# Odysight.ai Inc.

**ODYS**

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

**B**

**second fifth of 496 graded peers in business equipment**

rank 131 of 496; percentile 26.3; sampling error 2.2 points; lower is stronger

A B C D E

**B, the elk**



## Scoreboard

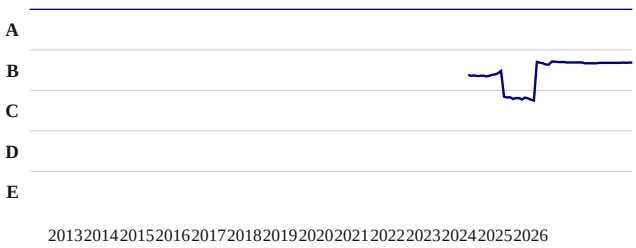
| | |
|---|---|
| **Profitability** | D<br>percentile 74.1 |
| **Solvency** | B<br>percentile 27.3 |
| **Growth and financing** | B<br>percentile 22.7 |
| **Reliability** | 0.83 AUC<br>filers with $12.5M to $120M assets; 95% interval 0.79 to 0.86; 201 events, 2020 to 2025 |
| **Peer failure rate** | 1.07% a year<br>Item 1.03 bankruptcies, same asset band, 2012 to 2025 |
| **Size band** | $12.5M to $120M assets<br>total assets $29.0M |
| **Standard universe** | inside<br>revenue above $1M and assets above $10M |
| **Warnings** | none triggered<br>not computable: distress, fortress balance sheet |
| **Inputs computable** | 8 of 14 |
| **Graded from** | filings received through Mar 19, 2026<br>220 days before the rescan; latest periodic filing 10-Q received Aug 13, 2026 |
| **Last close** | $2.09<br>2026-10-22; market equity $35.1M; 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*

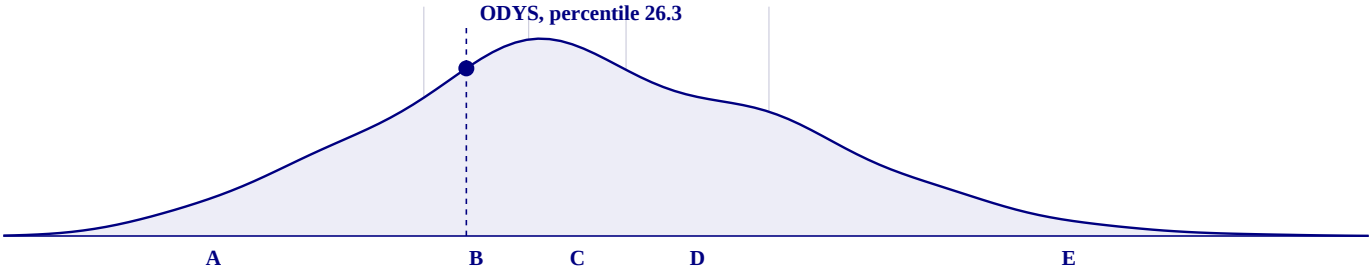
| Input | Value | Peer median | Percentile, 0 to 100 | Pct | Peers | Period end |
|---|---|---|---|---|---|---|
| **Profitability, sleeve percentile 74.1** | | | | | | |
| Gross profitability | 3.0% | 28.6% | | 89.6 | 557 | 2025-12-31 |
| Return on invested capital | not computable | 11.2% | | | | |
| *one or more required annual facts are missing* | | | | | | |

Not investment advice. Informational and educational only. Data from SEC EDGAR, may contain errors, is not warranted. The grade ranks reported financial condition and is not a return forecast.

| | | | | | |
|---|---|---|---|---|---|
| Accruals ratio | (12.7%) | (7.3%) | 33.8 | 620 | 2025-12-31 |
| Gross margin stability, five years | 94.4 pts | 2.3 pts | 99.1 | 426 | 2025-12-31 |
| **Solvency, sleeve percentile 27.3** | | | | | |
| 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 | 2.15 | 47.0 | 567 | 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 22.7** | | | | | |
| Revenue growth, three-year compound | 65.5% | 6.4% | 4.7 | 536 | 2025-12-31 |
| Free cash flow growth, three-year compound | not computable | 18.1% | | | |
| *current FCF must be positive and base FCF must exceed $100,000* | | | | | |
| Reinvestment rate | not computable | 14.3% | | | |
| *NOPAT must exceed $100,000* | | | | | |
| Asset growth, three years | 19.7% | 5.1% | 18.8 | 561 | 2025-12-31 |
| Net share issuance, one year | 0.3% | 0.5% | 44.6 | 409 | 2026-03-18 |

## Among 496 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 |
|---|---|---|---|---|
| 126 | Turtle Beach Corp. (TBCH) | 25.3 | B | |
| 127 | Formfactor Inc. (FORM) | 25.5 | B | fortress balance sheet |
| 128 | NVE Corp. (NVEC) | 25.7 | B | |
| 129 | Trade Desk, Inc. (TTD) | 25.9 | B | |
| 130 | Varonis Systems Inc. (VRNS) | 26.1 | B | |
| 131 | Odysight.ai Inc. (ODYS) | 26.3 | B | |
| 132 | Diebold Nixdorf, Inc. (DBD) | 26.5 | B | |
| 133 | Quantum Computing Inc. (QUBT) | 26.7 | B | dilution |
| 134 | Cytek Biosciences, Inc. (CTKB) | 26.9 | B | |
| 135 | Epam Systems, Inc. (EPAM) | 27.1 | B | fortress balance sheet |
| 136 | Inspired Entertainment, Inc. (INSE) | 27.3 | B | late filer |

## What the price implies

*at the 2026-10-22 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 | (69.3%) | (32.8%) | 14 |
| EBIT to enterprise value | not computable | 1.6% | |
| Free cash flow yield | (36.5%) | 2.9% | 9 |

Not investment advice. Informational and educational only. Data from SEC EDGAR, may contain errors, is not warranted. The grade ranks reported financial condition and is not a return forecast.

| | | | |
|---|---|---|---|
| Book value to price | 0.46 | 0.26 | 70 |
| Sales to price | 0.08 | 0.32 | 13 |
| 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 | 73 (10-Q received Aug 13, 2026) |
| Median daily dollar volume, 63 sessions | $41,311 |

## 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 |

Not investment advice. Informational and educational only. Data from SEC EDGAR, may contain errors, is not warranted. The grade ranks reported financial condition and is not a return forecast.

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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 |

Not investment advice. Informational and educational only. Data from SEC EDGAR, may contain errors, is not warranted. The grade ranks reported financial condition and is not a return forecast.