Audioeye Inc.

AEYE

Nasdaq; business equipment; SIC 7372, Services-Prepackaged Software; CIK 0001362190

C

middle fifth of 497 graded peers in business equipment

rank 238 of 497; percentile 47.8; sampling error 2.2 points; lower is stronger

A B C D E

C, the tortoise



Scoreboard	
Profitability	A percentile 17.3
Solvency	E percentile 84.0
Growth and financing	B/C percentile 41.1
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 $32.2M
Standard universe	inside revenue above $1M and assets above $10M
Warnings	none triggered not computable: distress
Inputs computable	8 of 14
Graded from	filings received through Apr 30, 2026 174 days before the rescan; latest periodic filing 10-Q received Aug 13, 2026
Last close	$8.09 2026-10-20; market equity $101.7M; 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 12, 2026

AudioEye is an industry-leading digital accessibility platform delivering website accessibility compliance at all price points to businesses of all sizes. Our solutions advance accessibility with patented technology that reduces barriers, expands access for individuals with disabilities, and enhances the user experience for a broader audience. We believe that, when implemented, our solution offers businesses and organizations the opportunity to reach more customers, improve brand image, build additional brand loyalty, and, most importantly, provide an accessible and usable web experience to the expansive and ever-growing global population of individuals with disabilities.

The fourteen inputs

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

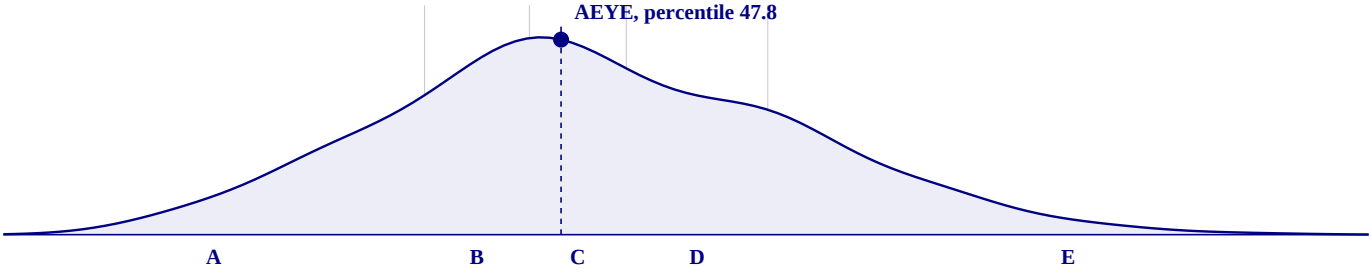
Input	Value	Peer median	Percentile, 0 to 100	Pct	Peers	Period end
Profitability, sleeve percentile 17.3						
Gross profitability	97.9%	28.6%		2.0	557	2025-12-31
Return on invested capital	not computable	11.2%				

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one or more required annual facts are missing						
Accruals ratio	(25.3%)	(7.4%)		15.0	620	2025-12-31
Gross margin stability, five years	1.6 pts	2.3 pts		35.0	427	2025-12-31
Solvency, sleeve percentile 84.0						
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	(11.02)	2.16		82.6	564	2025-12-31
Net debt to EBITDA	not computable	1.11x				
EBITDA must exceed $100,000						
Interest coverage	not computable	3.77x				
interest expense must exceed $100,000						
Current ratio	0.88x	2.01x		85.4	664	2025-12-31
Growth and financing, sleeve percentile 41.1						
Revenue growth, three-year compound	10.5%	6.4%		38.4	537	2025-12-31
Free cash flow growth, three-year compound	not computable	18.0%				
current FCF must be positive and base FCF must exceed $100,000						
Reinvestment rate	not computable	14.3%				
one or more required annual facts are missing						
Asset growth, three years	9.7%	5.0%		34.9	562	2025-12-31
Net share issuance, one year	0.7%	0.5%		49.9	410	2026-02-28

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
233	CSP Inc. (CSPI)	46.8	C	
234	Ametek (AME)	47.0	C	
235	ACI Worldwide, Inc. (ACIW)	47.2	C	
236	SentinelOne, Inc. (S)	47.4	C	
237	Hurco Companies Inc. (HURC)	47.6	C	
238	Audioeye Inc. (AEYE)	47.8	C	
239	Planet Labs PBC (PL)	48.0	C	
240	Aviat Networks, Inc. (AVNW)	48.2	C	
241	Aehr Test Systems (AEHR)	48.4	C	fortress balance sheet
242	Hubbell Inc. (HUBB)	48.6	C	
243	Lantronix Inc. (LTRX)	48.8	C	fortress balance sheet

What the price implies

at the 2026-10-20 close; none of these enters the grade

Measure	Value	Peer median	Percentile
Twelve-month price change, skipping the latest month	(46.8%)	2.2%	13
Distance from 52-week high	(46.7%)	(31.1%)	32
EBIT to enterprise value	(1.7%)	1.4%	29

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Free cash flow yield	4.6%	2.8%	65
Book value to price	0.03	0.26	10
Sales to price	0.39	0.31	57
Composite equity issuance, five years	16.1%	4.2%	65
Relative strength against the sector, log excess return	(0.91)	(0.26)	13

Diagnostics

shown on every report; none enters the grade

Measure	Value
Piotroski F-score 3 of 9, period end 2025-12-31	
Return on assets above zero	fail
Operating cash flow above zero	pass
Return on assets improved	pass
Operating cash flow exceeds net income	pass
Long-term leverage fell	fail
Current ratio improved	fail
No new shares issued	fail
Gross margin improved	fail
Asset turnover improved	fail
Cash, filings, liquidity	
Cash and equivalents	$8.7M
Operating cash flow, four quarters	$5.9M
Months of runway	not finite
Days since last periodic filing	69 (10-Q received Aug 13, 2026)
Median daily dollar volume, 63 sessions	$532,633

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	$31.6M	2025-12-31	2026-03-12	10-K	26-027159
2	assets	us-gaap:Assets	$32.2M	2025-12-31	2026-03-12	10-K	26-027159
3	net income	us-gaap:NetIncomeLoss	-$3.1M	2025-12-31	2026-03-12	10-K	26-027159
4	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	$4.8M	2025-12-31	2026-03-12	10-K	26-027159
5	assets	us-gaap:Assets	$29.8M	2024-12-31	2026-03-12	10-K	26-027159
6	revenue	us-gaap:Revenues	$40.3M	2025-12-31	2026-03-12	10-K	26-027159
7	gross profit	us-gaap:GrossProfit	$27.9M	2024-12-31	2026-03-12	10-K	26-027159
8	revenue	us-gaap:Revenues	$35.2M	2024-12-31	2026-03-12	10-K	26-027159
9	gross profit	us-gaap:GrossProfit	$24.3M	2023-12-31	2025-03-12	10-K	25-002819
10	revenue	us-gaap:Revenues	$31.3M	2023-12-31	2025-03-12	10-K	25-002819
11	gross profit	us-gaap:GrossProfit	$22.7M	2022-12-31	2024-03-07	10-K	24-000150
12	revenue	us-gaap:Revenues	$29.9M	2022-12-31	2024-03-07	10-K	24-000150
13	gross profit	us-gaap:GrossProfit	$18.4M	2021-12-31	2023-03-09	10-K	23-000236
14	revenue	us-gaap:Revenues	$24.5M	2021-12-31	2023-03-09	10-K	23-000236
15	current assets	us-gaap:AssetsCurrent	$12.6M	2025-12-31	2026-03-12	10-K	26-027159
16	current liabilities	us-gaap:LiabilitiesCurrent	$14.4M	2025-12-31	2026-03-12	10-K	26-027159
17	retained earnings	us-gaap:RetainedEarningsAccumulatedDeficit	-$103.4M	2025-12-31	2026-03-12	10-K	26-027159
18	operating income	us-gaap:OperatingIncomeLoss	-$1.8M	2025-12-31	2026-03-12	10-K	26-027159
19	book equity	us-gaap:StockholdersEquity	$4.8M	2025-12-31	2026-03-12	10-K	26-027159
20	liabilities	us-gaap:Liabilities	$27.4M	2025-12-31	2026-03-12	10-K	26-027159
21	total debt	us-gaap:LongTermDebt	$13.4M	2025-12-31	2026-03-12	10-K	26-027159
22	cash	us-gaap:CashAndCashEquivalentsAtCarryingValue	$5.3M	2025-12-31	2026-03-12	10-K	26-027159
23	depreciation amortization	us-gaap:Depreciation	$109,000	2025-12-31	2026-03-12	10-K	26-027159
24	operating income	us-gaap:OperatingIncomeLoss	-$7.3M	2015-12-31	2017-03-30	10-K	17-017567
25	interest expense	us-gaap:InterestExpense	$4,280	2015-12-31	2016-03-30	10-K	16-091312

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26	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	$54,000	2025-12-31	2026-03-12	10-K	26-027159
27	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	$2.7M	2024-12-31	2026-03-12	10-K	26-027159
28	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	$128,000	2024-12-31	2026-03-12	10-K	26-027159
29	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	$318,000	2023-12-31	2025-03-12	10-K	25-002819
30	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	$171,000	2023-12-31	2025-03-12	10-K	25-002819
31	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	-$5.0M	2022-12-31	2024-03-07	10-K	24-000150
32	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	$72,000	2022-12-31	2024-03-07	10-K	24-000150
33	assets	us-gaap:Assets	$25.5M	2023-12-31	2025-03-12	10-K	25-002819
34	assets	us-gaap:Assets	$24.4M	2022-12-31	2024-03-07	10-K	24-000150
35	shares outstanding	dei:EntityCommonStockSharesOutstanding	12,495,980	2026-02-28	2026-04-30	10-K/A	26-053022
36	shares outstanding	dei:EntityCommonStockSharesOutstanding	12,412,544	2025-02-28	2025-03-12	10-K	25-002819

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