# Jakks Pacific Inc.

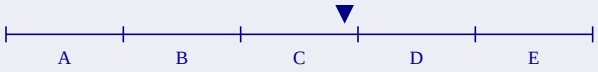
**JAKK**

Nasdaq; consumer nondurables; SIC 3944, Games, Toys & Children's Vehicles (No Dolls & Bicycles); CIK 0001009829

**C/D**

**on the C/D boundary of 124 graded peers in consumer nond...**

rank 72 of 124; percentile 57.7; sampling error 3.8 points; lower is stronger

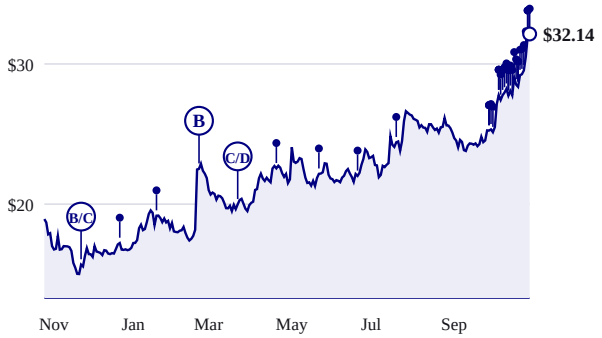



**C/D, the tortoise**



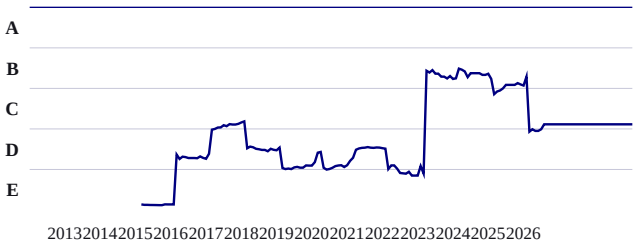
| Scoreboard | |
|---|---|
| **Profitability** | C/D<br>percentile 58.4 |
| **Solvency** | B<br>percentile 30.7 |
| **Growth and financing** | D<br>percentile 64.7 |
| **Reliability** | 0.87 AUC<br>filers with $120M to $591M assets; 95% interval 0.83 to 0.90; 206 events, 2020 to 2025 |
| **Peer failure rate** | 1.03% a year<br>Item 1.03 bankruptcies, same asset band, 2012 to 2025 |
| **Size band** | $120M to $591M assets<br>total assets $442.2M |
| **Standard universe** | inside<br>revenue above $1M and assets above $10M |
| **Warnings** | none triggered; fortress balance sheet<br>not computable: distress |
| **Inputs computable** | 10 of 14 |
| **Graded from** | filings received through Mar 2, 2026<br>240 days before the rescan; latest periodic filing 10-Q received Oct 27, 2026 |
| **Last close** | $32.12<br>2026-10-27; market equity $370.0M; 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 2, 2026*

"we," "us" and "our" refer to JAKKS Pacific, Inc. and its subsidiaries. toy company that designs, produces, markets, sells and distributes toys and related kid-targeted consumer products, inclusive of kids indoor and outdoor furniture, costumes and various product lines in the sporting goods and home furnishings space. We focus our business on acquiring or licensing well-recognized intellectual property ("IP"), trademarks and/or brand names, most with long product histories ("evergreen brands"). We seek to acquire/license these evergreen brands because we believe they are less subject to market fads or trends.

## 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 58.4** | | | | | | |
| Gross profitability | 41.9% | 29.8% | | 34.3 | 144 | 2025-12-31 |
| Return on invested capital | not computable | 5.6% | | | | |
| *pretax income must exceed the validity floor and imply a 0%-100% tax rate* | | | | | | |

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| | | | | | |
|---|---|---|---|---|---|
| Accruals ratio | 0.3% | (5.1%) | 85.1 | 149 | 2025-12-31 |
| Gross margin stability, five years | 2.0 pts | 1.9 pts | 55.7 | 116 | 2025-12-31 |
| **Solvency, sleeve percentile 30.7** | | | | | |
| Twelve-month failure probability | not computable | 0.04% | | | |
| *latest liabilities, cash plus short-term investments, book equity, and shares are required* | | | | | |
| Altman Z double-prime | 3.06 | 3.11 | 45.8 | 119 | 2025-12-31 |
| Net debt to EBITDA | not computable | 2.54x | | | |
| *latest aligned inputs end 2022-12-31; latest annual assets end 2025-12-31* | | | | | |
| Interest coverage | 30.19x | 2.51x | 2.4 | 43 | 2025-12-31 |
| Current ratio | 1.82x | 1.81x | 44.1 | 153 | 2025-12-31 |
| **Growth and financing, sleeve percentile 64.7** | | | | | |
| Revenue growth, three-year compound | (10.5%) | 0.2% | 90.2 | 133 | 2025-12-31 |
| Free cash flow growth, three-year compound | not computable | 14.9% | | | |
| *current FCF must be positive and base FCF must exceed $100,000* | | | | | |
| Reinvestment rate | 11.0% | 11.0% | 51.4 | 71 | 2025-12-31 |
| Asset growth, three years | 2.9% | 0.2% | 36.8 | 134 | 2025-12-31 |
| Net share issuance, one year | 2.7% | 0.03% | 80.4 | 103 | 2026-03-02 |

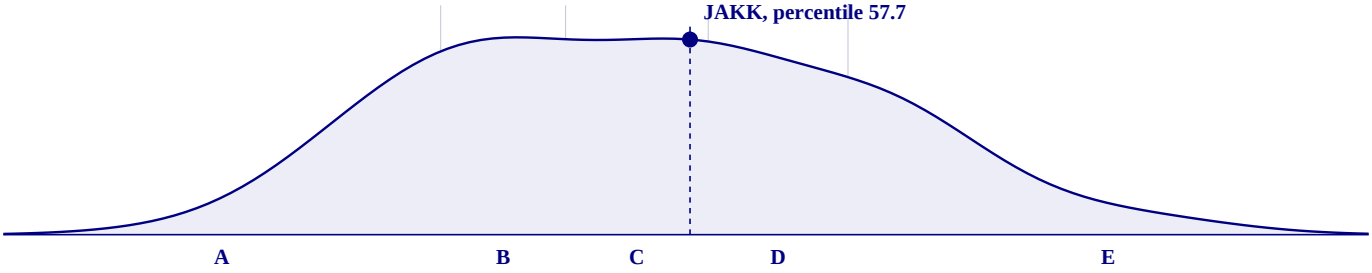
## Warnings

*1 of 7 checks triggered; none of them enters the letter*

| Check | Measured |
|---|---|
| Fortress balance sheet | cash minus debt is 16,396,000 USD; Altman Z is not used |

## Among 124 peers

*consumer nondurables; 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 |
|---|---|---|---|---|
| 67 | Local Bounti Corporation/DE (LOCL) | 53.7 | C | short runway |
| 68 | Corteva, Inc. (CTVA) | 54.5 | C | fortress balance sheet |
| 69 | Vera Bradley, Inc. (VRA) | 55.3 | C | fortress balance sheet |
| 70 | Hasbro, Inc. (HAS) | 56.1 | C | late filer, fortress balance sheet |
| 71 | Darling Ingredients Inc. (DAR) | 56.9 | C/D | |
| 72 | Jakks Pacific Inc. (JAKK) | 57.7 | C/D | fortress balance sheet |
| 73 | Rocky Brands, Inc. (RCKY) | 58.5 | C/D | |
| 74 | Zevia PBC (ZVIA) | 59.3 | C/D | |
| 75 | Clarus Corp. (CLAR) | 60.2 | C/D | fortress balance sheet |
| 76 | Mccormick & Co. Inc. (MKC) | 61.4 | C/D | |
| 77 | Mccormick & Co. Inc. (MKC-V) | 61.4 | C/D | |

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## What the price implies

*at the 2026-10-27 close; none of these enters the grade*

| Measure | Value | Peer median | Percentile |
|---|---|---|---|
| Twelve-month price change, skipping the latest month | 39.2% | (0.2%) | 86 |
| Distance from 52-week high | 0.0% | (24.3%) | 98 |
| EBIT to enterprise value | 3.6% | 3.7% | 47 |
| Free cash flow yield | (0.3%) | 4.6% | 22 |
| Book value to price | 0.75 | 0.57 | 59 |
| Sales to price | 1.54 | 1.21 | 57 |
| Composite equity issuance, five years | 56.7% | (16.3%) | 94 |
| Relative strength against the sector, log excess return | 0.24 | (0.10) | 86 |

## 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 | pass |
| Operating cash flow above zero | pass |
| Return on assets improved | fail |
| Operating cash flow exceeds net income | fail |
| Long-term leverage fell | fail |
| Current ratio improved | pass |
| No new shares issued | fail |
| Gross margin improved | pass |
| Asset turnover improved | fail |
| **Cash, filings, liquidity** | |
| Cash and equivalents | $44.0M |
| Operating cash flow, four quarters | $50.7M |
| Months of runway | not finite |
| Days since last periodic filing | 1 (10-Q received Oct 27, 2026) |
| Median daily dollar volume, 63 sessions | $2.2M |

## 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 | $185.1M | 2025-12-31 | 2026-03-02 | 10-K | 26-000723 |
| 2 | assets | us-gaap:Assets | $442.2M | 2025-12-31 | 2026-03-02 | 10-K | 26-000723 |
| 3 | operating income | us-gaap:OperatingIncomeLoss | $61.0M | 2022-12-31 | 2025-03-06 | 10-K | 25-000170 |
| 4 | pretax income | us-gaap:IncomeLossFromContinuingOperationsBeforeInc... | $50.1M | 2022-12-31 | 2025-03-06 | 10-K | 25-000170 |
| 5 | income tax | us-gaap:IncomeTaxExpenseBenefit | -$41.0M | 2022-12-31 | 2025-03-06 | 10-K | 25-000170 |
| 6 | total debt | us-gaap:LongTermDebt | $68.9M | 2022-12-31 | 2023-04-14 | 10-K | 23-000342 |
| 7 | book equity | us-gaap:StockholdersEquity | $145.7M | 2022-12-31 | 2026-03-02 | 10-K | 26-000723 |
| 8 | cash | us-gaap:CashAndCashEquivalentsAtCarryingValue | $85.3M | 2022-12-31 | 2024-03-15 | 10-K | 24-000243 |
| 9 | total debt | us-gaap:LongTermDebt | $98.5M | 2021-12-31 | 2022-03-16 | 10-K | 22-000288 |
| 10 | book equity | us-gaap:StockholdersEquity | $56.6M | 2021-12-31 | 2025-03-06 | 10-K | 25-000170 |
| 11 | cash | us-gaap:CashAndCashEquivalentsAtCarryingValue | $44.5M | 2021-12-31 | 2023-04-14 | 10-K | 23-000342 |
| 12 | net income | us-gaap:NetIncomeLoss | $9.9M | 2025-12-31 | 2026-03-02 | 10-K | 26-000723 |
| 13 | operating cash flow | us-gaap:NetCashProvidedByUsedInOperatingActivities | $8.5M | 2025-12-31 | 2026-03-02 | 10-K | 26-000723 |
| 14 | assets | us-gaap:Assets | $444.9M | 2024-12-31 | 2026-03-02 | 10-K | 26-000723 |
| 15 | revenue | us-gaap:RevenueFromContractWithCustomerExcludingA... | $570.7M | 2025-12-31 | 2026-03-02 | 10-K | 26-000723 |
| 16 | gross profit | us-gaap:GrossProfit | $213.0M | 2024-12-31 | 2026-03-02 | 10-K | 26-000723 |
| 17 | revenue | us-gaap:RevenueFromContractWithCustomerExcludingA... | $691.0M | 2024-12-31 | 2026-03-02 | 10-K | 26-000723 |
| 18 | gross profit | us-gaap:GrossProfit | $223.4M | 2023-12-31 | 2026-03-02 | 10-K | 26-000723 |

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| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 19 | revenue | us-gaap:RevenueFromContractWithCustomerExcludingA... | $711.6M | 2023-12-31 | 2026-03-02 | 10-K | 26-000723 |
| 20 | gross profit | us-gaap:GrossProfit | $211.3M | 2022-12-31 | 2025-03-06 | 10-K | 25-000170 |
| 21 | revenue | us-gaap:RevenueFromContractWithCustomerExcludingA... | $796.2M | 2022-12-31 | 2025-03-06 | 10-K | 25-000170 |
| 22 | gross profit | us-gaap:GrossProfit | $183.0M | 2021-12-31 | 2024-03-15 | 10-K | 24-000243 |
| 23 | revenue | us-gaap:RevenueFromContractWithCustomerExcludingA... | $621.1M | 2021-12-31 | 2024-03-15 | 10-K | 24-000243 |
| 24 | current assets | us-gaap:AssetsCurrent | $269.1M | 2025-12-31 | 2026-03-02 | 10-K | 26-000723 |
| 25 | current liabilities | us-gaap:LiabilitiesCurrent | $148.1M | 2025-12-31 | 2026-03-02 | 10-K | 26-000723 |
| 26 | retained earnings | us-gaap:RetainedEarningsAccumulatedDeficit | -$41.0M | 2025-12-31 | 2026-03-02 | 10-K | 26-000723 |
| 27 | operating income | us-gaap:OperatingIncomeLoss | $14.2M | 2025-12-31 | 2026-03-02 | 10-K | 26-000723 |
| 28 | book equity | us-gaap:StockholdersEquity | $249.1M | 2025-12-31 | 2026-03-02 | 10-K | 26-000723 |
| 29 | liabilities | us-gaap:Liabilities | $193.1M | 2025-12-31 | 2026-03-02 | 10-K | 26-000723 |
| 30 | depreciation amortization | us-gaap:DepreciationDepletionAndAmortization | $10.6M | 2022-12-31 | 2025-03-06 | 10-K | 25-000170 |
| 31 | interest expense | us-gaap:InterestExpense | $471,000 | 2025-12-31 | 2026-03-02 | 10-K | 26-000723 |
| 32 | capital expenditure | us-gaap:PaymentsToAcquirePropertyPlantAndEquipment | $9.6M | 2025-12-31 | 2026-03-02 | 10-K | 26-000723 |
| 33 | operating cash flow | us-gaap:NetCashProvidedByUsedInOperatingActivities | $38.9M | 2024-12-31 | 2026-03-02 | 10-K | 26-000723 |
| 34 | capital expenditure | us-gaap:PaymentsToAcquirePropertyPlantAndEquipment | $11.2M | 2024-12-31 | 2026-03-02 | 10-K | 26-000723 |
| 35 | operating cash flow | us-gaap:NetCashProvidedByUsedInOperatingActivities | $66.4M | 2023-12-31 | 2026-03-02 | 10-K | 26-000723 |
| 36 | capital expenditure | us-gaap:PaymentsToAcquirePropertyPlantAndEquipment | $8.9M | 2023-12-31 | 2026-03-02 | 10-K | 26-000723 |
| 37 | operating cash flow | us-gaap:NetCashProvidedByUsedInOperatingActivities | $86.1M | 2022-12-31 | 2025-03-06 | 10-K | 25-000170 |
| 38 | capital expenditure | us-gaap:PaymentsToAcquirePropertyPlantAndEquipment | $10.4M | 2022-12-31 | 2025-03-06 | 10-K | 25-000170 |
| 39 | depreciation amortization | us-gaap:DepreciationDepletionAndAmortization | $10.2M | 2025-12-31 | 2026-03-02 | 10-K | 26-000723 |
| 40 | pretax income | us-gaap:IncomeLossFromContinuingOperationsBeforeInc... | $14.8M | 2025-12-31 | 2026-03-02 | 10-K | 26-000723 |
| 41 | income tax | us-gaap:IncomeTaxExpenseBenefit | $4.9M | 2025-12-31 | 2026-03-02 | 10-K | 26-000723 |
| 42 | current assets | us-gaap:AssetsCurrent | $268.7M | 2024-12-31 | 2026-03-02 | 10-K | 26-000723 |
| 43 | current liabilities | us-gaap:LiabilitiesCurrent | $149.4M | 2024-12-31 | 2026-03-02 | 10-K | 26-000723 |
| 44 | assets | us-gaap:Assets | $399.0M | 2023-12-31 | 2025-03-06 | 10-K | 25-000170 |
| 45 | assets | us-gaap:Assets | $405.3M | 2022-12-31 | 2024-03-15 | 10-K | 24-000243 |
| 46 | shares outstanding | dei:EntityCommonStockSharesOutstanding | 11,444,411 | 2026-03-02 | 2026-03-02 | 10-K | 26-000723 |
| 47 | shares outstanding | dei:EntityCommonStockSharesOutstanding | 11,146,230 | 2025-03-06 | 2025-03-06 | 10-K | 25-000170 |

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