Odysight.ai Inc.

ODYS

Nasdaq; business equipment; SIC 7373, Services-Computer Integrated Systems Design; CIK 0001577445

B

second fifth of 497 graded peers in business equipment

rank 132 of 497; percentile 26.4; sampling error 2.2 points; lower is stronger

A B C D E

B, the elk



Scoreboard	
Profitability	D percentile 74.1
Solvency	B percentile 27.6
Growth and financing	B percentile 22.6
Reliability	0.83 AUC filers with $12.5M to $120M assets; 95% interval 0.79 to 0.86; 201 events, 2020 to 2025
Peer failure rate	1.07% a year Item 1.03 bankruptcies, same asset band, 2012 to 2025
Size band	$12.5M to $120M assets total assets $29.0M
Standard universe	inside revenue above $1M and assets above $10M
Warnings	none triggered not computable: distress, fortress balance sheet
Inputs computable	8 of 14
Graded from	filings received through Mar 19, 2026 214 days before the rescan; latest periodic filing 10-Q received Aug 13, 2026
Last close	$2.17 2026-10-16; market equity $36.5M; no price enters the letter

Share price, twelve months to the rescan



Split-adjusted close. Each lollipop is a rescan and carries the letter held then.

Letter at every rescan, 2012 to 2026



Sector percentile at each rescan, stronger toward the top; facts filed by each date only.

Business, in the company's words

opening of Item 1 of the 10-K received Mar 19, 2026

production and marketing of innovative visual monitoring artificial intelligence, or AI, solutions that deploy small visual sensors to monitor critical safety components in hard-to-reach locations and harsh environments, across various PdM, and CBM use cases applied both for the civil and defense sectors. We aim to be the industry benchmark for real-time, visual-based machine and infrastructure health monitoring and predictive maintenance analysis through AI and machine learning data analytics. aim to become the industry standard for real time, visual based, health monitoring using AI/ML data analytics.

The fourteen inputs

lower percentile is stronger; sleeves and inputs within a sleeve carry equal weight

Input	Value	Peer median	Percentile, 0 to 100	Pct	Peers	Period end
Profitability, sleeve percentile 74.1						
Gross profitability	3.0%	28.6%		89.6	557	2025-12-31
Return on invested capital	not computable	11.0%				
one or more required annual facts are missing						

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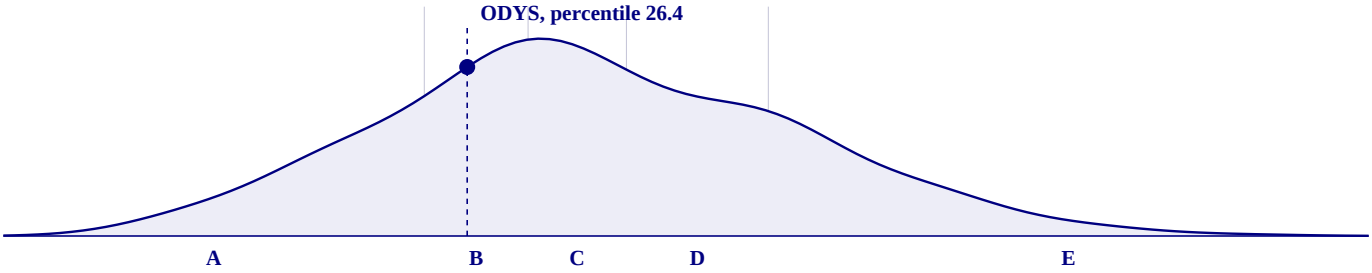
Accruals ratio	(12.7%)	(7.4%)	33.8	620	2025-12-31
Gross margin stability, five years	94.4 pts	2.3 pts	99.1	427	2025-12-31
Solvency, sleeve percentile 27.6					
Twelve-month failure probability	not computable	0.05%			
latest liabilities, cash plus short-term investments, book equity, and shares are required					
Altman Z double-prime	1.77	2.16	47.4	564	2025-12-31
Net debt to EBITDA	not computable	1.11x			
one or more required annual facts are missing					
Interest coverage	not computable	3.77x			
interest expense must exceed $100,000					
Current ratio	9.17x	2.01x	7.7	664	2025-12-31
Growth and financing, sleeve percentile 22.6					
Revenue growth, three-year compound	65.5%	6.4%	4.7	537	2025-12-31
Free cash flow growth, three-year compound	not computable	17.7%			
current FCF must be positive and base FCF must exceed $100,000					
Reinvestment rate	not computable	13.5%			
NOPAT must exceed $100,000					
Asset growth, three years	19.7%	5.0%	18.5	562	2025-12-31
Net share issuance, one year	0.3%	0.5%	44.7	410	2026-03-18

Among 497 peers

business equipment; letters are fifths of this list



Composite score of every graded peer, smoothed; vertical rules are the letter band edges; stronger to the left.

Rank	Company	Percentile	Letter	Warnings
127	Turtle Beach Corp. (TBCH)	25.4	B	
128	Formfactor Inc. (FORM)	25.6	B	fortress balance sheet
129	NVE Corp. (NVEC)	25.8	B	
130	Trade Desk, Inc. (TTD)	26.0	B	
131	Diebold Nixdorf, Inc. (DBD)	26.2	B	
132	Odysight.ai Inc. (ODYS)	26.4	B	
133	Varonis Systems Inc. (VRNS)	26.6	B	
134	Quantum Computing Inc. (QUBT)	26.8	B	dilution
135	Cytek Biosciences, Inc. (CTKB)	27.0	B	
136	Epam Systems, Inc. (EPAM)	27.2	B	fortress balance sheet
137	Inspired Entertainment, Inc. (INSE)	27.4	B	late filer

What the price implies

at the 2026-10-16 close; none of these enters the grade

Measure	Value	Peer median	Percentile
Twelve-month price change, skipping the latest month	(18.4%)	2.2%	32
Distance from 52-week high	(70.7%)	(33.4%)	13
EBIT to enterprise value	not computable	1.5%	
Free cash flow yield	(38.3%)	2.9%	9

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Book value to price	0.48	0.26	71
Sales to price	0.08	0.32	14
Composite equity issuance, five years	not computable	4.2%	
Relative strength against the sector, log excess return	(0.49)	(0.26)	32

Diagnostics

shown on every report; none enters the grade

Measure	Value
Piotroski F-score None of 9, period end 2025-12-31	
Return on assets above zero	fail
Operating cash flow above zero	fail
Return on assets improved	fail
Operating cash flow exceeds net income	pass
Long-term leverage fell	fail
Current ratio improved	pass
No new shares issued	fail
Gross margin improved	fail
Asset turnover improved	fail
Cash, filings, liquidity	
Cash and equivalents	$17.2M
Operating cash flow, four quarters	-$16.0M
Months of runway	12.9
Days since last periodic filing	67 (10-Q received Aug 13, 2026)
Median daily dollar volume, 63 sessions	$53,266

Sources

every fact behind the inputs; each row links to its filing index on sec.gov

#	Concept	XBRL tag	Value	Period end	Received	Form	Accession
1	gross profit	us-gaap:GrossProfit	$871,000	2025-12-31	2026-03-19	10-K	26-011691
2	assets	us-gaap:Assets	$29.0M	2025-12-31	2026-03-19	10-K	26-011691
3	net income	us-gaap:NetIncomeLoss	-$17.0M	2025-12-31	2026-03-19	10-K	26-011691
4	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	-$13.7M	2025-12-31	2026-03-19	10-K	26-011691
5	assets	us-gaap:Assets	$23.7M	2024-12-31	2026-03-19	10-K	26-011691
6	revenue	us-gaap:RevenueFromContractWithCustomerExcludingA...	$3.0M	2025-12-31	2026-03-19	10-K	26-011691
7	gross profit	us-gaap:GrossProfit	$1.2M	2024-12-31	2026-03-19	10-K	26-011691
8	revenue	us-gaap:RevenueFromContractWithCustomerExcludingA...	$4.0M	2024-12-31	2026-03-19	10-K	26-011691
9	gross profit	us-gaap:GrossProfit	$509,000	2023-12-31	2025-03-26	10-K	25-000677
10	revenue	us-gaap:RevenueFromContractWithCustomerExcludingA...	$3.0M	2023-12-31	2025-03-26	10-K	25-000677
11	gross profit	us-gaap:GrossProfit	-$966,000	2022-12-31	2024-03-26	10-K	24-011341
12	revenue	us-gaap:RevenueFromContractWithCustomerExcludingA...	$665,000	2022-12-31	2024-03-26	10-K	24-011341
13	gross profit	us-gaap:GrossProfit	-$721,000	2021-12-31	2023-03-28	10-K	23-009276
14	revenue	us-gaap:RevenueFromContractWithCustomerExcludingA...	$387,000	2021-12-31	2023-03-28	10-K	23-009276
15	current assets	us-gaap:AssetsCurrent	$27.5M	2025-12-31	2026-03-19	10-K	26-011691
16	current liabilities	us-gaap:LiabilitiesCurrent	$3.0M	2025-12-31	2026-03-19	10-K	26-011691
17	retained earnings	us-gaap:RetainedEarningsAccumulatedDeficit	-$63.0M	2025-12-31	2026-03-19	10-K	26-011691
18	operating income	us-gaap:OperatingIncomeLoss	-$18.1M	2025-12-31	2026-03-19	10-K	26-011691
19	book equity	us-gaap:StockholdersEquity	$25.4M	2025-12-31	2026-03-19	10-K	26-011691
20	liabilities	us-gaap:Liabilities	$3.6M	2025-12-31	2026-03-19	10-K	26-011691
21	operating income	us-gaap:OperatingIncomeLoss	-$1.8M	2019-12-31	2021-03-31	10-K	21-007463
22	interest expense	us-gaap:InterestAndDebtExpense	$20,000	2019-12-31	2020-05-12	10-K/A	20-008367
23	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	$56,000	2025-12-31	2026-03-19	10-K	26-011691
24	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	-$8.2M	2024-12-31	2026-03-19	10-K	26-011691
25	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	$53,000	2024-12-31	2026-03-19	10-K	26-011691
26	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	-$10.0M	2023-12-31	2025-03-26	10-K	25-000677

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27	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	$113,000	2023-12-31	2025-03-26	10-K	25-000677
28	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	-$6.1M	2022-12-31	2024-03-26	10-K	24-011341
29	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	$118,000	2022-12-31	2024-03-26	10-K	24-011341
30	depreciation amortization	us-gaap:Depreciation	$117,000	2025-12-31	2026-03-19	10-K	26-011691
31	pretax income	us-gaap:IncomeLossFromContinuingOperationsBeforeInc...	$17.0M	2025-12-31	2026-03-19	10-K	26-011691
32	income tax	us-gaap:IncomeTaxExpenseBenefit	$0	2025-12-31	2026-03-19	10-K	26-011691
33	current assets	us-gaap:AssetsCurrent	$20.8M	2024-12-31	2026-03-19	10-K	26-011691
34	current liabilities	us-gaap:LiabilitiesCurrent	$3.3M	2024-12-31	2026-03-19	10-K	26-011691
35	assets	us-gaap:Assets	$22.8M	2023-12-31	2025-03-26	10-K	25-000677
36	assets	us-gaap:Assets	$16.9M	2022-12-31	2024-03-26	10-K	24-011341
37	shares outstanding	dei:EntityCommonStockSharesOutstanding	16,359,410	2026-03-18	2026-03-19	10-K	26-011691
38	shares outstanding	dei:EntityCommonStockSharesOutstanding	16,307,321	2025-03-20	2025-03-26	10-K	25-000677

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