Calisa Acquisition Corp. ALISU

Nasdaq; business equipment; SIC 7374, Services-Computer Processing & Data Preparation; CIK 0002026767

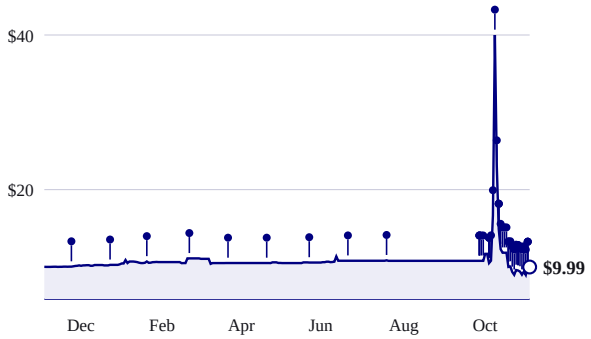
None

No letter

0 of 14 inputs computable; 7 are required, with a score in every sleeve

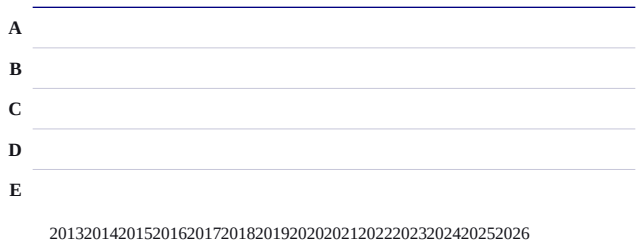
Scoreboard	
Reliability	0.83 AUC filers with $12.5M to $120M assets; 95% interval 0.79 to 0.86; 201 events, 2020 to 2025
Peer failure rate	1.07% a year Item 1.03 bankruptcies, same asset band, 2012 to 2025
Size band	$12.5M to $120M assets total assets $61.0M
Warnings	thin data not computable: dilution, short runway, degenerate inputs, distress, fortress balance sheet
Inputs computable	0 of 14
Graded from	filings received through Mar 25, 2026 224 days before the rescan; latest periodic filing 10-Q received Aug 7, 2026
Last close	$8.50 2026-10-30; market equity $0; 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 25, 2026

are a blank check company incorporated on March 11, 2024, as a Cayman Islands exempted company for the purpose of effecting a merger, stock exchange, asset acquisition, stock purchase, reorganization or similar business combination with one or more businesses or entities sponsors are Alisa Group Limited, a British Virgin Islands company, and Calisa Holding LP, a Delaware limited partnership (each a "Sponsor" and collectively the "Sponsors"), which are affiliated with members of our management team.

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						
Gross profitability	not computable	28.7%				
one or more required annual facts are missing						
Return on invested capital	not computable	11.6%				
one or more required annual facts are missing						

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Accruals ratio	not computable	(7.4%)
a prior annual assets observation is required		
Gross margin stability, five years	not computable	2.3 pts
five annual gross margins are required; found 0		
Solvency		
Twelve-month failure probability	not computable	0.06%
firm-wide XBRL shares cannot be assigned to one ticker class		
Altman Z double-prime	not computable	2.16
assets and liabilities must exceed $100,000		
Net debt to EBITDA	not computable	1.08x
one or more required annual facts are missing		
Interest coverage	not computable	3.77x
one or more required annual facts are missing		
Current ratio	not computable	2.01x
current liabilities must exceed $100,000		
Growth and financing		
Revenue growth, three-year compound	not computable	6.4%
four annual observations are required; found 0		
Free cash flow growth, three-year compound	not computable	18.2%
four consecutive annual FCF observations are required; found 0		
Reinvestment rate	not computable	14.3%
one or more required annual facts are missing		
Asset growth, three years	not computable	5.1%
four annual observations are required; found 1		
Net share issuance, one year	not computable	0.5%
firm-wide XBRL shares cannot be assigned to one ticker class		

Warnings

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

Check	Measured
Thin data	0 of 14 grade factors are computable; minimum is 7

What the price implies

at the 2026-10-30 close; none of these enters the grade

Measure	Value	Peer median	Percentile
Twelve-month price change, skipping the latest month	7.9%	(2.0%)	58
Distance from 52-week high	(75.0%)	(32.7%)	10
EBIT to enterprise value	not computable	1.6%	
Free cash flow yield	not computable	2.8%	
Book value to price	not computable	0.27	
Sales to price	not computable	0.31	
Composite equity issuance, five years	not computable	4.2%	
Relative strength against the sector, log excess return	(0.19)	(0.29)	58

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	fail

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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	n/a
Operating cash flow, four quarters	n/a
Months of runway	not finite
Days since last periodic filing	89 (10-Q received Aug 7, 2026)
Median daily dollar volume, 63 sessions	$0

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	net income	us-gaap:NetIncomeLoss	$245,454	2025-12-31	2026-03-25	10-K	26-012686
2	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	-$286,505	2025-12-31	2026-03-25	10-K	26-012686
3	assets	us-gaap:Assets	$61.0M	2025-12-31	2026-03-25	10-K	26-012686
4	current assets	us-gaap:AssetsCurrent	$588,222	2025-12-31	2026-03-25	10-K	26-012686
5	current liabilities	us-gaap:LiabilitiesCurrent	$85,186	2025-12-31	2026-03-25	10-K	26-012686
6	retained earnings	us-gaap:RetainedEarningsAccumulatedDeficit	$166,032	2025-12-31	2026-03-25	10-K	26-012686
7	operating income	us-gaap:OperatingIncomeLoss	-$190,582	2025-12-31	2026-03-25	10-K	26-012686
8	book equity	us-gaap:StockholdersEquity	$503,036	2025-12-31	2026-03-25	10-K	26-012686
9	liabilities	us-gaap:Liabilities	$85,186	2025-12-31	2026-03-25	10-K	26-012686

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