Consisting of our CleanSpark, LLC, CleanSpark Critical Power Systems, Inc., GridFabric, and Solar Watt Solutions lines of business, this segment provides services, equipment, and software to the energy industry. **Digital Currency Mining Segment** – Consisting of ATL and CleanBlok, Inc., this segment mines digital currency assets, namely Bitcoin.

	For the Three Months Ended		For the Nine Months Ended	
	June 30, 2021	June 30, 2020	June 30, 2021	June 30, 2020
Revenue				
Energy	$ 2,863,997	$ 3,080,833	$ 4,985,062	$ 7,484,079
Digital Currency Mining	8,649,440	—	16,098,643	—
Total Segment Revenues	$ 11,513,437	$ 3,080,833	$ 21,083,705	$ 7,484,079
Other revenue and eliminations	402,628	357,841	1,209,616	589,702
Consolidated Revenues	$ 11,916,065	$ 3,438,674	$ 22,293,321	$ 8,073,781
Profit (excluding depreciation and amortization)				
Energy	$ (1,635,401)	$ (530,074)	$ (4,711,928)	$ (2,294,571)
Digital Currency Mining	3,985,963	—	11,052,565	—
Total segment profit/ (loss)	$ 2,350,562	$ (530,074)	$ 6,340,637	$ (2,294,571)
Corporate items and eliminations (including depreciation and amortization)	19,027,689	8,021,227	22,785,256	13,988,082
Net Loss	$(16,677,127)	$(8,551,301)	$(16,444,619)	$(16,282,653)

Total Assets	June 30, 2021	September 30, 2020
Energy	$ 34,277,907	$13,621,190
Digital Currency Mining	228,128,995	—
Other and Corporate assets	35,081,919	8,718,873
Total	$297,488,821	$22,340,063

17. SUBSEQUENT EVENTS	9 Months Ended Jun. 30, 2021
Subsequent Events [Abstract]	
17. SUBSEQUENT EVENTS	17. SUBSEQUENT EVENTS On July 8, 2021, the Company, through its wholly owned subsidiary, CleanBlok, entered into a services agreement with Coinmint, LLC ("Coinmint"). Pursuant to the agreement, Coinmint has agreed to house and power certain of CleanBlok's cryptocurrency mining equipment in its facilities, and to use commercially reasonably efforts to mine Bitcoin on behalf of CleanBlok. All Bitcoin mining services performed by Coinmint for CleanBlok shall be conducted using mining equipment owned by CleanBlok, which equipment will be delivered by CleanBlok to a designated hosting locations over the term of the agreement. Pursuant to the agreement, as consideration for the Hosting Services, CleanBlok shall pay Coinmint services fees, which shall be based on the operating costs incurred by Coinmint in performing the Services, and a variable fee calculated based on the profitability of the Bitcoin mined during the relevant payment periods, subject to uptime performance commitments. The Agreement has an initial term of one year, after which it will renew automatically for three-month periods until terminated in accordance with the terms of the Agreement. On July 22, 2021, the Company created CSRE Properties Norcross, LLC, a single member limited liability company and wholly owned subsidiary of the Company, under the laws of the State of Georgia. The entity was created to hold certain real-estate assets of the Company. On July 28, 2021, the Company created CSRE Property Management Company, LLC, a single member limited liability company and wholly owned subsidiary of the Company, under the laws of the State of Georgia. The entity was created to hold certain real-estate assets of the Company. On August 6, 2021, CSRE Properties Norcross, LLC purchased certain real property located at 5295 Brook Hollow Parkway, Norcross, Georgia for $6,550,000. The property consists of approximately seven acres and includes an approximately 87,000 square foot office building. The Company, through its subsidiary CleanBlok, Inc., intends to utilize this office space to conduct certain of its cryptocurrency mining activities. Between July 1, 2021 and August 13, 2021, the Company issued 893,324 shares of the Company's common stock in connection with its ATM for net proceeds of $12,198,106.

2. SUMMARY OF SIGNIFICANT POLICIES (Policies)	9 Months Ended Jun. 30, 2021
Accounting Policies [Abstract]	
Basis of Presentation and Liquidity	Basis of Presentation and Liquidity The accompanying unaudited interim financial statements of the Company have been prepared in accordance with accounting principles generally accepted in the United States of America and the rules of the Securities and Exchange Commission, and should be read in conjunction with the audited financial statements and notes thereto contained in the Company's most recent annual report on Form 10-K for the year ended September 30, 2020, filed with the SEC on December 17, 2020 ("Form 10-K"). In the opinion of management, all adjustments, consisting of normal recurring adjustments, necessary for a fair presentation of financial position and the results of operations for the interim period presented in this quarterly report on Form 10-Q have been reflected herein. The results of operations for the interim period are not necessarily indicative of the results to be expected for the full year. Notes to the financial statements which would substantially duplicate the disclosures contained in the audited financial statements for the most recent fiscal period, as reported in the Form 10-K, have been omitted. As shown in the accompanying unaudited consolidated financial statements, the Company incurred a net loss of $16,444,619 during the nine months ended June 30, 2021. While the company has experienced negative cash flows from operations, the Company has sufficient capital for ongoing operations from raising additional capital through the registered sale of equity securities pursuant to a registration statement on Form S-3. (See Notes 11 and 17 for additional details.) In addition, the Company is continuing to grow its business segments through which it expects to grow the working capital base. As of June 30, 2021, the Company had working capital of $39,940,292.
Principles of Consolidation	Principles of Consolidation The accompanying consolidated financial statements include the accounts of CleanSpark, Inc., and its wholly owned operating subsidiaries, CleanSpark, LLC, CleanSpark II, LLC, CleanSpark Critical Power Systems Inc., p2kLabs, Inc, GridFabric, LLC, ATL Data Centers LLC, CleanBlok, Inc., CSRE Properties, LLC and Solar Watt Solutions, Inc. All material intercompany transactions have been eliminated upon consolidation of these entities.
Use of Estimates	Use of Estimates The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Significant estimates include estimates used to review the Company's goodwill impairment, intangible assets acquired, impairments and estimations of long-lived assets, revenue recognition on percentage of completion type contracts, allowances for uncollectible accounts, and the valuations of non-cash capital stock issuances. The Company bases its estimates on historical experience and on various other assumptions that are believed to be reasonable in 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 including, but not limited to, the ultimate impact that COVID-19 may have on the Company's operations.
Revenue Recognition	Revenue Recognition We recognize revenue in accordance with generally accepted accounting principles as outlined in the Financial Accounting Standard Board's ("FASB") Accounting Standards Codification ("ASC") 606, Revenue From Contracts with Customers, which requires that five steps be followed in evaluating revenue recognition: (i) identify the contract with the customer; (ii) identity the

performance obligations in the contract; (iii) determine the transaction price; (iv) allocate the transaction price; and (v) recognize revenue when or as the entity satisfied a performance obligation.

Our accounting policy on revenue recognition by type of revenue is provided below.

Engineering, Service & Installation or Construction Contracts

The Company recognizes engineering and construction contract revenue over time, as performance obligations are satisfied, due to the continuous transfer of control to the customer. Engineering and construction contracts are generally accounted for as a single unit of account (a single performance obligation) and are not segmented between types of services. The Company

recognizes revenue based primarily on contract cost incurred to date compared to total estimated contract cost (an input method). The input method is the most faithful depiction of the Company's performance because it directly measures the value of the services transferred to the customer. Customer-furnished materials, labor, and equipment and, in certain cases, subcontractor materials, labor, and equipment are included in revenue and cost of revenue when management believes that the Company is acting as a principal rather than as an agent (i.e., the Company integrates the materials, labor and equipment into the deliverables promised to the customer). Customer-furnished materials are only included in revenue and cost when the contract includes construction activity and the Company has visibility into the amount the customer is paying for the materials or there is a reasonable basis for estimating the amount. The Company recognizes revenue, but not profit, on certain uninstalled materials that are not specifically produced, fabricated, or constructed for a project. Revenue on these uninstalled materials is recognized when the cost is incurred (when control is transferred). Changes to total estimated contract cost or losses, if any, are recognized in the period in which they are determined as assessed at the contract level. Pre-contract costs are expensed as incurred unless they are expected to be recovered from the client. Project mobilization costs are generally charged to project costs as incurred when they are an integrated part of the performance obligation being transferred to the client. Customer payments on engineering and construction contracts are typically due within 30 to 45 days of billing, depending on the contract.

The Company recognizes energy (solar panel and battery) installation contract revenue for residential customers at a point in time upon completion of the installation. The revenues associated with energy installations for commercial customers are recognized over a period of time as noted in the engineering and construction contract revenue disclosure above.

For service contracts (including maintenance contracts) in which the Company has the right to consideration from the customer in an amount that corresponds directly with the value to the customer of the Company's performance completed to date, revenue is recognized when services are performed and contractually billable. Service contracts that include multiple performance obligations are segmented between types of services.

For contracts with multiple performance obligations, the Company allocates the transaction price to each performance obligation using an estimate of the stand-alone selling price of each distinct service in the contract. Revenue recognized on service contracts that have not been billed to clients is classified as a current asset under contract assets on the Consolidated Balance Sheets. Amounts billed to clients in excess of revenue recognized on service contracts to date are classified as a current liability under contract liabilities. Customer payments on service contracts are typically due within 30 days of billing, depending on the contract.

Revenues from digital currency mining

The Company has entered into a digital asset mining pool to provide computing power to the mining pool. The contracts are terminable at any time by either party and the Company's enforceable right to compensation only begins when the Company provides computing power to the mining pool operator. In exchange for providing computing power, the Company is entitled to a fractional share of the fixed cryptocurrency award the mining pool operator receives (less net digital asset transaction fees to the mining pool operator which are recorded as a component of cost of revenues), for successfully adding a block to the blockchain. The Company's fractional share is based on the proportion of computing power the Company contributed to the mining pool operator to the total computing power contributed by all mining pool participants in solving the current algorithm. The transaction consideration the Company receives is noncash consideration, in the form of digital currency, which the Company measures at fair value on the date received. The consideration is dependent on the number of digital assets mined on any given day. Fair value of the digital currency award received is determined using the spot price of the related digital currency at the time of receipt.

There is currently no specific definitive guidance under GAAP or alternative accounting framework for the accounting for digital currencies recognized as revenue or held, and management has exercised significant judgment in determining the appropriate accounting treatment. In the event authoritative guidance is enacted by the FASB, the Company may be required to change its policies, which could have an effect on the Company's consolidated financial position and results from operations.

Revenues from Sale of Equipment

Performance obligations satisfied at a point in time.

We recognize revenue on agreements for non-customized equipment we sell on a standardized basis to the market at a point in time. We recognize revenue at the point in time that the customer obtains control of the good, which is generally upon shipment or when the customer has physical possession of the product depending on contract terms. We use proof of delivery for certain large equipment with more complex logistics, whereas the delivery of other equipment is estimated based on historical averages of in-transit periods (i.e., time between shipment and delivery). Generally, shipping costs are included in the price of equipment unless the customer requests a non-standard shipment. In situations where an alternative shipment arrangement has been made, the Company recognizes the shipping revenue upon customer receipt of the shipment.

In situations where arrangements include customer acceptance provisions based on seller or customer-specified objective criteria, we recognize revenue when we have concluded that the customer has control of the goods and that acceptance is likely to occur. We generally do not provide for anticipated losses on point in time transactions prior to transferring control of the equipment to the customer.

Our billing terms for these point in time equipment contracts vary and generally coincide with shipment to the customer; however, within certain businesses, we receive progress payments from customers for large equipment purchases, which is generally to reserve production slots with our manufacturing partners, which are recorded as contract liabilities.

Due to the customized nature of the equipment, the Company does not allow for customer returns.

Service performance obligations satisfied over time.

We enter into long-term product service agreements with our customers primarily within our microgrid segment. These agreements require us to provide preventative maintenance, and standby support services that include certain levels of assurance regarding system performance throughout the contract periods; these contracts will generally range from 1 to 10 years. We account for items that are integral to the maintenance of the equipment as part of our service-related performance obligation, unless the customer has a substantive right to make a separate purchasing decision (e.g., equipment upgrade). Contract modifications that extend or revise contract terms are not uncommon and generally result in our recognizing the impact of the revised terms prospectively over the remaining life of the modified contract (i.e., effectively like a new contract). Revenues are recognized for these arrangements on a straight-line basis consistent with the nature, timing and extent of our services, which primarily relate to routine maintenance and as needed product repairs. Our billing terms for these contracts vary, but we generally invoice periodically as services are provided.

Contract assets represent revenue recognized in excess of amounts billed and include unbilled receivables (typically for cost reimbursable contracts) of $0 and contract work in progress (typically for fixed-price contracts) of $0 and $4,103 as of June 30, 2021 and September 30, 2020, respectively. Unbilled receivables, which represent an unconditional right to payment subject only to the passage of time, are reclassified to accounts receivable when they are billed under the terms of the contract. Advances that are payments on account of contract assets of $0 and $0 as of June 30, 2021 and September 30, 2020, respectively, have been deducted from contract assets. Contract liabilities represent customer deposits and amounts billed to clients in excess of revenue recognized to date. The Company recorded $596,873 and $64,198 in contract liabilities as of June 30, 2021 and September 30, 2020, respectively.

Revenues from software

The Company derives its software revenue from both subscription fees from customers for access to its (i) energy software offerings and software license sales and (ii) support services. Revenues from software licenses are generally recognized upfront when the software is made available to the customer, and revenues from the related support is generally recognized ratably over the contract term. The Company's policy is to exclude sales and other indirect taxes when measuring the transaction price of its subscription agreements.

The Company's subscription agreements generally have monthly or annual contractual terms. Revenue is recognized ratably over the related contractual term beginning on the date that the platform is made available to a customer. Access to the platform represents a series of distinct services as the Company continually provides access to, and fulfills its obligation to the end customer over the subscription term. The series of distinct services represents a single performance obligation that is satisfied over time.

Revenues from design, software development and other technology-based consulting services

For service contracts performed under Master Services Agreements ("MSA") and accompanying Statement(s) of Work ("SOW"), revenue is recognized based on the performance obligation(s) outlined in the SOW which is typically hours worked or specific deliverable milestones. In the case of a milestone-based SOW, the Company recognizes revenue as each deliverable is signed off by the customer.

Revenues from data center services

The Company provides data services such as providing its customers with rack space, power and equipment, and cloud services such as virtual services, virtual storage, and data backup services, generally based on monthly services provided at a defined price included in the contracts. The performance obligations are the services provided to a customer for the month based on the contract. The transaction price is the price agreed with the customer for the monthly services provided and the revenues are recognized monthly based on the services rendered for the month.

Variable Consideration

The nature of the Company's contracts gives rise to several types of variable consideration, including claims and unpriced change orders, awards and incentive fees, and liquidated damages and penalties. The Company recognizes revenue for variable consideration when it is probable that a significant reversal in the amount of cumulative revenue recognized will not occur. The Company estimates the amount of revenue to be recognized on variable consideration using the expected value (i.e., the sum of a probability-weighted amount) or the most likely amount method, whichever is expected to better predict the amount. Factors considered in determining whether revenue associated with claims (including change orders in dispute and unapproved change orders in regard to both scope and price) should be recognized include the following: (a) the contract or other evidence provides a legal basis for the claim, (b) additional costs were caused by circumstances that were unforeseen at the contract date and not the result of deficiencies in the Company's performance, (c) claim-related costs are identifiable and considered reasonable in view of the work performed, and (d) evidence supporting the claim is objective and verifiable. If the requirements for recognizing revenue for claims or unapproved change orders are met, revenue is recorded only when the costs associated with the claims or unapproved change orders have been incurred. Back charges to suppliers or subcontractors are recognized as a reduction of cost when it is determined that recovery of such cost is probable, and the amounts can be reliably estimated. Disputed back charges are recognized when the same requirements described above for claims accounting have been satisfied.

The Company generally provides limited warranties for work performed under its engineering and construction contracts. The warranty periods typically extend for a limited duration following substantial completion of the Company's work on a project. Historically, warranty claims have not resulted in material costs incurred.

Practical Expedients

If the Company has a right to consideration from a customer in an amount that corresponds directly with the value of the Company's performance completed to date (a service contract in which the Company bills a fixed amount for each hour of service provided), the Company recognizes revenue in the amount to which it has a right to invoice for services performed.

The Company does not adjust the contract price for the effects of a significant financing component if the Company expects, at contract inception, that the period between when the Company transfers a service to a customer and when the customer pays for that service will be one year or less.

The Company has made an accounting policy election to exclude from the measurement of the transaction price all taxes assessed by governmental authorities that are collected by the Company from its customers (use taxes, value added taxes, some excise taxes).

For the nine months ended June 30, 2021 and 2020, the Company reported revenues of $22,293,321 and $8,073,781, respectively.

Cash and cash equivalents

Cash and cash equivalents

For purposes of the consolidated statements of cash flows, the Company considers all highly liquid investments and short-term debt instruments with original maturities of three months or less to be cash equivalents. There was $22,209,870 and $3,126,202 in cash and cash equivalents as of June 30, 2021 and September 30, 2020, respectively.

Digital Currency

Digital Currency

Digital currencies are included in current assets in the consolidated balance sheets. Digital currencies are recorded at cost less impairment, and amounts held are accounted for as intangible assets with indefinite useful lives. An intangible asset with an indefinite useful life is not amortized but assessed for impairment annually, or more frequently, when events or changes in circumstances occur indicating that it is more likely than not that the indefinite-lived asset is impaired. Impairment exists when the carrying amount exceeds its fair value, which is measured using the quoted price of the digital currency at the time its fair value is being measured. In testing for impairment, the Company has the option to first perform a qualitative assessment to determine whether it is more likely than not that an impairment exists. If it is determined that it is not more likely than not that an impairment exists, a quantitative impairment test is not necessary. If the Company concludes otherwise, it is required to perform a quantitative impairment test. To the extent an impairment loss is recognized, the loss establishes the new cost basis of the asset. Subsequent reversal of impairment losses is not permitted.

Digital currencies awarded to the Company through its mining activities are included within operating activities on the accompanying consolidated statements of cash flows. The sales of digital currencies are included within investing activities in the accompanying consolidated statements of cash flows and any realized gains or losses from such sales are included in other income (expense) in the consolidated statements of operations. The Company accounts for its gains or losses in accordance with the first in first out (FIFO) method of accounting.

The following table presents the activities of the digital currencies for the nine months ended June 30, 2021:

	Amount
Balance at September 30, 2020	$ —
Additions of digital currencies	16,098,643
Realized gain on sale of digital currencies	672,065
Sale of digital currencies	(2,499,757)
Digital currencies issued for services	(162,038)
Impairment loss	(3,720,481)
Balance at June 30, 2021	$ 10,388,432

Accounts receivable

Accounts receivable

Accounts receivable is comprised of uncollateralized customer obligations due under normal trade terms. The Company performs ongoing credit evaluation of its customers and management closely monitors outstanding receivables based on factors surrounding the credit risk of specific customers, historical trends, and other information. The carrying amount of accounts receivable is reviewed periodically for collectability. If management determines that collection is unlikely, an allowance that reflects management's best estimate of the amounts that will not be collected is recorded. Accounts receivable are presented net of an allowance for doubtful accounts of $695,688 and $42,970 at June 30, 2021, and September 30, 2020, respectively.

Retention receivable is the amount withheld by a customer until a contract is completed. Retention receivables of $0 and $615 were included in Accounts receivable, net as of June 30, 2021 and September 30, 2020, respectively.

Inventories

Inventories

Inventories are stated at the lower of cost or net realizable value with cost being measured on a first-in, first-out basis. For solar panel and battery installations, the Company transfers component parts from inventories to cost of goods sold once installation is complete. The Company periodically reviews inventories for unusable and obsolete items based on assumptions about future demand and market conditions. Based on this evaluation, provisions are made to write inventories down to their net realizable value. The composition of inventory as of June 30, 2021 is as follows:

Inventory	**Amount**
Batteries and solar panels	3,033,075
Supplies and other materials	1,007,332
Balance at June 30, 2021	4,040,407

Investment securities

Investment securities

Investment securities include debt securities and equity securities. Debt securities are classified as available for sale ("AFS") and are reported as an asset in the consolidated balance sheets at their estimated fair value. As the fair values of AFS debt securities change, the changes are reported net of income tax as an element of OCI, except for other-than-temporarily-impaired securities.

When AFS debt securities are sold, the unrealized gains or losses are reclassified from OCI to non-interest income. Securities classified as AFS are securities that the Company intends to hold for an indefinite period of time, but not necessarily to maturity. Any decision to sell a security classified as AFS would be based on various factors, including significant movements in interest rates, changes in the maturity mix of the Company's assets and liabilities, liquidity needs, decline in credit quality, and regulatory capital considerations.

Interest income is recognized based on the coupon rate and increased by accretion of discounts earned or decreased by the amortization of premiums paid over the contractual life of the security.

For individual debt securities where the Company either intends to sell the security or more likely than not will not recover all of its amortized cost, the other than temporary impairment is recognized in earnings equal to the entire difference between the security's cost basis and its fair value at the balance sheet date. For individual debt securities for which a credit loss has been recognized in earnings, interest accruals and amortization as well as accretion of premiums and discounts are suspended when the credit loss is recognized. Interest received after accruals have been suspended is recognized in income on a cash basis.

The Company holds investments in both publicly held and privately held equity securities. However, as described in Note 1, the Company primarily operates in the alternative energy sector and in the digital currency mining sector, and thus, it is not in the business of investing in securities.

Privately held equity securities are recorded at cost and adjusted for observable transactions for the same or similar investments of the issuer (referred to as the measurement alternative) or impairment. All gains and losses on privately held equity securities, realized or unrealized, are recorded through gains or losses on equity securities on the consolidated statement of operations.

Publicly held equity securities are based on fair value accounting with unrealized gains or losses resulting from changes in fair value reflected as unrealized gains or losses on equity securities in the consolidated statements of operations.

Concentration Risk

Concentration Risk

At times throughout the year, the Company may maintain cash balances in certain bank accounts in excess of FDIC limits. As of June 30, 2021, the cash balance in excess of the FDIC limits was $21,959,870. The Company has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk in these accounts. The Company had one customer whose revenue individually represented 10% or more of the Company's total revenue. (See Note 15 for details.)

Warranty Liability

Warranty Liability

The Company establishes warranty liability reserves to provide for estimated future expenses as a result of installation and product defects, product recalls, and litigation incidental to the Company's business. Liability estimates are determined based on management's judgment, considering such factors as historical experience, the likely current cost of corrective action, manufacturers' and subcontractors' participation in sharing the cost of corrective action, consultations with third party experts such as engineers, and discussions with the Company's general counsel and outside counsel retained to handle specific product liability cases. The Company's manufacturers and service providers currently provide substantial warranties between ten to twenty-five years with full reimbursement to replace and install replacement parts. Warranty costs and associated liabilities were $0 and $0 as of June 30, 2021 and September 30, 2020, respectively.

Stock-based compensation

Stock-based compensation

The Company follows the guidelines in FASB Codification Topic ASC 718-10 "Compensation-Stock Compensation," which requires companies to measure the cost of employee and non-employee services received in exchange for an award of an equity instrument based on the grant-date fair value of the award. Stock-based compensation expense is recognized on a straight-line basis over the requisite service period. The Company may issue compensatory shares for services including, but not limited to, executive, management, accounting, operations, corporate communication, financial and administrative consulting services.

Earnings (loss) per share

Earnings (loss) per share

The Company reports earnings (loss) per share in accordance with Financial Accounting Standards Board's ("FASB") Accounting Standards Codification ("ASC") 260-10 "Earnings Per Share," which provides for calculation of "basic" and "diluted" earnings per share. Basic earnings per share includes no dilution and is computed by dividing net income or loss available to common stockholders by the weighted average common shares outstanding during the period. Diluted earnings per share reflect the potential dilution of securities that could share in the earnings of an entity. The calculation of diluted net loss per share gives effect to common stock equivalents; however, potential common shares are excluded if their effect is anti-dilutive. As of June 30, 2021 and June 30, 2020, there were 1,375,805 shares and 1,503,639 shares, respectively, issuable upon exercise of outstanding options and warrants, as well as 5,250,000 shares issuable upon preferred stock conversions, that were excluded from the current and prior period calculations of diluted net loss per share as their inclusion would have been anti-dilutive to the Company's net loss.

Property and equipment

Property and equipment

Property and equipment are stated at cost. Construction in progress is the construction or development of property and equipment that has not yet been placed in service for its intended use. Depreciation for equipment, buildings, and leasehold improvements commences once they are ready for its intended use. Land is not depreciated. Depreciation is calculated on a straight-line basis over the estimated useful life of the asset as follows:

	Useful life
Building	30 years
Machinery and equipment	1 - 7 years
Mining equipment	3 - 15 years
Leasehold improvements	Shorter of estimated lease term or 5 years
Furniture and fixtures	1 - 5 years

Long-lived Assets

Long-lived Assets

In accordance with the Financial Accounting Standards Board ("FASB") Accounts Standard Codification (ASC) ASC 360-10, "Property, Plant and Equipment," the carrying value of intangible assets and other long-lived assets is reviewed on a regular basis for the existence of facts or circumstances that may suggest impairment. The Company recognizes impairment when the sum of the expected undiscounted future cash flow is less than the carrying amount of the asset. Impairment losses, if any, are measured as the excess of the carrying amount of the asset over its estimated fair value. For the nine months ended June 30, 2021 and 2020, the Company did not record an impairment expense.

Intangible Assets and Goodwill

Intangible Assets and Goodwill

The Company accounts for business combinations under the acquisition method of accounting in accordance with ASC 805, "Business Combinations," where the total purchase price is allocated to the tangible and identified intangible assets acquired and liabilities assumed based on their estimated fair values. The purchase price is allocated using the information currently available, and may be adjusted, up to one year from acquisition date, after obtaining more information regarding, among other things, asset valuations, liabilities assumed, and revisions to preliminary estimates.

The purchase price in excess of the fair value of the tangible and identified intangible assets acquired less liabilities assumed is recognized as goodwill.

The Company reviews its indefinite lived intangibles and goodwill for impairment annually or whenever events or circumstances indicate that the carrying amount of the asset exceeds its fair value and may not be recoverable. In accordance with its policies, the Company performed an assessment of indefinite lived intangibles and goodwill and determined there was no impairment for the nine months ended June 30, 2021 and 2020.

Software Development Costs

Software Development Costs

The Company capitalizes software development costs under guidance of ASC 985-20 "Costs of Software to be Sold, Leased or Marketed" for our mPulse platform and under ASC 350-40 "Internal Use Software" for our mVSO, Canvas & Plaid products. Software development costs include payments made to independent software developers under development agreements, as well as direct costs incurred for internally developed products. Software development costs are capitalized once the technological feasibility of a product is established and such costs are determined to be recoverable. Technological feasibility of a product requires both technical design documentation and infrastructure design documentation, or the completed and tested product design and a working model. Significant management judgments and estimates are utilized in the assessment of when technological feasibility is established, and the evaluation is performed on a product-by-product basis. For products where proven technology exists, this may occur early in the development cycle. Prior to a product's release, if and when we believe capitalized costs are not recoverable, we expense the amounts as part of "Product development." Capitalized costs for products that are cancelled or are expected to be abandoned are charged to "Product development" in the period of cancellation. Amounts related to software development, such as product enhancements to existing features, which are not capitalized are charged immediately to "Product development."

Commencing upon a product's release, capitalized software development costs are amortized to "Cost of revenues—software amortization" based on the ratio of current revenues, to total projected revenues for the specific product, generally resulting in an amortization period of seven years for our current product offerings. In recognition of the uncertainties involved in estimating future revenue, amortization will never be less than straight-line amortization of the products remaining estimated economic life.

We evaluate the future recoverability of capitalized software development costs on a quarterly basis. For products that have been released in prior periods, the primary evaluation criterion is the actual performance of the software platform to which the costs relate. For products that are scheduled to be released in future periods, recoverability is evaluated based on the expected performance of the specific products to which the costs relate. Criteria used to evaluate expected product performance include: historical performance of comparable products developed with comparable technology, market performance of comparable software, orders for the product prior to its release, pending contracts, and general market conditions.

Significant management judgments and estimates are utilized in assessing the recoverability of capitalized costs. In evaluating the recoverability of capitalized costs, the assessment of expected product performance utilizes forecasted sales amounts and estimates of additional costs to be incurred. If revised forecasted or actual product sales are less than the originally forecasted amounts utilized in the initial recoverability analysis, the net realizable value may be lower than originally estimated in any given quarter, which could result in an impairment charge. Material differences may result in the amount and timing of expenses for any period if matters resolve in a manner that is inconsistent with management's expectations. If an impairment occurs, the reduced amount of the capitalized software costs that have been written down to the net realizable value at the close of each annual fiscal period will be considered the cost for subsequent accounting purposes.

Fair value of financial instruments and derivative asset

Fair value of financial instruments and derivative asset

The carrying value of cash, accounts payable and accrued expenses, and debt (See Note 8) approximate their fair values because of the short-term nature of these instruments. Management believes the Company is not exposed to significant interest or credit risks arising from these financial instruments.

Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. Valuation techniques used to measure fair value maximize the use of observable inputs and minimize the use of unobservable inputs. The Company utilizes a fair value hierarchy based on three levels of inputs, of which the first two are considered observable and the last unobservable.

- Level 1 Quoted prices in active markets for identical assets or liabilities. These are typically obtained from real-time quotes for transactions in active exchange markets involving identical assets.

- Level 2 Quoted prices for similar assets and liabilities in active markets; quoted prices included for identical or similar assets and liabilities that are not active; and model-derived valuations in which all significant inputs and significant value drivers are observable in active markets. These are typically obtained from readily-available pricing sources for comparable instruments.

- Level 3 Unobservable inputs, where there is little or no market activity for the asset or liability. These inputs reflect the reporting entity's own beliefs about the assumptions that market participants would use in pricing the asset or liability, based on the best information available in the circumstances.

The following table presents the Company's financial instruments that are measured and recorded at fair value on the Company's balance sheets on a recurring basis, and their level within the fair value hierarchy as of June 30, 2021 and September 30, 2020, respectively:

Fair value measured at June 30, 2021:

	Amount	**Level 1**	**Level 2**	**Level 3**
Derivative asset	$7,434,630	$ —	$ —	$7,434,630
Investment in equity security	223,823	223,823	—	—
Investment in debt security	500,000	—	—	500,000
Total	$8,158,453	$223,823	$ —	$7,934,630

Fair value measured at September 30, 2020:

	Amount	**Level 1**	**Level 2**	**Level 3**
Derivative asset	$2,115,269	$ —	$ —	$2,115,269
Investment in equity security	210,000	210,000	—	—
Investment in debt security	500,000	—	—	500,000
Total	$2,825,269	$210,000	$ —	$2,615,269

The below table presents the change in the fair value of the derivative asset and investment in debt security during the nine months ended June 30, 2021:

	Amount
Balance at September 30, 2020	$2,615,269
Gain on derivative asset	5,319,361
Balance at June 30, 2021	$7,934,630

Reclassifications

Reclassifications

Certain prior year amounts have been reclassified for consistency with the current period presentation. These reclassifications had no effect on the reported results of operations or net assets of the Company.

Segment Reporting

Segment Reporting

Operating segments are defined as components of an enterprise for which separate financial information is available and evaluated regularly by the chief operating decision maker, or decision-making group, in deciding the method to allocate resources and assess performance. To better align with the Company's core focus, the Company reduced its reportable segments down to two by eliminating the digital agency segment. Results associated with that component are now being reported under other revenue and eliminations.

Recently issued accounting pronouncements

Recently issued accounting pronouncements

In August 2018, the FASB issued ASU 2018-15, "Intangibles-Goodwill and Other-Internal-Use Software (Subtopic 350-40): Customer's Accounting for Implementation Costs Incurred in a Cloud Computing Arrangement That Is a Service Contract," which allows for the capitalization of certain implementation costs incurred in a hosting arrangement that is a service contract. ASU 2018-15 allows for either retrospective adoption or prospective adoption to all implementation costs incurred after the date of adoption. ASU 2018-15 is effective for fiscal years beginning after December 15, 2019. The new standard did not have a material impact on the Company's results of operations or cash flows.

In August 2018, the FASB issued ASU 2018-13, Fair Value Measurement (Topic 820): Disclosure Framework – Changes to the Disclosure Requirements for Fair Value Measurement. The purpose of the standard is to improve the overall usefulness of fair value disclosures to financial statement users and reduce unnecessary costs to companies when preparing the disclosures. ASU 2018-13 is effective for fiscal years beginning after December 15, 2019 and requires the application of the prospective method of transition (for only the most recent interim or annual period presented in the initial fiscal year of adoption) to the new disclosure requirements for (1) changes in unrealized gains and losses included in other comprehensive income and (2) the range and weighted average used to develop significant unobservable inputs for Level 3 fair value measurements. ASU 2018-13 also requires prospective application to any modifications to disclosures made because of the change to the requirements for the narrative description of measurement uncertainty. The effects of all other amendments made by ASU 2018-13 must be applied retrospectively to all periods presented. The new standard did not have a material impact on the Company's results of operations or cash flows.

In January 2017, the FASB issued guidance within ASU 2017-04, Intangibles-Goodwill and Other. The amendments in ASU 2017-04 simplify the subsequent measurement of goodwill by comparing the fair value of a reporting unit with its carrying amount. ASU 2017-04 is effective for fiscal years beginning after December 15, 2019. The new standard did not have a material impact on the Company's results of operations or cash flows.

In June 2016, the FASB issued guidance within ASU 2016-13, Financial Instruments – Credit Losses. The amendments in ASU 2016-13 require assets measured at amortized cost and establishes an allowance of credit losses for available for sale debt securities. ASU 2016-13 is effective for a smaller reporting company for fiscal years beginning after December 15, 2022. We are currently evaluating the impact the adoption of this new standard will have on our financial position and results of operations.

The Company has evaluated all other recent accounting pronouncements and believes that none of them will have a material effect on the Company's financial position, results of operations, or cash flows.

2. SUMMARY OF SIGNIFICANT POLICIES (Tables)	9 Months Ended Jun. 30, 2021
Accounting Policies [Abstract]	
2. SUMMARY OF SIGNIFICANT POLICIES - Schedule of Activities of Digital Currencies	

	Amount
Balance at September 30, 2020	$ —
Additions of digital currencies	16,098,643
Realized gain on sale of digital currencies	672,065
Sale of digital currencies	(2,499,757)
Digital currencies issued for services	(162,038)
Impairment loss	(3,720,481)
Balance at June 30, 2021	$ 10,388,432

2. SUMMARY OF SIGNIFICANT POLICIES - Schedule of Inventories Current

Inventory	**Amount**
Batteries and solar panels	3,033,075
Supplies and other materials	1,007,332
Balance at June 30, 2021	4,040,407

2. SUMMARY OF SIGNIFICANT POLICIES - Schedule of Useful Life of Property and Equipment

	Useful life
Building	30 years
Machinery and equipment	1 - 7 years
Mining equipment	3 - 15 years
Leasehold improvements	Shorter of estimated lease term or 5 years
Furniture and fixtures	1 - 5 years

Financial Instruments Disclosure [Text Block]

	Amount	**Level 1**	**Level 2**	**Level 3**
Derivative asset	$7,434,630	$ —	$ —	$7,434,630
Investment in equity security	223,823	223,823	—	—
Investment in debt security	500,000	—	—	500,000
Total	$8,158,453	$223,823	$ —	$7,934,630

Fair value measured at September 30, 2020:

	Amount	Level 1	Level 2	Level 3
Derivative asset	$2,115,269	$ —	$ —	$2,115,269
Investment in equity security	210,000	210,000	—	—
Investment in debt security	500,000	—	—	500,000
Total	$2,825,269	$210,000	$ —	$2,615,269

The below table presents the change in the fair value of the derivative asset and investment in debt security during the nine months ended June 30, 2021:

2. SUMMARY OF SIGNIFICANT POLICIES - Fair Value of Drivative Asset

	Amount
Balance at September 30, 2020	$2,615,269
Gain on derivative asset	5,319,361
Balance at June 30, 2021	$7,934,630

3. ACQUISITIONS (Tables)

	9 Months Ended Jun. 30, 2021
Business Combination and Asset Acquisition [Abstract]	

3. ACQUISITIONS - SWS Consideration

Consideration:	Fair Value
Cash	$ 1,350,000
Contingent consideration	2,500,000
477,703 shares of common stock	13,246,704
Total Consideration	$17,096,704

3 ACQUISITIONS - SWS Purchase Price Allocation

Purchase Price Allocation:	
Customer List	$ 5,122,733
Goodwill	$12,499,248
Other assets and liabilities assumed, net	$ (525,277)
Total	$17,096,704

3. ACQUISITIONS - ATL Consideration

Consideration:	Fair Value
1,550,091 shares of common stock	$20,290,692
Total Consideration	$20,290,692

3. ACQUISITIONS - ATL Purchase Price Allocation

Purchase Price Allocation:	
Strategic contract	$ 7,457,970
Goodwill	$13,394,675
Other assets and liabilities assumed, net	$ (561,953)
Total	$20,290,692

3. ACQUISITIONS - P2K Consideration

Consideration:	Fair Value
Cash	$1,155,000
95,699 shares of common stock	$ 445,000
26,950 common stock options	$ 88,935
Total Consideration	$1,688,935

3. ACQUISITIONS - P2K Purchase Price Allocation

Purchase Price Allocation:	
Customer list	$ 730,000
Design and other assets	$ 123,000
Goodwill	$ 957,388
Other assets and liabilities assumed, net	$(121,453)

Total	$1,688,935

3. ACQUISITIONS - GRIDFABRIC Consideration

Consideration:	Fair Value
Cash	$ 400,000
26,427 shares of common stock	$ 250,000
Contingent consideration - common stock issuable upon achievement of milestone(s)	$ 750,000
Total Consideration	$1,400,000

3. ACQUISITIONS - GRIDFABRIC Purchase Price Allocation

Purchase Price Allocation:	
Software	$1,120,000
Customer list	$ 60,000
Non-compete	$ 190,000
Goodwill	$ 26,395
Net Assets	$ 3,605
Total	$1,400,000

3. ACQUISITIONS - Unaudited Pro Forma Information Assuming Acquisitions

	For the Three Months Ended		For the Nine Months Ended	
	June 30, 2021	June 30, 2020	June 30, 2021	June 30, 2020
Net sales	$ 11,916,065	$ 4,824,897	$ 24,883,292	$ 11,522,066
Net loss	$(16,677,127)	$ (8,464,370)	$(17,050,808)	$(16,467,306)
Net loss per common share – basic and diluted	$ (0.49)	$ (0.64)	$ (0.58)	$ (1.80)
Weighted average common shares outstanding – basic and diluted	34,014,221	13,173,509	29,382,905	9,145,775

4. INVESTMENT IN INTERNATIONAL LAND ALLIANCE (Tables)	9 Months Ended Jun. 30, 2021
Schedule of Investments [Abstract]	
4. INVESTMENTS IN INTERNATIONAL LAND ALLIANCE -	

Fair value assumptions:	June 30, 2021
Risk free interest rate	0.05%
Expected term (months)	1.5
Expected volatility	141.80%
Expected dividends	0%

5. CAPITALIZED SOFTWARE (Tables)	9 Months Ended Jun. 30, 2021
Research and Development [Abstract]	
5. CAPITALIZED SOFTWARE	

	June 30, 2021	September 30, 2020
mVSO software	$ 437,135	$ 437,135
mPulse software	741,846	741,846
Less: accumulated amortization	(328,868)	(202,778)
Capitalized Software, net	$ 850,113	$ 976,203

6. INTANGIBLE ASSETS (Tables)	9 Months Ended Jun. 30, 2021
Goodwill and Intangible Assets Disclosure [Abstract]	
6. INTANGIBLE ASSETS - Estimated Useful Life	

Useful life	
Patents	13-20 years
Websites	3 years
Customer list and non-compete agreement	1.5-4 years
Design assets	2 years
Trademarks	14 years
Engineering trade secrets	1-7 years
Strategic contract	5 years
Software	4 years

6. INTANGIBLE ASSETS - Schedule of Intangible Assets

	June 30, 2021	September 30, 2020
Customer list and non-compete agreement	$11,824,757	$ 6,702,024
Strategic contract	7,457,970	—
Trade secrets	4,370,269	4,370,269
Software	1,120,000	1,120,000
Design assets	123,000	123,000
Patents	74,112	74,112
Websites	8,115	8,115
Trademarks	5,928	5,928
Intangible assets:	24,984,151	12,403,448
Less: accumulated amortization	(9,592,806)	(5,353,792)
Intangible assets, net	$15,391,345	$ 7,049,656

6. INTANGIBLE ASSETS - Amortization Expense

2021 (three months remaining)	$ 1,941,474
2022	7,072,469
2023	2,492,479
2024	2,065,344
2025	1,495,888
Thereafter	323,691
Total	$ 15,391,345

7. PROPERTY AND EQUIPMENT, NET (Tables)	9 Months Ended Jun. 30, 2021
Property, Plant and Equipment [Abstract]	
7. PROPERTY AND EQUIPMENT, NET - Schedule of Property Pant and Equipment	

	June 30, 2021	September 30, 2020
Mining equipment	$62,399,492	—
Land and building	4,444,685	—
Machinery and equipment	309,833	193,042
Leasehold improvements	44,347	17,965
Furniture and fixtures	107,660	82,547
Construction in progress	140,336	—
Total	67,446,353	293,554
Less: accumulated depreciation	(2,693,210)	(175,560)
Fixed assets, net	$64,753,143	$ 117,994

8. LOANS (Tables)

9 Months Ended Jun. 30, 2021

Debt Disclosure [Abstract]

8. LOANS - Long Term

	June 30, 2021	September 30, 2020
Promissory notes	$ —	$ 531,169
Total	$ —	$ 531,169

9. LEASES (Tables)

9 Months Ended Jun. 30, 2021

Leases [Abstract]

9. LEASES

Fiscal year ending September 30, 2021 (three months remaining)	$ 22,613
Fiscal year ending September 30, 2022	136,696
Fiscal year ending September 30, 2023	140,797
Fiscal year ending September 30, 2024	145,021
Fiscal year ending September 30, 2025	149,372
Thereafter	114,531
Total Lease Payments	709,030
Less: imputed interest	(154,361)
Total present value of lease liabilities	$ 554,669

9. LEASES - Financing Lease Liability

Fiscal year ending September 30, 2021 (three months remaining)	$ 104,698
Fiscal year ending September 30, 2022	414,998
Fiscal year ending September 30, 2023	321,154
Fiscal year ending September 30, 2024	135,180
Fiscal year ending September 30, 2025	12,320
Thereafter	1,851
Total lease payments	990,201
Less: imputed interest	(117,461)
Total present value of lease liabilities	$ 872,740

12. STOCK WARRANTS (Tables)

Stock Warrants

12. STOCK WARRANTS - Schedule of Warrant Summary

9 Months Ended Jun. 30, 2021

	Number of Warrant Shares		Weighted Average Exercise Price
Balance, September 30, 2020	1,299,215	$	21.82
Warrants granted	—		—
Warrants expired	(432,721)		15.00
Warrants canceled / forfeited	—		—
Warrants exercised	(250,790)		11.77
Balance, June 30, 2021	615,704	$	30.71

13. STOCK OPTIONS (Tables)

	9 Months Ended Jun. 30, 2021

Share-based Payment Arrangement [Abstract]

13. STOCK OPTIONS - Schedule of Option Summary

	Number of Option Shares	Weighted Average Exercise Price
Balance, September 30, 2020	277,948	$ 6.34
Options granted	636,750	14.98
Options expired	(11,928)	9.13
Options canceled / forfeited	(3,751)	21.21
Options exercised	(138,918)	6.10
Balance, June 30, 2021	760,101	$ 13.50

13. STOCK OPTIONS - Fair Value Assumptions 2021

Fair value assumptions – Options:	June 30, 2021
Risk free interest rate	0.10-0.41%
Expected term (years)	1.7 – 5.3
Expected volatility	142%-240%
Expected dividends	0%

13. STOCK OPTIONS - Fair Value Assumptions 2020

Fair value assumptions – Options:	June 30, 2020
Risk free interest rate	0.85-1.73%
Expected term (years)	3-5
Expected volatility	124%-209%
Expected dividends	0%

14. COMMITMENTS AND CONTINGENCIES (Tables)	9 Months Ended Jun. 30, 2021
Commitments and Contingencies Disclosure [Abstract]	
15. MAJOR CUSTOMERS AND VENDORS - Customers	

	June 30, 2021	June 30, 2020
Customer A	10.0%	60.3%
Customer B	—	14.1%

15. MAJOR CUSTOMERS AND VENDORS - Suppliers

	June 30, 2021	June 30, 2020
Vendor A	28.77%	85.7%
Vendor B	24.83%	—

16. SEGMENT REPORTING (Tables)

Segment Reporting [Abstract]

16. SEGMENT REPORTING - Segment Reporting Assets

9 Months Ended Jun. 30, 2021

Digital Currency Mining Segment – Consisting of ATL and CleanBlok, Inc., this segment mines digital currency assets, namely Bitcoin.

	For the Three Months Ended		For the Nine Months Ended	
	June 30, 2021	June 30, 2020	June 30, 2021	June 30, 2020
Revenue				
Energy	$ 2,863,997	$ 3,080,833	$ 4,985,062	$ 7,484,079
Digital Currency Mining	8,649,440	—	16,098,643	—
Total Segment Revenues	$ 11,513,437	$ 3,080,833	$ 21,083,705	$ 7,484,079
Other revenue and eliminations	402,628	357,841	1,209,616	589,702
Consolidated Revenues	$ 11,916,065	$ 3,438,674	$ 22,293,321	$ 8,073,781
Profit (excluding depreciation and amortization)				
Energy	$ (1,635,401)	$ (530,074)	$ (4,711,928)	$ (2,294,571)
Digital Currency Mining	3,985,963	—	11,052,565	—
Total segment profit/(loss)	$ 2,350,562	$ (530,074)	$ 6,340,637	$ (2,294,571)
Corporate items and eliminations (including depreciation and amortization)	19,027,689	8,021,227	22,785,256	13,988,082
Net Loss	$(16,677,127)	$(8,551,301)	$(16,444,619)	$(16,282,653)

Total Assets	June 30, 2021	September 30, 2020
Energy	$ 34,277,907	$13,621,190
Digital Currency Mining	228,128,995	—
Other and Corporate assets	35,081,919	8,718,873
Total	$297,488,821	$22,340,063

1. ORGANIZATION AND LINE OF BUSINESS (Details Narrative)	9 Months Ended Jun. 30, 2021
Organization, Consolidation and Presentation of Financial Statements [Abstract]	
Entity Incorporation, Date of Incorporation	Oct. 15, 1987

2. SUMMARY OF SIGNIFICANT POLICIES - Schedule of Activities of Digital Currencies (Details) - USD ($)	3 Months Ended		9 Months Ended	
	Jun. 30, 2021	Jun. 30, 2020	Jun. 30, 2021	Jun. 30, 2020
Accounting Policies [Abstract]				
Other Assets, Fair Value Disclosure				
Additions to Other Assets, Amount			16,098,643	
[custom:RealizedGainOnSaleOfDigitalCurrencies]			672,065	
Proceeds from Sale of Other Assets			2,499,757	
Digital currencies issued for services			162,038	
Impairment loss	$ 3,720,481		3,720,481	
Other Assets, Fair Value Disclosure	$ 10,388,432		$ 10,388,432	

2. SUMMARY OF SIGNIFICANT POLICIES - Schedule of Inventories Current (Details) - USD ($)	Jun. 30, 2021	Sep. 30, 2020
Property, Plant and Equipment [Line Items]		
Inventory	$ 4,040,407	
Batteries And Solar Panels [Member]		
Property, Plant and Equipment [Line Items]		
Inventory, Raw Materials and Supplies, Gross	3,033,075	
Supplies And Other Materials [Member]		
Property, Plant and Equipment [Line Items]		
Inventory, Raw Materials and Supplies, Gross	$ 1,007,332	

2. SUMMARY OF SIGNIFICANT POLICIES - Schedule of Useful Life of Property and Equipment (Details)	9 Months Ended Jun. 30, 2021
Building [Member]	
Property, Plant and Equipment [Line Items]	
Property, Plant and Equipment, Useful Life	30 years
Machinery and Equipment [Member] | Minimum [Member]	
Property, Plant and Equipment [Line Items]	
Property, Plant and Equipment, Useful Life	1 year
Machinery and Equipment [Member] | Maximum [Member]	
Property, Plant and Equipment [Line Items]	
Property, Plant and Equipment, Useful Life	7 years
Mining Equipment [Member] | Minimum [Member]	
Property, Plant and Equipment [Line Items]	
Property, Plant and Equipment, Useful Life	3 years
Mining Equipment [Member] | Maximum [Member]	
Property, Plant and Equipment [Line Items]	
Property, Plant and Equipment, Useful Life	15 years
Leasehold Improvements [Member]	
Property, Plant and Equipment [Line Items]	
Property, Plant and Equipment, Useful Life	5 years
Furniture and Fixtures [Member] | Minimum [Member]	
Property, Plant and Equipment [Line Items]	
Property, Plant and Equipment, Useful Life	1 year
Furniture and Fixtures [Member] | Maximum [Member]	
Property, Plant and Equipment [Line Items]	
Property, Plant and Equipment, Useful Life	5 years

2. SUMMARY OF SIGNIFICANT POLICIES - Fair Value of Financial Instruments (Details) - USD ($)	Jun. 30, 2021	Sep. 30, 2020
SEC Schedule, 12-15, Insurance Companies, Summary of Investments, Other than Investments in Related Parties [Line Items]		
Derivative Asset	$ 7,434,630	$ 2,115,269
Equity Securities, FV-NI, Current	473,823	460,000
Amount [Member]		
SEC Schedule, 12-15, Insurance Companies, Summary of Investments, Other than Investments in Related Parties [Line Items]		
Derivative Asset	7,434,630	2,115,269
Equity Securities, FV-NI, Current	223,823	210,000
Debt Securities	500,000	500,000
Financial Instruments, Owned, Principal Investments, at Fair Value	8,158,453	2,825,269
Level 1		
SEC Schedule, 12-15, Insurance Companies, Summary of Investments, Other than Investments in Related Parties [Line Items]		
Derivative Asset		
Equity Securities, FV-NI, Current	223,823	210,000
Debt Securities		
Financial Instruments, Owned, Principal Investments, at Fair Value	223,823	210,000
Level 2		
SEC Schedule, 12-15, Insurance Companies, Summary of Investments, Other than Investments in Related Parties [Line Items]		
Derivative Asset		
Equity Securities, FV-NI, Current		
Debt Securities		
Financial Instruments, Owned, Principal Investments, at Fair Value		
Level 3		
SEC Schedule, 12-15, Insurance Companies, Summary of Investments, Other than Investments in Related Parties [Line Items]		
Derivative Asset	7,434,630	2,115,269
Equity Securities, FV-NI, Current		
Debt Securities	500,000	500,000
Financial Instruments, Owned, Principal Investments, at Fair Value	$ 7,934,630	$ 2,615,269

2. SUMMARY OF SIGNIFICANT POLICIES - Fair Value of Drivative Asset (Details) - USD ($)	9 Months Ended Jun. 30, 2021	Sep. 30, 2020
Accounting Policies [Abstract]		
Derivative Asset, Current	$ 7,934,630	$ 2,615,269
Fair Value, Net Derivative Asset (Liability) Measured on Recurring Basis, Unobservable Inputs Reconciliation, Gain (Loss) Included in Earnings	$ 5,319,361	

2. SUMMARY OF SIGNIFICANT POLICIES (Details Narrative) - USD ($)	3 Months Ended						9 Months Ended		21 Months Ended	
	Jun. 30, 2021	Mar. 31, 2021	Dec. 31, 2020	Jun. 30, 2020	Mar. 31, 2020	Dec. 31, 2019	Jun. 30, 2021	Jun. 30, 2020	Jun. 30, 2020	Sep. 30, 2020
Accounting Policies [Abstract]										
Net Income (Loss) Attributable to Parent	$ 16,677,127	$ (7,400,040)	$ 7,167,530	$ 8,551,301	$ 5,815,098	$ 1,916,254	$ 16,444,619	$ 16,282,653		
Banking Regulation, Total Capital, Actual	39,940,292						39,940,292			
Contracts Receivable, Claims and Uncertain Amounts	0						0			
Inventory, Work in Process, Gross	0						0			$ 4,103
Contract with Customer, Asset, after Allowance for Credit Loss	0						0			0
Contract assets	596,873						596,873			64,198
Revenues	11,916,065			3,438,674			22,293,321	8,073,781	$ 8,073,781	
Cash	22,209,870						22,209,870			3,126,202
Allowance for Doubtful Accounts, Premiums and Other Receivables	695,688						695,688			42,970
Receivables from Customers	0						0			615
FDIC Indemnification Asset, Period Increase (Decrease)							21,959,870			
Standard and Extended Product Warranty Accrual	0						0			$ 0
Share-based Compensation Arrangement by Share-based Payment Award, Options, Exercisable, Intrinsic Value	$ 1,375,805			$ 1,503,639			$ 1,375,805	$ 1,503,639	$ 1,503,639	

3. ACQUISITIONS - SWS Consideration (Details) - USD ($)	Jun. 30, 2021	Feb. 23, 2021	Dec. 09, 2020	Sep. 30, 2020	Aug. 31, 2020	Jan. 31, 2020
Business Acquisition [Line Items]						
Business Acquisition, Transaction Costs					$ 360,000	$ 1,039,500
Common Stock, Share Subscribed but Unissued, Subscriptions Receivable					$ 750,000	
Common Stock, Shares, Issued	34,697,943			17,390,979	26,427	95,699
Common Stock, Value, Issued	$ 34,696		$ 20,290,692	$ 17,391	$ 250,000	$ 445,000
Acquisition Costs, Cumulative			$ 20,290,692		$ 1,400,000	$ 1,688,935
Solar Watt Solutions [Member]						
Business Acquisition [Line Items]						
Acquisition Costs, Cumulative		$ 17,096,704				
Restricted Stock [Member]						
Business Acquisition [Line Items]						
Common Stock, Shares, Issued						31,183
Common Stock, Value, Issued						$ 145,000
Restricted Stock [Member] | Solar Watt Solutions [Member]						
Business Acquisition [Line Items]						
Common Stock, Shares, Issued		477,703				
Solar Watt Solutions [Member]						
Business Acquisition [Line Items]						
Business Acquisition, Transaction Costs		$ 1,350,000				
Common Stock, Share Subscribed but Unissued, Subscriptions Receivable		2,500,000				
Common Stock, Value, Issued		13,246,704				
Acquisition Costs, Cumulative		$ 17,096,704				

3 ACQUISITIONS - SWS Purchase Price Allocation (Details) - USD ($)	Jun. 30, 2021	Feb. 23, 2021	Dec. 09, 2020	Sep. 30, 2020	Aug. 31, 2020	Jan. 31, 2020
Business Acquisition [Line Items]						
Finite-Lived Customer Lists, Gross	$ 11,824,757			$ 6,702,024	$ 1,120,000	$ 730,000
Goodwill	$ 31,797,564			$ 5,903,641	26,395	957,388
Business Combination, Assets and Liabilities Arising from Contingencies, Amount Recognized, Other than at Fair Value, Net					3,605	121,453
Acquisition Costs, Cumulative			$ 20,290,692		$ 1,400,000	$ 1,688,935
Solar Watt Solutions [Member]						
Business Acquisition [Line Items]						
Finite-Lived Customer Lists, Gross		$ 5,122,733				
Goodwill		12,499,248				
Business Combination, Assets and Liabilities Arising from Contingencies, Amount Recognized, Other than at Fair Value, Net		525,277				
Acquisition Costs, Cumulative		$ 17,096,704				

3. ACQUISITIONS - ATL Consideration (Details) - USD ($)	Jun. 30, 2021	Dec. 09, 2020	Sep. 30, 2020	Aug. 31, 2020	Jan. 31, 2020
Business Combination and Asset Acquisition [Abstract]					
Common Stock, Value, Issued	$ 34,696	$ 20,290,692	$ 17,391	$ 250,000	$ 445,000
Acquisition Costs, Cumulative		$ 20,290,692		$ 1,400,000	$ 1,688,935

3. ACQUISITIONS - ATL Purchase Price Allocation (Details) - USD ($)	1 Months Ended	9 Months Ended			
	Jan. 31, 2020	Jun. 30, 2021	Dec. 09, 2020	Sep. 30, 2020	Aug. 31, 2020
Business Acquisition [Line Items]					
Contractual Obligation			$ 7,457,970		
Goodwill	$ 957,388	$ 31,797,564		$ 5,903,641	$ 26,395
Business Combination, Assets and Liabilities Arising from Contingencies, Amount Recognized, Other than at Fair Value, Net	(121,453)				(3,605)
Acquisition Costs, Cumulative	1,688,935		20,290,692		1,400,000
Business Acquisition, Transaction Costs	$ 1,039,500				$ 360,000
Common Stock, Shares, Issued	95,699	34,697,943		17,390,979	26,427
Common Stock, Value, Issued	$ 445,000	$ 34,696	20,290,692	$ 17,391	$ 250,000
Stock Issued During Period, Shares, Acquisitions		1,618,285			
Share-based Compensation Arrangement by Share-based Payment Award, Options, Forfeitures in Period		3,751			
Debt Conversion, Converted Instrument, Warrants or Options Issued	26,950	26,950			
Share-based Compensation Arrangement by Share-based Payment Award, Options, Outstanding, Intrinsic Value	$ 88,935	$ 3,721,218			
Third Party					
Business Acquisition [Line Items]					
Business Acquisition, Transaction Costs	$ 115,500				
Common Stock, Shares, Issued	64,516				
Common Stock, Value, Issued	$ 300,000				
Shares Issued, Price Per Share	$ 4.65				
Restricted Stock [Member]					
Business Acquisition [Line Items]					

Common Stock, Shares, Issued	31,183		
Common Stock, Value, Issued	$ 145,000		
A T L Data Centers [Member]			
Business Acquisition [Line Items]			
Goodwill			13,394,675
Business Combination, Assets and Liabilities Arising from Contingencies, Amount Recognized, Other than at Fair Value, Net			561,953
Acquisition Costs, Cumulative			$ 20,290,692
Closed Block, Description		with all such shares subject to a lock up of no less than 180 days and a leak out of no more than 10% of the average daily trading value of the prior 30 days.	
Stock Issued During Period, Shares, Acquisitions		515,724	
Share-based Compensation Arrangement by Share-based Payment Award, Options, Forfeitures in Period		68,194	
A T L Data Centers [Member] | Restricted Stock [Member]			
Business Acquisition [Line Items]			
Common Stock, Shares, Issued			1,618,285
Shares Issued, Price Per Share			$ 11.988
P 2 K Labs [Member]			
Business Acquisition [Line Items]			
Acquisition Costs, Cumulative	$ 1,688,935		
Closed Block, Description		Seller may sell an amount of Shares equal to ten percent (10%) of the daily dollar trading volume of the Company’s common stock on its principal market for the prior 30 days (the “Leak-Out Terms”	
Stock Issued During Period, Shares, Acquisitions		56,444	
Share-based Compensation Arrangement by Share-based Payment Award, Options, Forfeitures in Period		8,072	

3. ACQUISITIONS - P2K Consideration (Details) - USD ($)	1 Months Ended	9 Months Ended			
	Jan. 31, 2020	Jun. 30, 2021	Dec. 09, 2020	Sep. 30, 2020	Aug. 31, 2020
Entity Listings [Line Items]					
Business Acquisition, Transaction Costs	$ 1,039,500				$ 360,000
Common Stock, Shares, Issued	95,699	34,697,943		17,390,979	26,427
Common Stock, Value, Issued	$ 445,000	$ 34,696	$ 20,290,692	$ 17,391	$ 250,000
Debt Conversion, Converted Instrument, Warrants or Options Issued	26,950	26,950			
Share-based Compensation Arrangement by Share-based Payment Award, Options, Outstanding, Intrinsic Value	$ 88,935	$ 3,721,218			
Acquisition Costs, Cumulative	1,688,935		$ 20,290,692		1,400,000
Third Party Two [Member]					
Entity Listings [Line Items]					
Business Acquisition, Transaction Costs	$ 1,155,000				$ 400,000

3. ACQUISITIONS - P2K Purchase Price Allocation (Details) - USD ($)	9 Months Ended Jun. 30, 2021	Dec. 09, 2020	Sep. 30, 2020	Aug. 31, 2020	Jan. 31, 2020
Business Acquisition [Line Items]					
Finite-Lived Customer Lists, Gross	$ 11,824,757		$ 6,702,024	$ 1,120,000	$ 730,000
Other Assets				60,000	123,000
Goodwill	$ 31,797,564		$ 5,903,641	26,395	957,388
Business Combination, Assets and Liabilities Arising from Contingencies, Amount Recognized, Other than at Fair Value, Net				3,605	121,453
Acquisition Costs, Cumulative		$ 20,290,692		1,400,000	1,688,935
Business Acquisition, Transaction Costs				$ 360,000	$ 1,039,500
Common Stock, Shares, Issued	34,697,943		17,390,979	26,427	95,699
Common Stock, Value, Issued	$ 34,696	$ 20,290,692	$ 17,391	$ 250,000	$ 445,000
Grid Fabric [Member]					
Business Acquisition [Line Items]					
Closed Block, Description	Seller may sell an amount of Shares equal to no more than ten percent (10%) of the daily dollar trading volume of the Company’s common stock on its principal market for the prior 30 days (the “Leak-Out Terms”				
Third Party Two [Member]					
Business Acquisition [Line Items]					
Business Acquisition, Transaction Costs				400,000	$ 1,155,000
Grid Fabric Additional Shares Issuable [Member]					
Business Acquisition [Line Items]					
Common Stock, Value, Issued				$ 750,000	

3. ACQUISITIONS - GRIDFABRIC Consideration (Details) - USD ($)	Jun. 30, 2021	Dec. 09, 2020	Sep. 30, 2020	Aug. 31, 2020	Jan. 31, 2020
Entity Listings [Line Items]					
Business Acquisition, Transaction Costs				$ 360,000	$ 1,039,500
Common Stock, Shares, Issued	34,697,943		17,390,979	26,427	95,699
Common Stock, Value, Issued	$ 34,696	$ 20,290,692	$ 17,391	$ 250,000	$ 445,000
Common Stock, Share Subscribed but Unissued, Subscriptions Receivable				750,000	
Acquisition Costs, Cumulative		$ 20,290,692		1,400,000	1,688,935
Third Party Two [Member]					
Entity Listings [Line Items]					
Business Acquisition, Transaction Costs				$ 400,000	$ 1,155,000

3. ACQUISITIONS - GRIDFABRIC Purchase Price Allocation (Details) - USD ($)	Jun. 30, 2021	Dec. 09, 2020	Sep. 30, 2020	Aug. 31, 2020	Jan. 31, 2020
Business Combination and Asset Acquisition [Abstract]					
Finite-Lived Customer Lists, Gross	$ 11,824,757		$ 6,702,024	$ 1,120,000	$ 730,000
Other Assets				60,000	123,000
Finite-Lived Noncompete Agreements, Gross				190,000	
Goodwill	$ 31,797,564		$ 5,903,641	26,395	957,388
Business Combination, Assets and Liabilities Arising from Contingencies, Amount Recognized, Other than at Fair Value, Net				3,605	121,453
Acquisition Costs, Cumulative		$ 20,290,692		$ 1,400,000	$ 1,688,935

3. ACQUISITIONS - Unaudited Pro Forma Information Assuming Acquisitions (Details) - USD ($)	3 Months Ended						9 Months Ended		21 Months Ended
	Jun. 30, 2021	Mar. 31, 2021	Dec. 31, 2020	Jun. 30, 2020	Mar. 31, 2020	Dec. 31, 2019	Jun. 30, 2021	Jun. 30, 2020	Jun. 30, 2020
Business Acquisition [Line Items]									
Net sales	$ 11,916,065			$ 3,438,674			$ 22,293,321	$ 8,073,781	$ 8,073,781
Net loss	(16,677,127)	$ 7,400,040	$ (7,167,530)	(8,551,301)	$ (5,815,098)	$ (1,916,254)	(16,444,619)	(16,282,653)	
Grid Fabric [Member]									
Business Acquisition [Line Items]									
Net sales	11,916,065			4,824,897			24,883,292	11,522,066	
Net loss	$ (16,677,127)			$ (8,464,370)			$ (17,050,808)	$ (16,467,306)	
Net loss per common share – basic and diluted	$ (0.49)			$ (0.64)			$ (0.58)	$ (1.80)	
Weighted average common shares outstanding – basic and diluted	34,014,221			13,173,509			29,382,905	9,145,775	

3. ACQUISITIONS (Details Narrative) - USD ($)	3 Months Ended	9 Months Ended	15 Months Ended					
	Jun. 30, 2021	Jun. 30, 2021	Jun. 30, 2021	Feb. 23, 2021	Dec. 09, 2020	Sep. 30, 2020	Aug. 31, 2020	Jan. 31, 2020
Business Acquisition [Line Items]								
Common Stock, Shares, Issued	34,697,943	34,697,943	34,697,943			17,390,979	26,427	95,699
Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Current Liabilities, Long-term Debt					$ 6,900,000			
Common Stock, Value, Issued	$ 34,696	$ 34,696	$ 34,696		20,290,692	$ 17,391	$ 250,000	$ 445,000
Stock Issued During Period, Shares, Acquisitions		1,618,285						
Share-based Compensation Arrangement by Share-based Payment Award, Options, Forfeitures in Period		3,751						
Machinery and Equipment, Gross	309,833	$ 309,833	309,833			$ 193,042		
Acquisition Costs, Cumulative					$ 20,290,692		$ 1,400,000	1,688,935
Third Party Two [Member]								
Business Acquisition [Line Items]								
Shares Issued, Price Per Share							$ 9.46	
S W S Earned On Closing [Member]								
Business Acquisition [Line Items]								
Common Stock, Shares, Issued				167,685				
S W S Escrow [Member]								
Business Acquisition [Line Items]								
Common Stock, Shares, Issued				310,018				
Earned On Closing [Member]								
Business Acquisition [Line Items]								
Common Stock, Shares, Issued					642,309			
Escrow [Member]								
Business Acquisition [Line Items]								
Common Stock, Shares, Issued					975,976			
Broker [Member]								
Business Acquisition [Line Items]								

Common Stock, Shares, Issued		41,708
Common Stock, Value, Issued		$ 545,916
Holdback Shares [Member]		
Business Acquisition [Line Items]		
Shares held in escrrow	72,989	
Milestone Holdback [Member]		
Business Acquisition [Line Items]		
Shares held in escrrow	319,069	
Solar Watt Solutions [Member]		
Business Acquisition [Line Items]		
Closed Block, Description	with all such shares subject to a lock up of no less than 180 days and a leak out of no more than 10% of average daily trading value of the prior 30 days for a period of 36 months following the closing, and (ii) up to $3,850,000 in cash was remitted to the Sellers, of which: (c) $1,350,000 was remitted to Sellers on a pro rata basis at	

		closing, less payment of $500,000 in Sellers’ debt at closing,			
Goodwill, Acquired During Period		$ 448,042			
Acquisition Costs, Cumulative				$ 17,096,704	
A T L Data Centers [Member]					
Business Acquisition [Line Items]					
Closed Block, Description		with all such shares subject to a lock up of no less than 180 days and a leak out of no more than 10% of the average daily trading value of the prior 30 days.			
Stock Issued During Period, Shares, Acquisitions		515,724			
Share-based Compensation Arrangement by Share-based Payment Award, Options, Forfeitures in Period		68,194			
Shares held in escrrow		392,058			
Business Combination, Contingent Consideration Arrangements, Change in Amount of Contingent Consideration, Liability		$ 68,194	$ 892,659		
Goodwill, Period Increase (Decrease)	$ 685,037	$ 810,570			
Machinery and Equipment, Gross					5,475,000
Acquisition Costs, Cumulative					$ 20,290,692
P 2 K Labs [Member]					

Business Acquisition [Line Items]				
Closed Block, Description	Seller may sell an amount of Shares equal to ten percent (10%) of the daily dollar trading volume of the Company’s common stock on its principal market for the prior 30 days (the “Leak-Out Terms”			
Stock Issued During Period, Shares, Acquisitions	56,444			
Share-based Compensation Arrangement by Share-based Payment Award, Options, Forfeitures in Period	8,072			
Acquisition Costs, Cumulative				$ 1,688,935
Restricted Stock [Member]				
Business Acquisition [Line Items]				
Common Stock, Shares, Issued				31,183
Common Stock, Value, Issued				$ 145,000
Restricted Stock [Member] | Solar Watt Solutions [Member]				
Business Acquisition [Line Items]				
Common Stock, Shares, Issued		477,703		
Shares Issued, Price Per Share		$ 32.74		
Restricted Stock [Member] | A T L Data Centers [Member]				
Business Acquisition [Line Items]				
Common Stock, Shares, Issued			1,618,285	
Shares Issued, Price Per Share			$ 11.988	

4. INVESTMENTS IN INTERNATIONAL LAND ALLIANCE - (Details)	9 Months Ended Jun. 30, 2021
Investment Holdings [Line Items]	
Share-based Compensation Arrangement by Share-based Payment Award, Fair Value Assumptions, Expected Term	1 month 15 days
International Land Alliance	
Investment Holdings [Line Items]	
Risk free interest rate	0.05%
Expected volatility	141.80%

4. INVESTMENT IN INTERNATIONAL LAND ALLIANCE (Details Narrative) - USD ($)	1 Months Ended					
	Nov. 05, 2019	Jun. 30, 2021	Dec. 09, 2020	Sep. 30, 2020	Aug. 31, 2020	Jan. 31, 2020
Investment Holdings [Line Items]						
Common Stock, Value, Issued		$ 34,696	$ 20,290,692	$ 17,391	$ 250,000	$ 445,000
Commitment Shares						
Investment Holdings [Line Items]						
Additional Paid in Capital, Common Stock	$ 350,000					
Common Stock, Value, Issued				$ 223,823		
International Land Alliance						
Investment Holdings [Line Items]						
Investment Owned, Balance, Shares	1,000					
Investment Owned, Face Amount	$ 500,000					
Debt Instrument, Convertible, Terms of Conversion Feature	The Preferred Stock will accrue cumulative in-kind accruals at a rate of 12% per annum and may increase upon the occurrence of certain events. The Preferred is now convertible into common stock at a variable rate as calculated under the agreement terms.					

5. CAPITALIZED SOFTWARE (Details) - USD ($)	Jun. 30, 2021	Sep. 30, 2020
Research and Development [Abstract]		
mVSO software	$ 437,135	$ 437,135
mPulse software	741,846	741,846
Less: accumulated amortization	(328,868)	(202,778)
Capitalized Software, net	$ 850,113	$ 976,203

5. CAPITALIZED SOFTWARE (Details Narrative) - USD ($)	9 Months Ended	
	Jun. 30, 2021	Jun. 30, 2020
Research and Development [Abstract]		
Research and Development Expense, Software (Excluding Acquired in Process Cost)	$ 126,090	$ 121,582

6. INTANGIBLE ASSETS - Estimated Useful Life (Details)	9 Months Ended Jun. 30, 2021
Finite-Lived Intangible Assets [Line Items]	
[custom:StrategicContract]	5 years
Patents [Member] | Minimum [Member]	
Finite-Lived Intangible Assets [Line Items]	
Finite-Lived Intangible Asset, Useful Life	13 years
Patents [Member] | Maximum [Member]	
Finite-Lived Intangible Assets [Line Items]	
Finite-Lived Intangible Asset, Useful Life	20 years
Websites [Member]	
Finite-Lived Intangible Assets [Line Items]	
[custom:WebsitesUsefulLife]	3 years
Customer List [Member] | Minimum [Member]	
Finite-Lived Intangible Assets [Line Items]	
[custom:CustomerListAndNonCompeteUsefulLife]	1 year 6 months
Customer List [Member] | Maximum [Member]	
Finite-Lived Intangible Assets [Line Items]	
[custom:CustomerListAndNonCompeteUsefulLife]	4 years
Design Assets [Member]	
Finite-Lived Intangible Assets [Line Items]	
[custom:DesignAssetsUsefulLife]	2 years
Trademarks [Member]	
Finite-Lived Intangible Assets [Line Items]	
[custom:TrademarksUsefulLife]	14 years
Engineering [Member] | Minimum [Member]	
Finite-Lived Intangible Assets [Line Items]	
[custom:EnginerringTradeSecretsUsefulLife]	1 year
Engineering [Member] | Maximum [Member]	
Finite-Lived Intangible Assets [Line Items]	
[custom:EnginerringTradeSecretsUsefulLife]	7 years
Software [Member]	
Finite-Lived Intangible Assets [Line Items]	
[custom:SooftwareUsefulLife]	4 years

6. INTANGIBLE ASSETS - Schedule of Intangible Assets (Details) - USD ($)	Jun. 30, 2021	Sep. 30, 2020	Aug. 31, 2020	Jan. 31, 2020
Goodwill and Intangible Assets Disclosure [Abstract]				
Customer list and non-compete agreement	$ 11,824,757	$ 6,702,024	$ 1,120,000	$ 730,000
Strategic contract	7,457,970			
Trade secrets	4,370,269	4,370,269		
Software	1,120,000	1,120,000		
Design assets	123,000	123,000		
Patents	74,112	74,112		
Websites	8,115	8,115		
Trademarks	5,928	5,928		
Intangible assets:	24,984,151	12,403,448		
Less: accumulated amortization	(9,592,806)	(5,353,792)		
Intangible assets, net	$ 15,391,345	$ 7,049,656		

6. INTANGIBLE ASSETS - Amortization Expense (Details) - USD ($)	9 Months Ended		12 Months Ended					
	Jun. 30, 2021	Jun. 30, 2020	Jun. 30, 2027	Jun. 30, 2026	Jun. 30, 2025	Jun. 30, 2024	Jun. 30, 2023	Jun. 30, 2022
Finite-Lived Intangible Assets [Line Items]								
Amortization of Intangible Assets	$ 4,239,280	$ 1,952,779	$ 323,691	$ 1,495,888	$ 2,065,344	$ 2,492,479	$ 7,072,469	$ 1,941,474
Total Amortization [Member]								
Finite-Lived Intangible Assets [Line Items]								
Amortization of Intangible Assets	$ 15,391,345							

6. INTANGIBLE ASSETS (Details Narrative) - USD ($)	9 Months Ended		12 Months Ended					
	Jun. 30, 2021	Jun. 30, 2020	Jun. 30, 2027	Jun. 30, 2026	Jun. 30, 2025	Jun. 30, 2024	Jun. 30, 2023	Jun. 30, 2022
Goodwill and Intangible Assets Disclosure [Abstract]								
Amortization of Intangible Assets	$ 4,239,280	$ 1,952,779	$ 323,691	$ 1,495,888	$ 2,065,344	$ 2,492,479	$ 7,072,469	$ 1,941,474

7. PROPERTY AND EQUIPMENT, NET - Schedule of Property Pant and Equipment (Details) - USD ($)	Jun. 30, 2021	Sep. 30, 2020
Property, Plant and Equipment [Abstract]		
Mining equipment	$ 62,399,492	
Land and building	4,444,685	
Machinery and equipment	309,833	193,042
Leasehold improvements	44,347	17,965
Furniture and fixtures	107,660	82,547
Construction in progress	140,336	
Total	67,446,353	293,554
Less: accumulated depreciation	(2,693,210)	(175,560)
Fixed assets, net	$ 64,753,143	$ 117,994

7. PROPERTY AND EQUIPMENT, NET (Details Narrative) - USD ($)	1 Months Ended	9 Months Ended	
	May 19, 2021	Jun. 30, 2021	Jun. 30, 2020
Property, Plant and Equipment [Abstract]			
Depreciation		$ 2,517,650	$ 51,952
Payments to Acquire Productive Assets	$ 4,400,000		
Long-term Purchase Commitment, Amount		$ 203,600,000	

8. LOANS - Long Term (Details) - USD ($)	Jun. 30, 2021	Jun. 30, 2020
Debt Disclosure [Abstract]		
Promissory notes		$ 531,169
Total		$ 531,169

8. LOANS (Details Narrative) - PPP Loan - USD ($)		9 Months Ended
	May 15, 2020	Jun. 30, 2021
Debt Instrument [Line Items]		
Proceeds from Loans	$ 531,169	
Gain (Loss) on Extinguishment of Debt		$ 531,169

9. LEASES (Details) - USD ($)	Sep. 30, 2026	Sep. 30, 2025	Sep. 30, 2024	Sep. 30, 2023	Sep. 30, 2022	Sep. 30, 2021	Jun. 30, 2021
Leases [Abstract]							
Lessee, Operating Lease, Liability, to be Paid, Remainder of Fiscal Year						$ 22,613	
Lessee, Operating Lease, Liability, Payments, Due in Rolling Year Two					$ 136,696		
Lessee, Operating Lease, Liability, Payments, Due in Rolling Year Three				$ 140,797			
Lessee, Operating Lease, Liability, Payments, Due in Rolling Year Four			$ 145,021				
Lessee, Operating Lease, Liability, Payments, Due in Rolling Year Five		$ 149,372					
[custom:LesseeOperatingLeaseLiabilityPaymentsDueThereafter-0]	$ 114,531						
Operating Leases, Future Minimum Payments Due							$ 709,030
Accounts Payable, Interest-bearing, Current							154,361
Operating Lease, Liability							$ 554,669

9. LEASES - Financing Lease Liability (Details) - USD ($)	Sep. 30, 2026	Sep. 30, 2025	Sep. 30, 2024	Sep. 30, 2023	Sep. 30, 2022	Sep. 30, 2021	Jun. 30, 2021
Leases [Abstract]							
Finance Lease, Liability, Payment, Due						$ 104,698	
Finance Lease, Liability, to be Paid, Year Two					$ 414,998		
Finance Lease, Liability, to be Paid, Year Three				$ 321,154			
Finance Lease, Liability, to be Paid, Year Four		$ 12,320	$ 135,180				
[custom:FinanceLeaseLiabilityPaymentsThereafter-0]	$ 1,851						
[custom:TotalLeasePaymentsDue-0]							$ 990,201
Direct Financing Lease, Net Investment in Lease, Accrued Interest, after Allowance for Credit Loss							117,461
Finance Lease, Liability, Undiscounted Excess Amount							$ 872,740

9. LEASES (Details Narrative) - USD ($)	9 Months Ended				
	Jun. 30, 2021	Jun. 30, 2020	Sep. 30, 2020	Jun. 06, 2020	Oct. 01, 2019
Leases [Abstract]					
Operating Lease, Right-of-Use Asset	$ 559,182		$ 40,711		
Operating Lease, Liability	$ 554,669				
Additional Liability, Long-Duration Insurance, Current Weighted-Average Discount Rate					10.00%
Operating Lease, Weighted Average Remaining Lease Term	5 years				
Operating Lease, Weighted Average Discount Rate, Percent	10.00%				
Operating lease costs	$ 327,991	$ 38,328			
Lease term				2 years	
Capital Leases, Contingent Rental Payments Due				$ 52,958	
Finance Lease, Weighted Average Remaining Lease Term	3 years 1 month 24 days				
Finance Lease, Weighted Average Discount Rate, Percent	10.00%				

10. RELATED PARTY TRANSACTIONS (Details Narrative)	9 Months Ended Jun. 30, 2021 USD ($)
Zachary Bradford Ownership	
Related Party Transaction [Line Items]	
Limited Liability Company or Limited Partnership, Members or Limited Partners, Ownership Interest	50.00%
Blue Chip Accounting	
Related Party Transaction [Line Items]	
Payment for Administrative Fees	$ 131,890
Payments for Rent	13,725
Investor Relations	
Related Party Transaction [Line Items]	
Professional and Contract Services Expense	49,500
Related Party Transaction, Expenses from Transactions with Related Party	$ 176,000

11. STOCKHOLDERS EQUITY (Details Narrative) - USD ($)					3 Months Ended						9 Months Ended											
	Oct. 06, 2020	Feb. 10, 2020	Jan. 13, 2020	Oct. 04, 2019	Jun. 30, 2021	Mar. 31, 2021	Dec. 31, 2020	Jun. 30, 2020	Mar. 31, 2020	Dec. 31, 2019	Jun. 30, 2021	Jun. 30, 2020	Jul. 16, 2021	Jun. 03, 2021	Mar. 16, 2021	Dec. 09, 2020	Oct. 26, 2020	Oct. 07, 2020	Sep. 30, 2020	Aug. 31, 2020	Jan. 31, 2020	Oct. 03, 2019
Class of Stock [Line Items]																						
Common Stock, Shares Authorized					50,000,000						50,000,000				50,000,000				50,000,000			
Preferred Stock, Shares Authorized					10,000,000						10,000,000								10,000,000			
Preferred Stock, Par or Stated Value Per Share					$ 0.001						$ 0.001								$ 0.001			
Common Stock, Shares, Issued					34,697,943						34,697,943								17,390,979	26,427	95,699	
Preferred Stock, Shares Issued					1,750,000						1,750,000								1,750,000			
Employee Stock Ownership Plan (ESOP), Number of Allocated Shares	300,000												3,500,000					1,500,000				
Proceeds from Issuance of Private Placement											$ 236,123,384											
Common Stock, Value, Issued					$ 34,696						$ 34,696					$ 20,290,692			$ 17,391	$ 250,000	$ 445,000	
Stock Issued During Period, Shares, Acquisitions											1,618,285											
Stock Issued During Period, Shares, Issued for Services											55,093											
Share-based Compensation Arrangement by Share-based Payment Award, Options, Exercises in Period											138,918											
[custom:AggregateGrossOfferingPrice-0]														$ 500,000,000								
Stock Repurchased and Retired During Period, Shares											8,072											
Stock Issued During Period, Value, Conversion of Convertible Securities								$ 14,050,000														
Stock Issued During Period, Shares, Stock Splits												793										
Shares Issued, Shares, Share-based Payment Arrangement, after Forfeiture												25,019										
Shares Issued, Value, Share-based Payment Arrangement, after Forfeiture												$ 57,500										
Noninterest Expense Directors Fees				$ 15,000																		
S W S Acquisition [Member]																						
Class of Stock [Line Items]																						
Stock Issued During Period, Shares, Acquisitions											477,703											
S W S Employee Issuance [Member]																						
Class of Stock [Line Items]																						
Interest Expense											$ 80,821											
Stock Issued During Period, Shares, Employee Stock Ownership Plan											18,392											
Stock Issued During Period, Value, Employee Stock Ownership Plan											$ 510,000											
Share-based Compensation Arrangement by Share-based Payment Award, Award Vesting Period											1 year											
Public Equity Offering [Member]																						
Class of Stock [Line Items]																						
Sale of Stock, Price Per Share					$ 22.00						$ 22.00											
Proceeds from Issuance of Private Placement											$ 187,200,000											
Stock Issued During Period, Shares, New Issues											9,090,910											
A T M [Member]																						
Class of Stock [Line Items]																						
Proceeds from Issuance of Private Placement											$ 11,860,566,000,000											
Stock Issued During Period, Shares, New Issues											731,190											
Offering Issuance [Member]																						
Class of Stock [Line Items]																						
Common Stock, Shares, Issued	4,444,445																					
Sale of Stock, Price Per Share	$ 9.00																					
Proceeds from Issuance of Private Placement	$ 37,050,000.00																					
Employee Issuance [Member]																						
Class of Stock [Line Items]																						
Common Stock, Shares, Issued																	236,000					
Common Stock, Value, Issued																	$ 1,900,000					
Employee Issuance Two [Member]																						
Class of Stock [Line Items]																						
Common Stock, Shares, Issued					327,725						327,725											
Common Stock, Value, Issued					$ 786,000,000						$ 786,000,000											
Interest Expense											2,550,000											
Employee Issuance Three [Member]																						
Class of Stock [Line Items]																						
Common Stock, Value, Issued					$ 3,070,000.00						$ 3,070,000.00											
Common Stock [Member]																						
Class of Stock [Line Items]																						
Stock Issued During Period, Shares, Acquisitions						477,703	1,618,285		95,699													
Stock Issued During Period, Shares, Issued for Services					112,486	19,429	501,437	45,019		2,000												
Share-based Compensation Arrangement by Share-based Payment Award, Options, Exercises in Period											387,345											
Stock Issued During Period, Value, Conversion of Convertible Securities								$ 10,334														
Stock Issued During Period, Shares, Stock Splits										793												
Stock Repurchased During Period, Shares						(8,072)																
Convertible Debt Agreement [Member]																						
Class of Stock [Line Items]																						
Stock Issued During Period, Value, Conversion of Convertible Securities												1,964,313										
Independent Consultants [Member]																						
Class of Stock [Line Items]																						
Common Stock, Value, Issued								$ 54,000				$ 54,000										
Stock Issued During Period, Shares, Issued for Services												22,000										
P 2 K Labs Acquisition [Member]																						

Class of Stock [Line Items]							
Stock Issued During Period, Shares, Acquisitions						95,699	
S P A 1 Investor [Member]							
Class of Stock [Line Items]							
Common Stock Shares Issued						1,125,000	
Effective conversion price per share				$ 1.50		$ 1.50	
S P A 1 Principal [Member]							
Class of Stock [Line Items]							
Principal converted						$ 1,250,000	
S P A 1 Interest [Member]							
Class of Stock [Line Items]							
Principal converted						$ 437,500	
S P A 2 Investor [Member]							
Class of Stock [Line Items]							
Common Stock Shares Issued						8,241,665	
Effective conversion price per share				$ 1.50		$ 1.50	
S P A 2 Principal [Member]							
Class of Stock [Line Items]							
Principal converted						$ 10,750,000	
S P A 2 Interest [Member]							
Class of Stock [Line Items]							
Principal converted						$ 1,612,500	
Note Payoff One [Member]							
Class of Stock [Line Items]							
Stock Repurchased During Period, Shares		5,000					
Contract Cancellation [Member]							
Class of Stock [Line Items]							
Stock Repurchased During Period, Shares	25,000						
Series A Preferred							
Class of Stock [Line Items]							
Preferred Stock, Shares Authorized			2,000,000				1,000,000
Preferred Stock, Participation Rights					Under the Certificate of Designation, holders of Series A Preferred Stock are entitled to quarterly dividends on 2% of our earnings before interest, taxes and amortization. The dividends are payable in cash or common stock. The holders will also have a liquidation preference on the state value of $0.02 per share plus any accumulated but unpaid dividends. The holders are further entitled to have us redeem their Series A Preferred Stock for three shares of common stock in the event of a change of control and they are entitled to vote together with the holders of our common stock on all matters submitted to shareholders at a rate of forty-five (45) votes for each share held.		
Stock Issued During Period, Shares, Issued for Services						750,000	
Net Asset Value Per Share			$ 0.02				

12. STOCK WARRANTS - Schedule of Warrant Summary (Details) - $ / shares	9 Months Ended Jun. 30, 2021	Sep. 30, 2020
Stock Warrants		
Share-based Compensation Arrangement by Share-based Payment Award, Non-Option Equity Instruments, Outstanding, Number	615,704	1,299,215
Class of Warrant or Right, Exercise Price of Warrants or Rights	$ 30.71	$ 21.82
Share-based Compensation Arrangement by Share-based Payment Award, Non-Option Equity Instruments, Granted		
Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Grants in Period, Weighted Average Grant Date Fair Value		
Share-based Compensation Arrangement by Share-based Payment Award, Non-Option Equity Instruments, Forfeitures and Expirations	432,721	
Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Forfeitures, Weighted Average Grant Date Fair Value	$ 15.00	
Share-based Compensation Arrangement by Share-based Payment Award, Non-Option Equity Instruments, Forfeitures		
[custom:ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsCanceledWeightedAverageExercisePrice]		
Share-based Compensation Arrangement by Share-based Payment Award, Non-Option Equity Instruments, Exercised	250,790	
[custom:ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsExercisedWeightedAverageExercisePrice]	$ 11.77	

12. STOCK WARRANTS (Details Narrative) - USD ($)	9 Months Ended Jun. 30, 2021	Sep. 30, 2020
New Accounting Pronouncements or Change in Accounting Principle [Line Items]		
Class of Warrant or Right, Exercise Price of Warrants or Rights	$ 30.71	$ 21.82
Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Outstanding, Weighted Average Remaining Contractual Terms	11 months 4 days	
Financial Instruments, Owned, Corporate Equities, at Fair Value	$ 924,250	
Share-based Compensation Arrangement by Share-based Payment Award, Options, Exercisable, Number	605,704	
Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Nonvested, Number	10,000	
Warrants Not Settleable in Cash, Fair Value Disclosure	$ 418,834	
Noncash or Part Noncash Acquisition, Noncash Financial or Equity Instrument Consideration, Warrants Issued	196,870	
$8 Per Share		
New Accounting Pronouncements or Change in Accounting Principle [Line Items]		
Class of Warrant or Right, Exercise Price of Warrants or Rights	$ 8.00	
Warrants Not Settleable in Cash, Fair Value Disclosure	$ 2,500	
$25 per share		
New Accounting Pronouncements or Change in Accounting Principle [Line Items]		
Class of Warrant or Right, Exercise Price of Warrants or Rights	$ 25.00	
Warrants Not Settleable in Cash, Fair Value Disclosure	$ 103,000	
$35 Per Share		
New Accounting Pronouncements or Change in Accounting Principle [Line Items]		
Class of Warrant or Right, Exercise Price of Warrants or Rights	$ 35.00	
Warrants Not Settleable in Cash, Fair Value Disclosure	$ 200,000	
$40 Per Share		
New Accounting Pronouncements or Change in Accounting Principle [Line Items]		
Class of Warrant or Right, Exercise Price of Warrants or Rights	$ 40.00	
Warrants Not Settleable in Cash, Fair Value Disclosure	$ 10,000	
$50 per share		
New Accounting Pronouncements or Change in Accounting Principle [Line Items]		
Class of Warrant or Right, Exercise Price of Warrants or Rights	$ 50.00	
Warrants Not Settleable in Cash, Fair Value Disclosure	$ 60,000	
$75 per share		
New Accounting Pronouncements or Change in Accounting Principle [Line Items]		
Class of Warrant or Right, Exercise Price of Warrants or Rights	$ 75.00	
Warrants Not Settleable in Cash, Fair Value Disclosure	$ 38,334	

$100 Per Share	
New Accounting Pronouncements or Change in Accounting Principle [Line Items]	
Class of Warrant or Right, Exercise Price of Warrants or Rights	$ 100.00
Warrants Not Settleable in Cash, Fair Value Disclosure	$ 5,000
Exercise Of Warrants [Member]	
New Accounting Pronouncements or Change in Accounting Principle [Line Items]	
Stock Issued During Period, Shares, New Issues	173,990
Stock Issued During Period, Value, New Issues	$ 2,883,622
Exercise Of Warrants [Member] | Minimum [Member]	
New Accounting Pronouncements or Change in Accounting Principle [Line Items]	
Class of Warrant or Right, Exercise Price of Warrants or Rights	$ 3.36
Exercise Of Warrants [Member] | Maximum [Member]	
New Accounting Pronouncements or Change in Accounting Principle [Line Items]	
Class of Warrant or Right, Exercise Price of Warrants or Rights	$ 20.00
Cashless Exercise One [Member]	
New Accounting Pronouncements or Change in Accounting Principle [Line Items]	
Stock Issued During Period, Shares, New Issues	74,437
Warrant exercised to purchase shares	76,800
Cashless Exercise One [Member] | Minimum [Member]	
New Accounting Pronouncements or Change in Accounting Principle [Line Items]	
Class of Warrant or Right, Exercise Price of Warrants or Rights	$ 0.83
Cashless Exercise One [Member] | Maximum [Member]	
New Accounting Pronouncements or Change in Accounting Principle [Line Items]	
Class of Warrant or Right, Exercise Price of Warrants or Rights	$ 3.67

13. STOCK OPTIONS - Schedule of Option Summary (Details) - $ / shares	9 Months Ended Jun. 30, 2021	Sep. 30, 2020
Share-based Payment Arrangement [Abstract]		
Share-based Compensation Arrangement by Share-based Payment Award, Options, Outstanding, Number	760,101	277,948
Share-based Compensation Arrangement by Share-based Payment Award, Options, Outstanding, Weighted Average Exercise Price	$ 13.50	$ 6.34
Share-based Compensation Arrangement by Share-based Payment Award, Options, Grants in Period, Net of Forfeitures	636,750	
Share-based Compensation Arrangements by Share-based Payment Award, Options, Grants in Period, Weighted Average Exercise Price	$ 14.98	
Share-based Compensation Arrangement by Share-based Payment Award, Options, Expirations in Period	11,928	
Share-based Compensation Arrangements by Share-based Payment Award, Options, Expirations in Period, Weighted Average Exercise Price	$ 9.13	
Share-based Compensation Arrangement by Share-based Payment Award, Options, Forfeitures in Period	3,751	
Share-based Compensation Arrangement by Share-based Payment Award, Options, Forfeitures and Expirations in Period, Weighted Average Exercise Price	$ 21.21	
Share-based Compensation Arrangement by Share-based Payment Award, Options, Exercises in Period	138,918	
Share-based Compensation Arrangements by Share-based Payment Award, Options, Exercises in Period, Weighted Average Exercise Price	$ 6.10	

13. STOCK OPTIONS - Fair Value Assumptions 2021 (Details) - USD ($)	9 Months Ended	
	Jun. 30, 2021	Jun. 30, 2020
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]		
Share-based Compensation Arrangement by Share-based Payment Award, Fair Value Assumptions, Risk Free Interest Rate, Minimum		85.00%
Share-based Compensation Arrangement by Share-based Payment Award, Fair Value Assumptions, Risk Free Interest Rate, Maximum		1.73%
Share-based Compensation Arrangement by Share-based Payment Award, Fair Value Assumptions, Weighted Average Expected Dividend	$ 0	
Minimum [Member]		
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]		
Share-based Compensation Arrangement by Share-based Payment Award, Fair Value Assumptions, Risk Free Interest Rate, Minimum	10.00%	
Share-based Compensation Arrangement by Share-based Payment Award, Options, Exercisable, Weighted Average Remaining Contractual Term	1 year 8 months 12 days	3 years
Share-based Compensation Arrangement by Share-based Payment Award, Fair Value Assumptions, Expected Volatility Rate	142.00%	124.00%
Maximum [Member]		
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]		
Share-based Compensation Arrangement by Share-based Payment Award, Fair Value Assumptions, Risk Free Interest Rate, Maximum	41.00%	
Share-based Compensation Arrangement by Share-based Payment Award, Options, Exercisable, Weighted Average Remaining Contractual Term	5 years 3 months 18 days	5 years
Share-based Compensation Arrangement by Share-based Payment Award, Fair Value Assumptions, Expected Volatility Rate	240.00%	209.00%

13. STOCK OPTIONS - Fair Value Assumptions 2020 (Details)	9 Months Ended	
	Jun. 30, 2021	Jun. 30, 2020
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]		
Share-based Compensation Arrangement by Share-based Payment Award, Fair Value Assumptions, Risk Free Interest Rate, Minimum		85.00%
Share-based Compensation Arrangement by Share-based Payment Award, Fair Value Assumptions, Risk Free Interest Rate, Maximum		1.73%
Share-based Compensation Arrangement by Share-based Payment Award, Fair Value Assumptions, Expected Dividend Rate		0.00%
Minimum [Member]		
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]		
Share-based Compensation Arrangement by Share-based Payment Award, Fair Value Assumptions, Risk Free Interest Rate, Minimum	10.00%	
Share-based Compensation Arrangement by Share-based Payment Award, Options, Exercisable, Weighted Average Remaining Contractual Term	1 year 8 months 12 days	3 years
Share-based Compensation Arrangement by Share-based Payment Award, Fair Value Assumptions, Expected Volatility Rate	142.00%	124.00%
Maximum [Member]		
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]		
Share-based Compensation Arrangement by Share-based Payment Award, Fair Value Assumptions, Risk Free Interest Rate, Maximum	41.00%	
Share-based Compensation Arrangement by Share-based Payment Award, Options, Exercisable, Weighted Average Remaining Contractual Term	5 years 3 months 18 days	5 years
Share-based Compensation Arrangement by Share-based Payment Award, Fair Value Assumptions, Expected Volatility Rate	240.00%	209.00%

13. STOCK OPTIONS (Details Narrative) - USD ($)	1 Months Ended	9 Months Ended				
	Jul. 16, 2021	Jun. 30, 2021	Jun. 30, 2020	Oct. 07, 2020	Oct. 06, 2020	Jan. 31, 2020
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]						
Employee Stock Ownership Plan (ESOP), Number of Allocated Shares	3,500,000			1,500,000	300,000	
Common Stock, Shares Subscribed but Unissued		26,261				
Share-based Compensation Arrangement by Share-based Payment Award, Options, Other Increases (Decreases) in Period	801,500					
Share-based Compensation Arrangement by Share-based Payment Award, Options, Vested and Expected to Vest, Exercisable, Number		357,774				
Share-based Payment Arrangement, Option, Exercise Price Range, Outstanding, Weighted Average Remaining Contractual Term		3 years 3 months 21 days				
Share-based Compensation Arrangement by Share-based Payment Award, Options, Outstanding, Intrinsic Value		$ 3,721,218				$ 88,935
Share-based Compensation Arrangement by Share-based Payment Award, Options, Exercises in Period		138,918				
Share-based Payment Arrangement, Expense		$ 8,599,029				
Share-based Payment Arrangement, Nonvested Award, Option, Cost Not yet Recognized, Amount		$ 5,500,000				
Share-based Compensation Arrangement by Share-based Payment Award, Options, Vested and Expected to Vest, Exercisable, Weighted Average Remaining Contractual Term		2 years 5 months 1 day				
Minimum [Member]						
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]						
Share-based Compensation Arrangement by Share-based Payment Award, Per Share Weighted Average Price of Shares Purchased		$ 7.55	$ 4.50			
Maximum [Member]						
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]						
Share-based Compensation Arrangement by Share-based Payment Award, Per Share Weighted Average Price of Shares Purchased		$ 34.67	$ 8.50			
Options [Member]						
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]						
Share-based Compensation Arrangement by Share-based Payment Award, Options, Exercises in Period		138,918				
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Stock Issued During Period, Value, Stock Options Exercised		$ 847,940				
Options [Member] | Minimum [Member]						
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]						
Share-based Compensation Arrangement by Share-based Payment Award, Options, Exercisable, Weighted Average Exercise Price		$ 4.65				
Options [Member] | Maximum [Member]						
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]						
Share-based Compensation Arrangement by Share-based Payment Award, Options, Exercisable, Weighted Average Exercise Price		$ 24.40				
Employees						
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]						
Share-based Compensation Arrangement by Share-based Payment Award, Options, Other Increases (Decreases) in Period			233,233			
Share-based Compensation Arrangement by Share-based Payment Award, Options, Grants in Period, Gross		636,750	1,171,632			
Other Comprehensive Income (Loss), Financial Liability, Fair Value Option, after Reclassification Adjustment, Tax		$ 9,536,795				
Compensation Expense, Excluding Cost of Good and Service Sold		$ 953,125	$ 673,590			
Added Shares [Member]						
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]						
Employee Stock Ownership Plan (ESOP), Number of Allocated Shares	2,000,000					

15. MAJOR CUSTOMERS AND VENDORS - Customers (Details)	9 Months Ended	
	Jun. 30, 2021	Jun. 30, 2020
Customer A		
Policyholder Account Balance [Line Items]		
Concentration Risk, Percentage	10.00%	60.30%
Customer B		
Policyholder Account Balance [Line Items]		
Concentration Risk, Percentage		14.10%

15. MAJOR CUSTOMERS AND VENDORS - Suppliers (Details)	6 Months Ended	
	Mar. 31, 2021	Mar. 31, 2020
Vendor A [Member]		
Policyholder Account Balance [Line Items]		
Concentration Risk, Percentage	28.77%	85.70%
Vendor B [Member]		
Policyholder Account Balance [Line Items]		
Concentration Risk, Percentage	24.83%	

14. COMMITMENTS AND CONTINGENCIES (Details Narrative) - USD ($)	1 Months Ended		9 Months Ended					
	Feb. 24, 2021	Oct. 17, 2017	Jun. 30, 2021	Dec. 09, 2020	Sep. 30, 2020	Aug. 31, 2020	Jan. 31, 2020	May 15, 2018
Acquired Indefinite-lived Intangible Assets [Line Items]								
Common Stock, Value, Issued			$ 34,696	$ 20,290,692	$ 17,391	$ 250,000	$ 445,000	
Business Combination, Consideration Transferred, Other	$ 2,500,000							
Grid Fabric Additional Shares Issuable [Member]								
Acquired Indefinite-lived Intangible Assets [Line Items]								
Common Stock, Value, Issued						$ 750,000		
Utah Corporate Office								
Acquired Indefinite-lived Intangible Assets [Line Items]								
Operating Leases, Rent Expense			2,300					
San Diego Office								
Acquired Indefinite-lived Intangible Assets [Line Items]								
Operating Leases, Rent Expense			4,057					
Lessee, Finance Lease, Term of Contract								37 months
Operating Leases of Lessee, Contingent Rentals, Basis Spread on Variable Rate								3.00%
Carlsbad Office [Member]								
Acquired Indefinite-lived Intangible Assets [Line Items]								
Operating Leases, Rent Expense			11,307					
Operating Leases of Lessee, Contingent Rentals, Basis Spread on Variable Rate								3.00%
Las Vegas Office								
Acquired Indefinite-lived Intangible Assets [Line Items]								
Operating Leases, Rent Expense			$ 1,575					
P 2 K Labs [Member]								
Acquired Indefinite-lived Intangible Assets [Line Items]								
Operating Leases, Rent Expense		$ 1,801						

16. SEGMENT REPORTING - Segment Reporting Assets (Details) - USD ($)	3 Months Ended						9 Months Ended		21 Months Ended	
	Jun. 30, 2021	Mar. 31, 2021	Dec. 31, 2020	Jun. 30, 2020	Mar. 31, 2020	Dec. 31, 2019	Jun. 30, 2021	Jun. 30, 2020	Jun. 30, 2020	Sep. 30, 2020
Segment Reporting Information [Line Items]										
Revenues	$ 11,916,065			$ 3,438,674			$ 22,293,321	$ 8,073,781	$ 8,073,781	
Net Income (Loss) Attributable to Parent	(16,677,127)	$ 7,400,040	$ (7,167,530)	(8,551,301)	$ (5,815,098)	$ (1,916,254)	(16,444,619)	(16,282,653)		
Assets	297,488,821						297,488,821			$ 22,340,063
Energy [Member]										
Segment Reporting Information [Line Items]										
Revenues	2,863,997			3,080,833			4,985,062	7,484,079		
Net Income (Loss), Including Portion Attributable to Noncontrolling Interest	(1,635,401)			(530,074)			(4,711,928)	(2,294,571)		
Assets	34,277,907						34,277,907			13,621,190
Digital Currency Mining [Member]										
Segment Reporting Information [Line Items]										
Revenues	8,649,440						16,098,643			
Net Income (Loss), Including Portion Attributable to Noncontrolling Interest	3,985,963						11,052,565			
Assets	228,128,995						228,128,995			
Total [Member]										
Segment Reporting Information [Line Items]										
Revenues	11,513,437			3,080,833			21,083,705	7,484,079		
Net Income (Loss), Including Portion Attributable to Noncontrolling Interest	2,350,562			(530,074)			6,340,637	(2,294,571)		
Other Revenue And Eliminations [Member]										
Segment Reporting Information [Line Items]										
Revenues	402,628			357,841			1,209,616	589,702		
Consolidated Revenues [Member]										
Segment Reporting Information [Line Items]										
Revenues	11,916,065			3,438,674			22,293,321	8,073,781		
Corporate Items And Eliminations [Member]										
Segment Reporting Information [Line Items]										
Net Income (Loss), Including Portion Attributable to Noncontrolling Interest	19,027,689			$ 8,021,227			22,785,256	$ 13,988,082		
Other Corporate Assets [Member]										
Segment Reporting Information [Line Items]										
Assets	$ 35,081,919						$ 35,081,919			$ 8,718,873

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   "reportCount": 1,
   "unitRef": "USD",
   "xsiNil": "false"
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  "isDefault": "false",
  "longName": "00000043 - Disclosure - 3. ACQUISITIONS - SWS Consideration (Details)",
  "role": "http://cleanspark.com/role/AcquisitionsSwsConsiderationDetails",
  "shortName": "3. ACQUISITIONS - SWS Consideration (Details)",
  "subGroupType": "details",
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    "us-gaap:BusinessCombinationSeparatelyRecognizedTransactionsTableTextBlock",
    "body",
    "html"
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   "contextRef": "AsOf2021-02-23_custom_SolarWattSolutionsMember",
   "decimals": "0",
   "lang": null,
   "name": "us-gaap:BusinessAcquisitionCostOfAcquiredEntityTransactionCosts",
   "reportCount": 1,
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   "unitRef": "USD",
   "xsiNil": "false"
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 "R44": {
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    "us-gaap:ScheduleOfIntangibleAssetsAndGoodwillTableTextBlock",
    "us-gaap:IntangibleAssetsDisclosureTextBlock",
    "body",
    "html"
   ],
   "baseRef": "clsk10q.htm",
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   "decimals": "0",
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   "lang": null,
   "name": "us-gaap:FiniteLivedCustomerListsGross",
   "reportCount": 1,
   "unitRef": "USD",
   "xsiNil": "false"
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  "groupType": "disclosure",
  "isDefault": "false",
  "longName": "00000044 - Disclosure - 3 ACQUISITIONS - SWS Purchase Price Allocation (Details)",
  "role": "http://cleanspark.com/role/AcquisitionsSwsPurchasePriceAllocationDetails",
  "shortName": "3 ACQUISITIONS - SWS Purchase Price Allocation (Details)",
  "subGroupType": "details",
  "uniqueAnchor": {
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    "CLSK:SWSPurchasePriceAllocations",
    "us-gaap:BusinessCombinationSeparatelyRecognizedTransactionsTableTextBlock",
    "body",
    "html"
   ],
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   "lang": null,
   "name": "us-gaap:FiniteLivedCustomerListsGross",
   "reportCount": 1,
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   "unitRef": "USD",
   "xsiNil": "false"
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   "decimals": "0",
   "first": true,
   "lang": null,
   "name": "us-gaap:CommonStockValue",
   "reportCount": 1,
   "unitRef": "USD",
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  "groupType": "disclosure",
  "isDefault": "false",
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  "role": "http://cleanspark.com/role/AcquisitionsAtlConsiderationDetails",
  "shortName": "3. ACQUISITIONS - ATL Consideration (Details)",
  "subGroupType": "details",
  "uniqueAnchor": null
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 "R46": {
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    "table",
    "CLSK:ATLPurchasePriceAllocations",
    "us-gaap:BusinessCombinationSeparatelyRecognizedTransactionsTableTextBlock",
    "body",
    "html"
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   "baseRef": "clsk10q.htm",
   "contextRef": "AsOf2020-12-09",
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   "first": true,
   "lang": null,
   "name": "us-gaap:ContractualObligation",
   "reportCount": 1,
   "unique": true,
   "unitRef": "USD",
   "xsiNil": "false"
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  "groupType": "disclosure",
  "isDefault": "false",
  "longName": "00000046 - Disclosure - 3. ACQUISITIONS - ATL Purchase Price Allocation (Details)",
  "role": "http://cleanspark.com/role/AcquisitionsAtlPurchasePriceAllocationDetails",
  "shortName": "3. ACQUISITIONS - ATL Purchase Price Allocation (Details)",
  "subGroupType": "details",
  "uniqueAnchor": {
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    "us-gaap:BusinessCombinationSeparatelyRecognizedTransactionsTableTextBlock",
    "body",
    "html"
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   "lang": null,
   "name": "us-gaap:ContractualObligation",
   "reportCount": 1,
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   "unitRef": "USD",
   "xsiNil": "false"
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   "first": true,
   "lang": null,
   "name": "us-gaap:BusinessAcquisitionCostOfAcquiredEntityTransactionCosts",
   "reportCount": 1,
   "unitRef": "USD",
   "xsiNil": "false"
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  "groupType": "disclosure",
  "isDefault": "false",
  "longName": "00000047 - Disclosure - 3. ACQUISITIONS - P2K Consideration (Details)",
  "role": "http://cleanspark.com/role/AcquisitionsP2kConsiderationDetails",
  "shortName": "3. ACQUISITIONS - P2K Consideration (Details)",
  "subGroupType": "details",
  "uniqueAnchor": null
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 "R48": {
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    "tr",
    "table",
    "us-gaap:ScheduleOfIntangibleAssetsAndGoodwillTableTextBlock",
    "us-gaap:IntangibleAssetsDisclosureTextBlock",
    "body",
    "html"
   ],
   "baseRef": "clsk10q.htm",
   "contextRef": "AsOf2021-06-30",
   "decimals": "0",
   "first": true,
   "lang": null,
   "name": "us-gaap:FiniteLivedCustomerListsGross",
   "reportCount": 1,
   "unitRef": "USD",
   "xsiNil": "false"
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  "groupType": "disclosure",
  "isDefault": "false",
  "longName": "00000048 - Disclosure - 3. ACQUISITIONS - P2K Purchase Price Allocation (Details)",
  "role": "http://cleanspark.com/role/AcquisitionsP2kPurchasePriceAllocationDetails",
  "shortName": "3. ACQUISITIONS - P2K Purchase Price Allocation (Details)",
  "subGroupType": "details",
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    "body",
    "html"
   ],
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   "decimals": null,
   "lang": "en-US",
   "name": "us-gaap:ClosedBlockDescription",
   "reportCount": 1,
   "unique": true,
   "unitRef": null,
   "xsiNil": "false"
  }
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 "R49": {
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    "td",
    "tr",
    "table",
    "us-gaap:BusinessCombinationSeparatelyRecognizedTransactionsTableTextBlock",
    "body",
    "html"
   ],
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   "contextRef": "AsOf2020-08-31",
   "decimals": "0",
   "first": true,
   "lang": null,
   "name": "us-gaap:BusinessAcquisitionCostOfAcquiredEntityTransactionCosts",
   "reportCount": 1,
   "unitRef": "USD",
   "xsiNil": "false"
  },
  "groupType": "disclosure",
  "isDefault": "false",
  "longName": "00000049 - Disclosure - 3. ACQUISITIONS - GRIDFABRIC Consideration (Details)",
  "role": "http://cleanspark.com/role/AcquisitionsGridfabricConsiderationDetails",
  "shortName": "3. ACQUISITIONS - GRIDFABRIC Consideration (Details)",
  "subGroupType": "details",
  "uniqueAnchor": null
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 "R5": {
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    "table",
    "body",
    "html"
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   "contextRef": "AsOf2019-09-30_us-gaap_PreferredStockMember",
   "decimals": "0",
   "first": true,
   "lang": null,
   "name": "us-gaap:StockholdersEquity",
   "reportCount": 1,
   "unitRef": "USD",
   "xsiNil": "false"
  },
  "groupType": "statement",
  "isDefault": "false",
  "longName": "00000005 - Statement - CONSOLIDATED STATEMENTS OF STOCKHOLDERS' EQUITY (UNAUDITED)",
  "role": "http://cleanspark.com/role/ConsolidatedStatementsOfStockholdersEquity",
  "shortName": "CONSOLIDATED STATEMENTS OF STOCKHOLDERS' EQUITY (UNAUDITED)",
  "subGroupType": "",
  "uniqueAnchor": {
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    "table",
    "body",
    "html"
   ],
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   "contextRef": "From2019-10-012019-12-31_us-gaap_PreferredStockMember",
   "decimals": "0",
   "lang": null,
   "name": "us-gaap:StockIssuedDuringPeriodValueIssuedForServices",
   "reportCount": 1,
   "unique": true,
   "unitRef": "USD",
   "xsiNil": "false"
  }
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 "R50": {
  "firstAnchor": {
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    "td",
    "tr",
    "table",
    "us-gaap:ScheduleOfIntangibleAssetsAndGoodwillTableTextBlock",
    "us-gaap:IntangibleAssetsDisclosureTextBlock",
    "body",
    "html"
   ],
   "baseRef": "clsk10q.htm",
   "contextRef": "AsOf2021-06-30",
   "decimals": "0",
   "first": true,
   "lang": null,
   "name": "us-gaap:FiniteLivedCustomerListsGross",
   "reportCount": 1,
   "unitRef": "USD",
   "xsiNil": "false"
  },
  "groupType": "disclosure",
  "isDefault": "false",
  "longName": "00000050 - Disclosure - 3. ACQUISITIONS - GRIDFABRIC Purchase Price Allocation (Details)",
  "role": "http://cleanspark.com/role/AcquisitionsGridfabricPurchasePriceAllocationDetails",
  "shortName": "3. ACQUISITIONS - GRIDFABRIC Purchase Price Allocation (Details)",
  "subGroupType": "details",
  "uniqueAnchor": {

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"us-gaap:BusinessCombinationSeparatelyRecognizedTransactionsTableTextBlock",
"body",
"html"
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"baseRef": "clsk10q.htm",
"contextRef": "AsOf2020-08-31",
"decimals": "0",
"lang": null,
"name": "us-gaap:FiniteLivedNoncompeteAgreementsGross",
"reportCount": 1,
"unique": true,
"unitRef": "USD",
"xsiNil": "false"
}
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"R51": {
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"ancestors": [
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"contextRef": "From2021-04-012021-06-30",
"decimals": "0",
"first": true,
"lang": null,
"name": "us-gaap:Revenues",
"reportCount": 1,
"unitRef": "USD",
"xsiNil": "false"
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"groupType": "disclosure",
"isDefault": "false",
"longName": "00000051 - Disclosure - 3. ACQUISITIONS - Unaudited Pro Forma Information Assuming Acquisitions (Details)",
"role": "http://cleanspark.com/role/AcquisitionsUnauditedProFormaInformationAssumingAcquisitionsDetails",
"shortName": "3. ACQUISITIONS - Unaudited Pro Forma Information Assuming Acquisitions (Details)",
"subGroupType": "details",
"uniqueAnchor": {
"ancestors": [
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"table",
"us-gaap:BusinessAcquisitionProFormaInformationTextBlock",
"us-gaap:BusinessCombinationSeparatelyRecognizedTransactionsTableTextBlock",
"body",
"html"
],
"baseRef": "clsk10q.htm",
"contextRef": "From2021-04-012021-06-30_custom_GridFabricMember",
"decimals": "0",
"lang": null,
"name": "us-gaap:Revenues",
"reportCount": 1,
"unique": true,
"unitRef": "USD",
"xsiNil": "false"
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"R52": {
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"table",
"body",
"html"
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"baseRef": "clsk10q.htm",
"contextRef": "AsOf2021-06-30",
"decimals": "INF",
"first": true,
"lang": null,
"name": "us-gaap:CommonStockSharesIssued",
"reportCount": 1,
"unitRef": "Shares",
"xsiNil": "false"
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"groupType": "disclosure",
"isDefault": "false",
"longName": "00000052 - Disclosure - 3. ACQUISITIONS (Details Narrative)",
"role": "http://cleanspark.com/role/AcquisitionsDetailsNarrative",
"shortName": "3. ACQUISITIONS (Details Narrative)",
"subGroupType": "details",
"uniqueAnchor": {
"ancestors": [
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"us-gaap:BusinessCombinationSeparatelyRecognizedTransactionsTableTextBlock",
"body",
"html"
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"baseRef": "clsk10q.htm",
"contextRef": "AsOf2020-12-09",
"decimals": "-3",
"lang": null,
"name": "us-gaap:BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentLiabilitiesLongTermDebt",
"reportCount": 1,
"unique": true,
"unitRef": "USD",
"xsiNil": "false"
}
},
"R53": {
"firstAnchor": {
"ancestors": [
"td",
"tr",
"table",
"us-gaap:FairValueAssetsMeasuredOnNonrecurringBasisValuationTechniquesTextBlock",
"us-gaap:InvestmentHoldingsTextBlock",
"body",
"html"
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"baseRef": "clsk10q.htm",
"contextRef": "From2020-10-01to2021-06-30",
"decimals": null,
"first": true,
"lang": "en-US",
"name": "us-gaap:SharebasedCompensationArrangementBySharebasedPaymentAwardFairValueAssumptionsExpectedTerm1",
"reportCount": 1,
"unique": true,
"unitRef": null,
"xsiNil": "false"
},
"groupType": "disclosure",
"isDefault": "false",
"longName": "00000053 - Disclosure - 4. INVESTMENTS IN INTERNATIONAL LAND ALLIANCE - (Details)",
[illegible]
"name": "us-gaap:FiniteLivedCustomerListsGross",
"reportCount": 1,
"unitRef": "USD",
"xsiNil": "false"
},
"groupType": "disclosure",
"isDefault": "false",
"longName": "00000058 - Disclosure - 6. INTANGIBLE ASSETS - Schedule of Intangible Assets (Details)",
"role": "http://cleanspark.com/role/IntangibleAssets-ScheduleOfIntangibleAssetsDetails",
"shortName": "6. INTANGIBLE ASSETS - Schedule of Intangible Assets (Details)",
"subGroupType": "details",
"uniqueAnchor": {
"ancestors": [
"span",
"td",
"tr",
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"us-gaap:ScheduleOfIntangibleAssetsAndGoodwillTableTextBlock",
"us-gaap:IntangibleAssetsDisclosureTextBlock",
"body",
"html"
],
"baseRef": "clsk10q.htm",
"contextRef": "AsOf2021-06-30",
"decimals": "0",
"lang": null,
"name": "us-gaap:EnergyMarketingContractsAssetsCurrent",
"reportCount": 1,
"unique": true,
"unitRef": "USD",
"xsiNil": "false"
}
},
"R59": {
"firstAnchor": {
"ancestors": [
"span",
"span",
"p",
"us-gaap:IntangibleAssetsDisclosureTextBlock",
"body",
"html"
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"baseRef": "clsk10q.htm",
"contextRef": "From2020-10-01to2021-06-30",
"decimals": "0",
"first": true,
"lang": null,
"name": "us-gaap:AmortizationOfIntangibleAssets",
"reportCount": 1,
"unitRef": "USD",
"xsiNil": "false"
},
"groupType": "disclosure",
"isDefault": "false",
"longName": "00000059 - Disclosure - 6. INTANGIBLE ASSETS - Amortization Expense (Details)",
"role": "http://cleanspark.com/role/IntangibleAssets-AmortizationExpenseDetails",
"shortName": "6. INTANGIBLE ASSETS - Amortization Expense (Details)",
"subGroupType": "details",
"uniqueAnchor": {
"ancestors": [
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"us-gaap:IntangibleAssetsDisclosureTextBlock",
"body",
"html"
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"baseRef": "clsk10q.htm",
"contextRef": "From2020-10-012021-06-30_custom_TotalAmortizationMember",
"decimals": "0",
"lang": null,
"name": "us-gaap:AmortizationOfIntangibleAssets",
"reportCount": 1,
"unique": true,
"unitRef": "USD",
"xsiNil": "false"
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"R6": {
"firstAnchor": {
"ancestors": [
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"body",
"html"
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"contextRef": "From2020-10-01to2021-06-30",
"decimals": "0",
"first": true,
"lang": null,
"name": "us-gaap:NetIncomeLoss",
"reportCount": 1,
"unitRef": "USD",
"xsiNil": "false"
},
"groupType": "statement",
"isDefault": "false",
"longName": "00000006 - Statement - CONSOLIDATED STATEMENTS OF CASH FLOWS (UNAUDITED)",
"role": "http://cleanspark.com/role/ConsolidatedStatementsOfCashFlows",
"shortName": "CONSOLIDATED STATEMENTS OF CASH FLOWS (UNAUDITED)",
"subGroupType": "",
"uniqueAnchor": {
"ancestors": [
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"table",
"body",
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],
"baseRef": "clsk10q.htm",
"contextRef": "From2020-10-01to2021-06-30",
"decimals": "0",
"lang": null,
"name": "us-gaap:ShareBasedCompensation",
"reportCount": 1,
"unique": true,
"unitRef": "USD",
"xsiNil": "false"
}
},
"R60": {
"firstAnchor": {
"ancestors": [
"span",
"span",
"p",
"us-gaap:IntangibleAssetsDisclosureTextBlock",
"body",
"html"
],
"baseRef": "clsk10q.htm",
"contextRef": "From2020-10-01to2021-06-30",
"decimals": "0",
"first": true,
"lang": null,
"name": "us-gaap:AmortizationOfIntangibleAssets",
"reportCount": 1,
"unitRef": "USD",
"xsiNil": "false"
},
"groupType": "disclosure",
"isDefault": "false",
"longName": "00000060 - Disclosure - 6. INTANGIBLE ASSETS (Details Narrative)",
"role": "http://cleanspark.com/role/IntangibleAssetsDetailsNarrative",
"shortName": "6. INTANGIBLE ASSETS (Details Narrative)",
"subGroupType": "details",
"uniqueAnchor": null
},
"R61": {
"firstAnchor": {
"ancestors": [
"td",
"tr",
"table",
"us-gaap:PropertyPlantAndEquipmentTextBlock",
"us-gaap:PropertyPlantAndEquipmentDisclosureTextBlock",
"body",
"html"
],
"baseRef": "clsk10q.htm",
"contextRef": "AsOf2021-06-30",
"decimals": "0",
"first": true,
"lang": null,
"name": "us-gaap:FlightEquipmentGross",
"reportCount": 1,
"unique": true,
"unitRef": "USD",
"xsiNil": "false"
},
"groupType": "disclosure",
"isDefault": "false",
"longName": "00000061 - Disclosure - 7. PROPERTY AND EQUIPMENT, NET - Schedule of Property Pant and Equipment (Details)",
"role": "http://cleanspark.com/role/PropertyAndEquipmentNet-ScheduleOfPropertyPantAndEquipmentDetails",
"shortName": "7. PROPERTY AND EQUIPMENT, NET - Schedule of Property Pant and Equipment (Details)",
"subGroupType": "details",
"uniqueAnchor": {
"ancestors": [
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"table",
"us-gaap:PropertyPlantAndEquipmentTextBlock",
"us-gaap:PropertyPlantAndEquipmentDisclosureTextBlock",
"body",
"html"
],
"baseRef": "clsk10q.htm",
"contextRef": "AsOf2021-06-30",
"decimals": "0",
"first": true,
"lang": null,
"name": "us-gaap:FlightEquipmentGross",
"reportCount": 1,
"unique": true,
"unitRef": "USD",
"xsiNil": "false"
}
},
"R62": {
"firstAnchor": {
"ancestors": [
"span",
"span",
"p",
"us-gaap:PropertyPlantAndEquipmentDisclosureTextBlock",
"body",
"html"
],
"baseRef": "clsk10q.htm",
"contextRef": "From2020-10-01to2021-06-30",
"decimals": "0",
"first": true,
"lang": null,
"name": "us-gaap:Depreciation",
"reportCount": 1,
"unique": true,
"unitRef": "USD",
"xsiNil": "false"
},
"groupType": "disclosure",
"isDefault": "false",
"longName": "00000062 - Disclosure - 7. PROPERTY AND EQUIPMENT, NET (Details Narrative)",
"role": "http://cleanspark.com/role/PropertyAndEquipmentNetDetailsNarrative",
"shortName": "7. PROPERTY AND EQUIPMENT, NET (Details Narrative)",
"subGroupType": "details",
"uniqueAnchor": {
"ancestors": [
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"span",
"p",
"us-gaap:PropertyPlantAndEquipmentDisclosureTextBlock",
"body",
"html"
],
"baseRef": "clsk10q.htm",
"contextRef": "From2020-10-01to2021-06-30",
"decimals": "0",
"first": true,
"lang": null,
"name": "us-gaap:Depreciation",
"reportCount": 1,
"unique": true,
"unitRef": "USD",
"xsiNil": "false"
}
},
"R63": {
"firstAnchor": {
"ancestors": [
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"tr",
"table",
"us-gaap:LongTermDebtTextBlock",
"us-gaap:DebtDisclosureTextBlock",
"body",
"html"
],
"baseRef": "clsk10q.htm",
"contextRef": "AsOf2020-06-30",
"decimals": "0",
"first": true,
"lang": null,
"name": "us-gaap:LongTermNotesPayable",
"reportCount": 1,
"unique": true,
"unitRef": "USD",
"xsiNil": "false"
},
"groupType": "disclosure",
"isDefault": "false",
"longName": "00000063 - Disclosure - 8. LOANS - Long Term (Details)",
"role": "http://cleanspark.com/role/Loans-LongTermDetails",
"shortName": "8. LOANS - Long Term (Details)",
"subGroupType": "details",
"uniqueAnchor": {
"ancestors": [
"td",
"tr",
"table",
"us-gaap:LongTermDebtTextBlock",
"us-gaap:DebtDisclosureTextBlock",
"body",
"html"
],
"baseRef": "clsk10q.htm",
"contextRef": "AsOf2020-06-30",
"decimals": "0",
"first": true,
"lang": null,
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     "us-gaap:CommitmentsAndContingenciesDisclosureTextBlock",
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  "shortName": "16. SEGMENT REPORTING - Segment Reporting Assets (Details)",
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"nsuri": "http://cleanspark.com/20210630",
"presentation": [
 "http://cleanspark.com/role/ConsolidatedStatementsOfStockholdersEquity"
],
"xbrltype": "monetaryItemType"
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"CLSK_StockIssuedDuringPeriodUnderATMOfferingNetOfOfferingCostsShares": {
 "auth_ref": [],
 "lang": {
  "en-us": {
   "role": {
    "label": "Shares issued under ATM offering, net of offering costs, shares"
   }
  }
 },
 "localname": "StockIssuedDuringPeriodUnderATMOfferingNetOfOfferingCostsShares",
 "nsuri": "http://cleanspark.com/20210630",
 "presentation": [
  "http://cleanspark.com/role/ConsolidatedStatementsOfStockholdersEquity"
 ],
 "xbrltype": "sharesItemType"
},
"CLSK_StockIssuedDuringPeriodUnderUnderwrittenOfferingShares": {
 "auth_ref": [],
 "lang": {
  "en-us": {
   "role": {
    "label": "Shares issed under underwritten offering, net of offering costs, shares"
   }
  }
 },
 "localname": "StockIssuedDuringPeriodUnderUnderwrittenOfferingShares",
 "nsuri": "http://cleanspark.com/20210630",
 "presentation": [
  "http://cleanspark.com/role/ConsolidatedStatementsOfStockholdersEquity"
 ],
 "xbrltype": "sharesItemType"
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"CLSK_StockIssuedDuringPeriodUnderUnderwrittenOfferingValue": {
 "auth_ref": [],
 "crdr": "debit",
 "lang": {
  "en-us": {
   "role": {
    "label": "Shares issued under underwritten offering, net of offering costs"
   }
  }
 },
 "localname": "StockIssuedDuringPeriodUnderUnderwrittenOfferingValue",
 "nsuri": "http://cleanspark.com/20210630",
 "presentation": [
  "http://cleanspark.com/role/ConsolidatedStatementsOfStockholdersEquity"
 ],
 "xbrltype": "monetaryItemType"
},
"CLSK_StockIssuedDuringPeriodValueConversionOfDebtAndAccruedInterest": {
 "auth_ref": [],
 "crdr": "credit",
 "lang": {
  "en-us": {
   "role": {
    "label": "Shares issued for conversion of debt and accrued interest"
   }
  }
 },
 "localname": "StockIssuedDuringPeriodValueConversionOfDebtAndAccruedInterest",
 "nsuri": "http://cleanspark.com/20210630",
 "presentation": [
  "http://cleanspark.com/role/ConsolidatedStatementsOfCashFlows"
 ],
 "xbrltype": "monetaryItemType"
},
"CLSK_StockWarrantsTextBlock": {
 "auth_ref": [],
 "lang": {
  "en-us": {
   "role": {
    "label": "12. STOCK WARRANTS"
   }
  }
 },
 "localname": "StockWarrantsTextBlock",
 "nsuri": "http://cleanspark.com/20210630",
 "presentation": [
  "http://cleanspark.com/role/StockWarrants"
 ],
 "xbrltype": "textBlockItemType"
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 "auth_ref": [],
 "lang": {
  "en-us": {
   "role": {
    "label": "[custom:StrategicContract]"
   }
  }
 },
 "localname": "StrategicContract",
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 "presentation": [
  "http://cleanspark.com/role/IntangibleAssets-EstimatedUsefulLifeDetails"
 ],
 "xbrltype": "durationItemType"
},
"CLSK_SummaryOfStockWarrantActivityTableTextBlock": {
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 "lang": {
  "en-us": {
   "role": {
    "label": "12. STOCK WARRANTS - Schedule of Warrant Summary"
   }
  }
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 "localname": "SummaryOfStockWarrantActivityTableTextBlock",
 "nsuri": "http://cleanspark.com/20210630",
 "presentation": [
  "http://cleanspark.com/role/StockWarrantsTables"
 ],
 "xbrltype": "textBlockItemType"
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"CLSK_SuppliesAndOtherMaterialsMember": {
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   }
  }
 },
 "localname": "SuppliesAndOtherMaterialsMember",
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  "http://cleanspark.com/role/SummaryOfSignificantPolicies-ScheduleOfInventoriesCurrentDetails"
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 "xbrltype": "domainItemType"
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"CLSK_ThirdPartyMember": {
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 "lang": {
  "en-us": {
   "role": {
    "label": "Third Party"
   }
  }
 },
 "localname": "ThirdPartyMember",
 "nsuri": "http://cleanspark.com/20210630",
 "presentation": [
  "http://cleanspark.com/role/Acquisitions-AtlPurchasePriceAllocationDetails"
 ],
 "xbrltype": "domainItemType"
},
"CLSK_ThirdPartyTwoMember": {
 "auth_ref": [],
 "lang": {
  "en-us": {
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    "label": "Third Party Two [Member]"
   }
  }
 },
 "localname": "ThirdPartyTwoMember",
 "nsuri": "http://cleanspark.com/20210630",
 "presentation": [
  "http://cleanspark.com/role/Acquisitions-GridFabricConsiderationDetails",
  "http://cleanspark.com/role/Acquisitions-P2kConsiderationDetails",
  "http://cleanspark.com/role/Acquisitions-P2kPurchasePriceAllocationDetails",
  "http://cleanspark.com/role/AcquisitionsDetailsNarrative"
 ],
 "xbrltype": "domainItemType"
},
"CLSK_TotalAmortizationMember": {
 "auth_ref": [],
 "lang": {
  "en-us": {
   "role": {
    "label": "Total Amortization [Member]"
   }
  }
 },
 "localname": "TotalAmortizationMember",
 "nsuri": "http://cleanspark.com/20210630",
 "presentation": [
  "http://cleanspark.com/role/IntangibleAssets-AmortizationExpenseDetails"
 ],
 "xbrltype": "domainItemType"
},
"CLSK_TotalLeasePaymentsDue": {
 "auth_ref": [],
 "crdr": "credit",
 "lang": {
  "en-us": {
   "role": {
    "label": "[custom:TotalLeasePaymentsDue-0]"
   }
  }
 },
 "localname": "TotalLeasePaymentsDue",
 "nsuri": "http://cleanspark.com/20210630",
 "presentation": [
  "http://cleanspark.com/role/Leases-FinancingLeaseLiabilityDetails"
 ],
 "xbrltype": "monetaryItemType"
},
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   "role": {
    "label": "Total [Member]"
   }
  }
 },
 "localname": "TotalMember",
 "nsuri": "http://cleanspark.com/20210630",
 "presentation": [
  "http://cleanspark.com/role/SegmentReporting-SegmentReportingAssetsDetails"
 ],
 "xbrltype": "domainItemType"
},
"CLSK_TrademarksUsefulLife": {
 "auth_ref": [],
 "lang": {
  "en-us": {
   "role": {
    "label": "[custom:TrademarksUsefulLife]"
   }
  }
 },
 "localname": "TrademarksUsefulLife",
 "nsuri": "http://cleanspark.com/20210630",
 "presentation": [
  "http://cleanspark.com/role/IntangibleAssets-EstimatedUsefulLifeDetails"
 ],
 "xbrltype": "durationItemType"
},
"CLSK_UtahCorporateOfficeMember": {
 "auth_ref": [],
 "lang": {
  "en-us": {
   "role": {
    "label": "Utah Corporate Office"
   }
  }
 },
 "localname": "UtahCorporateOfficeMember",
 "nsuri": "http://cleanspark.com/20210630",
 "presentation": [
  "http://cleanspark.com/role/CommitmentsAndContingenciesDetailsNarrative"
 ],
 "xbrltype": "domainItemType"
},
"CLSK_VendorAMember": {
 "auth_ref": [],
 "lang": {
  "en-us": {
   "role": {
    "label": "Vendor A [Member]"
   }
  }
 },
 "localname": "VendorAMember",
 "nsuri": "http://cleanspark.com/20210630",
 "presentation": [
  "http://cleanspark.com/role/MajorCustomersAndVendors-SuppliersDetails"
 ],
 "xbrltype": "domainItemType"
},
"CLSK_VendorBMember": {
 "auth_ref": [],
 "lang": {
  "en-us": {
   "role": {
    "label": "Vendor B [Member]"
   }
  }
 },
 "localname": "VendorBMember",
 "nsuri": "http://cleanspark.com/20210630",
 "presentation": [
  "http://cleanspark.com/role/MajorCustomersAndVendors-SuppliersDetails"
 ],
 "xbrltype": "domainItemType"
},
"CLSK_Warrant100PerShareMember": {
 "auth_ref": [],
 "lang": {
  "en-us": {
   "role": {
    "label": "$100 Per Share"
   }
  }
 },
 "localname": "Warrant100PerShareMember",
 "nsuri": "http://cleanspark.com/20210630",
 "presentation": [
  "http://cleanspark.com/role/StockWarrantsDetailsNarrative"
 ],
 "xbrltype": "domainItemType"
},
"CLSK_Warrant25PerShareMember": {
 "auth_ref": [],
 "lang": {
  "en-us": {
   "role": {
    "label": "$25 per share"
   }
  }
 },
 "localname": "Warrant25PerShareMember",
 "nsuri": "http://cleanspark.com/20210630",
 "presentation": [
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 ],
 "xbrltype": "domainItemType"
},
"CLSK_Warrant35PerShareMember": {
 "auth_ref": [],
 "lang": {
  "en-us": {
   "role": {
    "label": "$35 Per Share"
   }
  }
 },
 "localname": "Warrant35PerShareMember",
 "nsuri": "http://cleanspark.com/20210630",
 "presentation": [
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 ],
 "xbrltype": "domainItemType"
},
"CLSK_Warrant40PerShareMember": {
 "auth_ref": [],
 "lang": {
  "en-us": {
   "role": {
    "label": "$40 Per Share"
   }
  }
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 ],
 "xbrltype": "domainItemType"
},
"CLSK_Warrant50PerShareMember": {
 "auth_ref": [],
 "lang": {
  "en-us": {
   "role": {
    "label": "$50 per share"
   }
  }
 },
 "localname": "Warrant50PerShareMember",
 "nsuri": "http://cleanspark.com/20210630",
 "presentation": [
  "http://cleanspark.com/role/StockWarrantsDetailsNarrative"
 ],
 "xbrltype": "domainItemType"
},
"CLSK_Warrant75PerShareMember": {
 "auth_ref": [],
 "lang": {
  "en-us": {
   "role": {
    "label": "$75 per share"
   }
  }
 },
 "localname": "Warrant75PerShareMember",
 "nsuri": "http://cleanspark.com/20210630",
 "presentation": [
  "http://cleanspark.com/role/StockWarrantsDetailsNarrative"
 ],
 "xbrltype": "domainItemType"
},
"CLSK_Warrant8PerShareMember": {
 "auth_ref": [],
 "lang": {
  "en-us": {
   "role": {
    "label": "$8 Per Share"
   }
  }
 },
 "localname": "Warrant8PerShareMember",
 "nsuri": "http://cleanspark.com/20210630",
 "presentation": [
  "http://cleanspark.com/role/StockWarrantsDetailsNarrative"
 ],
 "xbrltype": "domainItemType"
},
"CLSK_WarrantExercisedToPurchase": {
 "auth_ref": [],
 "lang": {
  "en-us": {
   "role": {
    "label": "Warrant exercised to purchase shares"
   }
  }
 },
 "localname": "WarrantExercisedToPurchase",
 "nsuri": "http://cleanspark.com/20210630",
 "presentation": [
  "http://cleanspark.com/role/StockWarrantsDetailsNarrative"
 ],
 "xbrltype": "sharesItemType"
},
"CLSK_Websites": {
 "auth_ref": [],
 "calculation": {
  "http://cleanspark.com/role/IntangibleAssets-ScheduleOfIntangibleAssetsDetails": {
   "order": 7.0,
   "parentTag": "us-gaap_IntangibleAssetsGrossExcludingGoodwill",
   "weight": 1.0
  }
 },
 "crdr": "debit",
 "lang": {
  "en-us": {
   "role": {
    "label": "Websites"
   }
  }
 },
 "localname": "Websites",
 "nsuri": "http://cleanspark.com/20210630",
 "presentation": [
  "http://cleanspark.com/role/IntangibleAssets-ScheduleOfIntangibleAssetsDetails"
 ],
 "xbrltype": "monetaryItemType"
},
"CLSK_WebsitesMember": {
 "auth_ref": [],
 "lang": {
  "en-us": {
   "role": {
    "label": "Websites [Member]"
   }
  }
 },
 "localname": "WebsitesMember",
 "nsuri": "http://cleanspark.com/20210630",
 "presentation": [
  "http://cleanspark.com/role/IntangibleAssets-EstimatedUsefulLifeDetails"
 ],
 "xbrltype": "domainItemType"
},
"CLSK_WebsitesUsefulLife": {
 "auth_ref": [],
 "lang": {
  "en-us": {
   "role": {
    "label": "[custom:WebsitesUsefulLife]"
   }
  }
 },
 "localname": "WebsitesUsefulLife",
 "nsuri": "http://cleanspark.com/20210630",
 "presentation": [
  "http://cleanspark.com/role/IntangibleAssets-EstimatedUsefulLifeDetails"
 ],
 "xbrltype": "durationItemType"
},
"CLSK_ZacharyBradfordOwnershipMember": {
 "auth_ref": [],
 "lang": {
  "en-us": {
   "role": {
    "label": "Zachary Bradford Ownership"
   }
  }
 },
 "localname": "ZacharyBradfordOwnershipMember",
 "nsuri": "http://cleanspark.com/20210630",
 "presentation": [
  "http://cleanspark.com/role/RelatedPartyTransactionsDetailsNarrative"
 ],
 "xbrltype": "domainItemType"
},
"dei_AmendmentDescription": {
 "auth_ref": [],
 "lang": {
  "en-us": {
   "role": {
    "documentation": "Description of changes contained within amended document.",
    "label": "Amendment Description"
   }
  }
 },
 "localname": "AmendmentDescription",
 "nsuri": "http://xbrl.sec.gov/dei/2021",
 "presentation": [
  "http://cleanspark.com/role/Cover"
 ],
 "xbrltype": "stringItemType"
},
"dei_AmendmentFlag": {
 "auth_ref": [],
 "lang": {
  "en-us": {
   "role": {
    "documentation": "Boolean flag that is true when the XBRL content amends previously-filed or accepted submission.",
    "label": "Amendment Flag"
   }
  }
 },
 "localname": "AmendmentFlag",
 "nsuri": "http://xbrl.sec.gov/dei/2021",
 "presentation": [
  "http://cleanspark.com/role/Cover"
 ],
 "xbrltype": "booleanItemType"
},
"dei_AnnualInformationForm": {
 "auth_ref": [
  "r617"
 ],
 "lang": {
  "en-us": {
   "role": {
    "documentation": "Boolean flag with value true on a form if it is an annual report containing an annual information form.",
    "label": "Annual Information Form"
   }
  }
 },
 "localname": "AnnualInformationForm",
 "nsuri": "http://xbrl.sec.gov/dei/2021",
 "presentation": [
  "http://cleanspark.com/role/Cover"
 ],
 "xbrltype": "booleanItemType"
},
"dei_AuditedAnnualFinancialStatements": {
 "auth_ref": [
  "r617"
 ],
 "lang": {
  "en-us": {
   "role": {
    "documentation": "Boolean flag with value true on a form if it is an annual report containing audited financial statements.",
    "label": "Audited Annual Financial Statements"
   }
  }
 },
 "localname": "AuditedAnnualFinancialStatements",
 "nsuri": "http://xbrl.sec.gov/dei/2021",
 "presentation": [
  "http://cleanspark.com/role/Cover"
 ],
 "xbrltype": "booleanItemType"
},
"dei_CityAreaCode": {
 "auth_ref": [],
 "lang": {
  "en-us": {
   "role": {
    "documentation": "Area code of city",
    "label": "City Area Code"
   }
  }
 },
 "localname": "CityAreaCode",
 "nsuri": "http://xbrl.sec.gov/dei/2021",
 "presentation": [
  "http://cleanspark.com/role/Cover"
 ],
 "xbrltype": "normalizedStringItemType"
},
"dei_CountryRegion": {
 "auth_ref": [],
 "lang": {
  "en-us": {
   "role": {
    "documentation": "Region code of country",
    "label": "Country Region"
   }
  }
 },
 "localname": "CountryRegion",
 "nsuri": "http://xbrl.sec.gov/dei/2021",
 "presentation": [
  "http://cleanspark.com/role/Cover"
 ],
 "xbrltype": "normalizedStringItemType"
},
"dei_CoverAbstract": {
 "auth_ref": [],
 "lang": {
  "en-us": {
   "role": {
    "documentation": "Cover page.",
    "label": "Cover [Abstract]"
   }
  }
 },
 "localname": "CoverAbstract",
 "nsuri": "http://xbrl.sec.gov/dei/2021",
 "xbrltype": "stringItemType"
},
"dei_CurrentFiscalYearEndDate": {
 "auth_ref": [],
 "lang": {
  "en-us": {
   "role": {
    "documentation": "End date of current fiscal year in the format --MM-DD.",
    "label": "Current Fiscal Year End Date"
   }
  }
 },
 "localname": "CurrentFiscalYearEndDate",
 "nsuri": "http://xbrl.sec.gov/dei/2021",
 "presentation": [
  "http://cleanspark.com/role/Cover"
 ],
 "xbrltype": "gMonthDayItemType"
},
"dei_DocumentAccountingStandard": {
 "auth_ref": [
  "r616"
 ],
 "lang": {
  "en-us": {
   "role": {
    "documentation": "The basis of accounting the registrant has used to prepare the financial statements included in this filing This can either be 'U.S. GAAP', 'International Financial Reporting Standards', or 'Other'.",
    "label": "Document Accounting Standard"
   }
  }
 },
 "localname": "DocumentAccountingStandard",
 "nsuri": "http://xbrl.sec.gov/dei/2021",
 "presentation": [
  "http://cleanspark.com/role/Cover"
 ],
 "xbrltype": "accountingStandardItemType"
},
"dei_DocumentAnnualReport": {
 "auth_ref": [
  "r615",
  "r616",
  "r617"
 ],
 "lang": {
  "en-us": {
   "role": {
    "documentation": "Boolean flag that is true only for a form used as an annual report.",
    "label": "Document Annual Report"
   }
  }
 },
 "localname": "DocumentAnnualReport",
 "nsuri": "http://xbrl.sec.gov/dei/2021",
 "presentation": [
  "http://cleanspark.com/role/Cover"
 ],
 "xbrltype": "booleanItemType"
},
"dei_DocumentFiscalPeriodFocus": {
 "auth_ref": [],
 "lang": {
  "en-us": {
   "role": {
    "documentation": "Fiscal period values are FY, Q1, Q2, and Q3. 1st, 2nd and 3rd quarter 10-Q or 10-QT statements have value Q1, Q2, and Q3 respectively, with 10-K, 10-KT or other fiscal year statements having FY.",
    "label": "Document Fiscal Period Focus"
   }
  }
 },
 "localname": "DocumentFiscalPeriodFocus",
 "nsuri": "http://xbrl.sec.gov/dei/2021",
 "presentation": [
  "http://cleanspark.com/role/Cover"
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 "xbrltype": "fiscalPeriodItemType"
},

"a73"
],
"crdr": "debit",
"lang": {
"en-us": {
"role": {
"documentation": "Amount of expense for salary, wage, profit sharing; incentive and equity-based compensation; and other employee benefit. Other employee benefit expense includes, but is not limited to, service component of net periodic benefit cost for defined benefit plan. Excludes compensatio
"label": "Compensation Expense, Excluding Cost of Good and Service Sold"
}
}
},
"localname": "CompensationExpenseExcludingCostOfGoodAndServiceSold",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://cleanspark.com/role/StockOptionsDetailsNarrative"
],
"xbrltype": "monetaryItemType"
},
"us-gaap_ConcentrationRiskCreditRisk": {
"auth_ref": [
"r128",
"r542"
],
"lang": {
"en-us": {
"role": {
"documentation": "Disclosure of accounting policy for credit risk.",
"label": "Concentration Risk"
}
}
},
"localname": "ConcentrationRiskCreditRisk",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://cleanspark.com/role/SummaryOfSignificantPoliciesPolicies"
],
"xbrltype": "textBlockItemType"
},
"us-gaap_ConcentrationRiskPercentage1": {
"auth_ref": [
"r151",
"r152",
"r195",
"r442",
"r443"
],
"lang": {
"en-us": {
"role": {
"documentation": "For an entity that discloses a concentration risk in relation to quantitative amount, which serves as the \"benchmark\" (or denominator) in the equation, this concept represents the concentration percentage derived from the division.",
"label": "Concentration Risk, Percentage"
}
}
},
"localname": "ConcentrationRiskPercentage1",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://cleanspark.com/role/MajorCustomersAndVendors-CustomersDetails",
"http://cleanspark.com/role/MajorCustomersAndVendors-SuppliersDetails"
],
"xbrltype": "percentItemType"
},
"us-gaap_ConsolidationPolicyTextBlock": {
"auth_ref": [
"r103",
"r412"
],
"lang": {
"en-us": {
"role": {
"documentation": "Disclosure of accounting policy regarding (1) the principles it follows in consolidating or combining the separate financial statements, including the principles followed in determining the inclusion or exclusion of subsidiaries or other entities in the consolidated or combined
"label": "Principles of Consolidation"
}
}
},
"localname": "ConsolidationPolicyTextBlock",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://cleanspark.com/role/SummaryOfSignificantPoliciesPolicies"
],
"xbrltype": "textBlockItemType"
},
"us-gaap_ConstructionInProgressGross": {
"auth_ref": [
"r236"
],
"crdr": "debit",
"lang": {
"en-us": {
"role": {
"documentation": "Amount of structure or a modification to a structure under construction. Includes recently completed structures or modifications to structures that have not been placed into service.",
"label": "Construction in progress"
}
}
},
"localname": "ConstructionInProgressGross",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://cleanspark.com/role/PropertyAndEquipmentNet-ScheduleOfPropertyPlantAndEquipmentDetails"
],
"xbrltype": "monetaryItemType"
},
"us-gaap_ContractWithCustomerAssetGross": {
"auth_ref": [
"r199",
"r211",
"r331",
"r336"
],
"calculation": {
"http://cleanspark.com/role/ConsolidatedBalanceSheets": {
"order": 3.0,
"parentTag": "us-gaap_AssetsCurrent",
"weight": 1.0
}
},
"crdr": "debit",
"lang": {
"en-us": {
"role": {
"documentation": "Amount, before allowance for credit loss, of right to consideration in exchange for good or service transferred to customer, when right is conditioned on something other than passage of time.",
"label": "Contract assets"
}
}
},
"localname": "ContractWithCustomerAssetGross",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://cleanspark.com/role/ConsolidatedBalanceSheets"
],
"xbrltype": "monetaryItemType"
},
"us-gaap_ContractWithCustomerAssetNet": {
"auth_ref": [
"r331",
"r336",
"r338"
],
"crdr": "debit",
"lang": {
"en-us": {
"role": {
"documentation": "Amount, after allowance for credit loss, of right to consideration in exchange for good or service transferred to customer when right is conditioned on something other than passage of time.",
"label": "Contract with Customer, Asset, after Allowance for Credit Loss"
}
}
},
"localname": "ContractWithCustomerAssetNet",
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"xbrltype": "monetaryItemType"
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"us-gaap_ContractWithCustomerLiability": {
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"weight": 1.0
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"lang": {
"en-us": {
"role": {
"documentation": "Amount of obligation to transfer good or service to customer for which consideration has been received or is receivable.",
"label": "Contract liabilities",
"verboseLabel": "Contract assets"
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"localname": "ContractWithCustomerLiability",
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"http://cleanspark.com/role/SummaryOfSignificantPoliciesDetailsNarrative"
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"us-gaap_ContractsReceivableClaimsAndUncertainAmounts": {
"auth_ref": [
"r22",
"r500"
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"crdr": "debit",
"lang": {
"en-us": {
"role": {
"documentation": "Amount of billed or unbilled claims or other similar items subject to uncertainty concerning their determination or ultimate realization under long-term contracts.",
"label": "Contracts Receivable, Claims and Uncertain Amounts"
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"lang": {
"en-us": {
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"documentation": "Amount of contractual obligation, including but not limited to, long-term debt, capital lease obligations, operating lease obligations, purchase obligations, and other commitments.",
"label": "Contractual Obligation"
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"documentation": "The number of new shares issued in the conversion of stock in a noncash (or part noncash) transaction. Noncash is defined as transactions during a period that do not result in cash receipts or cash payments in the period. \"Part noncash\" refers to that portion of the transacti
"label": "Common Stock Shares Issued"
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"localname": "ConversionOfStockSharesIssued1",
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"label": "Cost of revenues (exclusive of depreciation and amortization shown below)"
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"documentation": "Total costs of sales and operating expenses for the period.",
"label": "Total costs and expenses"
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"r72"
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"weight": -1.0
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"label": "Realized gain on sale of equity security"
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"localname": "DebtAndEquitySecuritiesGainLoss",
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"r436"
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"lang": {
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"label": "Fair Value, Net Derivative Asset (Liability) Measured on Recurring Basis, Unobservable Inputs Reconciliation, Gain (Loss) Included in Earnings"
}
}
},
"localname": "FairValueNetDerivativeAssetLiabilityMeasuredOnRecurringBasisUnobservableInputsReconciliationGainLossIncludedInEarnings",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
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"http://cleanspark.com/role/SummaryOfSignificantPolicies-FairValueOfDerivativeAssetDetails"
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"en-us": {
"role": {
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"label": "Fair value of financial instruments and derivative asset"
}
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"localname": "FairValueOfFinancialInstrumentsPolicy",
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"http://cleanspark.com/role/SummaryOfSignificantPoliciesPolicies"
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"us-gaap_FairValueOptionQuantitativeDisclosuresTextBlock": {
"auth_ref": [
"r465",
"r466",
"r467",
"r468"
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"lang": {
"en-us": {
"role": {
"documentation": "Tabular disclosure of information about asset and liability measured at fair value under fair value option.",
"label": "13. STOCK OPTIONS - Fair Value Assumptions 2021"
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},
"localname": "FairValueOptionQuantitativeDisclosuresTextBlock",
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"weight": 1.0
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"lang": {
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"label": "Finance lease liability"
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"label": "9. LEASES - Financing Lease Liability"
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"weight": 1.0
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"en-us": {
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"label": "Finance lease liability, non-current"
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"localname": "FinanceLeaseLiabilityNoncurrent",
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"xbrltype": "monetaryItemType"
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"us-gaap_FinanceLeaseLiabilityPaymentsDue": {
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"crdr": "credit",
"lang": {
"en-us": {
"role": {
"documentation": "Amount of lessee's undiscounted obligation for lease payments for finance lease.",
"label": "Finance Lease, Liability, Payment, Due"
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"localname": "FinanceLeaseLiabilityPaymentsDue",
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"auth_ref": [
"r479"
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"crdr": "credit",
"lang": {
"en-us": {
"role": {
"documentation": "Amount 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).",
"label": "Finance Lease, Liability, to be Paid, Year Four"
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"localname": "FinanceLeaseLiabilityPaymentsDueYearFour",
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"xbrltype": "monetaryItemType"
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"label": "Finance Lease, Liability, to be Paid, Year Three"
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"label": "Inventory"
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"localname": "InventoryGross",
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"http://cleanmark.com/role/SummaryOfSignificantPolicies-ScheduleOfInventoriesCurrentDetails"
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"r161",
"r213",
"r214",
"r215",
"r503"
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"lang": {
"en-us": {
"role": {
"documentation": "Disclosure 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
"label": "Inventories"
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"localname": "InventoryPolicyTextBlock",
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"us-gaap_InventoryRawMaterialsAndSupplies": {
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"r52"
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"crdr": "debit",
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"en-us": {
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"documentation": "Gross amount of unprocessed materials to be used in manufacturing or production process and supplies that will be consumed.",
"label": "Inventory, Raw Materials and Supplies, Gross"
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}
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"localname": "InventoryRawMaterialsAndSupplies",
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"xbrltype": "monetaryItemType"
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"us-gaap_InventoryWorkInProcess": {
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"crdr": "debit",
"lang": {
"en-us": {

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"en-us": {
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"documentation": "Amount of cash inflow (outflow) from financing activities, including discontinued operations. Financing activity cash flows include obtaining resources from owners and providing them with a return on, and a return of, their investment; borrowing money and repaying amounts borrowed, or settling the obligation; and obtaining and paying for other resources obtained from creditors on long-term credit.",
"label": "Net Cash Provided by (Used in) Financing Activities",
"totalLabel": "Net cash provided by financing activities"
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"localname": "NetCashProvidedByUsedInFinancingActivities",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
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"xbrltype": "monetaryItemType"
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"us-gaap_NetCashProvidedByUsedInFinancingActivitiesAbstract": {
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"lang": {
"en-us": {
"role": {
"label": "Cash Flows from Financing Activities"
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"us-gaap_NetCashProvidedByUsedInInvestingActivities": {
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"http://cleanspark.com/role/ConsolidatedStatementsOfCashFlows": {
"order": 2.0,
"parentTag": "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect",
"weight": 1.0
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"lang": {
"en-us": {
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"documentation": "Amount of cash inflow (outflow) from investing activities, including discontinued operations. Investing activity cash flows include making and collecting loans and acquiring and disposing of debt or equity instruments and property, plant, and equipment and other productive assets.",
"label": "Net Cash Provided by (Used in) Investing Activities",
"totalLabel": "Net cash used in investing activities"
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"lang": {
"en-us": {
"role": {
"label": "Cash Flows from investing"
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"xbrltype": "stringItemType"
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"us-gaap_NetCashProvidedByUsedInOperatingActivities": {
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"r88",
"r92",
"r95"
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"parentTag": "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect",
"weight": 1.0
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"documentation": "Amount of cash inflow (outflow) from operating activities, including discontinued operations. Operating activity cash flows include transactions, adjustments, and changes in value not defined as investing or financing activities.",
"label": "Net Cash Provided by (Used in) Operating Activities",
"totalLabel": "Net cash used in operating activities"
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"xbrltype": "stringItemType"
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"us-gaap_NetIncomeLoss": {
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"r4",
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"r551"
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"parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities",
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"root": true,
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"crdr": "credit",
"lang": {
"en-us": {
"role": {
"documentation": "The portion of profit or loss for the period, net of income taxes, which is attributable to the parent.",
"label": "Net loss",
"negatedLabel": "Net Income (Loss) Attributable to Parent",
"terseLabel": "Net Income (Loss) Attributable to Parent",
"verboseLabel": "Net income"
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"localname": "NetIncomeLoss",
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"http://cleanspark.com/role/Acquisitions-UnauditedProFormaInformationAssumingAcquisitionsDetails",
"http://cleanspark.com/role/ConsolidatedStatementsOfCashFlows",
"http://cleanspark.com/role/ConsolidatedStatementsOfOperations",
"http://cleanspark.com/role/ConsolidatedStatementsOfStockholdersEquity",
"http://cleanspark.com/role/SegmentReporting-SegmentReportingAssetsDetails",
"http://cleanspark.com/role/SummaryOfSignificantPoliciesDetailsNarrative"
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"xbrltype": "monetaryItemType"
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"us-gaap_NetIncomeLossAttributableToNoncontrollingInterest": {
"auth_ref": [
"r61",
"r62",
"r65",
"r125",
"r126",
"r416",
"r418"
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"crdr": "debit",
"lang": {
"en-us": {
"role": {
"documentation": "Amount of Net Income (Loss) attributable to noncontrolling interest.",
"label": "Net loss attributable to common shareholders"
}
}
},
"localname": "NetIncomeLossAttributableToNoncontrollingInterest",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
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"us-gaap_NewAccountingPronouncementsOrChangeInAccountingPrincipleLineItems": {
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"role": {
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"label": "New Accounting Pronouncements or Change in Accounting Principle [Line Items]"
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"xbrltype": "stringItemType"
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"us-gaap_NewAccountingPronouncementsPolicyPolicyTextBlock": {
"auth_ref": [],
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"en-us": {
"role": {
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"label": "Recently issued accounting pronouncements"
}
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"http://cleanspark.com/role/SummaryOfSignificantPoliciesPolicies"
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"xbrltype": "textBlockItemType"
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"us-gaap_NoncashOrPartNoncashAcquisitionNoncashFinancialOrEquityInstrumentConsiderationWarrantsIssued1": {
"auth_ref": [
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"r100",
"r101"
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"lang": {
"en-us": {
"role": {
"documentation": "The number of warrants issued as [noncash or part noncash] consideration for a business or asset acquired. Noncash is defined as transactions during a period that affect recognized assets or liabilities but that do not result in cash receipts or cash payments in the period. \"Part noncash\" refers to that portion of the transaction not resulting in cash receipts or cash payments in the period.",
"label": "Noncash or Part Noncash Acquisition, Noncash Financial or Equity Instrument Consideration, Warrants Issued"
}
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"localname": "NoncashOrPartNoncashAcquisitionNoncashFinancialOrEquityInstrumentConsiderationWarrantsIssued1",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://cleanspark.com/role/StockWarrantsDetailsNarrative"
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"xbrltype": "sharesItemType"
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"us-gaap_NoninterestExpenseDirectorsFees": {
"auth_ref": [
"r536"
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"crdr": "debit",
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"en-us": {
"role": {
"documentation": "Noninterest expense related to directors' fees which are fees paid by an Entity to its directors. Directors' fees may be paid in addition to salary and other benefits.",
"label": "Noninterest Expense Directors Fees"
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"localname": "NoninterestExpenseDirectorsFees",
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"us-gaap_OperatingIncomeLoss": {
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"r168",
"r180",
"r184",
"r187",
"r190"
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"documentation": "The net result for the period of deducting operating expenses from operating revenues.",
"label": "Loss from operations"
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"localname": "OperatingIncomeLoss",
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"us-gaap_OperatingLeaseCost": {
"auth_ref": [
"r472",
"r480"
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"crdr": "debit",
"lang": {
"en-us": {
"role": {
"documentation": "Amount of single lease cost, calculated by allocation of remaining cost of lease over remaining lease term. Includes, but is not limited to, single lease cost, after impairment of right-of-use asset, calculated by amortization of remaining right-of-use asset and accretion of lease liability.",
"label": "Operating lease costs"
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"localname": "OperatingLeaseCost",
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"presentation": [
"http://cleanspark.com/role/LeasesDetailsNarrative"
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"xbrltype": "monetaryItemType"
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"us-gaap_OperatingLeaseLiability": {
"auth_ref": [
"r471"
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"crdr": "credit",
"lang": {
"en-us": {
"role": {
"documentation": "Present value of lessee's discounted obligation for lease payments from operating lease.",
"label": "Operating Lease, Liability"
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"localname": "OperatingLeaseLiability",
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"presentation": [
"http://cleanspark.com/role/LeasesDetails",
"http://cleanspark.com/role/LeasesDetailsNarrative"
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"xbrltype": "monetaryItemType"
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"calculation": {
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"weight": 1.0
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"crdr": "credit",
"lang": {
"en-us": {
"role": {
"documentation": "Present value of lessee's discounted obligation for lease payments from operating lease, classified as current.",
"label": "Operating lease liability"
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"localname": "OperatingLeaseLiabilityCurrent",
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"weight": 1.0
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"en-us": {
"role": {
"documentation": "Present value of lessee's discounted obligation for lease payments from operating lease, classified as noncurrent.",
"label": "Operating lease liability, non-current"
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"localname": "OperatingLeaseLiabilityNoncurrent",
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"http://cleanspark.com/role/ConsolidatedBalanceSheets": {
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"parentTag": "us-gaap_Assets",
"weight": 1.0
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"crdr": "debit",
"lang": {
"en-us": {
"role": {
"documentation": "Amount of lessee's right to use underlying asset under operating lease.",
"label": "Operating lease right of use asset",
"verboseLabel": "Operating Lease, Right-of-Use Asset"
}
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"localname": "OperatingLeaseRightOfUseAsset",
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"http://cleanspark.com/role/LeasesDetailsNarrative"
],
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"auth_ref": [
"r92"
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"calculation": {
"http://cleanspark.com/role/ConsolidatedStatementsOfCashFlows": {
"order": 8.0,

"role": {
"documentation": "Amount of amortization expense for right-of-use asset from operating lease.",
"label": "Amortization of operating lease right of use asset"
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"localname": "OperatingLeaseRightOfUseAssetAmortizationExpense",
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"xbrltype": "monetaryItemType"
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"auth_ref": [
"r478",
"r480"
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"lang": {
"en-us": {
"role": {
"documentation": "Weighted average discount rate for operating lease calculated at point in time.",
"label": "Operating Lease, Weighted Average Discount Rate, Percent"
}
}
},
"localname": "OperatingLeaseWeightedAverageDiscountRatePercent",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
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"us-gaap_OperatingLeaseWeightedAverageRemainingLeaseTerm1": {
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"r477",
"r480"
],
"lang": {
"en-us": {
"role": {
"documentation": "Weighted average remaining lease term for operating lease, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days.",
"label": "Operating Lease, Weighted Average Remaining Lease Term"
}
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"localname": "OperatingLeaseWeightedAverageRemainingLeaseTerm1",
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"auth_ref": [
"r463",
"r466"
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"crdr": "credit",
"lang": {
"en-us": {
"role": {
"documentation": "Amount of required minimum rental payments for leases having an initial or remaining non-cancelable letter-terms in excess of one year.",
"label": "Operating Leases, Future Minimum Payments Due"
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"localname": "OperatingLeasesFutureMinimumPaymentsDue",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://cleanspark.com/role/LeasesDetails"
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"xbrltype": "monetaryItemType"
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"us-gaap_OperatingLeasesOfLesseeContingentRentalsBasisSpreadOnVariableRate": {
"auth_ref": [],
"lang": {
"en-us": {
"role": {
"documentation": "The percentage points added to the reference rate to compute the variable rate on the lessee's operating lease.",
"label": "Operating Leases of Lessee, Contingent Rentals, Basis Spread on Variable Rate"
}
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"localname": "OperatingLeasesOfLesseeContingentRentalsBasisSpreadOnVariableRate",
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"http://cleanspark.com/role/CommitmentsAndContingenciesDetailsNarrative"
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"xbrltype": "percentItemType"
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"auth_ref": [
"r305",
"r424",
"r425",
"r426"
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"lang": {
"en-us": {
"role": {
"documentation": "Information by type of freestanding contracts issued by an entity that are indexed to, and potentially settled in, an entity's own stock.",
"label": "Option Indexed to Issuer's Equity, Type [Axis]"
}
}
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"localname": "OptionIndexedToIssuersEquityTypeAxis",
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"xbrltype": "stringItemType"
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"us-gaap_OptionIndexedToIssuersEquityTypeDomain": {
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"en-us": {
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}
}
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"localname": "OptionIndexedToIssuersEquityTypeDomain",
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"xbrltype": "domainItemType"
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"lang": {
"en-us": {
"role": {
"label": "Organization, Consolidation and Presentation of Financial Statements [Abstract]"
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"xbrltype": "stringItemType"
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"us-gaap_OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureTextBlock": {
"auth_ref": [
"r5",
"r420"
],
"lang": {
"en-us": {
"role": {
"documentation": "The entire disclosure for organization, consolidation and basis of presentation of financial statements disclosure.",
"label": "1. ORGANIZATION AND LINE OF BUSINESS"
}
}
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"localname": "OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureTextBlock",
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"xbrltype": "textBlockItemType"
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"us-gaap_OtherAssets": {
"auth_ref": [
"r15",
"r525",
"r546"
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"crdr": "debit",
"lang": {
"en-us": {
"role": {
"documentation": "Amount of assets classified as other.",
"label": "Other Assets"
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"localname": "OtherAssets",
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"presentation": [
"http://cleanspark.com/role/Acquisitions-GridFabricPurchasePriceAllocationDetails",
"http://cleanspark.com/role/Acquisitions-P2kPurchasePriceAllocationDetails"
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"xbrltype": "monetaryItemType"
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"us-gaap_OtherAssetsFairValueDisclosure": {
"auth_ref": [],
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"lang": {
"en-us": {
"role": {
"documentation": "Fair value portion of other assets.",
"label": "Other Assets, Fair Value Disclosure",
"periodEndLabel": "Other Assets, Fair Value Disclosure",
"periodStartLabel": "Other Assets, Fair Value Disclosure"
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"localname": "OtherAssetsFairValueDisclosure",
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"presentation": [
"http://cleanspark.com/role/SummaryOfSignificantPolicies-ScheduleOfActivitiesOfDigitalCurrenciesDetails"
],
"xbrltype": "monetaryItemType"
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"us-gaap_OtherComprehensiveIncomeLossFinancialLiabilityFairValueOptionAfterReclassificationAdjustmentTax": {
"auth_ref": [
"r59",
"r60"
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"crdr": "debit",
"lang": {
"en-us": {
"role": {
"documentation": "Amount, after reclassification adjustment, of tax expense (benefit) of gain (loss) from increase (decrease) in instrument-specific credit risk of financial liability measured under fair value option.",
"label": "Other Comprehensive Income (Loss), Financial Liability, Fair Value Option, after Reclassification Adjustment, Tax"
}
}
},
"localname": "OtherComprehensiveIncomeLossFinancialLiabilityFairValueOptionAfterReclassificationAdjustmentTax",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
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"http://cleanspark.com/role/StockOptionsDetailsNarrative"
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"xbrltype": "monetaryItemType"
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"us-gaap_OtherIncome": {
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"http://cleanspark.com/role/ConsolidatedStatementsOfOperations": {
"order": 1.0,
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"weight": 1.0
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"crdr": "credit",
"lang": {
"en-us": {
"role": {
"documentation": "Amount of revenue and income classified as other.",
"label": "Other income"
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"localname": "OtherIncomeAndExpensesAbstract",
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"http://cleanspark.com/role/ConsolidatedStatementsOfOperations"
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"xbrltype": "stringItemType"
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"us-gaap_OtherOperatingIncomeExpenseNet": {
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"parentTag": "us-gaap_NetIncomeLoss",
"weight": 1.0
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"crdr": "credit",
"lang": {
"en-us": {
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"documentation": "The net amount of other operating income and expenses, the components of which are not separately disclosed on the income statement, from items that are associated with the entity's normal revenue producing operations.",
"label": "Total other income (expense)"
}
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},
"localname": "OtherOperatingIncomeExpenseNet",
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"us-gaap_PatentsMember": {
"auth_ref": [
"r198"
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"lang": {
"en-us": {
"role": {
"documentation": "Exclusive legal right granted by the government to the owner of the patent to exploit an invention or a process for a period of time specified by law.",
"label": "Patents [Member]"
}
}
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"localname": "PatentsMember",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://cleanspark.com/role/IntangibleAssets-EstimatedUsefulLifeDetails"
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"xbrltype": "domainItemType"
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"us-gaap_PaymentsForAdministrativeFees": {
"auth_ref": [
"r457",
"r490"
],
"crdr": "credit",
"lang": {
"en-us": {
"role": {
"documentation": "Amount paid to managing member or general partner, affiliate of managing member or general partner, or affiliate of limited liability company (LLC) or limited partnership (LP) for administrative services provided to the LLC or LP, for example, but not limited to, salaries, rent, or overhead costs.",
"label": "Payments for Administrative Fees"
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"localname": "PaymentsForAdministrativeFees",
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"presentation": [
"http://cleanspark.com/role/RelatedPartyTransactionsDetailsNarrative"
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"xbrltype": "monetaryItemType"
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"us-gaap_PaymentsForPurchaseOfOtherAssets1": {
"auth_ref": [
"r29",
"r31"
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"calculation": {
"http://cleanspark.com/role/ConsolidatedStatementsOfCashFlows": {
"order": 5.0,
"parentTag": "us-gaap_NetCashProvidedByUsedInInvestingActivities",
"weight": -1.0
}
},
"crdr": "credit",
"lang": {
"en-us": {
"role": {
"documentation": "Amount of cash paid to purchase other assets as part of operating activities.",
"label": "Payments for Purchase of Other Assets",
"negatedLabel": "Purchase of fixed assets"
}
}
},
"localname": "PaymentsForPurchaseOfOtherAssets1",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
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"http://cleanspark.com/role/ConsolidatedStatementsOfCashFlows"
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"xbrltype": "monetaryItemType"
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"us-gaap_PaymentsForRent": {
"auth_ref": [
"r32"
],
"crdr": "credit",
"lang": {
"en-us": {
"role": {
"documentation": "Cash payments to lessor's for use of assets under operating leases.",
"label": "Payments for Rent"
}
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"localname": "PaymentsForRent",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://cleanspark.com/role/RelatedPartyTransactionsDetailsNarrative"
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"xbrltype": "monetaryItemType"
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"us-gaap_PaymentsToAcquireProductiveAssets": {
"auth_ref": [
"r40",
"r436",
"r437",
"r438"
],
"crdr": "credit",
"lang": {
"en-us": {
"role": {
"documentation": "The cash outflow for purchases of and capital improvements on property, plant and equipment (capital expenditures), software, and other intangible assets.",
"label": "Payments to Acquire Productive Assets"
}
}
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"localname": "PaymentsToAcquireProductiveAssets",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://cleanspark.com/role/PropertyAndEquipmentNetDetailsNarrative"
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"xbrltype": "monetaryItemType"
},
"us-gaap_PolicyholderAccountBalanceLineItems": {
"auth_ref": [],
"lang": {
"en-us": {
"role": {
"documentation": "Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table.",
"label": "Policyholder Account Balance [Line Items]"
}
}
},
"localname": "PolicyholderAccountBalanceLineItems",
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"http://cleanspark.com/role/MajorCustomersAndVendors-CustomersDetails",
"http://cleanspark.com/role/MajorCustomersAndVendors-SuppliersDetails"
],
"xbrltype": "stringItemType"
},
"us-gaap_PreferredStockMember": {
"auth_ref": [],
"lang": {
"en-us": {
"role": {
"documentation": "Preferred shares may provide a preferential dividend to the dividend on common stock and may take precedence over common stock in the event of a liquidation. Preferred shares typically represent an ownership interest in the company.",
"label": "Preferred Stock [Member]"
}
}
},
"localname": "PreferredStockMember",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://cleanspark.com/role/ConsolidatedStatementsOfStockholdersEquity"
],
"xbrltype": "domainItemType"
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"us-gaap_PreferredStockParOrStatedValuePerShare": {
"auth_ref": [
"r23",
"r309"
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"lang": {
"en-us": {
"role": {
"documentation": "Face amount or stated value per share of preferred stock nonredeemable or redeemable solely at the option of the issuer.",
"label": "Preferred Stock, Par or Stated Value Per Share"
}
}
},
"localname": "PreferredStockParOrStatedValuePerShare",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://cleanspark.com/role/ConsolidatedBalanceSheetsParenthetical",
"http://cleanspark.com/role/StockholdersEquityDetailsNarrative"
],
"xbrltype": "perShareItemType"
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"us-gaap_PreferredStockParticipationRights": {
"auth_ref": [],
"lang": {
"en-us": {
"role": {
"documentation": "Describe the contractual rights of preferred stockholders to receive dividends or returns from the entity's profits, cash flows, or returns on investments.",
"label": "Preferred Stock, Participation Rights"
}
}
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"localname": "PreferredStockParticipationRights",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
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"http://cleanspark.com/role/StockholdersEquityDetailsNarrative"
],
"xbrltype": "stringItemType"
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"us-gaap_PreferredStockSharesAuthorized": {
"auth_ref": [
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],
"lang": {
"en-us": {
"role": {
"documentation": "The maximum number of nonredeemable preferred shares (or preferred stock redeemable solely at the option of the issuer) permitted to be issued by an entity's charter and bylaws.",
"label": "Preferred Stock, Shares Authorized"
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}
},
"localname": "PreferredStockSharesAuthorized",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://cleanspark.com/role/ConsolidatedBalanceSheetsParenthetical",
"http://cleanspark.com/role/StockholdersEquityDetailsNarrative"
],
"xbrltype": "sharesItemType"
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"us-gaap_PreferredStockSharesIssued": {
"auth_ref": [
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"r309"
],
"lang": {
"en-us": {
"role": {
"documentation": "Total number of nonredeemable preferred shares (or preferred stock redeemable solely at the option of the issuer) issued to shareholders (includes related preferred shares that were issued, repurchased, and remain in the treasury). May be all or portion of the number of preferred shares authorized. Excludes preferred shares that are classified as debt.",
"label": "Preferred stock, shares issued",
"verboseLabel": "Preferred Stock, Shares Issued"
}
}
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"localname": "PreferredStockSharesIssued",
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"http://cleanspark.com/role/StockholdersEquityDetailsNarrative"
],
"xbrltype": "sharesItemType"
},
"us-gaap_PreferredStockSharesOutstanding": {
"auth_ref": [
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],
"lang": {
"en-us": {
"role": {
"documentation": "Aggregate 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.",
"label": "Preferred stock, shares outstanding"
}
}
},
"localname": "PreferredStockSharesOutstanding",
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"presentation": [
"http://cleanspark.com/role/ConsolidatedBalanceSheetsParenthetical"
],
"xbrltype": "sharesItemType"
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"us-gaap_PreferredStockValue": {
"auth_ref": [
"r23",
"r517"
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"calculation": {
"http://cleanspark.com/role/ConsolidatedBalanceSheets": {
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"parentTag": "us-gaap_StockholdersEquity",

"r244",
"r245",
"r246",
"r247",
"r248"
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"lang": {
"en-us": {
"role": {
"documentation": "Table presenting the description of the restructuring costs, such as the expected cost; the costs incurred during the period; the cumulative costs incurred as of the balance sheet date; the income statement caption within which the restructuring charges recognized for the period are included; and the amount of and periodic changes to an entity's restructuring reserve that occurred during the period associated with [illegible]",
"label": "Schedule of Restructuring and Related Costs [Table]"
}
}
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"localname": "ScheduleOfRestructuringAndRelatedCostsTable",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://cleanspark.com/role/CommitmentsAndContingenciesDetailsNarrative"
],
"xbrltype": "stringItemType"
},
"us-gaap_ScheduleOfRevenueByMajorCustomersByReportingSegmentsTableTextBlock": {
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