

Special Purpose Acquisition Companies Taxonomy Guide

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1 Goal

This document provides the technical specification for registrants required to submit, as an Interactive Data File, the specialized disclosure for SPAC IPOs and de-SPAC transactions required by Subpart 1600 of Regulation S-K.

It explains to a technical audience how to create conforming Interactive Data documents. This specification does not provide interpretative guidance for any rule. The taxonomy and guide are intended to cover information that may be disclosed pursuant to filers' legal obligations. The inclusion of any information in this taxonomy and guide does not imply every filer must include that information in its disclosures. Readers should be familiar with Interactive Data as described in the Electronic Data Gathering, Analysis, and Retrieval (EDGAR) Filer Manual [EFM], the EDGAR XBRL Guide [EXG], Inline XBRL [iXBRL], and XBRL Dimensions [DIM].

Notation. In this document, technical syntax and names are shown in a **fixed width font**. Namespace prefixes such as `i`, `ix`, and `iso4217` are bound as in [EXG § 8.2 Standard Namespace Prefixes]. Indented paragraphs that begin with the phrase “For example,” are solely for technical illustration.

2 Instance Document Content

An Inline XBRL document¹ conforming to this specification will consist largely of eXtensible Hyper Text Markup Language (XHTML) tags, with a relatively small number of Inline XBRL (iXBRL) tags to mark the required information.

Figure 1. SPAC taxonomy entry points

Submission Types (not exhaustive)	Instance Types	Entry Point	Name
S-1, S-1/A, F-1, F-1/A, POS AM, POS 462B †	R33.*	<code>spac-reg</code>	SPAC registration, domestic or foreign
20-F, 20-F/A, 20FR12B, 20FR12B/A, 20FR12G, 20FR12G/A	R34.*	<code>spac-reg</code>	SPAC registration, foreign

¹ EFM 5.2.2.5 specifies that technically, it is an Inline XBRL Document Set (IXDS) that may be provided in a submission, but the distinction is not important for the purposes of this Taxonomy Guide.

Submission Types (not exhaustive)	Instance Types	Entry Point	Name
S-1, S-1/A, F-1, F 1/A, S-4, S-4/A, F-4, F-4/A	R33.*, EX98.SPAC	spac-despac	SPAC merger or acquisition, domestic or foreign ††
DEF 14A, DEF 14C, DEFA14A, DEFA14C, DEFC14A, DEFC14C, DEFM14A, DEFM14C, DEFR14A, DEFR14C, PRE 14A, PRE 14C, PREC14A, PREC14C, PREM14A, PREM14C, PRER14A, PRER14C	PX.*, EX98.SPAC	spac-despac	SPAC Proxy or information statement
SC 14D9, SC 14D9/A, SC TO-I, SC TO-I/A, SC TO-C, SC TO-C/A, SC TO-T, SC TO-T/A, SC13E4F, SC13E4F/A, SC14D1F, SC14D1F/A	TO.*	spac-despac	SPAC Tender Offer
6-K, 6-K/A, 8-K, 8-K/A	6K.*, 8K.*	spac-proj	SPAC projections, also imported by -despac entry point
-	-	spac-com	Item 1603, common to, and imported by -reg and -despac entry points.

† These submission types may also be used for de-SPAC transaction disclosures.

†† Foreign private issuers, including Canadian foreign private issuers, may use either S- or F- submission types.

All instance types shown in Figure 1 have a Required Context [EXG § 3.1.2 Required Context Validation] with a duration period of one day representing a date on or after the EDGAR filing acceptance date. Most facts in the instance will have the same period as the Required Context. Other facts, such as in those in § 13.3 “Regulation S-K 1609(c) Projections, Future Performance”, will have periods representing years, quarters, or other time periods.

3 Taxonomy Structure and Customization

The taxonomy has two main entry points, one for a registered offering by a SPAC (other than a de-SPAC transaction) and one for a de-SPAC transaction. The same entry points are used regardless of whether the SPAC is foreign or domestic. There are additional entry points that group certain roles together.

The taxonomy supports iXBRL documents with minimal filer taxonomy customization. The linkbases embedded in the core schema and entry points are largely sufficient for the EDGAR Renderer [EXG § 7 Instance Rendering] to produce a rendering that presents every fact [EXG § 9.3 Presentation].

Figure 2. SPAC taxonomy roles included in entry point presentation links

Roles included	Entry points	spac-reg	spac-despac	spac-com	spac-proj
sk1602, sk1602a3, sk1602a4, sk1602b6, sk1602c		Yes			
sk1603, sk1603a, sk1603a71, sk1603a72, sk1603a9, sk1603b, sk1603c		Yes [†]	Yes [†]	Yes	
sk1604, sk1604a3, sk1604b4, sk1604b5, sk1604c			Yes		
sk1605, sk1605c			Yes		
sk1606, sk1606e			Yes		
sk1607, sk1607bc			Yes		
sk1608			Yes		
sk1609, sk1609b, sk1609c			Yes ^{††}		Yes

[†] Imported from **spac-com**, an entry point containing only the items common to registered offerings other than de-SPAC transactions as well as de-SPAC transactions.

^{††} Imported from **spac-proj**, an entry point intended for use in current report submissions that contain projections.

The presence of relationships in a role within an entry point does not imply mandatory tagging. Tagging is based on the content and regulatory requirements that apply to it.

The import and content relationships are illustrated in the table below. Each arrow \nwarrow points from the importing schema to the imported one.

Figure 3. SPAC taxonomy schema contents and import relationships

File base names	Elements	Embedded linkbases			
		Reference	Definition	Presentation	Label
spac-2025.xsd	Yes	Yes	Yes		
\nwarrow spac-com-2025.xsd				Yes	
\nwarrow spac-reg-2025.xsd				Yes	
spac-2025.xsd	Yes	Yes	Yes		
\nwarrow spac-com-2025.xsd					
\nwarrow spac-proj-2025.xsd				Yes	
\nwarrow spac-despac-2025.xsd				Yes	
\nwarrow spac-2025_lab.xsd					Yes

Following the file naming of other standard taxonomies, a file from (for example) a “4th quarter 2031” taxonomy with a file base name of **spac-sub** would be located at <https://xbrl.sec.gov/spac/2031q4/spac-sub-2031q4.xsd>.

Following the target namespace conventions of other EDGAR standard taxonomies, the current namespace URI² of the core SPAC schema is <http://xbrl.sec.gov/spac/2025>, prefixed **spac**.

Entry point **spac-proj** also imports the SEC Reporting Taxonomy [SRT].

There is no “doc” schema or linkbase providing additional text about each concept. Instead, the reference linkbase provides the location of the specific section of the relevant Form or Regulation and the instructions that describe the associated disclosure requirement.

² A namespace URI (uniform resource identifier) is not a URL (uniform resource location); it does not identify a web address.

3.1 Dimensions

The **spac** taxonomy defines a set of dimensions to be used in different parts of the document that may involve a table display or a set of repeating sections of text. They are described in the section where they are first used.

For example, the dimension **spac:SponsorAffiliateOrPromoterAxis** is described in subsection 6.1 “Regulation S-K 1602(a)(3), Sponsor Compensation” in the illustration “Figure 10. Definition links in role SPAC Sponsor, Affiliate, or Promoter.” It is referenced subsequently in other subsections.

3.2 Linkbase Roles

As in other EDGAR standard taxonomies, one set of linkbase roles serves to define presentation and definition links. All **spac** role URIs begin with <http://xbrl.sec.gov/spac/role/> and end with a camel-case token such as **sk1609** or **DeSpacProjectionsOnly** the same as its Role ID. In general, all the roles begin with 99554. The next digit corresponds to the specific Item within Subpart 1600 (e.g. “2” maps to “Item 1602”). Subsections (a), (b), and so on are represented by the next digit (1, 2...) and so on. Roles containing only axes and members are numbered by the first presentation group they appear in, with an additional .1, .2, .3, *etc*:

Figure 4. SPAC taxonomy linkbase roles

Role ID	Definition Text
sk1602	99554.2 - Disclosure - S-K 1602, SPAC Registered Offerings
sk1602a3	99554.2.1.3 - Disclosure - S-K 1602(a)(3) Forepart, Sponsor Compensation
SponsorAffiliateOrPromoterOnly	99554.2.1.3.1 - Document - Sponsor, Affiliate, or Promoter
CompensationNatureOnly	99554.2.1.3.2 - Document - Compensation Natures
sk1602a4	99554.2.1.4 - Disclosure - S-K 1602(a)(4) Forepart, Adjusted NTBV
SecurityClassOnly	99554.2.1.4.1 - Document - Security Classes
RedemptionLevelsOnly	99554.2.1.4.2 - Document - Redemption Levels
OverAllotmentOptionsOnly	99554.2.1.4.3 - Document - Over-allotment Options
sk1602b6	99554.2.2.6 - Disclosure - S-K 1602(b)(6) Prospectus Summary, Sponsor Compensation
sk1602c	99554.2.3 - Disclosure - S-K 1602(c) Dilution
DilutionSourcesOnly	99554.2.3.1 - Document - Dilution Sources
sk1603	99554.3 - Disclosure - S-K 1603, SPAC Sponsor; Conflicts of Interest
sk1603a	99554.3.1 - Disclosure - S-K 1603(a) SPAC Sponsor
sk1603a71	99554.3.1.7.1 - Disclosure - S-K 1603(a)(7) Sponsor Controlling Persons
ControllingPersonsOnly	99554.3.1.7.1.1 - Document - Controlling Persons Only
sk1603a72	99554.3.1.7.2 - Disclosure - S-K 1603(a)(7) Direct and Indirect Material Interest Holders
DirectAndIndirectMaterialInterest-HoldersOnly	99554.3.1.7.2.1 - Document - Direct and Indirect Material Interest Holders
sk1603a9	99554.3.1.9 - Disclosure - S-K 1603(a)(9) Restrictions on Selling Securities
sk1603b	99554.3.2 - Disclosure - S-K 1603(b) Conflicts of Interest
ConflictOfInterestPartyOnly	99554.3.2.1 - Document - Conflict of Interest Parties
sk1603c	99554.3.3 - Disclosure - S-K 1603(c) Fiduciary Duties to Other Companies
OfficersAndDirectorsOnly	99554.3.3.1 - Document - Officers and Directors
sk1604	99554.4 - Disclosure - S-K 1604, De-SPAC Transaction
sk1604a3	99554.4.1.3 - Disclosure - S-K 1604(a)(3) De-SPAC Forepart, Compensation
sk1604b4	99554.4.2.4 - Disclosure - S-K 1604(b)(4) De-SPAC Prospectus Summary, Compensation
DeSpacAffectedPartiesOnly	99554.4.2.4.1 - Document - De-SPAC Affected Parties
MaterialFinancingTransactionsOnly	99554.4.2.4.2 - Document - Material Financing Transactions
sk1604b5	99554.4.2.5 - Disclosure - 1604(b)(5) De-SPAC, Material Financing Transactions
sk1604c	99554.4.3 - Disclosure - S-K 1604(c) De-SPAC Dilution

Role ID	Definition Text
sk1605	99554.5 - Disclosure - S-K 1605, De-SPAC Background and Terms
sk1605c	99554.5.3 - Disclosure - 1605(c) De-SPAC and Related Financing Transactions, Effects
sk1606	99554.6 - Disclosure - S-K 1606, De-SPAC Board Determination
sk1606e	99554.6.5 - Disclosure - 1606(e) Directors not Voting for the De-SPAC Transaction
sk1607	99554.7 - Disclosure - S-K 1607, De-SPAC Reports, Opinions, Appraisals, Negotiations
sk1607bc	99554.7.1 - Disclosure - S-K 1607(b, c) Reports, Opinions, Appraisals, and Negotiations
OutsidePartyDocumentsOnly	99554.7.1.1 - Document - Outside Party Documents
sk1608	99554.8 - Disclosure - S-K 1608, De-SPAC Tender Offer Filing Obligations
sk1609	99554.9.1 - Disclosure - S-K 1609(a), De-SPAC Projection Preparers
DeSpacProjectionPreparersOnly	99554.9.1.1 - Document - De-SPAC Projection Preparers
sk1609b	99554.9.2 - Disclosure - S-K 1609(b) De-SPAC Projections, Assumptions and Material Factors
DeSpacProjectionsOnly	99554.9.2.1 - Document - De-SPAC Projections
RangeOnly	99554.9.2.2 - Document - Range
sk1609c	99554.9.3 -Disclosure - S-K 1609(c) De-SPAC Projections, Future Performance
Defaults	99554.9.9.9 - Document - SPAC Defaults

3.3 Customization

Reference link relationships are embedded in the base **spac** schema. Having priority 10, they cannot be overridden.

Definition link relationships are also embedded in the base **spac** schema. Having priority 10, they cannot be overridden. All the hypercubes (*i.e.*, **Table** elements) defined in the definition links are **closed**, and most are explicit dimensions, each with a default.

Presentation links have priority 10 and are embedded only in entry points **spac-com**, **spac-reg**, **spac-despac**, and **spac-proj**. New members (custom or standard) may generally be added to any SPAC domain by adding the new member to both a definition link and a presentation link.

Label link relationships have priority 10 and are embedded in an optional **lab** entry point suitable for pairing with any other entry point.

In general, custom concepts other than domain members cannot appear in relationships in roles whose URI prefix is **http://xbrl.sec.gov/spac/**, and concepts in a namespace whose prefix is **http://xbrl.sec.gov/spac/** cannot appear in relationships in custom roles. See [EXG § 10.8.10 SPAC (Special Purpose Acquisition Company) Customization] for details.

4 Schema Elements (Concepts)

The taxonomy concepts follow element naming and standard label conventions that convey both meaning and data type. The definition linkbase organizes the concepts into dimensional tables, and the presentation linkbase organizes the concepts into a parallel hierarchy and ordering to produce an EDGAR rendering.

4.1 Numeric Concepts

The prefixes or suffix tokens “Percent” or “Shares” denote numeric facts of a numeric data type with an indication of the XBRL unit to which they should refer. In the absence of such a prefix or suffix, the numeric type is usually monetary.

Token	Type	Sample Element	Unit
Percent	Percent	ProjectionsDiscountRatePercent	Measure i: pure
Shares	Shares	SecuritiesIssuedOrToBeIssuedShares	Measure i: shares
PerShare	Per Share	NetTangibleBookValueAdjustedPerShare	Division iso4217:USD / i: shares
	Monetary	SponsorCompensationAmount	Measure iso4217:USD

4.2 Simple Non-numeric Concepts

Non-numeric types also have naming conventions, with the absence of a conventional prefix or suffix token indicating a simple **string** item type.

Token	Type	Sample Element	
Flag	Boolean	DeSpacConsummationTimeframeMayBeExtendedFlag	
Date	Date	ReportOpinionOrAppraisalIssuanceDate	
	String	SpacSponsorName	

EDGAR permits Inline XBRL transformations for Boolean and Date data types [EFM § 5.2.5.12 Inline XBRL Transformation Registries supported by EDGAR]. When using those transformations, there is no reason for these facts to appear in an iXBRL document within the `<ix:hidden>` tag [EFM § 5.2.5.14, Hidden Element Restriction].

For example, an entire sentence could be tagged as to indicate a **true** value for a Boolean flag:

```
<ix:nonNumeric format="ixt:booleantrue" contextRef="..."
  name="spac:DeSpacConsummationTimeframeMayBeExtendedFlag" >Lorem ipsum odor amet,
  consectetuer adipiscing elit.</ix:nonNumeric>
```

4.3 Text Block Concepts

Text block concepts contain formatted XHTML text that is normally entirely or mostly narrative. Inline XBRL tags can be nested, or “wrap” other numeric or non-numeric Inline XBRL tags.

Suffix	Data Type	Sample Element	
TextBlock	Text Block	DeSpacProspectusSummaryTextBlock	De-SPAC Prospectus Summary [Text Block]

For example, the content double outlined is a text block, the content shaded gray is a numeric fact:

Lorem ipsum odor amet, consectetuer adipiscing. Ex sollicitudin \$42 senectus condimentum viverra facilisis velit.

Because the content of a text block may be extracted and viewed in a browser within some other software application, filers may provide the XHTML with **style** attributes having sufficient CSS properties to display as intended.

For example, the fragment above is tagged with font family, size and line height:

```
<ix:nonNumeric name="spac:DeSpacProspectusSummaryTextBlock" contextRef="..." escape="1">
  <p style="font: 9pt 'Times New Roman'; line-height: 1.15;" >Lorem ipsum odor amet,
  consectetuer adipiscing.
  Ex sollicitudin $<ix:nonFraction name="spac:SponsorCompensationAmount" contextRef="..."
    unitRef="USD" decimals="INF" >42</ix:nonFraction> senectus condimentum viverra
  facilisis velit.
</p>
</ix:nonNumeric>
```

4.4 Table Text Block Concepts

A table text block differs from an ordinary text block only in its intended use to enclose a set of repeating or very similar elements.

Suffix	Data Type	Sample Element
TableTextBlock	Text Block	SponsorCompensationTableTextBlock

For example, the following is a table text block (double outline) with four tagged facts inside (gray shading):

Lorem ipsum	Sollicitudin
Consectetur Adipiscing	\$ 42
Viverra Facilisis	\$ 61

The difference between the first and second rows is that while they use the same tags, the facts in the first row are in contexts with different members of some dimension.

As in other SEC taxonomies, the table text block concept and the detail concepts enclosed within it are always in separate definition link roles, because the dimensions of the detail facts are rarely the same, and never a subset of the table text block fact itself. Figures in this document indicate the relationship between the table text block and the corresponding detail facts role with the indicator “→ role” followed by the role ID. Presentation link role relationships are aligned to the definition link relationships.

When different taxonomy tables of detail facts share one or more axes and numeric concepts, it is up to the filer to decide whether to display them as a single or multiple, literal HTML formatted tables. If a single table is used, then the text block tags could be nested in some fashion so that the detail facts that are in common need only be tagged once. If the facts appear in separate HTML tables with separate table text blocks, then the facts in common will be tagged more than once. Where a disclosure rule mandates one or the other approach, this will be noted.

4.5 Concept Naming Conventions

The relationship between the element’s standard label and the element name is defined by capitalizing each distinct word or parts of a hyphenated word, then removing all punctuation.

For example, the label “SPAC Sponsor, its Affiliates and Promoters [Line Items]” yields the element name **SpacSponsorItsAffiliatesAndPromotersLineItems**.

Generally, an element in **spac** that is specific to a particular rule will start with words that suggest where they are defined in the rule.

For example, Regulation S-K Item 1602(a) is titled “Forepart of registration statement and outside cover page of the prospectus.”; each of the concepts representing a disclosure requirement within 1602(a) has a name beginning with “SPAC Offering Forepart”, such as:

SPAC Offering Forepart, De-SPAC Consummation Timeframe
 SPAC Offering Forepart, De-SPAC Consummation Timeframe Description [Text Block]
 SPAC Offering Forepart, De-SPAC Consummation Timeframe May be Extended [Flag]

Where elements have a common meaning across multiple disclosures, including such additional words is unnecessary; this is particularly true for taxonomy dimensions, or the numeric values defined in tables.

4.6 Authoritative references

The core schema for the SPAC taxonomy contains an embedded linkbase with authoritative references for most elements. The reference linkbase uses a hierarchical order that is a subset of those in other EDGAR standard taxonomies: Publisher, Name, Number, Section, Subsection, Paragraph, Subparagraph, and Sentence.

For example, the concept “Over-allotment [Axis]” has the reference shown in the figure below:

Figure 5. Reference parts used in the SPAC taxonomy.

Reference Part	Value
Publisher	SEC
Name	Regulation S-K
Number	229
Section	1602
Subsection	a
Paragraph	4
Subparagraph	Instruction
Sentence	1

Because all concepts in **spac** share the same values of Publisher, Name, and Number, in this document this example reference would be written out as 1602(a)(4) Instruction 1.

Concepts appearing in more than one disclosure have multiple authoritative references.

4.7 Standard labels

All concepts have a standard label that aligns to the element name, with the data type often shown in square brackets. All **spac** concepts are associated to their standard label via a link with priority “10” in the optional **spac-lab** entry point, so filers may choose whether to use all the standard labels or provide their own labels for all the **spac** concepts they use; see [EXG § 5.1 Custom presentation and label relationships for standard concepts].

4.8 Deprecated concepts

Deprecated concepts retain their original element name, but their labels are indicated with the text **(Deprecated 20yy-mm-dd)** where the date indicates the date after which EDGAR will begin issuing warnings for use of the concept in filings. Deprecated concepts may be deleted from the taxonomy in a subsequent release and effectively disallowed through the retirement of older taxonomy versions.

Where the deprecated member or line item is being replaced by a more suitable concept, the deprecated concept remains in the definition and presentation linkbases and in this taxonomy guide. It is demoted to be a child of the replacement and its authoritative references removed. This alteration is intended only to facilitate filers’ conversion by not making previous custom taxonomies and instances entirely invalid.

When axes are removed from a table, there is no way to make that accommodation; custom taxonomies and instances based on the previous version must be changed to remove (or change) the axis used.

5 Document and Entity Information (“DEI”) Elements

Facts that must appear in the Required Context are detailed in [EXG § 3.1 Expected Facts in the Required Context]. This varies by submission type and/or instance type. All submissions using a **spac** taxonomy namespace require at least the five listed below.

DEI element	Applicable EXG sections
dei:EntityCentralIndexKey	3.1.3 Central Index Key
dei:EntityRegistrantName	3.1.4 Registrant Name
dei:DocumentType	3.1.5 Form or Exhibit Type
dei:AmendmentFlag	3.1.6 Amendment Flag and Description
dei:AmendmentDescription	3.1.6 Amendment Flag and Description

Filers must either provide label and presentation links for these elements in a custom taxonomy [EXG § 5, Custom Taxonomies] or use standard entry points `dei-lab`, `dei-pre`, or `dei-sub`.

6 Regulation S-K 1602, Registered offerings by special purpose acquisition companies

The figure below quotes the regulation. The notation [* * *] indicates removal of phrases and sections that describe tabular formats or possible repeating sets of disclosed facts. The definition links covering the remaining requirements are then detailed immediately below that. The portion of the rule that was removed is covered by a different definition link; the text and the details appear in a subsequent subsection.

Figure 6. Fragments of Regulation S-K 1602.

§ 229.1602 (Item 1602) Registered offerings by special purpose acquisition companies.

- (a) *Forepart of registration statement and outside cover page of the prospectus.* In addition to the information required by § 229.501 (Item 501 of Regulation S-K), provide the following information on the outside front cover page of the prospectus in plain English as required by § 230.421(d) of this chapter:
- (1) State the time frame for the special purpose acquisition company to consummate a de- SPAC transaction and whether this time frame may be extended.
 - (2) State whether security holders will have the opportunity to redeem the securities offered and whether the redemptions will be subject to any limitations.
 - (3) [* * * a3]
 - (4) [* * * a4]
 - (5) State whether there may be actual or potential material conflicts of interest between the SPAC sponsor, its affiliates, or promoters; and purchasers in the offering. Provide a cross-reference, highlighted by prominent type or in another manner, to the locations of related disclosures in the prospectus.
- (b) *Prospectus summary.* The information required by § 229.503(a) (Item 503(a) of Regulation S-K) must include a brief description of the following in plain English as required by § 230.421(d) of this chapter:
- (1) The manner in which the special purpose acquisition company will identify and evaluate potential business combination candidates and whether it will solicit shareholder approval for the de-SPAC transaction;
 - (2) The material terms of the trust or escrow account and the amount or percentage of the gross offering proceeds that the special purpose acquisition company will place in the trust or escrow account;
 - (3) The material terms of the securities being offered, including redemption rights, and whether the securities are the same class as those held by the SPAC sponsor and its affiliates;
 - (4) The period of time in which the special purpose acquisition company intends to consummate a de-SPAC transaction and its plans in the event that it does not consummate a de- SPAC transaction within this time period, including whether, and if so, how, it may extend the time period; any limitations on extensions, including the number of times; the consequences to the SPAC sponsor of not completing an extension of this time period; and whether security holders will have voting or redemption rights with respect to such an extension;
 - (5) Any plans to seek additional financings and how the terms of additional financings may impact unaffiliated security holders;
 - (6) [* * * b6]
 - (7) Any actual or potential material conflict of interest between the SPAC sponsor, its affiliates, or promoters; and purchasers in the offering, including those that may arise in determining whether to pursue a de-SPAC transaction.
- (c) *Dilution.* [* * * c] Outside of the table, describe each material potential source of future dilution following the registered offering by the special purpose acquisition company, including sources not included in the table with respect to the determination of net tangible book value per share, as adjusted. Provide a description of the model, methods, assumptions, estimates, and parameters necessary to understand the tabular disclosure.

The concepts are grouped in a definition link with three groups of concepts marked by abstract line items. The three line items correspond to sections (a), (b), and (c). Four table text blocks enclose facts that are tagged with concepts and dimensions in a corresponding definition link role. The corresponding role is shown with the indicator “→ role” followed by the role ID.

Figure 7. Definition links in role sk1602

role: http://xbrl.sec.gov/spac/role/sk1602	Type	Arc
SPAC Registered Offering [Line Items]	Abstract	
SPAC Offering Forepart [Line Items]	Abstract	domain-member
SPAC Offering Forepart, De-SPAC Consummation Timeframe	Duration	domain-member

role: http://xbrl.sec.gov/spac/role/sk1602	Type	Arc
SPAC Offering Forepart, De-SPAC Consummation Timeframe Description [Text Block]	Text Block	domain-member
SPAC Offering Forepart, De-SPAC Consummation Timeframe May be Extended [Flag]	Boolean	domain-member
SPAC Offering Forepart, Security Holders Have the Opportunity to Redeem Securities [Flag]	Boolean	domain-member
SPAC Offering Forepart, Security Holder Redemptions Subject to Limitations [Flag]	Boolean	domain-member
SPAC Offering Forepart, Sponsor Compensation [Table Text Block]	Table Text Block (→ role sk1602a3)	domain-member
SPAC Offering Forepart, Sponsor Compensation, Footnotes [Text Block]	Text Block	domain-member
SPAC Offering Forepart, Sponsor Compensation Material Dilution [Flag]	Boolean	domain-member
SPAC Offering Forepart, Adjusted Net Tangible Book Value Per Share [Table Text Block]	Table Text Block (→ role sk1602a4)	domain-member
SPAC Offering Forepart, Actual or Material Conflict of Interest [Flag]	Boolean	domain-member
SPAC Offering Prospectus Summary [Line Items]	Abstract	domain-member
SPAC Registered Offering Prospectus Summary, Identify and Evaluate Potential Business Combination Candidates, Manner [Text Block]	Text Block	domain-member
SPAC Will Solicit Shareholder Approval for De-SPAC Transaction [Flag]	Boolean	domain-member
SPAC, Trust or Escrow Account, Material Terms [Text Block]	Text Block	domain-member
SPAC, Trust or Escrow Account, Gross Offering Proceeds Placed, Amount	Monetary	domain-member
SPAC, Trust or Escrow Account, Gross Offering Proceeds Placed, Percent	Percent	domain-member
SPAC, Securities Offered, Material Terms [Text Block]	Text Block	domain-member
SPAC, Securities Offered, Redemption Rights [Text Block]	Text Block	domain-member
SPAC, Securities Offered, Same Class as Held by Sponsor and Affiliates [Flag]	Boolean	domain-member
De-SPAC Consummation Timeframe, Duration	Duration	domain-member
De-SPAC Consummation Timeframe, Plans if it Fails [Text Block]	Text Block	domain-member
De-SPAC Consummation Timeframe, May be Extended [Flag]	Boolean	domain-member
De-SPAC Consummation Timeframe, How Extended [Text Block]	Text Block	domain-member
De-SPAC Consummation Timeframe, Limitations on Extensions [Text Block]	Text Block	domain-member
De-SPAC Consummation Timeframe, Possible Extensions	String	domain-member
De-SPAC Consummation Timeframe, Extension Failure, Consequences to Sponsor [Text Block]	Text Block	domain-member
De-SPAC Consummation Timeframe, Extension, Security Holders Voting or Redemption Rights [Flag]	Boolean	domain-member
SPAC Additional Financing Plans, Impact on Security Holders [Text Block]	Text Block	domain-member
SPAC Prospectus Summary, Sponsor Compensation [Table Text Block]	Table Text Block (→ role sk1602b6)	domain-member
SPAC Prospectus Summary, Sponsor Compensation, Footnotes [Text Block]	Text Block	domain-member
SPAC, Compensation and Securities Issuance, Material Dilution, Likelihood [Text Block]	Text Block	domain-member
SPAC, Actual or Potential Material Conflict of Interest, Prospectus Summary [Text Block]	Text Block	domain-member
SPAC Offering Dilution [Line Items]	Abstract	domain-member
SPAC, Adjusted Net Tangible Book Value Per Share with Sources of Dilution [Table Text Block]	Table Text Block (→ role sk1602c)	domain-member
SPAC, Material Potential Source of Future Dilution, Description [Text Block]	Text Block	domain-member
SPAC, Adjusted Net Tangible Book Value Per Share, Calculation, Additional Information [Text Block]	Text Block	domain-member

For these concepts' presentation links, references, and underlying element name, see §14.1 below.

6.1 Regulation S-K 1602(a)(3), Sponsor Compensation

The figure below quotes the regulation that appeared as [* * * a3] in Figure 6 .

Figure 8. Regulation S-K 1602(a)(3).

(3) State the amount of the compensation received or to be received by the SPAC sponsor, its affiliates, and promoters, the amount of securities issued or to be issued by the SPAC to the SPAC sponsor, its affiliates, and promoters and the price paid or to be paid for such securities, and whether this compensation and securities issuance may result in a material dilution of the purchasers' equity interests. Provide a cross-reference, highlighted by prominent type or in another manner, to the locations of related disclosures in the prospectus.

The text implies there could be multiple recipients of shares of securities of different classes with distinct prices. There are two axes in the definition link, one representing the recipient, the other the security class.

Figure 9. Definition links in role sk1602a3

role: http://xbrl.sec.gov/spac/role/1602a3		Type	Arc (→ target role)
SPAC Offering Forepart, Sponsor Compensation [Abstract]		Abstract	
SPAC Prospectus Summary, Sponsor Compensation [Table]		Hypercube	all
SPAC Sponsor, Affiliate, or Promoter [Axis]		Explicit Dimension	hypercube-dimension (→ SPAC Sponsors, Affiliates or Promoters)
Compensation Nature [Axis]		Explicit Dimension	hypercube-dimension (→ Compensation Natures)
SPAC Offering Forepart, Sponsor Compensation [Line Items]		Abstract	domain-member
Securities Issued or to be Issued, Shares	†	Shares	domain-member
Price Paid or to be Paid for Securities, Total Amount	†	Monetary	domain-member
Price Paid or to be Paid for Securities, Per Share	†	Per Share	domain-member

† Concept appears in more than one definition link. If used in more than one fact having the same dimensions, see [EXG § 9.10 Duplicate Facts].

For these concepts' presentation links, authoritative references, and underlying element name, see § 14.1.1 below.

6.1.1 SPAC Sponsor, Affiliate, or Promoter axis

Domain members identifying SPAC sponsors, their affiliates, and/or promoters appear in a role where only domain members may be added, as shown below.

Figure 10. Definition links in role SPAC Sponsor, Affiliate, or Promoter

role: http://xbrl.sec.gov/spac/role/SpacSponsorsAffiliatesOrPromotersOnly	Type	Arc
SPAC Sponsor, Affiliate, or Promoter [Axis]	Explicit Dimension	
All SPAC Sponsors, Affiliates, or Promoters [Member]	Member	dimension-domain

For example, if the sponsor is “Generic Sponsor LLC”, then the filer would declare a custom member **GenericSponsorLlcMember** as a child of **spac:AllSpacSponsorsAffiliatesAndPromotersMember** in both the definition linkbase and in the presentation links of role **sk1602a3**.

6.1.2 Compensation Nature axis

The Compensation Nature definition link contains standard members representing typical types of compensation in SPAC IPO and de-SPAC transactions. Public Units refers to a frequently used combination of a common share and a fraction of a warrant.

Figure 11. Definition links in role Compensation Natures

role: http://xbrl.sec.gov/spac/role/CompensationNaturesOnly	Type	Arc
Compensation Nature [Axis]	Explicit Dimension	
All Compensation Natures [Member]	Member	dimension-domain
Founder Shares [Member]	Standard Member	domain-member
Public Units [Member]	Standard Member	domain-member
Common Shares [Member]	Standard Member	domain-member
Warrants [Member]	Standard Member	domain-member

Filers may choose to add appropriate standard us-gaap or ifrs member concepts or declare custom members to identify other types of compensation on this axis.

Note that roles containing only an Axis, its domain, and its members, do not appear in separate presentation links; they appear multiple times, once in each presentation link for each role where they are used.

6.2 Regulation S-K 1602(a)(4), Net Tangible Book Value

The figure below quotes the regulation text that appeared as [* * * a4] in paragraph (a) (4) of Figure 6 above.

Note that the rule specifies presentation as a table with definite columns representing quartile intervals.

Figure 12. Regulation S-K 1602(a)(4).

(4) Disclose in the tabular format specified below at quartile intervals based on percentages of the maximum redemption threshold: the offering price; as of the most recent balance sheet date filed, the net tangible book value per share, as adjusted, as if the offering and assumed redemption levels have occurred and to give effect to material probable or consummated transactions (other than the completion of a de-SPAC transaction); and the difference between the offering price and such net tangible book value per share, as adjusted.				
Provide a cross-reference, highlighted by prominent type or in another manner, to the locations of related disclosures in the prospectus:				
Table 1 to Paragraph (a)(4)				
Net Tangible Book Value Per Share, as Adjusted				
Offering Price of ____	25% of Maximum Redemption	50% of Maximum Redemption	75% of Maximum Redemption	Maximum Redemption
<i>Instruction 1 to paragraph (a)(4).</i> If the offering includes an over-allotment option, include separate rows in the tabular disclosure showing the information required by paragraph (a)(4) with and without the exercise of the over-allotment option.				

Because the regulation implies there could be multiple security classes, specifies distinct redemption levels, and requires separate figures depending on whether an over-allotment option was exercised, there are three dimensions in this role.

Figure 13. Definition links in role sk1602a4

role: http://xbrl.sec.gov/spac/role/sk1602a4		Type	Arc (→ target role)
SPAC Forepart, Adjusted Net Tangible Book Value Per Share [Abstract]		Abstract	
SPAC Offering Forepart, Adjusted Net Tangible Book Value Per Share [Table]		Hypercube	all
Security Class [Axis]		Explicit Dimension	hypercube-dimension (→ Security Classes)
Redemption Level [Axis]		Explicit Dimension	hypercube-dimension (→ Redemption Levels)
Over-allotment Option [Axis]		Explicit Dimension	hypercube-dimension (→ Over-allotment Options)
SPAC Forepart, Adjusted Net Tangible Book Value Per Share [Line Items]		Abstract	domain-member
Registered Offering Price per Share	†	Per Share	domain-member
Registered Offering Price per Share (Deprecated 2025-09-30)	††	Per Share	domain-member
Net Tangible Book Value, Pre-transaction, Per Share	†	Per Share	domain-member
Net Tangible Book Value, Increase from Public Shareholders, Per Share	†	Per Share	domain-member
Net Tangible Book Value, Adjusted, Per Share	†	Per Share	domain-member
Difference Between the Offering Price and the Adjusted Net Tangible Book Value, Per Share	†	Per Share	domain-member
Difference Between the Offering Price and the Adjusted Net Tangible Book Value, Per Share	††	Per Share	domain-member

† Concept appears in more than one definition link. If used in more than one fact having the same dimensions, see [EXG § 9.10 Duplicate Facts].

†† Concept with period type **instant** is deprecated.

For these concepts' presentation links, references, and underlying element name, see § 14.1.2 below.

6.2.1 Security Class axis

The Security Class definition link contains standard members representing typical units of ownership in SPAC IPO and de-SPAC transactions. Public Units refers to a frequently used combination of a common share and a fraction of a warrant.

Figure 14. Definition links in role Security Class

role: http://xbrl.sec.gov/spac/role/SecurityClassOnly	Type	Arc
Security Class [Axis]	Explicit Dimension	
All Security Classes [Member]	Member	dimension-domain
Founder Shares [Member]	Standard Member	domain-member
Public Units [Member]	Standard Member	domain-member
Common Shares [Member]	Standard Member	domain-member
Warrants [Member]	Standard Member	domain-member

“Security Class” may encompass more than just stocks, so it is not redundant with the standard axis concept **us-gaap:StatementClassOfStockAxis**. Filers may choose to add appropriate standard us-gaap or ifrs member concepts or declare custom members to identify other classes on this axis.

6.2.2 Redemption Level axis

For members of the Redemption Level Axis, domain members identifying distinct redemption levels are represented by standard members in the Redemption Levels role, as shown below.

Figure 15. Definition links in role Redemption Levels

role: http://xbrl.sec.gov/spac/role/RedemptionLevelsOnly	Type	Arc
Redemption Level [Axis]	Explicit Dimension	
All Redemption Levels [Member]	Member	dimension-domain
No Redemption [Member]	Standard Member	domain-member
Redemption at 25 Percent of Maximum [Member]	Standard Member	domain-member
Redemption at 50 Percent of Maximum [Member]	Standard Member	domain-member
Redemption at 75 Percent of Maximum [Member]	Standard Member	domain-member
Redemption at 100 Percent of Maximum [Member]	Standard Member	domain-member

This role is also used in the other dilution disclosures, 1602(c) and 1604(c). Of the two, only 1602(c) requires the use of at least the 25, 50, 75, and 100 percent of maximum redemption levels, while these specific levels are optional in disclosure 1604(c). In either case, filers add custom members to distinguish additional redemption levels.

6.2.3 Over-allotment Option axis

For members of the Over-allotment Option Axis, domain members identifying whether the option was exercised or not are represented by standard members in the Over-allotment Option role, as shown below.

Figure 16. Definition links in role Over-allotment Options

role: http://xbrl.sec.gov/spac/role/OverAllotmentOptionsOnly	Type	Arc
Over-allotment Option [Axis]	Explicit Dimension	
All Over-allotment Options [Member]	Member	dimension-domain
Over-allotment Option Not Exercised [Member]	Standard Member	domain-member
Over-allotment Option Exercised [Member]	Standard Member	domain-member

When there is no over-allotment option, neither member should be present on the axis. Only when there is an over-allotment option, each fact in the Net Tangible Book Value table should have one or the other standard member. There should be no custom members.

6.3 Regulation S-K 1602(b)(6), Prospectus Summary, Sponsor Compensation

The rule text appears as [* * * b6] in Figure 6 above.

Figure 17. Regulation S-K 1602(b)(6)

(b) * * *

(6) In a tabular format, the nature and amount of the compensation received or to be received by the SPAC sponsor, its affiliates, and promoters, the amount of securities issued or to be issued by the SPAC to the SPAC sponsor, its affiliates, and promoters and the price paid or to be paid for such securities, * * *

This disclosure is structured similarly to S-K 1602(a)(3), with some additional concepts.

Figure 18. Definition links in role sk1602b6

role: http://xbrl.sec.gov/spac/role/sk1602b6	Type	Arc (→ target role)
SPAC Prospectus Summary, Sponsor Compensation [Abstract]		
SPAC Prospectus Summary, Sponsor Compensation [Table]	Hypercube	all
SPAC Sponsor, Affiliate, or Promoter [Axis]	Explicit Dimension	hypercube-dimension (→ Sponsors, Affiliates, or Promoters)
Compensation Nature [Axis]	Explicit Dimension	hypercube-dimension (→ Compensation Nature)
SPAC Prospectus Summary, Sponsor Compensation [Line Items]	Abstract	domain-member
Sponsor Compensation Nature	String	domain-member
Sponsor Compensation Amount	Monetary	domain-member
Securities Issued or to be Issued, Shares	† Shares	domain-member
Price Paid or to be Paid for Securities, Total Amount	† Monetary	domain-member
Price Paid or to be Paid for Securities, Per Share	† Per Share	domain-member

† Concept appears in more than one definition link. If used in more than one fact having the same dimensions, see [EXG § 9.10 Duplicate Facts].

For members of the SPAC Sponsor, Affiliate, or Promoter Axis, see Figure 10.

For members of the Security Class Axis, see Figure 14.

For these concepts' presentation links, references, and underlying element name, see §14.1.3 below.

6.4 Regulation S-K 1602(c), Dilution

Item 1602(c), being part of the prospectus summary, provides more concepts representing more detail than its counterpart in Item 1602(a)(4). This rule text is shown as [* * * c] in Figure 6 above.

Figure 19. Regulation S-K 1602(c)

(c) *Dilution.* Disclose in a tabular format for the same quartile intervals as in paragraph (a)(4) of this section: the offering price; net tangible book value per share, as adjusted, determined in the same manner as in paragraph (a)(4); and the difference between the offering price and such net tangible book value per share, as adjusted. The tabular disclosure must show: the nature and amounts of each source of dilution used to determine net tangible book value per share, as adjusted; the number of shares used to determine net tangible book value per share, as adjusted; and any adjustments to the number of shares used to determine the per share component of net tangible book value per share, as adjusted.***

This definition link has an axis representing the source of dilution as required by the rule.

Figure 20. Definition links in role sk1602c

label		Type	Arc (→ target role)
SPAC, Adjusted Net Tangible Book Value Per Share with Sources of Dilution [Abstract]		Abstract	
SPAC, Adjusted Net Tangible Book Value Per Share with Sources of Dilution [Table]		Hypercube	all
Security Class [Axis]		Explicit Dimension	hypercube-dimension (→ Security Classes)
Redemption Level [Axis]		Explicit Dimension	hypercube-dimension (→ Redemption Levels)
Dilution Source [Axis]		Explicit Dimension	hypercube-dimension (→ Dilution Sources)
Over-allotment Option [Axis]		Explicit Dimension	hypercube-dimension (→ Over-allotment Options)
Adjusted Net Tangible Book Value Per Share with Sources of Dilution [Line Items]		Abstract	domain-member
Registered Offering Price per Share	†	Per Share	domain-member
Registered Offering Price per Share (Deprecated 2025-09-30)	††	Per Share	domain-member
Net Tangible Book Value, Nature of Dilution Source		String	domain-member
Net Tangible Book Value Per Share [Line Items]		Abstract	domain-member
Net Tangible Book Value, Pre-transaction, Per Share		Per Share	domain-member
Net Tangible Book Value, Increase from Public Shareholders, Per Share		Per Share	domain-member
Net Tangible Book Value, Amount of Dilution, Per Share		Per Share	domain-member
Net Tangible Book Value, Adjusted, Per Share	†	Per Share	domain-member
Net Tangible Book Value [Line Items]		Abstract	domain-member
Net Tangible Book Value, Pre-transaction		Monetary	domain-member
Net Tangible Book Value, Proceeds From Offering		Monetary	domain-member
Net Tangible Book Value, Amount of Dilution		Monetary	domain-member
Net Tangible Book Value, Adjusted		Monetary	domain-member
Number of Shares Used [Line Items]		Abstract	domain-member
Number of Shares Used to Determine Net Tangible Book Value Per Share, Pre-transaction		Shares	domain-member
Number of Shares Used to Determine Net Tangible Book Value, Pre-transaction per Share (Deprecated 2025-09-30)		Shares	domain-member
Number of Shares Used, Offering		Shares	domain-member
Number of Shares Used, Adjustment		Shares	domain-member
Number of Shares Used to Determine Net Tangible Book Value Per Share, Adjusted		Shares	domain-member
Difference Between the Offering Price and the Adjusted Net Tangible Book Value, Per Share	†	Per Share	domain-member
Difference Between the Offering Price and the Adjusted Net Tangible Book Value, Per Share (Deprecated)	††	Per Share	domain-member

† Concept appears in more than one definition link. If used in more than one fact having the same dimensions, see [EXG § 9.10 Duplicate Facts].

†† Concept with period type **instant** is deprecated.

Similarities between the content of this role and **sk1602a4** reflect that **sk1602a4** has less detail than **sk1602c**. See § 4.4 above for additional information.

For these concepts' presentation links, references, and underlying element name, see § 14.1.4 below.

For members of the Security Class Axis, see Figure 14. Note that in § 14.1.4 below, the presentation links only include Common Shares, that being the most likely security class for the calculation of adjusted NTBV per share.

For members of the Redemption Level Axis, see Figure 15.

For members of the Over-allotment Option Axis, see Figure 16.

6.4.1 Dilution Source axis

There are several standard members of the Dilution Source axis as shown in the figure below. Filers should not need to create custom members of this axis; use `spac:OtherDilutionSourceMember` if there is a dilution source not represented by the alternatives in the rule and the members that represent them. Adding other standard members and custom members is permitted.

Figure 21. Definition links in role Dilution Sources

role: http://xbrl.sec.gov/spac/role/DilutionSourcesOnly	Type	Arc
Dilution Source [Axis]	Explicit Dimension	
All Dilution Sources [Member]	Member	dimension-domain
Shareholder Redemptions [Member]	Standard Member	domain-member
SPAC Sponsor Compensation [Member]	Standard Member	domain-member
Upfront Underwriting Fees [Member]	Standard Member	domain-member
Underwriting Fees [Member] (Deprecated 2025-09-30)	Standard Member	domain-member
Deferred Underwriting Commissions [Member]	Standard Member	domain-member
Convertible Securities [Member]	Standard Member	domain-member
PIPE Financing [Member]	Standard Member	domain-member
Overallotment Liability [Member]	Standard Member	domain-member
Ordinary Shares Forfeited or Cancelled [Member]	Standard Member	domain-member
Other Dilution Source [Member]	Standard Member	domain-member

Note that roles containing only an Axis, its domain, and its members, do not appear in separate presentation links; they appear multiple times, once in each presentation link for each role where they are used.

7 Regulation S-K 1603, SPAC Sponsor; conflicts of interest

Item 1603 contains several table text blocks.

Figure 22. Text of Regulation S-K 1603.**§ 229.1603 (Item 1603) SPAC Sponsor; conflicts of interest.**

(a) *SPAC sponsor, its affiliates, and promoters.* Provide the following information about the SPAC sponsor, its affiliates, and promoters of the special purpose acquisition company:

[* * * a]

(5) Describe any agreement, arrangement, or understanding between the SPAC sponsor and the special purpose acquisition company, its officers, directors, or affiliates with respect to determining whether to proceed with a de-SPAC transaction.

(6) [* * * a6]

(7) [* * * a71] [* * * a72]

(8) Describe any agreement, arrangement, or understanding, including any payments, between the SPAC sponsor and unaffiliated security holders of the special purpose acquisition company regarding the redemption of outstanding securities of the special purpose acquisition company.

(9) [* * * a9]

(b) [* * * b]

(c) [* * * c]

In addition to the table text blocks, where the rule specifies descriptions that are not tabular, there are ordinary text block concepts.

Figure 23. Definition links in role sk1603

role: http://xbrl.sec.gov/spac/role/sk1603	Type (→ role)	Arc
SPAC Sponsor and Conflicts of Interest [Line Items]	Abstract	
SPAC Sponsor, its Affiliates and Promoters [Line Items]	Abstract	domain-member
SPAC Sponsor [Table Text Block]	Table Text Block (→ sk1603a)	domain-member
SPAC Sponsor, Agreement Arrangement or Understanding on Determining Whether to Proceed With De-SPAC Transaction [Text Block]	Text Block	domain-member
SPAC Sponsor, Controlling Persons [Table Text Block]	Table Text Block (→ sk1603a71)	domain-member
SPAC Sponsor, Direct or Indirect Material Interest Holders [Table Text Block]	Table Text Block (→ sk1603a72)	domain-member
SPAC Sponsor, Agreement Arrangement or Understanding on the Redemption of Outstanding Securities [Text Block]	Text Block	domain-member
SPAC Sponsor and Affiliates Information, Restrictions on Sale of SPAC Securities [Table Text Block]	Table Text Block (→ sk1603a9)	domain-member
SPAC Sponsor, Conflicts of Interest [Table Text Block]	Table Text Block (→ sk1603b)	domain-member
Fiduciary Duties to Other Companies, SPAC Officers and Directors [Table Text Block]	Table Text Block (→ sk1603c)	domain-member

For presentation links and references, see § 14.2 below.

7.1 Regulation S-K 1603(a)(1-4, 6) Sponsors, Affiliates and Promoters

Information about the sponsor, its affiliates, and promoters are repeating blocks of information that may or not be presented as a literal table of rows and columns. The text is shown as [* * * a] in Figure 22 above.

Figure 24. Text of Regulation S-K 1603(a)(1-4, 6)

(a) *SPAC sponsor, its affiliates, and promoters.* Provide the following information about the SPAC sponsor, its affiliates, and promoters of the special purpose acquisition company:

(1) State the SPAC sponsor's name and describe the SPAC sponsor's form of organization.

(2) Describe the general character of the SPAC sponsor's business.

- (3) Describe the experience of the SPAC sponsor, its affiliates, and any promoters in organizing special purpose acquisition companies and the extent to which the SPAC sponsor, its affiliates, and the promoters are involved in other special purpose acquisition companies.
- (4) Describe the material roles and responsibilities of the SPAC sponsor, its affiliates, and any promoters in directing and managing the special purpose acquisition company's activities.
- (5) [* * *]
- (6) Disclose the nature (e.g., cash, shares of stock, warrants and rights) and amounts of all compensation that has been or will be awarded to, earned by, or paid to the SPAC sponsor, its affiliates, and any promoters for all services rendered or to be rendered in all capacities to the special purpose acquisition company and its affiliates and the amount of securities issued or to be issued by the SPAC to the SPAC sponsor, its affiliates, and any promoters and the price paid or to be paid for such securities. Disclose any circumstances or arrangements under which the SPAC sponsor, its affiliates, and promoters, directly or indirectly, have transferred or could transfer ownership of securities of the SPAC, or that have resulted or could result in the surrender or cancellation of such securities. In addition, disclose the nature and amounts of any reimbursements to be paid to the SPAC sponsor, its affiliates, and any promoters upon the completion of a de-SPAC transaction.

The definition links cover (a)(1)-(4), and group paragraph (a)(6) disclosures under an abstract line item.

Figure 25. Definition links in role sk1603a

role: http://xbrl.sec.gov/spac/role/sk1603a		Type	Arc (→ target role)
SPAC Sponsor [Abstract]		Abstract	
SPAC Sponsor [Table]		Hypercube	all
SPAC Sponsor, Affiliate, or Promoter [Axis]		Explicit Dimension	hypercube-dimension (→ SPAC Sponsors, Affiliates, or Promoters)
Compensation Nature [Axis]		Explicit Dimension	hypercube-dimension (→ Compensation Natures)
SPAC Sponsor [Line Items]		Abstract	domain-member
SPAC Sponsor, Affiliate, or Promoter	†	Token	domain-member
SPAC Sponsor Name		String	domain-member
SPAC Sponsor Form of Organization	††	Token	domain-member
SPAC Sponsor Business, General Character [Text Block]		Text Block	domain-member
Experience and Involvement in Other SPACs [Text Block]		Text Block	domain-member
Material Roles and Responsibilities [Text Block]		Text Block	domain-member
SPAC Sponsor, Compensation [Line Items]		Abstract	domain-member
SPAC Sponsor, Transfer of SPAC Ownership [Text Block]		Text Block	domain-member
SPAC Sponsor, Nature of Reimbursement		String	domain-member
SPAC Sponsor, Reimbursements, Amount		Monetary	domain-member
Securities Issued or to be Issued, Shares	†††	Shares	domain-member
Price Paid or to be Paid for Securities, Total Amount	†††	Monetary	domain-member
Price Paid or to be Paid for Securities, Per Share	†††	Per Share	domain-member

† Token value must be one of the values **Sponsor, Affiliate, or Promoter**.

†† Token value must be one of the values **Partnership, General Partnership, Limited Partnership, Limited Liability Partnership, Limited Liability Company, Business Trust, Sole Proprietor, or Other**.

††† Concept appears in more than one definition link. If used in more than one fact having the same dimensions, see [EXG § 9.10 Duplicate Facts].

For members of the SPAC Sponsor, Affiliate, or Promoter Axis, see Figure 10.

For members of the Compensation Natures axis, see Figure 11.

For presentation links and references, see §14.2.1 below.

7.2 Regulation S-K 1603(a)(7), Controlling Persons

Additional detail about the sponsor includes identification of the controlling persons by name. The text is shown as [*** a71] in Figure 22 above.

Figure 26. First Sentence of Regulation S-K 1603(a)(7)

(7) Identify the controlling persons of the SPAC sponsor. [***]

Because the rule text distinguishes between controlling persons and persons with direct and indirect material interests in the sponsor, there are two separate tables. Note that if there are multiple sponsors, neither table distinguishes which persons are associated with which sponsor.

Figure 27. Definition links in role sk1603a71

role: http://xbrl.sec.gov/spac/role/sk1603a71	Type	Arc (→ target role)
SPAC Sponsor Controlling Persons [Abstract]	Abstract	
SPAC Sponsor Controlling Persons [Table]	Hypercube	all
SPAC Sponsor Controlling Person [Axis]	Explicit Dimension	hypercube-dimension (→ Controlling Persons)
SPAC Sponsor Controlling Person [Line Items]	Abstract	domain-member
SPAC Sponsor Controlling Person Name	String	domain-member

For presentation links and references, see § 14.2.2 below.

7.2.1 SPAC Sponsor Controlling Persons axis

Define custom members of the domain in the Controlling Persons role, for each Controlling Person disclosed. Members of the Controlling Persons axis may also appear in the domains of other axes.

Figure 28. Definition links in role Controlling Persons

role: http://xbrl.sec.gov/spac/role/ControllingPersonsOnly	Type	
SPAC Sponsor Controlling Person [Axis]	Explicit Dimension	
All SPAC Sponsor Controlling Persons [Member]	Member	dimension-domain

Note that roles containing only an Axis, its domain, and its members, do not appear in separate presentation links; they appear multiple times, once in each presentation link for each role where they are used.

7.3 Regulation S-K 1603(a)(7), Direct and Indirect Material Interest Holders

Additional detail about the sponsor includes identification of its material interest holders. The text is shown as [*** a72] in Figure 22 above.

Figure 29. Second Sentence of Regulation S-K 1603(a)(7)

(7) [***] Disclose, as of the most recent practicable date, the persons who have direct and indirect material interests in the SPAC sponsor, as well as the nature and amount of their interests.

Figure 30. Definition links in role sk1603a72

role: http://xbrl.sec.gov/spac/role/sk1603a72	Type	Arc (→ target role)
SPAC Sponsor Direct and Indirect Material Interest Holders [Abstract]	Abstract	
SPAC Sponsor Direct and Indirect Material Interest Holders [Table]	Hypercube	all
SPAC Sponsor Direct and Indirect Material Interest Holder [Axis]	Explicit Dimension	hypercube-dimension (→ Direct and Indirect Material Interest Holders)
SPAC Sponsor Direct and Indirect Material Interest Holder [Line Items]	Abstract	domain-member
SPAC Sponsor Direct and Indirect Material Interest Holder Name	String	domain-member

role: http://xbrl.sec.gov/spac/role/sk1603a72	Type	Arc (→ target role)
SPAC Sponsor Direct and Indirect Material Interest Holder Nature	String	domain-member
SPAC Sponsor Direct and Indirect Material Interest Holder Percent	Percent	domain-member

For presentation links and references, see § 14.2.3 below.

7.3.1 SPAC Sponsor Direct or Indirect Material Interest Holders axis

Define custom members of the domain in the SPAC Sponsor Direct or Indirect Material Interest Holders role, for each person so disclosed. Members of this role may also appear in the domains of other axes.

Figure 31. Definition links in role SPAC Sponsor Direct and Indirect Material Interest Holders

role: http://xbrl.sec.gov/spac/role/SpacSponsorDirectAndIndirectMaterial-InterestHoldersOnly	Type	
SPAC Sponsor Direct and Indirect Material Interest Holder [Axis]	Explicit Dimension	
All SPAC Sponsor Direct and Indirect Material Interest Holders [Member]	Member	dimension-domain

Note that roles containing only an Axis, its domain, and its members, do not appear in separate presentation links; they appear multiple times, once in each presentation link for each role where they are used.

7.4 Regulation S-K 1603(a)(9), Restrictions on Selling Securities

Item 1603(a)(9) details the restrictions on the SPAC sponsor and its affiliates' sales of securities of the SPAC. The text is shown as [* * * a9] in Figure 22 above.

Figure 32. Text of Regulation S-K 1603(a)(9)

(9) Disclose, in a tabular format to the extent practicable, the material terms of any agreement, arrangement, or understanding regarding restrictions on whether and when the SPAC sponsor and its affiliates may sell securities of the special purpose acquisition company, including the date(s) on which the agreement, arrangement, or understanding may expire; the natural persons and entities subject to such an agreement, arrangement, or understanding; any exceptions under such an agreement, arrangement, or understanding; and any terms that would result in an earlier expiration of such an agreement, arrangement, or understanding.

Two dimensions are needed: the party to which the restriction applies, and the class of security to which it applies, if that differs by class.

Figure 33. Definition links in role sk1603a9

role: http://xbrl.sec.gov/spac/role/sk1603a9	Type	Arc (→ target role)
SPAC Sponsor and Affiliates Information, Restrictions on Sale of SPAC Securities [Abstract]	Abstract	
SPAC Sponsor and Affiliates Information, Restrictions on Sale of SPAC Securities [Table]	Hypercube	all
SPAC Sponsor, Affiliate, or Promoter [Axis]	Explicit Dimension	hypercube-domain (→ SPAC Sponsors, Affiliates, and Promoters)
Security Class [Axis]	Explicit Dimension	hypercube-domain (→ Security Classes)
SPAC Sponsor and Affiliates Information, Restrictions on Sale of SPAC Securities [Line Items]	Abstract	domain-member
SPAC Sponsor, Description of Expiration Dates of Restrictions [Text Block]	Text Block	domain-member
SPAC Sponsor, Persons and Entities Subject to Restrictions	String	domain-member
SPAC Sponsor, Description of Exceptions to Restrictions [Text Block]	Text Block	domain-member
SPAC Sponsor, Terms That Would Result in Earlier Expiration of Restrictions [Text Block]	Text Block	domain-member

For presentation links and references, see § 14.2.4 below.

For members of the SPAC Sponsor, Affiliate, or Promoter Axis, see Figure 10.

For members of the Security Class Axis, see Figure 14.

7.5 Regulation S-K 1603(b), Conflicts of Interest

The text of 1603(b) is shown as [* * * b] in Figure 22 above.

Figure 34. Text of Regulation S-K 1603(b)

- (b) *Conflicts of interest.* Describe any actual or potential material conflict of interest, including any material conflict of interest that may arise in determining whether to proceed with a de-SPAC transaction and any material conflict of interest arising from the manner in which the special purpose acquisition company compensates a SPAC sponsor, officers, or directors or the manner in which a SPAC sponsor compensates its officers and directors, between:
- (1) The SPAC sponsor or its affiliates; the special purpose acquisition company's officers, directors, or promoters; or the target company's officers or directors; and
 - (2) Unaffiliated security holders of the SPAC.

The conflicts of interest are described in one text block per party.

Figure 35. Definition links in role sk1603b

role: http://xbrl.sec.gov/spac/role/sk1603b	Type	Arc (→ target role)
SPAC Sponsor, Conflicts of Interest [Abstract]	Abstract	
SPAC Sponsor, Conflicts of Interest [Table]	Hypercube	all
Conflict of Interest, Party [Axis]	Explicit Dimension	hypercube-dimension (→ Conflict of Interest Parties)
SPAC Sponsor, Conflict of Interest [Line Items]	Abstract	domain-member
Conflict of Interest, Description [Text Block]	Text Block	domain-member

For presentation links and references, see § 14.2.5 below.

7.5.1 Conflict of Interest Parties axis

Define custom members for the domain in the Conflict of Interest Parties role. Members may be shared across related axes. Two of the primary parties, the officers and directors of the SPAC, and the officers and directors of the target company of a de-SPAC transaction, are provided as standard members.

Figure 36. Definition links in role Conflict of Interest Parties

role: http://xbrl.sec.gov/spac/role/ConflictOfInterestPartiesOnly	Type	Arc (→ target role)
Conflict of Interest, Party [Axis]	Explicit Dimension	
All Conflict of Interest Parties [Member]	Member	dimension-domain
SPAC Officers and Directors [Member]	Standard Member	domain-member
Target Company Officers and Directors [Member]	Standard Member	domain-member

For example, if John Smith (controlling person of the SPAC sponsor) is subject to any actual or potential material conflict of interest as contemplated by Item 1603(b), the same member used in the example above could be used as well in context c2:

```
<i:explicitMember dimension="spac:ConflictOfInterestPartyAxis">
  gs:JohnSmithMember
</i:explicitMember>
```

With one fact

```
<ix:nonNumeric name="gs:ConflictOfInterestDescriptionTextBlock" contextRef="c2" escape="1">
  <p>Lorem ipsum odor amet, consectetur adipiscing elit. Mus malesuada justo eros eleifend morbi eu elit dignissim.</p>
</ix:nonNumeric>
```

Note that roles containing only an Axis, its domain, and its members, do not appear in separate presentation links; they appear multiple times, once in each presentation link for each role where they are used.

7.6 Regulation S-K 1603(c), Fiduciary Duties

Item 1603(c) concerns the officers or directors of the SPAC. The text is shown as [* * * c] in Figure 22 above.

Figure 37. Text of Regulation S-K 1603(c)

(c) *SPAC officer and director fiduciary duties.* Briefly describe the fiduciary duties of each officer and director of the special purpose acquisition company to other companies to which they have fiduciary duties.

As with the description of conflicts of interest, there is a single text block repeated for each director or officer.

Figure 38. Definition links in role sk1603c

role: http://xbrl.sec.gov/spac/role/sk1603c	Type	Arc (→ target role)
Fiduciary Duties to Other Companies, SPAC Officers and Directors [Abstract]	Abstract	
Fiduciary Duties to Other Companies, SPAC Officers and Directors [Table]	Hypercube	all
Officer or Director [Axis]	Explicit Dimension	hypercube-dimension (→ Officers and Directors)
Fiduciary Duties to Other Companies, SPAC Officers and Directors [Line Item]	Abstract	domain-member
SPAC Officers and Directors, Fiduciary Duties to Other Companies, Description [Text Block]	Text Block	domain-member

For presentation links and references, see § 14.2.6 below.

7.6.1 Officer or Director axis

Define members of the Officer or Director axis. Share members with related axes just as described above.

Figure 39. Definition links in role Officers and Directors

role: http://xbrl.sec.gov/spac/role/OfficersAndDirectorsOnly	Type	Arc (→ target role)
Officer or Director [Axis]	Explicit Dimension	
All Officers and Directors [Member]	Member	dimension-domain

Note that roles containing only an Axis, its domain, and its members, do not appear in separate presentation links; they may appear multiple times, once in each presentation link for each role where they are used.

8 Regulation S-K 1604, De-SPAC transactions

While Item 1602 applies to registered offerings by a SPAC (other than a de-SPAC transaction), and Item 1603 applies to any SPAC disclosures, Items 1604-1609 are specific to de-SPAC transaction disclosures. Note that 1604(a) does not apply to Schedule TO or a stand-alone proxy or information statement.

Figure 40. Fragments of Regulation S-K 1604.

§ 229.1604 (Item 1604) De-SPAC transactions.

- (a) *Forepart of registration statement and outside cover page of the prospectus.* In addition to the information required by § 229.501 (Item 501 of Regulation S-K), provide the following information on the outside front cover page of the prospectus in plain English as required by § 230.421(d) of this chapter:
- (1) State the determination, if any, of the board of directors (or similar governing body) of the special purpose acquisition company disclosed in response to § 229.1606(a) (Item 1606(a) of Regulation S-K) and, if applicable, that the special purpose acquisition company or the SPAC sponsor has received a report, opinion, or appraisal referred to in § 229.1607(a) (Item 1607(a) of Regulation S-K).
 - (2) Describe briefly any material financing transactions that have occurred since the initial public offering of the special purpose acquisition company or will occur in connection with the consummation of the de-SPAC transaction.
 - (3) [* * * a3]
 - (4) State whether, in connection with the de-SPAC transaction, there may be any actual or potential material conflict of interest, including any material conflict of interest that may arise in determining whether to proceed with a de-SPAC transaction and any material conflict of interest arising from the manner in which the special purpose acquisition company compensates a SPAC sponsor, officers, and directors or the manner in which a SPAC sponsor compensates its officers and directors, between: on one hand, the SPAC sponsors, their

affiliates, SPAC officers, SPAC directors, or promoters, target company officers or target company directors; and, on the other hand, unaffiliated security holders of the SPAC. Provide a cross-reference, highlighted by prominent type or in another manner, to the locations of related disclosures in the prospectus.

- (b) *Prospectus summary.* The information required by § 229.503(a) (Item 503(a) of Regulation S-K) must include a brief description of the following in plain English as required by § 230.421(d) of this chapter:
- (1) The background and material terms of the de-SPAC transaction;
 - (2) The determination, if any, of the board of directors (or similar governing body) of the special purpose acquisition company disclosed in response to § 229.1606(a) (Item 1606(a) of Regulation S-K), the material factors that the board of directors (or similar governing body) of the special purpose acquisition company considered in making such determination, and any report, opinion, or appraisal referred to in § 229.1607(a) (Item 1607(a) of Regulation S-K);
 - (3) In connection with the de-SPAC transaction, any actual or potential material conflict of interest between:
 - (i) The SPAC sponsor, SPAC officers, SPAC directors, SPAC affiliates or promoters, target company officers, or target company directors; and
 - (ii) Unaffiliated security holders of the SPAC;
 - (4) [* * * b4]
 - (5) [* * * b5]
 - (6) The rights of security holders to redeem the outstanding securities of the special purpose acquisition company and the potential dilutive impact of redemptions on non-redeeming shareholders.
- (c) *Dilution.* [* * * c] Outside of the table, describe each material potential source of future dilution that non-redeeming shareholders may experience by electing not to tender their shares in connection with the de-SPAC transaction, including sources not included in the table with respect to the determination of net tangible book value per share, as adjusted.
- (1) [* * * c]
 - (2) Provide a description of the model, methods, assumptions, estimates, and parameters necessary to understand the tabular disclosure.

For the most part the disclosures are represented as text blocks, in three groups like the groupings in 1602: a registration statement forepart and prospectus cover page, a prospectus summary, and dilution.

Figure 41. Definition links in role sk1604

role: http://xbrl.sec.gov/spac/role/sk1604	Type (→ role)	Arc
De-SPAC Transactions [Line Items]	Abstract	domain-member
De-SPAC Transactions, Forepart [Line Items]	Abstract	domain-member
De-SPAC Forepart, Board Determination [Text Block]	Text Block	domain-member
De-SPAC Forepart, Report Concerning Approval of Transaction Received [Text Block]	Text Block	domain-member
De-SPAC Forepart, Material Financing Transactions Occurred, Description [Text Block]	Text Block	domain-member
De-SPAC Forepart, Material Financing Transactions Will Occur, Description [Text Block]	Text Block	domain-member
De-SPAC Forepart, Sponsor Compensation [Table Text Block]	Table Text Block (→ sk1604a3)	domain-member
De-SPAC Forepart, Sponsor Compensation, Footnotes [Text Block]	Text Block	domain-member
De-SPAC Forepart, Sponsor Compensation, Material Dilution [Flag]	Boolean	domain-member
De-SPAC Forepart, Actual or Material Conflict of Interest [Flag]	Boolean	domain-member
De-SPAC Transactions, Prospectus Summary [Line Items]	Abstract	domain-member
De-SPAC Prospectus Summary [Text Block]	Text Block	domain-member
De-SPAC, Background, Prospectus Summary [Text Block]	Text Block	domain-member
De-SPAC, Material Terms, Prospectus Summary [Text Block]	Text Block	domain-member
De-SPAC, Board Determination, Prospectus Summary [Text Block]	Text Block	domain-member
De-SPAC Prospectus Summary, Board Determination, Material Factors Considered [Line Items]	Abstract	domain-member
De-SPAC Prospectus Summary, Board Determination, Target Company Valuation Considered [Text Block]	Text Block	domain-member
De-SPAC Prospectus Summary, Board Determination, Financial Projections Relied Upon [Text Block]	Text Block	domain-member

role: http://xbrl.sec.gov/spac/role/sk1604	Type (→ role)	Arc
De-SPAC Prospectus Summary, Board Determination, Terms of Financing Materially Related Considered [Text Block]	Text Block	domain-member
De-SPAC Prospectus Summary, Board Determination, Unaffiliated Party Documents Considered [Text Block]	Text Block	domain-member
De-SPAC Prospectus Summary, Board Determination, Dilution Considered [Text Block]	Text Block	domain-member
De-SPAC Prospectus Summary, Board Determination, Other Factors Considered [Text Block]	Text Block	domain-member
De-SPAC, Report Concerning Approval of De-SPAC Transaction, Received, Prospectus Summary [Text Block]	Text Block	domain-member
De-SPAC, Actual or Potential Material Conflict of Interest, Prospectus Summary [Text Block]	Text Block	domain-member
De-SPAC, Compensation, Prospectus Summary [Table Text Block]	Table Text Block (→ sk1604b4)	domain-member
De-SPAC, Compensation, Prospectus Summary, Footnotes [Text Block]	Text Block	domain-member
De-SPAC Material Financing Transactions, Prospectus Summary [Table Text Block]	Table Text Block (→ sk1604b5)	domain-member
De-SPAC, Rights of Security Holders to Redeem Outstanding Securities [Text Block]	Text Block	domain-member
De-SPAC, Potential Dilutive Impact [Text Block]	Text Block	domain-member
De-SPAC Transactions, Dilution [Line Items]	Abstract	domain-member
De-SPAC, Adjusted Net Tangible Book Value Per Share [Table Text Block]	Table Text Block (→ sk1604c)	domain-member
De-SPAC, Material Potential Source of Future Dilution of Shares not Tendered [Text Block]	Text Block	domain-member
De-SPAC, Adjusted Net Tangible Book Value Per Share, Calculation, Additional Information [Text Block]	Text Block	domain-member

There are three table text blocks, each with additional detail disclosures in separate roles.

For presentation links and references, see § 14.3 below.

8.1 Regulation S-K 1604(a)(3), De-SPAC Forepart, Sponsor Compensation

The figure below quotes the regulation that appeared as [* * * a3] in Figure 40 above.

Figure 42. Regulation S-K 1604(a)(3)

(3) State the amount of the compensation received or to be received by the SPAC sponsor, its affiliates, and promoters in connection with the de-SPAC transaction or any related financing transaction; the amount of securities issued or to be issued by the SPAC to the SPAC sponsor, its affiliates, and promoters and the price paid or to be paid for such securities in connection with the de-SPAC transaction or any related financing transaction; and whether this compensation and securities issuance may result in a material dilution of the equity interests of non-redeeming shareholders who hold the securities until the consummation of the de-SPAC transaction. Provide a cross-reference, highlighted by prominent type or in another manner, to the locations of related disclosures in the prospectus.

The text implies there could be multiple recipients of shares of securities of different classes with distinct prices. There are two axes in the definition link, one representing the recipient, the other the security class.

Figure 43. Definition links in role sk1604a3

role: http://xbrl.sec.gov/spac/role/sk1604a3	Type	Arc(→ target role)
De-SPAC Forepart, Sponsor Compensation [Abstract]	Abstract	
De-SPAC Forepart, Sponsor Compensation [Table]	Hypercube	all
SPAC Sponsor, Affiliate, or Promoter [Axis]	Explicit Dimension	hypercube-dimension (→ Sponsors, Affiliates, or Promoters)
Compensation Nature [Axis]	Explicit Dimension	Hypercube-dimension (→ Compensation Natures)
De-SPAC Forepart, Sponsor Compensation [Line Items]	Abstract	domain-member

role: http://xbrl.sec.gov/spac/role/sk1604a3	Type	Arc(→ target role)
De-SPAC Forepart, Securities Issued or To Be Issued, Shares	Shares	domain-member
De-SPAC Forepart, Price Paid or to be Paid for Securities, per Share	Per Share	domain-member
De-SPAC Forepart, Price Paid or to be Paid for Securities, Total Amount	Monetary	domain-member

This table does not allow disaggregation into different types of non-security compensation such as cash or loans. Use concept `spac:DeSpacCompensationProspectusSummaryTermsTextBlock` in role `sk1604b4` instead.

For these concepts' presentation links, authoritative references, and underlying element name, see § 14.3.1 below.

For members of the SPAC Sponsor, Affiliate, or Promoter axis, see Figure 10 above.

For members of the Compensation Nature axis, see Figure 11 above.

8.2 Regulation S-K 1604(b)(4), De-SPAC Prospectus Summary, Compensation

Item 1604(b)(4) calls for a tabular presentation. This text appeared as [* ** b4] in Figure 40 above.

Figure 44. Text of Regulation S-K 1604(b)(4)

(b) <i>Prospectus summary.</i> [* **]
(4) In a tabular format, the terms and amount of the compensation received or to be received by the SPAC sponsor, its affiliates, and promoters in connection with the de-SPAC transaction or any related financing transaction, the amount of securities issued or to be issued by the SPAC to the SPAC sponsor, its affiliates, and promoters and the price paid or to be paid for such securities in connection with the de-SPAC transaction or any related financing transaction; and, outside of the table, the extent to which that compensation and securities issuance has resulted or may result in a material dilution of the equity interests of non-redeeming shareholders of the special purpose acquisition company;

There is one axis representing all the affected parties.

Figure 45. Definition links in role sk1604b4

role: http://xbrl.sec.gov/spac/role/sk1604b4	Type	Arc (→ target role)
De-SPAC, Compensation, Prospectus Summary [Abstract]	Abstract	
De-SPAC, Compensation, Prospectus Summary [Table]	Hypercube	all
De-SPAC and Related Financing Transactions Affected Party [Axis]	Explicit Dimension	hypercube-dimension (→ De-SPAC Affected Parties)
De-SPAC, Compensation, Prospectus Summary [Line Items]	Abstract	domain-member
De-SPAC, Compensation, Prospectus Summary, Terms [Text Block]	Text Block	domain-member
De-SPAC, Compensation and Securities Issuance, Material Dilution, Likelihood [Text Block]	Text Block	domain-member

For presentation links and references, see § 14.3.2 below.

8.2.1 De-SPAC Affected Parties axis

The De-SPAC Affected Parties axis has four standard members, each representing the set of parties named in the rule. Where the categorization is appropriate, using the standard members is preferable to defining custom members.

Figure 46. Definition links in role De-SPAC Affected Parties

role: http://xbrl.sec.gov/spac/role/DeSpacAffectedPartiesOnly	Type	Arc (→ target role)
De-SPAC and Related Financing Transactions Affected Party [Axis]	Explicit Dimension	
All De-SPAC and Related Financing Transactions Affected Parties [Member]	Member	dimension-domain
SPAC and its Affiliates [Member]	Member	domain-member
SPAC Sponsor and its Affiliates [Member]	Member	domain-member
Target Company and its Affiliates [Member]	Member	domain-member

role: http://xbrl.sec.gov/spac/role/DeSpacAffectedPartiesOnly	Type	Arc (→ target role)
Unaffiliated Securityholders of the SPAC [Member]	Member	domain-member

Note that roles containing only an Axis, its domain, and its members, do not appear in separate presentation links; they may appear multiple times, once in each presentation link for each role where they are used.

8.3 Regulation S-K 1604(b)(5), De-SPAC, Material Financing Transactions

The text of 1604(b)(5) implies the possibility of multiple material financing transactions. This text appeared as [* * * b5] in Figure 40 above.

Figure 47. Text of Regulation S-K 1604(b)(5)

(b) <i>Prospectus summary.</i> [* * *] (5) The material terms of any material financing transactions that have occurred or will occur in connection with the consummation of the de-SPAC transaction, the anticipated use of proceeds from these financing transactions and the dilutive impact, if any, of these financing transactions on non-redeeming shareholders; and
--

Each of the three topics named in the rule text has a separate text block.

Figure 48. Definition links in role sk1604b5

role: http://xbrl.sec.gov/spac/role/sk1604b5	Type	Arcs (→ target role)
De-SPAC Material Financing Transactions [Abstract]	Abstract	
De-SPAC Material Financing Transactions [Table]	Hypercube	all
De-SPAC Material Financing Transaction [Axis]	Explicit Dimension	hypercube-dimension (→ Material Financing Transactions)
De-SPAC Material Financing Transaction [Line Items]	Abstract	domain-member
De-SPAC, Material Terms of Material Financing Transactions Occurred or will Occur, Prospectus Summary, Material Terms [Text Block]	Text Block	domain-member
De-SPAC, Material Financing Transactions, Anticipated Use of Proceeds [Text Block]	Text Block	domain-member
De-SPAC, Material Financing Transactions, Dilutive Impact [Text Block]	Text Block	domain-member

For presentation links and references, see § 14.3.3 below.

8.3.1 Material Financing Transactions axis

Define custom members of the domain in the Material Financing Transactions role for each material financing transaction. If there is only one such transaction, use the axis default (*i.e.*, omit the member).

Figure 49. Definition links in role Material Financing Transactions

role: http://xbrl.sec.gov/spac/role/MaterialFinancingTransactionsOnly	Type	Arc (→ target role)
De-SPAC Material Financing Transaction [Axis]	Explicit Dimension	
All De-SPAC Material Financing Transactions [Member]	Member	dimension-domain

Note that roles containing only an Axis, its domain, and its members, do not appear in separate presentation links; they may appear multiple times, once in each presentation link for each role where they are used.

8.4 Regulation S-K 1604(c), De-SPAC Dilution

The requirements of Item 1604(c) parallel those of 1602(c). This text appeared as [* * * c] in Figure 40 above.

Figure 50. Text of Regulation S-K 1604(c)

- (c) *Dilution.* Disclose in a tabular format that includes intervals representing selected potential redemption levels that may occur across a reasonably likely range of outcomes: the offering price disclosed pursuant to Item 1602(a)(4) in the initial registered offering by the SPAC; as of the most recent balance sheet date filed, the net tangible book value per share, as adjusted, as if the selected redemption levels have occurred, and to give effect to, while excluding the de-SPAC transaction itself, material probable or consummated transactions and other material effects on the SPAC's net tangible book value per share from the de-SPAC transaction; and the difference between such offering price and such net tangible book value per share, as adjusted. The tabular disclosure must show: the nature and amounts of each source of dilution used to determine net tangible book value per share, as adjusted; the number of shares used to determine net tangible book value per share, as adjusted; and any adjustments to the number of shares used to determine the per share component of net tangible book value per share, as adjusted. [* * *]
- (1) With respect to each redemption level, state the company valuation at or above which the potential dilution results in the amount of the non-redeeming shareholders' interest per share being at least the initial public offering price per share of common stock.
- (2) [* * *]

The text within 1604(c) [* * *] appears in Figure 40 above.

Figure 51. Definition links in role sk1604c

role: http://xbrl.sec.gov/spac/role/sk1604c	Type	Arc (→ target role)
SPAC, Adjusted Net Tangible Book Value Per Share with Sources of Dilution [Abstract]	Abstract	
SPAC, Adjusted Net Tangible Book Value Per Share with Sources of Dilution [Table]	Hypercube	all
Security Class [Axis]	Explicit Dimension	hypercube-dimension (→ Security Classes)
Redemption Level [Axis]	Explicit Dimension	hypercube-dimension (→ Redemption Levels)
Dilution Source [Axis]	Explicit Dimension	hypercube-dimension (→ Dilution Sources)
De-SPAC, Adjusted Net Tangible Book Value Per Share with Sources of Dilution [Line Items]	Abstract	domain-member
De-SPAC, Net Tangible Book Value, Nature of Dilution Source	String	domain-member
De-SPAC, Net Tangible Book Value per Share [Line Items]	Abstract	domain-member
De-SPAC, Net Tangible Book Value, Per Share	Per Share	domain-member
De-SPAC, Net Tangible Book Value, Increase from Public Shareholders, Per Share	Per Share	domain-member
De-SPAC, Net Tangible Book Value, Amount of Dilution, Per Share	Per Share	domain-member
De-SPAC, Net Tangible Book Value, Adjusted, Per Share	Per Share	domain-member
De-SPAC, Difference between the Offering Price and the Adjusted Net Tangible Book Value per Share	Per Share	domain-member
De-SPAC, Net Tangible Book Value [Line Items]	Abstract	domain-member
De-SPAC, Net Tangible Book Value	Monetary	domain-member
De-SPAC, Net Tangible Book Value, Proceeds from Offering	Monetary	
De-SPAC, Net Tangible Book Value, Amount of Dilution	Monetary	domain-member
De-SPAC, Net Tangible Book Value, Adjusted	Monetary	domain-member
De-SPAC, Number of Shares	Abstract	domain-member
De-SPAC, Number of Shares Used to Determine Net Tangible Book Value Per Share, Pre Transaction	Shares	domain-member
De-SPAC, Number of Shares Used to Determine Net Tangible Book Value Per Share (Deprecated 2025-09-30)	Shares	domain-member
De-SPAC, Number of Shares Used, Offering	Shares	domain-member
De-SPAC, Adjustment to Number of Shares Used	Shares	domain-member
De-SPAC, Number of Shares Used to Determine Net Tangible Book Value Per Share, Adjusted	Shares	domain-member
De-SPAC, Number of Shares Used to Determine Net Tangible Book Value, Adjusted (Deprecated 2025-09-30)	Shares	domain-member

role: http://xbrl.sec.gov/spac/role/sk1604c		Type	Arc (→ target role)
De-SPAC, Company Valuation at which Shares not Redeemed are at least IPO Value per Share		Monetary	domain-member
De-SPAC, Company Valuation at which Shares not Redeemed are at least IPO Value per Share (Deprecated 2025-09-30)	†	Monetary	domain-member

† Concept with period type **instant** is deprecated.

For presentation links and references, see § 14.3.4 below. Note that while the presentation role for **sk1602c** includes four standard members representing 25%, 50%, 75%, and 100% of maximum redemption levels, the presentation role for **sk1604c** omits them because in a de-SPAC transaction disclosure the filer is free to select other redemption levels.

For members of the Security Class Axis, see Figure 14. Note that in § 14.3.4 below, the presentation links only include Common Shares, that being the most likely security class for the calculation of adjusted NTB per share.

For members of the Redemption Level Axis, see Figure 15.

For members of the Dilution Source Axis, see Figure 21.

9 Regulation S-K 1605, Background of and reasons for the de-SPAC transaction.

Only subsection (c) calls for details distinguished by affected party.

Figure 52. Fragments of Regulation S-K 1605.

§ 229.1605 (Item 1605) Background of and reasons for the de-SPAC transaction; terms of the de-SPAC transaction; effects.
(a) Provide a summary of the background of the de-SPAC transaction. Such summary must include a description of any contacts, negotiations, or transactions that have occurred concerning the de-SPAC transaction.
(b) State the material terms of the de-SPAC transaction, including but not limited to:
(1) A brief description of the de-SPAC transaction;
(2) A brief description of any related financing transaction, including any payments from the SPAC sponsor to investors in connection with the financing transaction;
(3) A reasonably detailed discussion of the reasons of the SPAC and the target company for engaging in the de-SPAC transaction and reasons of the SPAC for the structure and timing of the de-SPAC transaction and any related financing transaction;
(4) An explanation of any material differences in the rights of SPAC and target company security holders as compared with security holders of the combined company as a result of the de-SPAC transaction;
(5) A brief statement as to the accounting treatment of the de-SPAC transaction; and
(6) The Federal income tax consequences of the de-SPAC transaction to the SPAC, the target company, and their respective security holders.
(c) [* * * c]
(d) Disclose any material interests in the de-SPAC transaction or any related financing transaction: held by the SPAC sponsor or the special purpose acquisition company's officers or directors, including fiduciary or contractual obligations to other entities as well as any interest in, or affiliation with, the target company; or held by the target company's officers or directors that consist of any interest in, or affiliation with, the SPAC sponsor or the special purpose acquisition company.
(e) State whether or not security holders are entitled to any redemption or appraisal rights. If so, summarize the redemption or appraisal rights. If there are no redemption or appraisal rights available for security holders who object to the de-SPAC transaction, briefly outline any other rights that may be available to security holders.

Item 1605 is mostly text blocks, and only subsection (c) has a dimensioned table.

Figure 53. Definition links in role sk1605

role: http://xbrl.sec.gov/spac/role/sk1605	Type (→ role)	Arc
De-SPAC Transactions, Background, Terms, Effects Disclosure [Line Items]	Abstract	domain-member
De-SPAC Transactions, Background Summary [Line Items]	Abstract	domain-member
De-SPAC, Background, Contacts Description [Text Block]	Text Block	domain-member
De-SPAC, Background, Negotiations Description [Text Block]	Text Block	domain-member
De-SPAC, Background, Transactions Description [Text Block]	Text Block	domain-member
De-SPAC, Background, Other Description [Text Block]	Text Block	domain-member

role: http://xbrl.sec.gov/spac/role/sk1605	Type (→ role)	Arc
De-SPAC Transactions, Material Terms [Line Items]	Abstract	domain-member
De-SPAC, Material Terms of the de-SPAC Transaction [Text Block]	Text Block	domain-member
De-SPAC, Brief Description [Text Block]	Text Block	domain-member
De-SPAC, Related Financing Transactions, Brief Description [Text Block]	Text Block	domain-member
De-SPAC, Related Financing Transactions, Payments Made to Investors	Monetary	domain-member
De-SPAC, Reasons for SPAC Engaging in the Transaction [Text Block]	Text Block	domain-member
De-SPAC, Reasons for Target Company Engaging in the Transaction [Text Block]	Text Block	domain-member
De-SPAC, SPAC Reasons for the Structure, and Timing of De-SPAC and Related Financing Transaction [Text Block]	Text Block	domain-member
Material Differences in Security Holders' Rights, SPAC Versus the Combined Company [Text Block]	Text Block	domain-member
Material Differences in Security Holders' Rights, Target Company Versus the Combined Company [Text Block]	Text Block	domain-member
De-SPAC Transaction, Accounting Treatment [Text Block]	Text Block	domain-member
De-SPAC, Federal Income Taxes Consequences, SPAC [Text Block]	Text Block	domain-member
De-SPAC, Federal Income Taxes Consequences, SPAC Security Holders [Text Block]	Text Block	domain-member
De-SPAC, Federal Income Taxes Consequences, Target Company [Text Block]	Text Block	domain-member
De-SPAC, Federal Income Taxes Consequences, Target Company Security Holders [Text Block]	Text Block	domain-member
De-SPAC Transactions, Effects [Line Items]	Abstract	domain-member
De-SPAC and Related Financing Transactions, Effects [Table Text Block]	Table Text Block (→ sk1605c)	domain-member
De-SPAC Transactions, Material Interests [Line Items]	Abstract	domain-member
De-SPAC or Related Financing Transactions, Material Interests, Sponsor or SPAC's Officers or Directors [Text Block]	Text Block	domain-member
De-SPAC or Related Financing Transactions, Material Interests, Target Company's Officers or Directors [Text Block]	Text Block	domain-member
De-SPAC Transactions, Shareholder Rights [Line Items]	Abstract	domain-member
De-SPAC, Security Holders are Entitled to Redemption Rights [Flag]	Boolean	domain-member
De-SPAC, Security Holders are Entitled to Appraisal Rights [Flag]	Boolean	domain-member
De-SPAC, Security Holders Redemption Rights Summary [Text Block]	Text Block	domain-member
De-SPAC, Security Holders Appraisal Rights Summary [Text Block]	Text Block	domain-member
De-SPAC, Security Holders Other Rights [Text Block]	Text Block	domain-member

For presentation links and references, see § 14.4 below.

The one table text block has additional detail disclosures in a separate role.

9.1 Regulation S-K 1605(c), De-SPAC and Related Financing, Effects

Item 1605(c) calls for discussion of effects on different parties. This text appeared as [* * * c] in Figure 53 above.

Figure 54. Text of Regulation S-K 1605(c)

(c) Describe the effects of the de-SPAC transaction and any related financing transaction on the special purpose acquisition company and its affiliates, the SPAC sponsor and its affiliates, the target company and its affiliates, and unaffiliated security holders of the special purpose acquisition company. The description must include a reasonably detailed discussion of both the benefits and detriments of the de-SPAC transaction and any related financing transaction to the special purpose acquisition company and its affiliates, the SPAC sponsor and its affiliates, the target company and its affiliates, and unaffiliated security holders of the special purpose acquisition company. The benefits and detriments of the de-SPAC transaction and any related financing transaction must be quantified to the extent practicable.

Benefits, detriments, and other discussion are in separate text blocks.

Figure 55. Definition links in role sk1605c

role: http://xbrl.sec.gov/spac/role/sk1605c	Type	Arcs (→ target role)
Effects of the de-SPAC and Related Financing Transactions [Abstract]	Abstract	
De-SPAC and Related Financing Transactions, Effects [Table]	Hypercube	all
De-SPAC and Related Financing Transactions Affected Party [Axis]	Explicit Dimension	hypercube-dimension (→ De-SPAC Affected Parties)
Effects of the de-SPAC and Related Financing Transactions [Line Items]	Abstract	domain-member
Effects of the de-SPAC and Related Financing Transactions, Benefits [Text Block]	Text Block	domain-member
Effects of the de-SPAC and Related Financing Transactions, Detriments [Text Block]	Text Block	domain-member
Effects of the de-SPAC and Related Financing Transactions, Other [Text Block]	Text Block	domain-member

For presentation links and references, see § 14.4.1 below.

For members of the De-SPAC Affected Parties Axis, see Figure 46.

10 Regulation S-K 1606, Board determination about the de-SPAC transaction

Item 1606 may have one item requiring distinct disclosures for more than one director, as the second sentence of 1606(e).

Figure 56. Text of Regulation S-K 1606.

229.1606 (Item 1606) Board determination about the de-SPAC transaction.
(a) <i>Board determination.</i> If the law of the jurisdiction in which the special purpose acquisition company is organized requires its board of directors (or similar governing body) to determine whether the de-SPAC transaction is advisable and in the best interests of the special purpose acquisition company and its security holders, or otherwise make any comparable determination, disclose that determination.
(b) <i>Factors considered in board determination.</i> Discuss the material factors the board of directors (or similar governing body) of the special purpose acquisition company considered in making any determination disclosed in response to paragraph (a) of this section. To the extent considered, such factors must include, but need not be limited to, the valuation of the target company, financial projections relied upon by the board of directors (or similar governing body), the terms of financing materially related to the de-SPAC transaction, any report, opinion, or appraisal referred to in § 229.1607(a) (Item 1607(a) of Regulation S-K), and the dilution described in § 229.1604(c) (Item 1604(c) of Regulation S-K).
(c) <i>Approval of security holders.</i> State whether or not the de-SPAC transaction is structured so that approval of at least a majority of unaffiliated security holders of the special purpose acquisition company is required.
(d) <i>Unaffiliated representative.</i> State whether or not a majority of the directors (or members of similar governing body) who are not employees of the special purpose acquisition company has retained an unaffiliated representative to act solely on behalf of unaffiliated security holders for purposes of negotiating the terms of the de-SPAC transaction and/or preparing a report concerning the approval of the de-SPAC transaction.
(e) <i>Approval of directors.</i> State whether or not the de-SPAC transaction was approved by a majority of the directors (or members of similar governing body) of the special purpose acquisition company who are not employees of the special purpose acquisition company. [* * *]

Subsections (a) through (e) are represented by text blocks in the definition link.

Figure 57. Definition links in role sk1606

role: http://xbrl.sec.gov/spac/role/sk1606	Type (→ role)	Arc
De-SPAC, Board Determination Disclosure [Line Items]	Abstract	domain-member
De-SPAC, Board Determination Disclosure [Text Block]	Text Block	domain-member
De-SPAC, Board Determination, Factors Considered [Line Items]	Abstract	domain-member
De-SPAC, Board Determination, Target Company Valuation Considered [Text Block]	Text Block	domain-member
De-SPAC, Board Determination, Financial Projections Relied Upon [Text Block]	Text Block	domain-member
De-SPAC, Board Determination, Terms of Financing Materially Related Considered [Text Block]	Text Block	domain-member
De-SPAC, Board Determination, Unaffiliated Party Documents Considered [Text Block]	Text Block	domain-member

role: http://xbrl.sec.gov/spac/role/sk1606	Type (→ role)	Arc
De-SPAC, Board Determination, Dilution Considered [Text Block]	Text Block	domain-member
De-SPAC, Board Determination, Other Factors Considered [Text Block]	Text Block	domain-member
De-SPAC, Approval By Majority of Unaffiliated Security Holders of the SPAC is Required [Flag]	Boolean	domain-member
De-SPAC, Board Determination, Unaffiliated Representative [Line Items]	Abstract	domain-member
Majority of Nonemployee Directors Retained an Unaffiliated Representative to Negotiate Terms of the de-SPAC Transaction [Flag]	Boolean	domain-member
Majority of Nonemployee Directors Retained an Unaffiliated Representative to Prepare a Report Concerning the de-SPAC Transaction [Flag]	Boolean	domain-member
De-SPAC, Board Determination, Approval of Directors [Line Items]	Abstract	domain-member
De-SPAC Transaction was Approved By Majority of Nonemployee Directors of the SPAC [Flag]	Boolean	domain-member
SPAC Directors Voted Against or Abstained from Voting on the de-SPAC Transaction [Table Text Block]	Table Text Block (→ sk1606e)	domain-member

For presentation links and references, see § 14.5 below.

10.1 Regulation S-K 1606(e), Approval of Directors

In the event of non-approving votes or abstentions, Item 1606(e) requires identifying the dissenting or abstaining directors and the reasons for their votes or abstentions.

Figure 58. Fragment of Regulation S-K 1606(e)

(e) *Approval of directors.* [* * *] If any director (or member of a similar governing body) of the special purpose acquisition company voted against, or abstained from voting on, approval of the de-SPAC transaction, identify such persons, and indicate, if known after making reasonable inquiry, the reasons for the vote against the transaction or abstention.

Three facts are needed for each non-approving or abstaining director.

Figure 59. Definition links in role sk1606e

role: http://xbrl.sec.gov/spac/role/sk1606e	Type	Arc (→ target role)
SPAC Directors Voted Against or Abstained from Voting on the de-SPAC Transaction [Abstract]	Abstract	
SPAC Directors Voted Against or Abstained from Voting on the de-SPAC Transaction [Table]	Hypercube	
Officer or Director [Axis]	Explicit Dimension	hypercube-dimension (→ Officers and Directors)
SPAC Director Voted Against or Abstained from Voting on the de-SPAC Transaction [Line Items]	Abstract	domain-member
SPAC Director Dissent or Abstain	† Token	domain-member
SPAC Director Name	String	domain-member
SPAC Director Reasons Against or Abstention [Text Block]	Text Block	domain-member

† The value of `spac:SpacDirectorDissentOrAbstain` must be either `Dissent` or `Abstain`.

For presentation links and references, see § 14.5.1 below.

For members of the Officers and Directors Axis, see Figure 39.

11 Regulation S-K 1607 Reports, opinions, appraisals, and negotiations

Item 1607 may involve multiple documents prepared by outside parties or unaffiliated representatives.

Subsection (c) distinguishes between whether the content of the documents prepared by outside parties should appear as a separate attachment in Exhibit 98 or in the primary document. If Exhibit 98 is present, it is treated as a separate

instance from the Inline XBRL Document Set (IXDS) [EFM § 5.2.5 Inline XBRL Documents] that contains the primary document.

Figure 60. Fragment of Regulation S-K 1607.

§ 229.1607 (Item 1607) Reports, opinions, appraisals, and negotiations.

(a) *Report, opinion, or appraisal.* Disclose the information required by paragraph (b) of this section if the special purpose acquisition company or SPAC sponsor has received any report, opinion (other than an opinion of counsel) or appraisal from an outside party or an unaffiliated representative referred to in paragraph (d) of Item § 229.1606 (Item 1606(d) of Regulation S-K) materially relating to:

- (1) Any determination disclosed in response to paragraph (a) of Item § 229.1606 (Item 1606(a) of Regulation S-K);
- (2) The approval of the de-SPAC transaction;
- (3) The consideration or the fairness of the consideration to be offered to security holders of the target company in the de-SPAC transaction; or
- (4) The fairness of the de-SPAC transaction to the special purpose acquisition company, its security holders, or SPAC sponsor.

(b) [* * *]

(c) [* * *]

Item 1607 is represented by a single table text block, with subsections (b) and (c) covered below.

Figure 61. Definition links in role sk1607

role: http://xbrl.sec.gov/spac/role/sk1607	Type	Arc
Reports, Opinions, Appraisals, and Negotiations [Line Items]	Abstract	
Reports, Opinions, Appraisals, and Negotiations [Table Text Block]	Table Text Block (→ sk1607bc)	domain-member

For presentation links and references, see § 0 below.

11.1 Regulation S-K 1607(b, c) Reports, opinions, appraisals, and negotiations

Figure 62. Text of Regulation S-K 1607 parts b, and c.

- (b) *Preparer and summary of the report, opinion, appraisal, or negotiation.* For each report, opinion, or appraisal referred to in paragraph (a) of this section or any negotiation or report described in response to § 229.1606(d) (Item 1606(d) of Regulation S-K) concerning the terms of the transaction:
- (1) Identify the outside party and/or unaffiliated representative;
 - (2) Briefly describe the qualifications of the outside party and/or unaffiliated representative;
 - (3) Describe the method of selection of the outside party and/or unaffiliated representative;
 - (4) Describe any material relationship that existed during the past two years or is mutually understood to be contemplated and any compensation received or to be received as a result of the relationship between:
 - (i) The outside party, its affiliates, and/or unaffiliated representative; and
 - (ii) The special purpose acquisition company, the SPAC sponsor and/or their respective affiliates;
 - (5) If the report, opinion, or appraisal relates to the fairness of the consideration to be offered to security holders of the target company in the de-SPAC transaction, state whether the special purpose acquisition company or SPAC sponsor determined the amount of consideration to be paid to the target company or its security holders, or the valuation of the target company, or whether the outside party and/or unaffiliated representative recommended the amount of consideration to be paid or the valuation of the target company; and
 - (6) Furnish a summary concerning the negotiation, report, opinion, or appraisal. The summary must include but need not be limited to: the procedures followed; the findings and recommendations; the bases for and methods of arriving at such findings and recommendations; instructions received from the special purpose acquisition company or SPAC sponsor; and any limitation imposed by the special purpose acquisition company or SPAC sponsor on the scope of the investigation.
- Instruction 1 to paragraph (b):* The information called for by paragraphs (b)(1) through (3) of this section must be given with respect to the firm that provides the report, opinion, or appraisal or participates in the negotiation rather than the employees of the firm that prepared the report, opinion, or appraisal or participated in the negotiation.
- (c) *Exhibits.* All reports, opinions, or appraisals referred to in paragraphs (a) and (b) of this section must be, as applicable, filed as exhibits to the registration statement or schedule or included in the schedule if the schedule does not have exhibit filing requirements.

Both subsections (b) and (c) share a common dimension that distinguishes each distinct outside document.

Figure 63. Definition links in role sk1607bc

role: http://xbrl.sec.gov/spac/role/sk1607bc	Type	Arc (→ target role)
Reports, Opinions, Appraisals, and Negotiations [Abstract]	Abstract	
Reports, Opinions, Appraisals, and Negotiations [Table]	Hypercube	all
Outside Party or Unaffiliated Representative, Document [Axis]	Explicit Dimension	hypercube-dimension (→ Outside Party Documents)
Report, Opinion, Appraisal, or Negotiation [Line Items]	Abstract	domain-member
Preparer and Summary [Line Items]	Abstract	domain-member
Outside Party or Unaffiliated Representative, Identity	String	domain-member
Outside Party or Unaffiliated Representative, Qualifications [Text Block]	Text Block	domain-member
Outside Party or Unaffiliated Representative, Selection Method [Text Block]	Text Block	domain-member
Outside Party or Unaffiliated Representative, Material Relationships [Text Block]	Text Block	domain-member
Outside Party or Unaffiliated Representative, Compensation Received or to be Received	Monetary	domain-member
Report, Opinion, or Appraisal, the SPAC or SPAC Sponsor Determined Consideration Amount to Target Company or its Security Holders or Target Company Valuation [Flag]	Boolean	domain-member
Report, Opinion, or Appraisal, Outside Party or Unaffiliated Representative Determined Consideration Amount to Target Company or its Security Holders or Target Company Valuation [Flag]	Boolean	domain-member
Report, Opinion, or Appraisal Summary [Line Items]	Abstract	domain-member
Report, Opinion, or Appraisal Summary [Text Block]	Text Block	domain-member
Report, Opinion, or Appraisal Summary, Procedures Followed [Text Block]	Text Block	domain-member
Report, Opinion, or Appraisal Summary, Findings and Recommendations [Text Block]	Text Block	domain-member
Report, Opinion, or Appraisal Summary, Bases for Findings and Methods [Text Block]	Text Block	domain-member
Report, Opinion, or Appraisal Summary, Instructions Received [Text Block]	Text Block	domain-member
Report, Opinion, or Appraisal Summary, Limitations Imposed [Text Block]	Text Block	domain-member
Negotiation Summary [Text Block]	Text Block	domain-member
Report, Opinion, or Appraisal Body [Line Items]	Abstract	domain-member
Report, Opinion, or Appraisal, Body [Text Block]	Text Block	domain-member

For presentation links and references, see § 14.6.1 below.

11.1.1 Outside Party or Unaffiliated Representative Document axis

Define custom members of the domain in the Outside Party or Unaffiliated Representative Documents role for each report, appraisal, opinion or negotiation. If there is only one such document, use the axis default (*i.e.*, omit the custom member).

Figure 64. Definition links in role Outside Party or Unaffiliated Representative Documents

role: http://xbrl.sec.gov/spac/role/OutsidePartyOrUnaffiliated-RepresentativeDocumentsOnly	Type	Arc
Outside Party or Unaffiliated Representative Document [Axis]	Explicit Dimension	
All Outside Party or Unaffiliated Representative Documents [Member]	Member	dimension-domain

Note that roles containing only an Axis, its domain, and its members, do not appear in separate presentation links; they may appear multiple times, once in each presentation link for each role where they are used.

12 Regulation S-K 1608, De-SPAC Tender Offer Filing Obligations

Item 1608 relates only to Schedule TO filings.

Figure 65. Text of Regulation S-K 1608.**§ 229.1608 (Item 1608) Tender offer filing obligations.**

If the special purpose acquisition company files a Schedule TO (§ 240.14d-100 of this chapter) pursuant to § 240.13e-4(c)(2) of this chapter (Rule 13e-4(c)(2)) for any redemption of securities offered to security holders, such Schedule TO must provide the information required by General Instruction L.2. to Form S-4, General Instruction I.2. to Form F-4, and Item 14(f)(2) of Schedule 14A (§ 240.14a-101 of this chapter), as applicable, in addition to the information otherwise required by Schedule TO. Such redemption must be conducted in compliance with all other provisions of §§ 240.13e-4 (Rule 13e-4) and 240.14e-1 through 240.14e-8 (Regulation 14E) of this chapter.

The definition link contains only a single text block representing the entire set of disclosures.

Figure 66. Definition links in role sk1608

role: http://xbrl.sec.gov/spac/role/sk1608	Type	Arc
Tender Offer Filing Obligations [Abstract]	Abstract	
Tender Offer Filing Obligations [Text Block]	Text Block	domain-member

For presentation links and references, see § 14.7 below.

13 Regulation S-K 1609, Projections in De-SPAC Transactions

As in Item 1607, there may be multiple preparers and projections. Each of the three subsections are described in a separate role.

Figure 67. Fragment of Regulation S-K 1609**§ 229.1609 (Item 1609) Projections in de-SPAC transactions.**

- (a) With respect to any projections disclosed in the filing (or any exhibit thereto), disclose the purpose for which the projections were prepared and the party that prepared the projections.
- (b) [* * * b]
- (c) [* * * c]

Figure 68. Definition links in role sk1609

role: http://xbrl.sec.gov/spac/role/sk1609	Type	Arc (→ target role)
De-SPAC, Projection Preparers [Abstract]	Abstract	
De-SPAC, Projection Preparers [Table]	Hypercube	all
De-SPAC, Projection Preparer [Axis]	Explicit Dimension	hypercube-dimension (→ De-SPAC Projection Preparers)
Projections [Line Items]	Abstract	domain-member
De-SPAC Projections, Purpose	String	domain-member
De-SPAC Projections, Preparer Name	String	domain-member

For presentation links and references, see § 14.8 below.

13.1.1 De-SPAC Projection Preparer axis

Define custom members of the domain in the De-SPAC Projection Preparer role for each preparer.

Figure 69. Definition links in role De-SPAC Projection Preparers

role: http://xbrl.sec.gov/spac/role/DeSpacProjectionPreparersOnly	Type	Arc
De-SPAC, Projection Preparer [Axis]	Explicit Dimension	
All De-SPAC Projection Preparers [Member]	Member	dimension-domain

For example, target company management vs. an outside party XYZ Consulting would be two distinct members.

Note that roles containing only an Axis, its domain, and its members, do not appear in separate presentation links; they may appear multiple times, once in each presentation link for each role where they are used.

13.2 Regulation S-K 1609(b) Projection Assumptions and Material Factors

A projection may be for a financial statement item, a non-GAAP measure, or operating parameter for the post-de-SPAC transaction company, and each requires discussion.

Figure 70. Regulation S-K 1609(b)

(b) Disclose all material bases of the disclosed projections and all material assumptions underlying the projections, and any material factors that may affect such assumptions. The disclosure referred to in this section should include a discussion of any material growth or reduction rates or discount rates used in preparing the projections, and the reasons for selecting such growth or reduction rates or discount rates.

Each numerical value that is the subject of a projection will be a member of the De-SPAC Projection axis.

Figure 71. Definition links in role sk1609b

role: http://xbrl.sec.gov/spac/role/sk1609b	Type	Arc (→ target role)
De-SPAC, Projections [Abstract]	Abstract	
De-SPAC, Projections [Table]	Hypercube	all
srt:StatementScenarioAxis	Explicit Dimension	hypercube-dimension (→ De-SPAC Projection Scenarios)
De-SPAC Projection [Axis]	Typed Dimension	hypercube-dimension
srt:RangeAxis	Explicit Dimension	hypercube-dimension (→ Range)
De-SPAC Projection [Line Items]	Abstract	domain-member
Projection of a Material Growth or Reduction Rate in a Financial Statement Item, Bases and Assumptions [Text Block]	Text Block	domain-member
Projection of a Material Growth or Reduction Rate in a non-gaap item, Bases and Assumptions [Text Block]	Text Block	Domain-member
Projection of a Material Growth or Reduction Rate in Other Measures, Bases and Assumptions [Text Block]	Text Block	Domain-member
Projection, Material Growth Rates [Line Items]	Abstract	domain-member
Projection, Material Growth or Reduction Rate [Percent]	Percent	domain-member
Projection, Material Growth or Reduction Amount	† Decimal	domain-member
Projection, Material Growth or Reduction Rate or Amount, Reason [Text Block]	Text Block	domain-member
Projection, Discount Rates [Line Items]	Abstract	domain-member
Projection, WACC Discount Rate [Percent]	Percent	domain-member
Projection, Terminal Value Discount Rate [Percent]	Percent	domain-member
Projection, Other Discount Rate [Percent]	Percent	domain-member
Projection, Discount Rate, WACC Reason [Text Block]	Text Block	domain-member
Projection, Discount Rate, Terminal Value, Reason [Text Block]	Text Block	domain-member
Projection, Discount Rate, Other Discount Rate, Reason [Text Block]	Text Block	domain-member
Other Material Bases and Assumptions Underlying Projections [Text Block]	Text Block	domain-member
Material Factors Affecting Material Assumptions - Growth or Reduction Rate, Financial Statement Items [Text Block]	Text Block	domain-member
Material Factors Affecting Material Assumptions - Growth or Reduction Rate, Non-gaap Items [Text Block]	Text Block	domain-member
Material Factors Affecting Material Assumptions - Growth or Reduction Rate, Other Measures [Text Block]	Text Block	domain-member
Material Factors Affecting Material Assumptions - Discount Rate - WACC [Text Block]	Text Block	domain-member
Material Factors Affecting Material Assumptions - Discount Rate - Terminal Value [Text Block]	Text Block	domain-member
Material Factors Affecting Material Assumptions - Discount Rate - Other Discount Rate [Text Block]	Text Block	domain-member

† Use this concept if the growth or reduction rate is not expressed as a percentage.

For presentation links and references, see § 14.8.1 below.

13.2.1 De-SPAC Projection Scenarios

For members of the SRT taxonomy `srt:StatementScenarioAxis` use either the standard member `srt:ScenarioForecastMember` if there is only a single preparer, or a custom member of the De-SPAC Projection Preparers axis from Figure 69 above to distinguish between distinct forecasts.

Figure 72. Definition link for de-SPAC Projection Scenarios.

role: http://xbrl.sec.gov/spac/role/DeSpacProjectionScenariosOnly		Type	Arc (→ target role)
<code>srt:StatementScenarioAxis</code>	†	Explicit Dimension	
<code>srt:ScenarioUnspecifiedDomain</code>	†	Member	dimension-domain
<code>srt:ScenarioForecastMember</code>	†	Standard Member	domain-member

† The SPAC taxonomy does not bind the labels of SRT concepts; the standard labels in the SRT not matching the element name are:

<code>srt:StatementScenarioAxis</code>	Scenario [Axis]
<code>srt:ScenarioUnspecifiedDomain</code>	Scenario [Domain]
<code>srt:ScenarioForecastMember</code>	Forecast [Member]

Note that roles containing only an Axis, its domain, and its members, do not appear in separate presentation links; they may appear multiple times, once in each presentation link for each role where they are used.

13.2.2 De-SPAC Projection Axis

The members of the De-SPAC Projection typed axis represent the parameter that is being forecast. The typed members are `xm1:QName` values representing a declared element as a namespace prefix followed by “:” followed by its local name.

For example, if the projection is for an operating goal such as total widgets produced, use a custom member such as `eg:Widgets`:

```
<spac:DeSpacProjectionAxis.domain>eg:Widgets</spac:DeSpacProjectionAxis.domain>
```

For another example, if the projection is for a non-GAAP measure such as Days Sales in Receivables, use a custom member such as `eg:DaysSalesInReceivables`.

If the projection is for a financial statement line item such as Cash, use the appropriate standard concepts in the `us-gaap` or `ifrs` taxonomy, such as `us-gaap:CashAndCashEquivalents` representing Cash and Cash Equivalents.

This permits the use of element members that are not, themselves, declared as `domainItemType`.

Note that among typed members of the de-SPAC Projection axis, there is no distinction for the numeric data type or unit (integer, monetary, percentage).

For example, if XYZ Consulting prepared a sales projection for the years 2031-2032, it might look like this double outlined table with the facts shaded:

(in millions)	2030	2031 Est.	2032 Est.
Sales	\$ 20.0	\$ 26.0	\$ 36.4
Growth Rate		30%	40%

In the first row, concept `us-gaap:Sales` has three facts, with no members on the axes for the actual value, and the forecast member on the scenario axis. In the second row, there are two facts representing growth rates for Sales. Figure 73 shows the five facts in tabular form.

Figure 73. Example fact values using the de-SPAC Projection axis.

period	concept	srt:StatementScenarioAxis (explicit)	spac:DeSpacProjectionAxis (typed)	unit	value
2030	us-gaap:Sales			USD	20000000
2031	us-gaap:Sales	srt:ScenarioForecastMember		USD	26000000
2032	us-gaap:Sales	srt:ScenarioForecastMember		USD	36400000
2031	spac:ProjectionMaterial-GrowthOrReductionRatePercent	srt:ScenarioForecastMember	us-gaap:Sales	Rate	.30
2032	spac:ProjectionMaterial-GrowthOrReductionRatePercent	srt:ScenarioForecastMember	us-gaap:Sales	Rate	.40

XYZ Consulting's analysis would likely include other parameters and use different rates for growth, reduction, cost of capital, *etc.*, and would be tagged with different rate elements from Figure 71. Had there been more than one parameter projected using the same rate concept (cost of sales, for example), the growth rate facts (.30 and .40 in this example) would be tagged more than once.

13.2.3 Range Axis

The SEC Reporting Taxonomy (SRT) defines **srt:RangeAxis**. If only one value of a projected numeric fact is present, then use the default (*i.e.*, omit members) of the Range Axis in the fact context. When a range is disclosed, use maximum and minimum. Do not attempt to use the **decimals** attribute to represent a range of values even if it happens to match the range being disclosed.

Figure 74. Definition links for the Range Axis

role: http://xbrl.sec.gov/spac/role/RangeOnly	Type	Arc (→ target role)
srt:RangeAxis	† Explicit Dimension	
srt:RangeMember	† Member	dimension-domain
srt:MaximumMember	Standard Member	domain-member
srt:MinimumMember	Standard Member	domain-member
srt:WeightedAverageMember	Standard Member	domain-member
srt:MedianMember	Standard Member	domain-member
srt:ArithmeticAverageMember	Standard Member	domain-member

† The SPAC taxonomy does not bind the labels of SRT concepts; the standard labels in the SRT not matching the element name are:

srt:RangeAxis	Statistical Measurement [Axis]
srt:RangeMember	Statistical Measurement [Domain]

For example, the following is a table text block (double outline) with four tagged facts inside (gray shading):

Lorem ipsum	Minimum	Maximum
Consectetuer Adipiscing \$	42	53
Viverra Facilisis	12%	17%

The value in the lower right corner would be tagged as

```
<ix:nonFraction name="eg:ViverraFacilisis" contextRef="lorem_ipsum" unitRef="Rate"
  decimals="INF" scale="-2" >17</ix:nonNumeric>
```

with context **lorem_ipsum** having this explicit member

```
<i:explicitMember dimension="srt:RangeAxis">srt:MaximumMember</i:explicitMember>
```

in addition to other dimension members specifying the amount type, period, *etc.*

Note that roles containing only an Axis, its domain, and its members, do not appear in separate presentation links; they may appear multiple times, once in each presentation link for each role where they are used.

13.3 Regulation S-K 1609(c) Projections, Future Performance

Item 1609(c) concludes with disclosures indicating the agreement or disagreement of the SPAC and target company with the preparer's projections.

Figure 75. Fragment of Regulation S-K 1609(c)

(c) If the projections relate to the performance of the special purpose acquisition company, state whether or not the projections reflect the view of the special purpose acquisition company's management or board of directors (or similar governing body) about its future performance as of the most recent practicable date prior to the date of the disclosure document required to be disseminated to security holders. If the projections relate to the target company, disclose whether or not the target company has affirmed to the special purpose acquisition company that its projections reflect the view of the target company's management or board of directors (or similar governing body) about its future performance as of the most recent practicable date prior to the date of the disclosure document required to be disseminated to security holders. If the projections no longer reflect the views of the special purpose acquisition company's or the target company's management or board of directors (or similar governing body) regarding the future performance of their respective companies as of the most recent practicable date prior to the date of the disclosure document required to be disseminated to security holders, state the purpose of disclosing the projections and the reasons for any continued reliance by the management or board of directors (or similar governing body) on the projections.

In the definition links for **sk1609c** the disclosures are either Booleans to represent agreement, or Text Blocks to represent disagreement and the reasons for it.

Figure 76. Definition links in role sk1609c

role: http://xbrl.sec.gov/spac/role/sk1609c	Type	Arc (→ target role)
De-SPAC, Projections [Abstract]	Abstract	
De-SPAC, Projections [Table]	Hypercube	all
srt:StatementScenarioAxis	Explicit Dimension	hypercube-dimension (→ De-SPAC Projection Scenarios)
De-SPAC, Projection [Axis]	Typed Dimension	hypercube-dimension
Projection [Line Items]	Abstract	domain-member
Projection, SPAC Future Performance Reflects the View of Management or Board of Directors [Flag]	Boolean	domain-member
Projection, Target Company Future Performance Reflects the View of Management or Board of Directors [Flag]	Boolean	domain-member
Projection No Longer Reflects the View of SPAC Management or Board of Directors, Purpose and Reasons for any Continued Reliance [Text Block]	Text Block	domain-member
Projection No Longer Reflects the View of Target Company Management or Board of Directors, Purpose and Reasons for any Continued Reliance [Text Block]	Text Block	domain-member

For members of **srt:StatementScenarioAxis**, see Figure 72 above.

For typed members of the De-SPAC Projection axis, see Figure 73 above. For typed members of the De-SPAC Projection axis, see Figure 73 above. **Error! Reference source not found..**

For presentation links and references, see § 14.8.2 below.

14 Element Names and Authoritative References

Each role in **spac** is shown below with presentation labels, authoritative references, and concept name.

Notation. Concept names do not actually contain dashes; they appear in long concept names only for table formatting.

14.1 Role sk1602

label	S-K Ref	name
SPAC Registered Offering [Line Items]	1602(a)	SpacRegisteredOfferingLineItems
SPAC Offering Forepart [Line Items]	1602(a)	SpacOfferingForepartLineItems

SPECIAL PURPOSE ACQUISITION COMPANIES TAXONOMY GUIDE

label	S-K Ref	name
SPAC Offering Forepart, De-SPAC Consummation Timeframe	1602(a)(1)	SpacOfferingForepartDeSpacConsummationTimeframe
SPAC Offering Forepart, De-SPAC Consummation Timeframe Description [Text Block]	1602(a)(1)	SpacOfferingForepartDeSpacConsummationTimeframe-DescriptionTextBlock
SPAC Offering Forepart, De-SPAC Consummation Timeframe May be Extended [Flag]	1602(a)(1)	SpacOfferingForepartDeSpacConsummationTimeframeMayBe-ExtendedFlag
SPAC Offering Forepart, Security Holders Have the Opportunity to Redeem Securities [Flag]	1602(a)(2)	SpacOfferingForepartSecurityHoldersHaveThe-OpportunityToRedeemSecuritiesFlag
SPAC Offering Forepart, Security Holder Redemptions Subject to Limitations [Flag]	1602(a)(2)	SpacOfferingForepartSecurityHolderRedemptionsSubjectTo-LimitationsFlag
SPAC Offering Forepart, Sponsor Compensation [Table Text Block]	1602(a)(3)	SpacOfferingForepartSponsorCompensationTableTextBlock
SPAC Offering Forepart, Sponsor Compensation, Footnotes [Text Block]	1602(a)(3)	SpacOfferingForepartSponsorCompensationFootnotes-TextBlock
SPAC Offering Forepart, Sponsor Compensation Material Dilution [Flag]	1602(a)(3)	SpacOfferingForepartSponsorCompensation-MaterialDilutionFlag
SPAC Offering Forepart, Adjusted Net Tangible Book Value Per Share [Table Text Block]	1602(a)(4)	SpacOfferingForepartAdjustedNetTangibleBook-ValuePerShareTableTextBlock
SPAC Offering Forepart, Actual or Material Conflict of Interest [Flag]	1602(a)(5)	SpacOfferingForepartActualOrMaterialConflict-OfInterestFlag
SPAC Offering Prospectus Summary [Line Items]	1602(b)	SpacOfferingProspectusSummaryLineItems
SPAC Registered Offering Prospectus Summary, Identify and Evaluate Potential Business Combination Candidates, Manner [Text Block]	1602(b)(1)	SpacRegisteredOfferingProspectusSummaryIdentifyAnd-EvaluatePotentialBusinessCombinationCandidatesManner-TextBlock
SPAC Will Solicit Shareholder Approval for De-SPAC Transaction [Flag]	1602(b)(1)	SpacWillSolicitShareholderApprovalForDeSpac-TransactionFlag
SPAC, Trust or Escrow Account, Material Terms [Text Block]	1602(b)(2)	SpacTrustOrEscrowAccountMaterialTermsTextBlock
SPAC, Trust or Escrow Account, Gross Offering Proceeds Placed, Amount	1602(b)(2)	SpacTrustOrEscrowAccountGrossOfferingProceeds-PlacedAmount
SPAC, Trust or Escrow Account, Gross Offering Proceeds Placed, Percent	1602(b)(2)	SpacTrustOrEscrowAccountGrossOfferingProceeds-PlacedPercent
SPAC, Securities Offered, Material Terms [Text Block]	1602(b)(3)	SpacSecuritiesOfferedMaterialTermsTextBlock
SPAC, Securities Offered, Redemption Rights [Text Block]	1602(b)(3)	SpacSecuritiesOfferedRedemptionRightsTextBlock
SPAC, Securities Offered, Same Class as Held by Sponsor and Affiliates [Flag]	1602(b)(3)	SpacSecuritiesOfferedSameClassAsHeldBySponsor-AndAffiliatesFlag
De-SPAC Consummation Timeframe, Duration	1602(b)(4)	DeSpacConsummationTimeframeDuration
De-SPAC Consummation Timeframe, Plans if it Fails [Text Block]	1602(b)(4)	DeSpacConsummationTimeframePlansIfItFailsTextBlock
De-SPAC Consummation Timeframe May be Extended [Flag]	1602(b)(4)	DeSpacConsummationTimeframeMayBeExtendedFlag
De-SPAC Consummation Timeframe, How Extended [Text Block]	1602(b)(4)	DeSpacConsummationTimeframeHowExtendedTextBlock
De-SPAC Consummation Timeframe, Limitations on Extensions [Text Block]	1602(b)(4)	DeSpacConsummationTimeframeLimitationsOnExtensionsText-Block
De-SPAC Consummation Timeframe, Possible Extensions	1602(b)(4)	DeSpacConsummationTimeframePossibleExtensions
De-SPAC Consummation Timeframe, Extension Failure, Consequences to Sponsor [Text Block]	1602(b)(4)	DeSpacConsummationTimeframeExtensionFailure-ConsequencesToSponsorTextBlock
De-SPAC Consummation Timeframe Extension, Security Holders Voting or Redemption Rights [Flag]	1602(b)(4)	DeSpacConsummationTimeframeExtensionSecurity-HoldersVotingOrRedemptionRightsFlag

label	S-K Ref	name
SPAC Additional Financing Plans, Impact on Security Holders [Text Block]	1602(b)(5)	SpacAdditionalFinancingPlansImpactOnSecurity-HoldersTextBlock
SPAC Prospectus Summary, Sponsor Compensation [Table Text Block]	1602(b)(6)	SpacProspectusSummarySponsorCompensationTableTextBlock
SPAC Prospectus Summary, Sponsor Compensation, Footnotes [Text Block]	1602(b)(6)	SpacProspectusSummarySponsorCompensationFootnotes-TextBlock
SPAC, Compensation and Securities Issuance, Material Dilution, Likelihood [Text Block]	1602(b)(6)	SpacCompensationAndSecuritiesIssuanceMaterialDilution-LikelihoodTextBlock
SPAC, Actual or Potential Material Conflict of Interest, Prospectus Summary [Text Block]	1602(b)(7)	SpacActualOrPotentialMaterialConflictOfInterest-ProspectusSummaryTextBlock
SPAC Offering Dilution [Line Items]	1602(c)	SpacOfferingDilutionLineItems
SPAC, Adjusted Net Tangible Book Value Per Share with Sources of Dilution [Table Text Block]	1602(c)	SpacAdjustedNetTangibleBookValuePerShareWith-SourcesOfDilutionTableTextBlock
SPAC, Material Potential Source of Future Dilution, Description [Text Block]	1602(c)	SpacMaterialPotentialSourceOfFutureDilution-DescriptionTextBlock
SPAC, Adjusted Net Tangible Book Value Per Share, Calculation, Additional Information [Text Block]	1602(c)	SpacAdjustedNetTangibleBookValuePerShareCalculation-AdditionalInformationTextBlock

14.1.1 Role sk1602a3

label	S-K Ref	name
SPAC Offering Forepart, Sponsor Compensation [Abstract]	1602(a)(3)	SpacOfferingForepartSponsor-CompensationAbstract
SPAC Offering Forepart, Sponsor Compensation [Table]	1602(a)(3)	SpacOfferingForepartSummarySponsor-CompensationTable
SPAC Sponsor, Affiliate, or Promoter [Axis]	1602(a)(3), 1602(b)(6), 1603(a)(3), 1603(a)(9), 1604(a)(3)	SpacSponsorAffiliateOrPromoterAxis
All SPAC Sponsors, Affiliates, or Promoters [Member]	1602(a)(3), 1602(b)(6), 1603(a)(3), 1603(a)(9), 1604(a)(3)	AllSpacSponsorsAffiliatesOr-PromotersMember
Compensation Nature [Axis]	1602(a)(3), 1602(b)(6), 1603(a)(6), 1604(a)(3)	CompensationNaturesAxis
All Compensation Natures [Member]	1602(a)(3), 1602(b)(6), 1603(a)(6), 1604(a)(3)	AllCompensationNaturesMember
Founder Shares [Member]	1602(a)(3), 1602(a)(4), 1602(b)(6), 1602(c), 1603(a)(6), 1603(a)(9), 1604(a)(3), 1604(c)	FounderSharesMember
Public Units [Member]	1602(a)(3), 1602(a)(4), 1602(b)(6), 1602(c), 1603(a)(6), 1603(a)(9), 1604(a)(3), 1604(c)	PublicUnitsMember
Common Shares [Member]	1602(a)(3), 1602(a)(4), 1602(b)(6), 1602(c), 1603(a)(6), 1603(a)(9), 1604(a)(3), 1604(c)	CommonSharesMember
Warrants [Member]	1602(a)(3), 1602(a)(4), 1602(b)(6), 1603(a)(9), 1604(a)(3)	WarrantsMember
SPAC Offering Forepart, Sponsor Compensation [Line Items]	1602(a)(3)	SpacOfferingForepartSummarySponsor-CompensationLineItems
Securities Issued or to be Issued, Shares	1602(a)(3), 1602(b)(6), 1603(a)(6)	SecuritiesIssuedOrToBeIssuedShares
Price Paid or to be Paid for Securities, Total Amount	1602(a)(3), 1602(b)(6), 1603(a)(6)	PricePaidOrToBePaidForSecurities-TotalAmount
Price Paid or to be Paid for Securities, Per Share	1602(a)(3), 1602(b)(6), 1603(a)(6)	PricePaidOrToBePaidForSecurities-PerShare

14.1.2 Role sk1602a4

label	S-K Ref	name
SPAC Forepart, Adjusted Net Tangible Book Value Per Share [Abstract]	1602(a)(4)	SpacForepartAdjustedNetTangibleBookValue-PerShareAbstract

label	S-K Ref	name
SPAC Offering Forepart, Adjusted Net Tangible Book Value Per Share [Table]	1602(a)(4)	SpacOfferingForepartAdjustedNetTangibleBook-ValuePerShareTable
Security Class [Axis]	1602(a)(4), 1602(c), 1603(a)(9), 1604(c)	SecurityClassAxis
All Security Classes [Member]	1602(a)(4), 1602(c), 1603(a)(9), 1604(c)	AllSecurityClassesMember
Founder Shares [Member]	1602(a)(3), 1602(a)(4), 1602(b)(6), 1602(c), 1603(a)(6), 1603(a)(9), 1604(a)(3), 1604(c)	FounderSharesMember
Public Units [Member]	1602(a)(3), 1602(a)(4), 1602(b)(6), 1602(c), 1603(a)(6), 1603(a)(9), 1604(a)(3), 1604(c)	PublicUnitsMember
Common Shares [Member]	1602(a)(3), 1602(a)(4), 1602(b)(6), 1602(c), 1603(a)(6), 1603(a)(9), 1604(a)(3), 1604(c)	CommonSharesMember
Warrants [Member]	1602(a)(3), 1602(a)(4), 1602(b)(6), 1602(c), 1603(a)(9), 1604(a)(3), 1604(c)	WarrantsMember
Redemption Level [Axis]	1602(a)(4), 1602(c), 1604(c)	RedemptionLevelAxis
All Redemption Levels [Member]	1602(a)(4), 1604(c)	AllRedemptionLevelsMember
No Redemption [Member]	1602(a)(4), 1602(c), 1604(c)	NoRedemptionMember
Redemption at 25 Percent of Maximum [Member]	1602(a)(4)	RedemptionAt25PercentOfMaximumMember
Redemption at 50 Percent of Maximum [Member]	1602(a)(4)	RedemptionAt50PercentOfMaximumMember
Redemption at 75 Percent of Maximum [Member]	1602(a)(4)	RedemptionAt75PercentOfMaximumMember
Redemption at 100 Percent of Maximum [Member]	1602(a)(4), 1604(c)	RedemptionAt100PercentOfMaximumMember
Over-allotment Option [Axis]	1602(a)(4) Instruction 1, 1604(c)	OverAllotmentOptionAxis
All Over-allotment Options [Member]	1602(a)(4) Instruction 1, 1604(c)	AllOverAllotmentOptionsMember
Over-allotment Option Not Exercised [Member]	1602(a)(4) Instruction 1, 1604(c)	OverAllotmentOptionNotExercisedMember
Over-allotment Option Exercised [Member]	1602(a)(4) Instruction 1, 1604(c)	OverAllotmentOptionExercisedMember
SPAC Forepart, Adjusted Net Tangible Book Value Per Share [Line Items]	1602(a)(4)	SpacForepartAdjustedNetTangibleBookValue-PerShareLineItems
Registered Offering Price per Share	1602(a)(4), 1602(c)	RegisteredOfferingPrice1PerShare
Registered Offering Price per Share (Deprecated 2025-09-30)		Registered- OfferingPricePer-Share
Net Tangible Book Value, Pre-transaction, Per Share	1602(a)(4), 1602(c)	NetTangibleBookValuePreTransactionPerShare
Net Tangible Book Value, Increase from Public Shareholders, Per Share	1602(a)(4), 1602(c)	NetTangibleBookValueIncreaseFromPublic-ShareholdersPerShare
Net Tangible Book Value, Adjusted, Per Share	1602(a)(4), 1602(c)	NetTangibleBookValueAdjustedPerShare
Difference Between the Offering Price and the Adjusted Net Tangible Book Value, Per Share	1602(a)(4), 1602(c)	DifferenceBetweenTheOfferingPriceAndThe-AdjustedNetTangibleBookValue1PerShare

label	S-K Ref	name
Difference Between the Offering Price and the Adjusted Net Tangible Book Value, Per Share (Deprecated 2025-09-30)		DifferenceBetweenTheOfferingPriceAndTheAdjustedNetTangibleBookValuePerShare

14.1.3 Role sk1602b6

label	S-K Ref	name
SPAC Prospectus Summary, Sponsor Compensation [Abstract]	1602(b)(6)	SpacProspectusSummarySponsor-CompensationAbstract
SPAC Prospectus Summary, Sponsor Compensation [Table]	1602(b)(6)	SpacProspectusSummarySponsor-CompensationTable
SPAC Sponsor, Affiliate, or Promoter [Axis]	1602(a)(3), 1602(b)(6), 1603(a)(3), 1603(a)(9), 1604(a)(3)	SpacSponsorAffiliateOrPromoterAxis
All SPAC Sponsors, Affiliates, or Promoters [Member]	1602(a)(3), 1602(b)(6), 1603(a)(3), 1603(a)(9), 1604(a)(3)	AllSpacSponsors-AffiliatesOrPromotersMember
Compensation Nature [Axis]	1602(a)(3), 1602(b)(6), 1603(a)(6), 1604(a)(3)	CompensationNatureAxis
All Compensation Natures [Member]	1602(a)(3), 1602(b)(6), 1603(a)(6), 1604(a)(3)	AllCompensationNaturesMember
Founder Shares [Member]	1602(a)(3), 1602(a)(4), 1602(b)(6), 1602(c), 1603(a)(6), 1603(a)(9), 1604(a)(3), 1604(c)	FounderSharesMember
Public Units [Member]	1602(a)(3), 1602(a)(4), 1602(b)(6), 1602(c), 1603(a)(6), 1603(a)(9), 1604(a)(3), 1604(c)	PublicUnitsMember
Common Shares [Member]	1602(a)(3), 1602(a)(4), 1602(b)(6), 1602(c), 1603(a)(6), 1603(a)(9), 1604(a)(3), 1604(c)	CommonSharesMember
Warrants [Member]	1602(a)(3), 1602(a)(4), 1602(b)(6), 1602(c), 1603(a)(9), 1604(a)(3), 1604(c)	WarrantsMember
SPAC Prospectus Summary, Sponsor Compensation [Line Items]	1602(b)(6)	SpacProspectusSummarySponsor-CompensationLineItems
Sponsor Compensation Nature	1602(b)(6)	SponsorCompensationNature
Sponsor Compensation Amount	1602(b)(6)	SponsorCompensationAmount
Securities Issued or to be Issued, Shares	1602(a)(3), 1602(b)(6), 1603(a)(6)	SecuritiesIssuedOrToBeIssuedShares
Price Paid or to be Paid for Securities, Total Amount	1602(a)(3), 1602(b)(6), 1603(a)(6)	PricePaidOrToBePaidForSecurities-TotalAmount
Price Paid or to be Paid for Securities, Per Share	1602(a)(3), 1602(b)(6), 1603(a)(6)	PricePaidOrToBePaidForSecurities-PerShare

14.1.4 Role sk1602c

label	S-K Ref	name
SPAC, Adjusted Net Tangible Book Value Per Share with Sources of Dilution [Abstract]	1602(c)	SpacAdjustedNetTangibleBookValue-PerShareWithSourcesOfDilutionAbstract
SPAC, Adjusted Net Tangible Book Value Per Share with Sources of Dilution [Table]	1602(c)	SpacAdjustedNetTangibleBookValue-PerShareWithSourcesOfDilutionTable
Security Class [Axis]	1602(a)(4), 1602(c), 1603(a)(9), 1604(c)	SecurityClassAxis
All Security Classes [Member]	1602(a)(4), 1602(c), 1603(a)(6), 1603(a)(9), 1604(c)	AllSecurityClassesMember
Founder Shares [Member]	1602(a)(3), 1602(a)(4), 1602(b)(6), 1602(c), 1603(a)(6), 1603(a)(9), 1604(a)(3), 1604(c)	FounderSharesMember
Public Units [Member]	1602(a)(3), 1602(a)(4), 1602(b)(6), 1602(c), 1603(a)(6), 1603(a)(9), 1604(a)(3), 1604(c)	PublicUnitsMember

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label	S-K Ref	name
Common Shares [Member]	1602, 1603, 1604	CommonSharesMember
Redemption Level [Axis]	1602(a)(4), 1604(c)	RedemptionLevelAxis
All Redemption Levels [Member]	1602(a)(4), 1604(c)	AllRedemptionLevelsMember
No Redemption [Member]	1602(a)(4), 1604(c)	NoRedemptionMember
Redemption at 100 Percent of Maximum [Member]	1602(a)(4), 1604(c)	RedemptionAt100PercentOfMaximumMember
Dilution Source [Axis]	1602(c), 1604(c)	MaterialPotentialDilutionSourceAxis
All Dilution Sources [Member]	1602(c), 1604(c)	AllDilutionSourcesMember
Shareholder Redemptions [Member]	1602(c), 1604(c)	ShareholderRedemptionsMember
SPAC Sponsor Compensation [Member]	1602(c), 1604(c)	SpacSponsorCompensationMember
Upfront Underwriting Fees [Member]	1602(c), 1604(c)	UpfrontUnderwritingFeesMember
Underwriting Fees [Member] (Deprecated 2025-09-30)		UnderwritingFeesMember
Deferred Underwriting Commissions [Member]	1602(c), 1604(c)	DeferredUnderwritingCommissionsMember
Convertible Securities [Member]	1602(c), 1604(c)	ConvertibleSecuritiesMember
PIPE Financing [Member]	1602(c), 1604(c)	PipeFinancingMember
Overallotment Liability [Member]	1602(c), 1604(c)	OverallotmentLiabilityMember
Ordinary Shares Forfeited or Cancelled [Member]	1602(c), 1604(c)	OrdinarySharesForfeitedOrCancelledMember
Other Dilution Source [Member]	1602(c), 1604(c)	OtherDilutionSourceMember
Over-allotment Option [Axis]	1602(a)(4) Instruction 1, 1604(c)	OverAllotmentOptionAxis
All Over-allotment Options [Member]	1602(a)(4) Instruction 1, 1604(c)	AllOverAllotmentOptionsMember
Over-allotment Option Not Exercised [Member]	1602(a)(4) Instruction 1, 1604(c)	OverAllotmentOptionNotExercisedMember
Over-allotment Option Exercised [Member]	1602(a)(4) Instruction 1, 1604(c)	OverAllotmentOptionExercisedMember
Adjusted Net Tangible Book Value Per Share with Sources of Dilution [Line Items]	1602(c)	AdjustedNetTangibleBookValuePerShareWithSourcesOfDilutionLineItems
Registered Offering Price per Share	1602(a)(4), 1602(c)	RegisteredOfferingPrice1PerShare
Registered Offering Price per Share (Deprecated 2025-09-30)		RegisteredOfferingPricePerShare
Net Tangible Book Value, Nature of Dilution Source	1602(c)	NetTangibleBookValueNatureOfDilutionSource
Net Tangible Book Value Per Share [Line Items]	1602(c)	NetTangibleBookValuePerShareLineItems
Net Tangible Book Value, Pre-transaction, Per Share	1602(a)(4), 1602(c)	NetTangibleBookValuePreTransactionPerShare
Net Tangible Book Value, Increase from Public Shareholders, Per Share	1602(a)(4), 1602(c)	NetTangibleBookValuePerShareLineItems
Net Tangible Book Value Amount of Dilution, Per Share	1602(c)	NetTangibleBookValueAmountOfDilutionPerShare
Net Tangible Book Value Adjusted, Per Share	1604(c)	NetTangibleBookValueAdjustedPerShare
Net Tangible Book Value [Line Items]	1602(c)	NetTangibleBookValueLineItems
Net Tangible Book Value	1602(c)	NetTangibleBookValue
Net Tangible Book Value, Proceeds from Offering	1602(c)	NetTangibleBookValueProceedsFromOffering

label	S-K Ref	name
Net Tangible Book Value Amount of Dilution	1602(c)	NetTangibleBookValueAmountOfDilution
Net Tangible Book Value Adjusted	1602(c)	NetTangibleBookValueAdjusted
Number of Shares Used [Line Items]	1602(c)	NumberOfSharesUsedLineItems
Number of Shares Used to Determine Net Tangible Book Value Per Share, Pre-transaction	1602(a)(4), 1602(c)	NumberOfSharesUsedToDetermine-NetTangibleBookValuePerSharePre-Transaction
Number of Shares Used to Determine Net Tangible Book Value, pre-transaction per Share (Deprecated 2025-09-30)		NumberOfSharesUsedToDetermine-NetTangibleBookValuePreTransactionPer-Share
Number of Shares Used, Offering	1602(c)	NumberOfSharesUsedOffering
Number of Shares Used, Adjustment	1602(c)	NumberOfSharesUsedAdjustment
Number of Shares Used to Determine Net Tangible Book Value Per Share, Adjusted	1602(c)	NumberOfSharesUsedToDetermine-NetTangibleBookValuePerShareAdjusted
Difference Between the Offering Price and the Adjusted Net Tangible Book Value, Per Share	1602(a)(4), 1602(c)	DifferenceBetweenTheOfferingPriceAndThe-AdjustedNetTangibleBookValue1PerShare
Difference Between the Offering Price and the Adjusted Net Tangible Book Value, Per Share (Deprecated 2025-09-30)		DifferenceBetweenTheOfferingPriceAndThe-AdjustedNetTangibleBookValuePerShare

14.2 Role sk1603

label	S-K Ref	name
SPAC Sponsor and Conflicts of Interest [Line Items]	1603	SpacSponsorAndConflictsOfInterestLineItems
SPAC Sponsor, its Affiliates and Promoters [Line Items]	1603(a)	SpacSponsorItsAffiliatesAndPromotersLineItems
SPAC Sponsor [Table Text Block]	1603(a)	SpacSponsorTableTextBlock
SPAC Sponsor, Agreement Arrangement or Understanding on Determining Whether to Proceed with De-SPAC Transaction [Text Block]	1603(a)(5)	SpacSponsorAgreementArrangementOrUnderstandingOn-DeterminingWhetherToProceedWithDeSpacTransactionText-Block
SPAC Sponsor, Controlling Persons [Table Text Block]	1603(a)(7)	SpacSponsorControllingPersonsTableTextBlock
SPAC Sponsor, Direct and Indirect Material Interest Holders [Table Text Block]	1603(a)(7)	SpacSponsorDirectAndIndirectMaterialInterest-HoldersTableTextBlock
SPAC Sponsor, Agreement Arrangement or Understanding on the Redemption of Outstanding Securities [Text Block]	1603(a)(8)	SpacSponsorAgreementArrangementOrUnderstandingOn-TheRedemptionOfOutstandingSecuritiesTextBlock
SPAC Sponsor and Affiliates Information, Restrictions on Sale of SPAC Securities [Table Text Block]	1603(a)(9)	SpacSponsorAndAffiliatesInformationRestrictionsOn-SaleOfSpacSecuritiesTableTextBlock
SPAC Sponsor, Conflicts of Interest [Table Text Block]	1603(b)	SpacSponsorConflictsOfInterestTableTextBlock
Fiduciary Duties to Other Companies, SPAC Officers and Directors [Table Text Block]	1603(c)	FiduciaryDutiesToOtherCompaniesSpacOfficersAnd-DirectorsTableTextBlock

14.2.1 Role sk1603a

label	S-K Ref	name
SPAC Sponsor [Abstract]	1603(a)	SpacSponsorAbstract
SPAC Sponsor [Table]	1603(a)	SpacSponsorTable
SPAC Sponsor, Affiliate, or Promoter [Axis]	1603(a)(3), 1602(a)(9), 1602(b)(6)	SpacSponsorAffiliateOrPromoterAxis
All SPAC Sponsors, Affiliates, and Promoters [Member]	1603(a)(3), 1603(a)(9), 1602(b)(6)	AllSpacSponsorsAffiliatesAndPromotersMember

label	S-K Ref	name
Compensation Nature [Axis]	1602(a)(3), 1602(b)(6), 1603(a)(6), 1604(a)(3)	CompensationNatureAxis
All Compensation Natures [Member]	1602(a)(3), 1602(b)(6), 1603(a)(6), 1604(a)(3)	AllCompensationNaturesMember
Founder Shares [Member]	1602(a)(3), 1602(a)(4), 1603(a)(6), 1602(b)(6), 1602(c), 1603(a)(6), 1603(a)(9), 1604(a)(3), 1604(c)	FounderSharesMember
Public Units [Member]	1602(a)(3), 1602(a)(4), 1603(a)(6), 1602(b)(6), 1602(c), 1603(a)(6), 1603(a)(9), 1604(a)(3), 1604(c)	PublicUnitsMember
Common Shares [Member]	1602(a)(3), 1602(a)(4), 1603(a)(6), 1602(b)(6), 1602(c), 1603(a)(6), 1603(a)(9), 1604(a)(3), 1604(c)	CommonSharesMember
Warrants [Member]	1602(a)(3), 1602(a)(4), 1603(a)(6), 1602(b)(6), 1603(a)(9), 1604(a)(3)	WarrantsMember
SPAC Sponsor [Line Items]	1603(a)	SpacSponsorLineItems
SPAC Sponsor, Affiliate, or Promoter	1603(a)	SpacSponsorAffiliateOrPromoter
SPAC Sponsor Name	1603(a)	SpacSponsorName
SPAC Sponsor Form of Organization	1603(a)(1)	SpacSponsorFormOfOrganization
SPAC Sponsor Business, General Character [Text Block]	1603(a)(2)	SpacSponsorBusinessGeneralCharacterText-Block
Experience and Involvement in Other SPACs [Text Block]	1603(a)(3)	ExperienceAndInvolvementInOtherSpacsText-Block
Material Roles and Responsibilities [Text Block]	1603(a)(4)	MaterialRolesAndResponsibilitiesTextBlock
SPAC Sponsor, Compensation [Line Items]	1603(a)(6)	SpacSponsorCompensationLineItems
SPAC Sponsor, Transfer of SPAC Ownership [Text Block]	1603(a)(6)	SpacSponsorTransferOfSpacOwnershipTextBlock
SPAC Sponsor, Nature of Reimbursement	1603(a)(6)	SpacSponsorNatureOfReimbursement
SPAC Sponsor, Reimbursements, Amount	1603(a)(6)	SpacSponsorReimbursementsAmount
Securities Issued or to be Issued, Shares	1602(a)(3), 1602(b)(6) , 1603(a)(6)	SecuritiesIssuedOrToBeIssuedShares
Price Paid or to be Paid for Securities, Total Amount	1602(a)(3), 1602(b)(6) , 1603(a)(6)	PricePaidOrToBePaidForSecuritiesTotalAmount
Price Paid or to be Paid for Securities, Per Share	1602(a)(3), 1602(b)(6) , 1603(a)(6)	PricePaidOrToBePaidForSecuritiesPerShare

14.2.2 Role sk1603a71

label	S-K Ref	name
SPAC Sponsor Controlling Persons [Abstract]	1603(a)(7)	SpacSponsorControllingPersonsAbstract
SPAC Sponsor Controlling Persons [Table]	1603(a)(7)	SpacSponsorControllingPersonsTable
SPAC Sponsor Controlling Person [Axis]	1603(a)(7)	SpacSponsorControllingPersonAxis
All SPAC Sponsor Controlling Persons [Member]	1603(a)(7)	AllSpacSponsorControllingPersonsMember
SPAC Sponsor Controlling Person [Line Items]	1603(a)(7)	SpacSponsorControllingPersonLineItems
SPAC Sponsor Controlling Persons, Name	1603(a)(7)	SpacSponsorControllingPersonsName

14.2.3 Role sk1603a72

label	S-K Ref	name
SPAC Sponsor Direct or Indirect Material Interest Holders [Abstract]	1603(a)(7)	SpacSponsorDirectOrIndirectMaterialInterestHoldersAbstract
SPAC Sponsor Direct or Indirect Material Interest Holders [Table]	1603(a)(7)	SpacSponsorDirectOrIndirectMaterialInterestHoldersTable
SPAC Sponsor Direct or Indirect Material Interest Holder [Axis]	1603(a)(7)	SpacSponsorDirectOrIndirectMaterialInterestHolderAxis
All SPAC Sponsor Direct or Indirect Material Interest Holders [Member]	1603(a)(7)	AllSpacSponsorDirectOrIndirectMaterialInterestHoldersMember
SPAC Sponsor Direct or Indirect Material Interest Holder [Line Items]	1603(a)(7)	SpacSponsorDirectOrIndirectMaterialInterestHolderLineItems
SPAC Sponsor Direct or Indirect Material Interest Holder Name	1603(a)(7)	SpacSponsorDirectOrIndirectMaterialInterestHolderName
SPAC Sponsor Direct or Indirect Material Interest Holder Nature	1603(a)(7)	SpacSponsorDirectOrIndirectMaterialInterestHolderNature
SPAC Sponsor Direct or Indirect Material Interest Holder, Percent	1603(a)(7)	SpacSponsorDirectOrIndirectMaterialInterestHolderPercent

14.2.4 Role sk1603a9

label	S-K Ref	name
SPAC Sponsor and Affiliates Information, Restrictions on Sale of SPAC Securities [Abstract]	1603(a)(9)	SpacSponsorAndAffiliatesInformation-RestrictionsOnSaleOfSpacSecurities-Abstract
SPAC Sponsor and Affiliates Information, Restrictions on Sale of SPAC Securities [Table]	1603(a)(9)	SpacSponsorAndAffiliatesInformation-RestrictionsOnSaleOfSpac-SecuritiesTable
SPAC Sponsor, Affiliate, or Promoter [Axis]	1603(a)(3), 1602(a)(9), 1602(b)(6)	SpacSponsorAffiliateOrPromoterAxis
All SPAC Sponsors, Affiliates, and Promoters [Member]	1603(a)(3), 1603(a)(9), 1602(b)(6)	AllSpacSponsorsAffiliatesAnd-PromotersMember
Security Class [Axis]	1602(a)(4), 1602(c), 1603(a)(9), 1604(c)	SecurityClassAxis
All Security Classes [Member]	1602(a)(4), 1602(c), 1603(a)(9), 1604(c)	AllSecurityClassesMember
Founder Shares [Member]	1602(a)(3), 1602(a)(4), 1602(b)(6), 1602(c), 1603(a)(6), 1603(a)(9), 1604(a)(3), 1604(c)	FounderSharesMember
Public Units [Member]	1602(a)(3), 1602(a)(4), 1602(b)(6), 1602(c), 1603(a)(6), 1603(a)(9), 1604(a)(3), 1604(c)	PublicUnitsMember
Common Shares [Member]	1602(a)(3), 1602(a)(4), 1602(b)(6), 1602(c), 1603(a)(6), 1603(a)(9), 1604(a)(3), 1604(c)	CommonSharesMember
Warrants [Member]	1602(a)(3), 1602(a)(4), 1602(b)(6), 1603(a)(9), 1604(a)(3)	WarrantsMember
SPAC Sponsor and Affiliates Information, Restrictions on Sale of SPAC Securities [Line Items]	1603(a)(9)	SpacSponsorAndAffiliatesInformation-RestrictionsOnSaleOfSpac-SecuritiesLineItems
SPAC Sponsor, Description of Expiration Dates of Restrictions [Text Block]	1603(a)(9)	SpacSponsorDescriptionOf-ExpirationDatesOfRestrictionsTextBlock
SPAC Sponsor, Persons and Entities Subject to Restrictions	1603(a)(9)	SpacSponsorPersonsAndEntitiesSubjectTo-Restrictions
SPAC Sponsor, Description of Exceptions to Restrictions [Text Block]	1603(a)(9)	SpacSponsorDescriptionOfExceptionsTo-RestrictionsTextBlock

SPAC Sponsor, Terms That Would Result in Earlier Expiration of Restrictions [Text Block]	1603(a)(9)	SpacSponsorTermsThatWouldResultInEarlierExpirationOfRestrictions-TextBlock
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14.2.5 Role sk1603b

label	S-K Ref	name
SPAC Sponsor, Conflicts of Interest [Abstract]	1603(b)	SpacSponsorConflictsOfInterestAbstract
SPAC Sponsor, Conflicts of Interest [Table]	1603(b)	SpacSponsorConflictsOfInterestTable
Conflict of Interest, Party [Axis]	1603(b)	ConflictOfInterestPartyAxis
All Conflict of Interest Parties [Member]	1603(b)	AllConflictOfInterestPartiesMember
SPAC Officers and Directors [Member]	1603(b)	SpacOfficersAndDirectorsMember
Target Company Officers and Directors [Member]	1603(b)	TargetCompanyOfficersAndDirectorsMember
SPAC Sponsor, Conflict of Interest [Line Items]	1603(b)	SpacSponsorConflictOfInterestLineItems
Conflict of Interest, Description [Text Block]	1603(b)	ConflictOfInterestDescriptionTextBlock

14.2.6 Role sk1603c

label	S-K Ref	name
Fiduciary Duties to Other Companies, SPAC Officers and Directors [Abstract]	1603(c)	FiduciaryDutiesToOtherCompaniesSpacOfficersAnd-DirectorsAbstract
Fiduciary Duties to Other Companies, SPAC Officers and Directors [Table]	1603(c)	FiduciaryDutiesToOtherCompaniesSpacOfficersAnd-DirectorsTable
Officer or Director [Axis]	1603(c), 1606(e)	OfficerOrDirectorAxis
All Officers and Directors [Member]	1603(c), 1606(e)	AllOfficersAndDirectorsMember
Fiduciary Duties to Other Companies, SPAC Officers and Directors [Line Item]	1603(c)	FiduciaryDutiesToOtherCompaniesSpacOfficersAnd-DirectorsLineItem
SPAC Officers and Directors, Fiduciary Duties to Other Companies, Description [Text Block]	1603(c)	SpacOfficersAndDirectorsFiduciaryDutiesTo-OtherCompaniesDescriptionTextBlock

14.3 Role sk1604

label	S-K Ref	name
De-SPAC Transactions [Line Items]	1604(a)	DeSpacTransactionsLineItems
De-SPAC Transactions, Forepart [Line Items]	1604(a)	DeSpacTransactionsForepartLineItems
De-SPAC Forepart, Board Determination [Text Block]	1604(a)(1)	DeSpacForepartBoardDeterminationTextBlock
De-SPAC Forepart, Report Concerning Approval of Transaction Received [Text Block]	1604(a)(1)	DeSpacForepartReportConcerningApprovalOfTransactionReceivedTextBlock
De-SPAC Forepart, Material Financing Transactions Occurred, Description [Text Block]	1604(a)(2)	DeSpacForepartMaterialFinancingTransactionsOccurredDescriptionTextBlock
De-SPAC Forepart, Material Financing Transactions Will Occur, Description [Text Block]	1604(a)(2)	DeSpacForepartMaterialFinancingTransactionsWillOccurDescriptionTextBlock
De-SPAC Forepart, Sponsor Compensation [Table Text Block]	1604(a)(3)	DeSpacForepartSponsorCompensationTableTextBlock
De-SPAC, Compensation, Prospectus Summary, Footnotes [Text Block]	1604(a)(3)	DeSpacCompensationProspectusSummaryFootnotesTextBlock
De-SPAC Forepart, Sponsor Compensation, Material Dilution [Flag]	1604(a)(3)	DeSpacForepartSponsorCompensationMaterialDilutionFlag
De-SPAC Forepart, Actual or Material Conflict of Interest [Flag]	1604(a)(4)	DeSpacForepartActualOrMaterialConflictOfInterestFlag

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label	S-K Ref	name
De-SPAC Transactions, Prospectus Summary [Line Items]	1604(b)	DeSpacTransactionsProspectusSummaryLineItems
De-SPAC Prospectus Summary [Text Block]	1604(a)(4)	DeSpacProspectusSummaryTextBlock
De-SPAC, Background, Prospectus Summary [Text Block]	1604(b)(1)	DeSpacBackgroundProspectusSummaryTextBlock
De-SPAC, Material Terms, Prospectus Summary [Text Block]	1604(b)(1)	DeSpacMaterialTermsProspectusSummaryTextBlock
De-SPAC, Board Determination, Prospectus Summary [Text Block]	1604(b)(2)	DeSpacBoardDeterminationProspectusSummaryTextBlock
De-SPAC Prospectus Summary, Board Determination, Factors Considered [Line Items]	1604(b)(2)	DeSpacProspectusSummaryBoardDetermination-FactorsConsideredLineItems
De-SPAC Prospectus Summary, Board Determination, Target Company Valuation Considered [Text Block]	1604(b)(2)	DeSpacProspectusSummaryBoardDeterminationTargetCompany-ValuationConsideredTextBlock
De-SPAC Prospectus Summary, Board Determination, Financial Projections Relied Upon [Text Block]	1604(b)(2)	DeSpacProspectusSummaryBoardDeterminationFinancial-ProjectionsReliedUponTextBlock
De-SPAC Prospectus Summary, Board Determination, Terms of Financing Materially Related Considered [Text Block]	1604(b)(2)	DeSpacProspectusSummaryBoardDetermination-TermsOfFinancingMateriallyRelatedConsideredTextBlock
De-SPAC Prospectus Summary, Board Determination, Unaffiliated Party Documents Considered [Text Block]	1604(b)(2)	DeSpacProspectusSummaryBoardDetermination-UnaffiliatedPartyDocumentsConsideredTextBlock
De-SPAC Prospectus Summary, Board Determination, Dilution Considered [Text Block]	1604(b)(2)	DeSpacProspectusSummaryBoardDeterminationDilution-ConsideredTextBlock
De-SPAC Prospectus Summary, Board Determination, Other Factors Considered [Text Block]	1604(b)(2)	DeSpacProspectusSummaryBoardDeterminationOtherFactors-ConsideredTextBlock
De-SPAC, Report Concerning Approval of De-SPAC Transaction, Received, Prospectus Summary [Text Block]	1604(b)(2)	DeSpacReportConcerningApprovalOfDeSpacTransaction-ReceivedProspectusSummaryTextBlock
De-SPAC, Actual or Potential Material Conflict of Interest, Prospectus Summary [Text Block]	1604(b)(3)	DeSpacActualOrPotentialMaterialConflictOfInterest-ProspectusSummaryTextBlock
De-SPAC, Compensation, Prospectus Summary [Table Text Block]	1604(b)(4)	DeSpacCompensationProspectusSummaryTableTextBlock
De-SPAC Material Financing Transactions, Prospectus Summary [Table Text Block]	1604(b)(5)	DeSpacMaterialFinancingTransactionsProspectusSummary-TableTextBlock
De-SPAC, Rights of Security Holders to Redeem Outstanding Securities [Text Block]	1604(b)(6)	DeSpacRightsOfSecurityHoldersToRedeemOutstanding-SecuritiesTextBlock
De-SPAC, Potential Dilutive Impact [Text Block]	1604(b)(6)	DeSpacPotentialDilutiveImpactTextBlock
De-SPAC Transactions, Dilution [Line Items]	1604(c)	DeSpacTransactionsDilutionLineItems
De-SPAC, Adjusted Net Tangible Book Value Per Share [Table Text Block]	1604(c)	DeSpacAdjustedNetTangibleBookValuePerShareTableText-Block
De-SPAC, Material Potential Source of Future Dilution of Shares not Tendered [Text Block]	1604(c)	DeSpacMaterialPotentialSourceOfFutureDilution-OfSharesNotTenderedTextBlock
De-SPAC, Adjusted Net Tangible Book Value Per Share, Calculation, Additional Information [Text Block]	1604(c)(2)	DeSpacAdjustedNetTangibleBookValuePerShareCalculation-AdditionalInformationTextBlock

14.3.1 Role sk1604a3

label	S-K Ref	name
De-SPAC Forepart, Sponsor Compensation [Abstract]	1604(a)(3)	DeSpacForepartSponsorCompensation-Abstract
De-SPAC Forepart, Sponsor Compensation [Table]	1604(a)(3)	DeSpacForepartSponsor-CompensationTable
SPAC Sponsor, Affiliate, or Promoter [Axis]	1602(a)(9), 1602(b)(6), 1604(a)(3)	SpacSponsorAffiliateOrPromoterAxis
All SPAC Sponsors, Affiliates, and Promoters [Member]	1603(a)(9), 1602(b)(6), 1604(a)(3)	AllSpacSponsorsAffiliatesAnd-PromotersMember
Compensation Nature [Axis]	1602(a)(3), 1602(b)(6), 1603(a)(6), 1604(a)(3)	CompensationNatureAxis
All Compensation Natures [Member]	1602(a)(3), 1602(c), 1603(a)(6), 1604(a)(3)	AllCompensationNaturesMember
Founder Shares [Member]	1602(a)(3), 1602(a)(4), 1602(b)(6), 1602(c), 1603(a)(6), 1603(a)(9), 1604(a)(3), 1604(c)	FounderSharesMember
Public Units [Member]	1602(a)(3), 1602(a)(4), 1602(b)(6), 1602(c), 1603(a)(6), 1603(a)(9), 1604(a)(3), 1604(c)	PublicUnitsMember
Common Shares [Member]	1602(a)(3), 1602(a)(4), 1602(b)(6), 1602(c), 1603(a)(6), 1603(a)(9), 1604(a)(3), 1604(c)	CommonSharesMember
Warrants [Member]	1602(a)(3), 1602(a)(4), 1602(b)(6), 1603(a)(6), 1603(a)(9), 1604(a)(3)	WarrantsMember
De-SPAC Forepart, Sponsor Compensation [Line Items]	1604(a)(3)	DeSpacForepartSponsor-CompensationLineItems
De-SPAC Forepart, Securities Issued or To Be Issued, Shares	1604(a)(3)	DeSpacForepartSecuritiesIssued-OrToBeIssuedShares
De-SPAC Forepart, Price Paid or to be Paid for Securities, per Share	1604(a)(3)	DeSpacForepartPricePaidOrToBe-PaidForSecuritiesPerShare
De-SPAC Forepart, Price Paid or to be Paid for Securities, Total Amount	1604(a)(3)	DeSpacForepartPricePaidOrToBe-PaidForSecuritiesTotalAmount

14.3.2 Role sk1604b4

label	S-K Ref	name
De-SPAC, Compensation, Prospectus Summary [Abstract]	1604(b)(4)	DeSpacCompensationProspectusSummaryAbstract
De-SPAC, Compensation, Prospectus Summary [Table]	1604(b)(4)	DeSpacCompensationProspectusSummaryTable
De-SPAC and Related Financing Transactions Affected Party [Axis]	1604(b)(4), 1605(c)	DeSpacAndRelatedFinancingTransactionsAffectedPartyAxis
All De-SPAC and Related Financing Transactions Affected Parties [Member]	1604(b)(4), 1605(c)	AllDeSpacAndRelatedFinancingTransactions-AffectedPartiesMember
SPAC and its Affiliates [Member]	1604(b)(4), 1605(c)	SpacAndItsAffiliatesMember
SPAC Sponsor and its Affiliates [Member]	1604(b)(4), 1605(c)	SpacSponsorAndItsAffiliatesMember
Target Company and its Affiliates [Member]	1604(b)(4), 1605(c)	TargetCompanyAndItsAffiliatesMember
Unaffiliated Securityholders of the SPAC [Member]	1604(b)(4), 1605(c)	UnaffiliatedSecurityholdersOfTheSpacMember
De-SPAC, Compensation, Prospectus Summary [Line Items]	1604(b)(4)	DeSpacCompensationProspectusSummaryLineItems
De-SPAC, Compensation, Prospectus Summary, Terms [Text Block]	1604(b)(4)	DeSpacCompensationProspectusSummaryTermsTextBlock
De-SPAC, Compensation and Securities Issuance, Material Dilution, Likelihood [Text Block]	1604(b)(4)	DeSpacCompensationAndSecuritiesIssuanceMaterial-DilutionLikelihoodTextBlock

14.3.3 Role sk1604b5

label	S-K Ref	name
De-SPAC Material Financing Transactions [Abstract]	1604(b)(5)	DeSpacMaterialFinancingTransactionsAbstract
De-SPAC Material Financing Transactions [Table]	1604(b)(5)	DeSpacMaterialFinancingTransactionsTable
De-SPAC Material Financing Transaction [Axis]	1604(b)(5)	DeSpacMaterialFinancingTransactionAxis
All De-SPAC Material Financing Transactions [Member]	1604(b)(5)	AllDeSpacMaterialFinancingTransactionsMember
De-SPAC Material Financing Transaction [Line Items]	1604(b)(5)	DeSpacMaterialFinancingTransactionLineItems
De-SPAC, Material Terms of Material Financing Transactions Occurred or will Occur, Prospectus Summary, Material Terms [Text Block]	1604(b)(5)	DeSpacMaterialTermsOfMaterialFinancingTransactions-OccurredOrWillOccurProspectusSummary-MaterialTermsTextBlock
De-SPAC, Material Financing Transactions, Anticipated Use of Proceeds [Text Block]	1604(b)(5)	DeSpacMaterialFinancingTransactionsAnticipatedUseOf-ProceedsTextBlock
De-SPAC, Material Financing Transactions, Dilutive Impact [Text Block]	1604(b)(5)	DeSpacMaterialFinancingTransactionsDilutiveImpact-TextBlock

14.3.4 Role sk1604c

label	S-K Ref	name
De-SPAC, Adjusted Net Tangible Book Value Per Share with Sources of Dilution [Abstract]	1604(c)	DeSpacAdjustedNetTangibleBookValuePerShareWith-SourcesOfDilutionAbstract
De-SPAC, Adjusted Net Tangible Book Value Per Share with Sources of Dilution [Table]	1604(c)	DeSpacAdjustedNetTangibleBookValuePerShareWith-SourcesOfDilutionTable
Security Class [Axis]	1602(a)(4), 1602(c), 1603(a)(9), 1604(c)	SecurityClassAxis
All Security Classes [Member]	1602(a)(4), 1602(c), 1603(a)(9), 1604(c)	AllSecurityClassesMember
Founder Shares [Member]	1602(a)(3), 1602(a)(4), 1603(a)(6), 1602(b)(6), 1602(c), 1603(a)(9), 1604(a)(3), 1604(c)	FounderSharesMember
Public Units [Member]	1602(a)(3), 1602(a)(4), 1602(b)(6), 1602(c), 1603(a)(6), 1603(a)(9), 1604(a)(3), 1604(c)	PublicUnitsMember
Common Shares [Member]	1602(a)(3), 1602(a)(4), 1602(b)(6), 1602(c), 1603(a)(6), 1603(a)(9), 1604(a)(3), 1604(c)	CommonSharesMember
Redemption Level [Axis]	1602(a)(4), 1604(c)	RedemptionLevelAxis
All Redemption Levels [Member]	1602(a)(4), 1604(c)	AllRedemptionLevelsMember
No Redemption [Member]	1602(a)(4), 1604(c)	NoRedemptionMember
Redemption at 100 Percent of Maximum [Member]	1602(a)(4)	RedemptionAt100PercentOfMaximumMember
Material Potential Dilution Source [Axis]	1602(c), 1604(c)	MaterialPotentialDilutionSourceAxis
All Dilution Sources [Member]	1602(c), 1604(c)	AllDilutionSourcesMember
Shareholder Redemptions [Member]	1602(c), 1604(c)	ShareholderRedemptionsMember
SPAC Sponsor Compensation [Member]	1602(c), 1604(c)	SpacSponsorCompensationMember
Upfront Underwriting Fees [Member]	1602(c), 1604(c)	UpfrontUnderwritingFeesMember
Underwriting Fees [Member] (Deprecated 2025-09-30)		UnderwritingFeesMember
Deferred Underwriting Commissions [Member]	1602(c), 1604(c)	DeferredUnderwritingCommissionsMember
Convertible Securities [Member]	1602(c), 1604(c)	ConvertibleSecuritiesMember

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PIPE Financing [Member]	1602(c), 1604(c)	PipeFinancingMember
Over-allotment Liability [Member]	1602(c), 1604(c)	OverallotmentLiabilityMember
Ordinary Shares Forfeited or Cancelled [Member]	1602(c), 1604(c)	OrdinarySharesForfeitedOrCancelledMember
Other Dilution Source [Member]	1602(c), 1604(c)	OtherDilutionSourceMember
De-SPAC, Adjusted Net Tangible Book Value per Share with Sources of Dilution [Line Items]	1604(c)	DeSpacAdjustedNetTangibleBookValuePerShareWithSourcesOfDilutionLineItems
De-SPAC, Net Tangible Book Value, Nature of Dilution Source	1604(c)	DeSpacNetTangibleBookValueNatureOfDilutionSource
De-SPAC, Net Tangible Book Value, per Share [Line Items]	1604(c)	DeSpacNetTangibleBookValuePerShareLineItems
De-SPAC, Net Tangible Book Value, per Share	1604(c)	DeSpacNetTangibleBookValuePerShare
De-SPAC, Net Tangible Book Value, Increase from Public Shareholders, per Share	1604(c)	DeSpacNetTangibleBookValueIncreaseFromPublicShareholdersPerShare
De-SPAC, Net Tangible Book Value, Amount of Dilution per Share	1604(c)	DeSpacNetTangibleBookValueAmountOfDilutionPerShare
De-SPAC, Net Tangible Book Value, Adjusted, per Share	1604(c)	DeSpacNetTangibleBookValueAdjustedPerShare
De-SPAC, Difference between the Offering Price and the Adjusted Net Tangible Book Value per Share	1604(c)	DeSpacDifferenceBetweenTheOfferingPriceAndTheAdjustedNetTangibleBookValuePerShare
De-SPAC, Net Tangible Book Value [Line Items]	1604(c)	DeSpacNetTangibleBookValueLineItems
De-SPAC, Net Tangible Book Value	1604(c)	DeSpacNetTangibleBookValue
De-SPAC, Net Tangible Book Value, Proceeds from Offering	1604(c)	DeSpacNetTangibleBookValueProceedsFromOffering
De-SPAC, Net Tangible Book Value, Amount of Dilution	1604(c)	DeSpacNetTangibleBookValueAmountOfDilution
De-SPAC, Net Tangible Book Value, Adjusted	1604(c)	DeSpacNetTangibleBookValueAdjusted
De-SPAC, Number of Shares Used [Line Items]	1604(c)	DeSpacNumberOfSharesUsedLineItems
De-SPAC, Number of Shares Used to Determine Net Tangible Book Value per Share, Pre Transaction	1604(c)	DeSpacNumberOfSharesUsedToDetermineNetTangibleBookValuePerSharePreTransaction
De-SPAC, Number of Shares Used to Determine Net Tangible Book Value Per Share (Deprecated 2025-09-30)		DeSpacNumberOfSharesUsedToDetermineNetTangibleBookValuePerShare
De-SPAC, Number of Shares Used, Offering	1604(c)	DeSpacNumberOfSharesUsedOffering
De-SPAC, Number of Shares Used, Adjustment	1604(c)	DeSpacNumberOfSharesUsedAdjustment
De-SPAC, Number of Shares Used to Determine Net Tangible Book Value, Adjusted	1604(c)	DeSpacNumberOfSharesUsedToDetermineNetTangibleBookValueAdjusted
De-SPAC, Company Valuation at which Shares not Redeemed are at least IPO Value per Share	1604(c)(1)	DeSpacCompanyValuationAtWhichSharesNotRedeemedAreAtLeastIpoValue1PerShare
De-SPAC, Company Valuation at which Shares not Redeemed are at least IPO Value per Share (Deprecated 2025-09-30)		DeSpacCompanyValuationAtWhichSharesNotRedeemedAreAtLeastIpoValuePerShare

14.4 Role sk1605

label	S-K Ref	name
De-SPAC Transactions, Background, Terms, Effects Disclosure [Line Item]	1605	DeSpacTransactionsBackgroundTermsEffectsDisclosure-LineItems
De-SPAC Transactions, Background Summary [Line Items]	1605(a)	DeSpacTransactionsBackgroundSummaryLineItems
De-SPAC, Background, Contacts Description [Text Block]	1605(a)	DeSpacBackgroundContactsDescriptionTextBlock
De-SPAC, Background, Negotiations Description [Text Block]	1605(a)	DeSpacBackgroundNegotiationsDescriptionTextBlock
De-SPAC, Background, Transactions Description [Text Block]	1605(a)	DeSpacBackgroundTransactionsDescriptionTextBlock
De-SPAC, Background, Other Description [Text Block]	1605(a)	DeSpacBackgroundOtherDescriptionTextBlock
De-SPAC Transactions, Material Terms [Line Items]	1605(b)	DeSpacTransactionsMaterialTermsLineItems
De-SPAC, Material Terms of the de-SPAC Transaction [Text Block]	1605(b)	DeSpacMaterialTermsOfTheDeSpacTransactionTextBlock
De-SPAC, Brief Description [Text Block]	1605(b)(1)	DeSpacBriefDescriptionTextBlock
De-SPAC, Related Financing Transactions, Brief Description [Text Block]	1605(b)(2)	DeSpacRelatedFinancingTransactionsBriefDescriptionText-Block
De-SPAC, Related Financing Transactions, Payments Made to Investors	1605(b)(2)	DeSpacRelatedFinancingTransactionsPaymentsMadeTo-Investors
De-SPAC, Reasons for SPAC Engaging in the Transaction [Text Block]	1605(b)(3)	DeSpacReasonsForSpacEngagingInTheTransactionTextBlock
De-SPAC, Reasons for Target Company Engaging in the Transaction [Text Block]	1605(b)(3)	DeSpacReasonsForTargetCompanyEngagingInThe-TransactionTextBlock
De-SPAC, SPAC Reasons for the Structure, and Timing of De-SPAC and Related Financing Transaction [Text Block]	1605(b)(3)	DeSpacSpacReasonsForTheStructureAndTimingOfDeSpacAnd-RelatedFinancingTransactionTextBlock
Material Differences in Security Holders' Rights, SPAC Versus the Combined Company [Text Block]	1605(b)(4)	MaterialDifferencesInSecurityHoldersRightsSpac-VersusTheCombinedCompanyTextBlock
Material Differences in Security Holders' Rights, Target Company Versus the Combined Company [Text Block]	1605(b)(4)	MaterialDifferencesInSecurityHoldersRightsTarget-CompanyVersusTheCombinedCompanyTextBlock
De-SPAC Transaction, Accounting Treatment [Text Block]	1605(b)(5)	DeSpacTransactionAccountingTreatmentTextBlock
De-SPAC, Federal Income Taxes Consequences, SPAC [Text Block]	1605(b)(6)	DeSpacFederalIncomeTaxesConsequencesSpacTextBlock
De-SPAC, Federal Income Taxes Consequences, SPAC Security Holders [Text Block]	1605(b)(6)	DeSpacFederalIncomeTaxesConsequencesSpac-SecurityHoldersTextBlock
De-SPAC, Federal Income Taxes Consequences, Target Company [Text Block]	1605(b)(6)	DeSpacFederalIncomeTaxesConsequencesTargetCompanyText-Block
De-SPAC, Federal Income Taxes Consequences, Target Company Security Holders [Text Block]	1605(b)(6)	DeSpacFederalIncomeTaxesConsequencesTargetCompany-SecurityHoldersTextBlock
De-SPAC Transactions, Effects [Line Items]	1605(c)	DeSpacTransactionsEffectsLineItems
De-SPAC and Related Financing Transactions, Effects [Table Text Block]	1605(c)	DeSpacAndRelatedFinancingTransactionsEffectsTableText-Block
De-SPAC Transactions, Material Interests [Line Items]	1605(d)	DeSpacTransactionsMaterialInterestsLineItems
De-SPAC or Related Financing Transactions, Material Interests, Sponsor or SPAC's Officers or Directors [Text Block]	1605(d)	DeSpacOrRelatedFinancingTransactionsMaterialInterests-SponsorOrSpacSOfficersOrDirectorsTextBlock
De-SPAC or Related Financing Transactions, Material Interests, Target Company's Officers or Directors [Text Block]	1605(d)	DeSpacOrRelatedFinancingTransactionsMaterialInterests-TargetCompanySOfficersOrDirectorsTextBlock

label	S-K Ref	name
De-SPAC Transactions, Shareholder Rights [Line Items]	1605(e)	DeSpacTransactionsShareholderRightsLineItems
De-SPAC, Security Holders are Entitled to Redemption Rights [Flag]	1605(e)	DeSpacSecurityHoldersAreEntitledToRedemptionRightsFlag
De-SPAC, Security Holders are Entitled to Appraisal Rights [Flag]	1605(e)	DeSpacSecurityHoldersAreEntitledToAppraisalRightsFlag
De-SPAC, Security Holders Redemption Rights Summary [Text Block]	1605(e)	DeSpacSecurityHoldersRedemptionRightsSummaryTextBlock
De-SPAC, Security Holders Appraisal Rights Summary [Text Block]	1605(e)	DeSpacSecurityHoldersAppraisalRightsSummaryTextBlock
De-SPAC, Security Holders Other Rights [Text Block]	1605(e)	DeSpacSecurityHoldersOtherRightsTextBlock

14.4.1 Role sk1605c

label	S-K Ref	name
Effects of the de-SPAC and Related Financing Transactions [Abstract]	1605(c)	EffectsOfTheDeSpacAndRelatedFinancingTransactions-Abstract
De-SPAC and Related Financing Transactions, Effects [Table]	1605(c)	DeSpacAndRelatedFinancingTransactionsEffectsTable
De-SPAC and Related Financing Transactions Affected Party [Axis]	1604(b)(4), 1605(c)	DeSpacAndRelatedFinancingTransactionsAffectedPartyAxis
All De-SPAC and Related Financing Transactions Affected Parties [Member]	1604(b)(4), 1605(c)	AllDeSpacAndRelatedFinancingTransactions-AffectedPartiesMember
SPAC and its Affiliates [Member]	1604(b)(4), 1605(c)	SpacAndItsAffiliatesMember
SPAC Sponsor and its Affiliates [Member]	1604(b)(4), 1605(c)	SpacSponsorAndItsAffiliatesMember
Target Company and its Affiliates [Member]	1604(b)(4), 1605(c)	TargetCompanyAndItsAffiliatesMember
Unaffiliated Securityholders of the SPAC [Member]	1604(b)(4), 1605(c)	UnaffiliatedSecurityholdersOfTheSpacMember
Effects of the de-SPAC and Related Financing Transactions [Line Items]	1605(c)	EffectsOfTheDeSpacAndRelatedFinancingTransactionsLine-Items
Effects of the de-SPAC and Related Financing Transactions, Benefits [Text Block]	1605(c)	EffectsOfTheDeSpacAndRelatedFinancingTransactions-BenefitsTextBlock
Effects of the de-SPAC and Related Financing Transactions, Detriments [Text Block]	1605(c)	EffectsOfTheDeSpacAndRelatedFinancingTransactions-DetrimentsTextBlock
Effects of the de-SPAC and Related Financing Transactions, Other [Text Block]	1605(c)	EffectsOfTheDeSpacAndRelatedFinancingTransactionsOther-TextBlock

14.5 Role sk1606

label	S-K Ref	name
De-SPAC, Board Determination Disclosure [Line Items]	1606	DeSpacBoardDeterminationDisclosureLineItems
De-SPAC, Board Determination Disclosure [Text Block]	1606(a)	DeSpacBoardDeterminationDisclosureTextBlock
De-SPAC, Board Determination, Factors Considered [Line Items]	1606(b)	DeSpacBoardDeterminationFactorsConsideredLineItems
De-SPAC, Board Determination, Target Company Valuation Considered [Text Block]	1606(b)	DeSpacBoardDeterminationTargetCompanyValuation-ConsideredTextBlock
De-SPAC, Board Determination, Financial Projections Relied Upon [Text Block]	1606(b)	DeSpacBoardDeterminationFinancialProjectionsRelied-UponTextBlock

De-SPAC, Board Determination, Terms of Financing Materially Related Considered [Text Block]	1606(b)	DeSpacBoardDeterminationTermsOfFinancing-MateriallyRelatedConsideredTextBlock
De-SPAC, Board Determination, Unaffiliated Party Documents Considered [Text Block]	1606(b)	DeSpacBoardDeterminationUnaffiliatedPartyDocuments-ConsideredTextBlock
De-SPAC, Board Determination, Dilution Considered [Text Block]	1606(b)	DeSpacBoardDeterminationDilutionConsideredTextBlock
De-SPAC, Board Determination, Other Factors Considered [Text Block]	1606(b)	DeSpacBoardDeterminationOtherFactorsConsideredTextBlock
De-SPAC, Approval By Majority of Unaffiliated Security Holders of the SPAC is Required [Flag]	1606(c)	DeSpacApprovalByMajorityOfUnaffiliated-SecurityHoldersOfTheSpacIsRequiredFlag
De-SPAC, Board Determination, Unaffiliated Representative [Line Items]	1606(c)	DeSpacBoardDeterminationUnaffiliatedRepresentative-LineItems
Majority of Nonemployee Directors Retained an Unaffiliated Representative to Negotiate Terms of the de-SPAC Transaction [Flag]	1606(d)	MajorityOfNonemployeeDirectorsRetainedAnUnaffiliated-RepresentativeToNegotiateTermsOfTheDeSpac-TransactionFlag
Majority of Nonemployee Directors Retained an Unaffiliated Representative to Prepare a Report Concerning the de-SPAC Transaction [Flag]	1606(d)	MajorityOfNonemployeeDirectorsRetainedAnUnaffiliated-RepresentativeToPrepareAReportConcerningTheDe-SpacTransactionFlag
De-SPAC, Board Determination, Approval of Directors [Line Items]	1606(e)	DeSpacBoardDeterminationApprovalOfDirectorsLineItems
De-SPAC Transaction was Approved By Majority of Nonemployee Directors of the SPAC [Flag]	1606(e)	DeSpacTransactionWasApprovedByMajorityOfNonemployee-DirectorsOfTheSpacFlag
SPAC Directors Voted Against or Abstained from Voting on the de-SPAC Transaction [Table Text Block]	1606(e)	SpacDirectorsVotedAgainstOrAbstainedFrom-VotingOnTheDeSpacTransactionTableTextBlock

14.5.1 Role sk1606e

label	S-K Ref	name
SPAC Directors Voted Against or Abstained from Voting on the de-SPAC Transaction [Abstract]	1606(e)	SpacDirectorsVotedAgainstOrAbstainedFrom-VotingOnTheDeSpacTransactionAbstract
SPAC Directors Voted Against or Abstained from Voting on the de-SPAC Transaction [Table]	1606(e)	SpacDirectorsVotedAgainstOrAbstainedFrom-VotingOnTheDeSpacTransactionTable
Officer or Director [Axis]	1603	OfficerOrDirectorAxis
All Officers and Directors [Member]	1603	AllOfficersAndDirectorsMember
SPAC Director Voted Against or Abstained from Voting on the de-SPAC Transaction [Line Items]	1606(e)	SpacDirectorVotedAgainstOrAbstainedFrom-VotingOnTheDeSpacTransactionLineItems
SPAC Director Dissent or Abstain	1606(e)	SpacDirectorDissentOrAbstain
SPAC Director Name	1606(e)	SpacDirectorName
SPAC Director Reasons Against or Abstention [Text Block]	1606(e)	SpacDirectorReasonsAgainstOrAbstentionTextBlock

14.6 Role sk1607

label	S-K Ref	name
Reports, Opinions, Appraisals, and Negotiations [Line Items]	1607	ReportsOpinionsAppraisalsAndNegotiationsLineItems
Reports, Opinions, Appraisals, and Negotiations [Table Text Block]	1607	ReportsOpinionsAppraisalsAndNegotiationsTableTextBlock

14.6.1 Role sk1607bc

label	S-K Ref	name
Reports, Opinions, Appraisals, and Negotiations [Abstract]	1607(a)	ReportsOpinionsAppraisalsAndNegotiationsAbstract
Reports, Opinions, Appraisals, and Negotiations [Table]	1607(a)	ReportsOpinionsAppraisalsAndNegotiationsTable
Outside Party or Unaffiliated Representative Document [Axis]	1607(a)	OutsidePartyOrUnaffiliatedRepresentativeDocumentAxis
All Outside Party or Unaffiliated Representative Documents [Member]	1607(a)	AllOutsidePartyOrUnaffiliatedRepresentativeDocuments-Member
Report, Opinion, Appraisal, or Negotiation [Line Items]	1607(b)	ReportOpinionAppraisalOrNegotiationLineItems
Preparer and Summary [Line Items]	1607(b)	PreparerAndSummaryLineItems
Outside Party or Unaffiliated Representative, Identity	1607(b)(1)	OutsidePartyOrUnaffiliatedRepresentativeIdentity
Outside Party or Unaffiliated Representative, Qualifications [Text Block]	1607(b)(2)	OutsidePartyOrUnaffiliatedRepresentativeQualifications-TextBlock
Outside Party or Unaffiliated Representative, Selection Method [Text Block]	1607(b)(3)	OutsidePartyOrUnaffiliatedRepresentativeSelection-MethodTextBlock
Outside Party or Unaffiliated Representative, Material Relationships [Text Block]	1607(b)(4)	OutsidePartyOrUnaffiliatedRepresentativeMaterial-RelationshipsTextBlock
Outside Party or Unaffiliated Representative, Compensation Received or to be Received	1607(b)(4)	OutsidePartyOrUnaffiliatedRepresentativeCompensation-ReceivedOrToBeReceived
Report, Opinion, or Appraisal, the SPAC or SPAC Sponsor Determined Consideration Amount to Target Company or its Security Holders or Target Company Valuation [Flag]	1607(b)(5)	ReportOpinionOrAppraisalTheSpacOrSpacSponsorDetermined-ConsiderationAmountToTargetCompanyOrIts-SecurityHoldersOrTargetCompanyValuationFlag
Report, Opinion, or Appraisal, Outside Party or Unaffiliated Representative Determined Consideration Amount to Target Company or its Security Holders or Target Company Valuation [Flag]	1607(b)(5)	ReportOpinionOrAppraisalOutsidePartyOrUnaffiliated-RepresentativeDeterminedConsiderationAmountToTarget-CompanyOrItsSecurityHoldersOrTargetCompany-ValuationFlag
Report, Opinion, or Appraisal Summary [Line Items]	1607(b)(6)	ReportOpinionOrAppraisalSummaryLineItems
Report, Opinion, or Appraisal Summary [Text Block]	1607(b)(6)	ReportOpinionOrAppraisalSummaryTextBlock
Report, Opinion, or Appraisal Summary, Procedures Followed [Text Block]	1607(b)(6)	ReportOpinionOrAppraisalSummaryProcedures-FollowedTextBlock
Report, Opinion, or Appraisal Summary, Findings and Recommendations [Text Block]	1607(b)(6)	ReportOpinionOrAppraisalSummaryFindingsAnd-RecommendationsTextBlock
Report, Opinion, or Appraisal Summary, Bases for Findings and Methods [Text Block]	1607(b)(6)	ReportOpinionOrAppraisalSummaryBasesForFindings-AndMethodsTextBlock
Report, Opinion, or Appraisal Summary, Instructions Received [Text Block]	1607(b)(6)	ReportOpinionOrAppraisalSummaryInstructions-ReceivedTextBlock
Report, Opinion, or Appraisal Summary, Limitations Imposed [Text Block]	1607(b)(6)	ReportOpinionOrAppraisalSummaryLimitations-ImposedTextBlock
Negotiation Summary [Text Block]	1607(b)(6)	NegotiationSummaryTextBlock
Report, Opinion, or Appraisal Body [Line Items]	1607(c)	ReportOpinionOrAppraisalBodyLineItems
Report, Opinion, or Appraisal, Body [Text Block]	1607(c)	ReportOpinionOrAppraisalBodyTextBlock

14.7 Role sk1608

label	S-K Ref	name
Tender Offer Filing Obligations [Abstract]	1608	TenderOfferFilingObligationsAbstract
Tender Offer Filing Obligations [Text Block]	1608	TenderOfferFilingObligationsTextBlock

14.8 Role sk1609

label	S-K Ref	name
De-SPAC, Projection Preparers [Abstract]	1609(a)	DeSpacProjectionPreparersAbstract
De-SPAC, Projection Preparers [Table]	1609(a)	DeSpacProjectionPreparersTable
De-SPAC, Projection Preparer [Axis]	1609(a)	DeSpacProjectionPreparerAxis
All De-SPAC Projection Preparers [Member]	1609(a)	AllDeSpacProjectionPreparersMember
De-SPAC, Projection Preparer [Line Items]	1609(a)	DeSpacProjectionPreparerLineItems
De-SPAC, Projection, Purpose	1609(a)	DeSpacProjectionPurpose
De-SPAC, Projection, Preparer	1609(a)	DeSpacProjectionPreparer

14.8.1 Role sk1609b

label	S-K Ref	name
De-SPAC, Projections [Abstract]	1609(b)	DeSpacProjectionsAbstract
De-SPAC, Projections [Table]	1609(b)	DeSpacProjectionsTable
srt:StatementScenarioAxis		StatementScenarioAxis
srt:ScenarioUnspecifiedDomain		ScenarioUnspecifiedDomain
De-SPAC, Projection [Axis]	1609(b), 1609(c)	DeSpacProjectionAxis
srt:RangeAxis		RangeAxis
srt:RangeMember		RangeMember
srt:MinimumMember		MinimumMember
srt:MaximumMember		MaximumMember
srt:WeightedAverageMember		WeightedAverageMember
srt:MedianMember		MedianMember
srt:ArithmeticAverageMember		ArithmeticAverageMember
De-SPAC Projection [Line Items]	1609(b)	DeSpacProjectionLineItems
Projection of a Material Growth or Reduction Rate in a Financial Statement Item, Bases and Assumptions [Text Block]	1609(b)	ProjectionOfAMaterialGrowthOrReductionRateInAFinancial-StatementItemBasesAndAssumptionsTextBlock
Projection of a Material Growth or Reduction Rate in a non-gaap item, Bases and Assumptions [Text Block]	1609(b)	ProjectionOfAMaterialGrowthOrReductionRateInANonGaapItemBases-AndAssumptionsTextBlock
Projection of a Material Growth or Reduction Rate in Other Measures, Bases and Assumptions [Text Block]	1609(b)	ProjectionOfAMaterialGrowthOrReductionRateInOtherMeasuresBasesAnd-AssumptionsTextBlock
Projection, Material Growth Rate [Line Items]	1609(b)	ProjectionMaterialGrowthRateLineItems
Projection, Material Growth or Reduction Rate [Percent]	1609(b)	ProjectionMaterialGrowthOrReductionRatePercent
Projection, Material Growth or Reduction Amount	1609(b)	ProjectionMaterialGrowthOrReductionAmount
Projection, Material Growth or Reduction Rate or Amount, Reason [Text Block]	1609(b)	ProjectionMaterialGrowthOrReduction-Rate-Or-Amount-Reason-TextBlock
Projection, Discount Rates [Line Items]	1609(b)	ProjectionDiscountRatesLineItems
Projection, WACC Discount Rate [Percent]	1609(b)	ProjectionWaccDiscountRatePercent

label	S-K Ref	name
Projection, Terminal Discount Rate [Percent]	1609(b)	ProjectionTerminalDiscountRatePercent
Projection, Other Discount Rate [Percent]	1609(b)	ProjectionOtherDiscountRatePercent
Projection, Discount Rate, WACC Reason [Text Block]	1609(b)	ProjectionDiscountRateWaccReasonTextBlock
Projection, Discount Rate, Terminal Value, Reason [Text Block]	1609(b)	ProjectionDiscountRateTerminalValueReasonTextBlock
Projection, Discount Rate, Other Discount Rate, Reason [Text Block]	1609(b)	ProjectionDiscountRateOtherDiscountRateReasonTextBlock
Other Material Bases and Assumptions Underlying Projections [Text Block]	1609(b)	OtherMaterialBasesAndAssumptionsUnderlyingProjectionsTextBlock
Material Factors Affecting Material Assumptions - Growth or Reduction Rate, Financial Statement Items [Text Block]	1609(b)	MaterialFactorsAffectingMaterialAssumptionsGrowthOrReductionRate-FinancialStatementItemsTextBlock
Material Factors Affecting Material Assumptions - Growth or Reduction Rate, Non-gaap Items [Text Block]	1609(b)	MaterialFactorsAffectingMaterialAssumptionsGrowthOrReductionRate-NonGaapItemsTextBlock
Material Factors Affecting Material Assumptions - Growth or Reduction Rate, Other Measures [Text Block]	1609(b)	MaterialFactorsAffectingMaterialAssumptionsGrowthOrReductionRate-OtherMeasuresTextBlock
Material Factors Affecting Material Assumptions - Discount Rate - WACC [Text Block]	1609(b)	MaterialFactorsAffectingMaterialAssumptionsDiscountRateWacc-TextBlock
Material Factors Affecting Material Assumptions - Discount Rate - Terminal Value [Text Block]	1609(b)	MaterialFactorsAffectingMaterialAssumptionsDiscountRate-TerminalValueTextBlock
Material Factors Affecting Material Assumptions - Discount Rate - Other Discount Rate [Text Block]	1609(b)	MaterialFactorsAffectingMaterialAssumptionsDiscountRateOther-DiscountRateTextBlock

14.8.2 Role sk1609c

label	S-K Ref	name
De-SPAC Projection, Future Performance [Abstract]	1609(c)	DeSpacProjectionFuturePerformanceAbstract
De-SPAC Projection, Future Performance [Table]	1609(c)	DeSpacProjectionFuturePerformanceTable
srt:StatementScenarioAxis		StatementScenarioAxis
srt:ScenarioUnspecifiedDomain		ScenarioUnspecifiedDomain
De-SPAC, Projection [Axis]	1609(b), 1609(c)	DeSpacProjectionAxis
De-SPAC Projection, Future Performance [Line Items]	1609(c)	DeSpacProjectionFuturePerformanceLineItems
Projection No Longer Reflects the View of SPAC Management or Board of Directors, Purpose and Reasons for any Continued Reliance [Text Block]	1609(c)	ProjectionNoLongerReflectsTheViewOfSpac-ManagementOrBoardOfDirectorsPurposeAndReasons-ForAnyContinuedRelianceTextBlock
Projection No Longer Reflects the View of Target Company Management or Board of Directors, Purpose and Reasons for any Continued Reliance [Text Block]	1609(c)	ProjectionNoLongerReflectsTheViewOfTarget-CompanyManagementOrBoardOfDirectorsPurpose-AndReasonsForAnyContinuedRelianceTextBlock
Projection, SPAC Future Performance Reflects the View of Management or Board of Directors [Flag]	1609(c)	ProjectionSpacFuturePerformanceReflectsTheViewOf-ManagementOrBoardOfDirectorsFlag
Projection, Target Company Future Performance Reflects the View of Management or Board of Directors [Flag]	1609(c)	ProjectionTargetCompanyFuturePerformance-ReflectsTheViewOfManagementOrBoardOfDirectorsFlag

15 Technical References

[DIM]	XBRL Dimensions 1.0
[EFM]	EDGAR Filer Manual, Volume II, sections 5.2.5 and 6 on Interactive Data
[EXG]	EDGAR XBRL Guide
[iXBRL]	Inline XBRL 1.1
[SRT]	FASB Taxonomies – SEC Reporting
[GRT]	FASB Taxonomies – GAAP Reporting

16 Change Log

November, 2024	Corresponds to SPAC 2025 draft.
February, 2025	Corresponds to SPAC 2025 final.
July, 2025	Corresponds to SPAC 2025q3 draft. Added § 4.8 on deprecated concepts. Added Compensation Nature axis in §§ 6.1, 6.3, 7.1 and 8.1. Removed Share Class axis in §§ 6.1, 6.3, and 8.1. Added new elements to Dilution tables §§ 6.2, 6.4 and 8.4. Created new elements of period type ‘duration’ to replace three deprecated ‘instant’ period type elements.