# Kidz AI Inc.

**KIDZW**

Nasdaq; other; SIC 8200, Services-Educational Services; CIK 0002022308

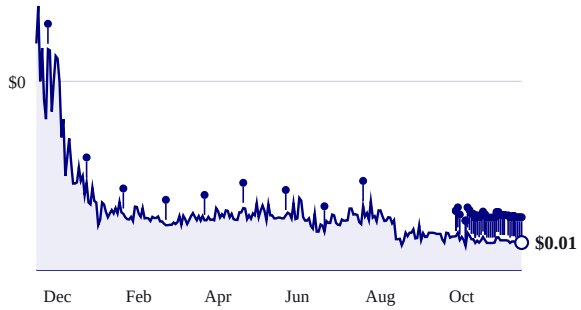
# None

**No letter**

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

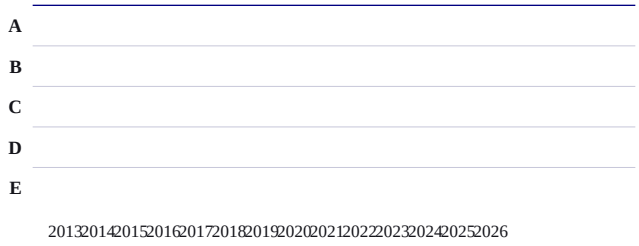
| Scoreboard | |
|---|---|
| **Reliability** | 0.83 AUC<br>filers with $12.5M to $120M assets; 95% interval 0.79 to 0.86; 201 events, 2020 to 2025 |
| **Peer failure rate** | 1.07% a year<br>Item 1.03 bankruptcies, same asset band, 2012 to 2025 |
| **Size band** | $12.5M to $120M assets<br>total assets $15.5M |
| **Standard universe** | inside<br>revenue above $1M and assets above $10M |
| **Warnings** | late filer, thin data<br>not computable: dilution, distress, fortress balance sheet |
| **Inputs computable** | 4 of 14 |
| **Graded from** | filings received through Apr 1, 2026<br>227 days before the rescan; latest periodic filing 10-Q received Nov 12, 2026 |
| **Last close** | $0.01<br>2026-08-14; 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 Apr 1, 2026*

We operate through our wholly-owned subsidiary Class Over Inc. We provide comprehensive online interactive live courses for K-12 students in the United States and around the globe. Our curriculum is designed to meet the needs of different age groups and learning levels, covering a wide variety of subjects to enhance students' academic achievements and interest in exploration. We offer both interest-oriented classes and test preparation courses for various exams and competitions.

## 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 40.4** | | | | | | |
| Gross profitability | 12.3% | 27.1% | | 76.0 | 286 | 2025-12-31 |
| Return on invested capital | not computable | 10.0% | | | | |
| *one or more required annual facts are missing* | | | | | | |
| Accruals ratio | (37.0%) | (5.8%) | | 4.9 | 502 | 2025-12-31 |

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| | | | | | | |
|---|---|---|---|---|---|---|
| Gross margin stability, five years | not computable | 2.2 pts | | | | |
| *five annual gross margins are required; found 1* | | | | | | |
| **Solvency, sleeve percentile 66.5** | | | | | | |
| Twelve-month failure probability | not computable | 0.04% | | | | |
| *firm-wide XBRL shares cannot be assigned to one ticker class* | | | | | | |
| Altman Z double-prime | (3.45) | 2.06 | | 78.7 | 389 | 2025-12-31 |
| Net debt to EBITDA | not computable | 2.51x | | | | |
| *one or more required annual facts are missing* | | | | | | |
| Interest coverage | not computable | 2.45x | | | | |
| *one or more required annual facts are missing* | | | | | | |
| Current ratio | 1.21x | 1.33x | | 54.4 | 506 | 2025-12-31 |
| **Growth and financing** | | | | | | |
| Revenue growth, three-year compound | not computable | 5.0% | | | | |
| *four annual observations are required; found 1* | | | | | | |
| Free cash flow growth, three-year compound | not computable | 8.8% | | | | |
| *four consecutive annual FCF observations are required; found 1* | | | | | | |
| Reinvestment rate | not computable | 12.2% | | | | |
| *a prior annual working-capital observation is required* | | | | | | |
| Asset growth, three years | not computable | 4.0% | | | | |
| *four annual observations are required; found 2* | | | | | | |
| Net share issuance, one year | not computable | (0.5%) | | | | |
| *firm-wide XBRL shares cannot be assigned to one ticker class* | | | | | | |

## Warnings

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

| Check | Measured |
|---|---|
| Late filer | found 2 NT 10-K/Q filings in the last eight quarters |
| Thin data | 4 of 14 grade factors are computable; minimum is 7 |

## What the price implies

*at the 2026-08-14 close; none of these enters the grade*

| Measure | Value | Peer median | Percentile |
|---|---|---|---|
| Twelve-month price change, skipping the latest month | (86.5%) | (1.5%) | 3 |
| Distance from 52-week high | (89.4%) | (23.3%) | 3 |
| EBIT to enterprise value | not computable | 4.3% | |
| Free cash flow yield | not computable | 4.1% | |
| Book value to price | not computable | 0.34 | |
| Sales to price | not computable | 0.69 | |
| Composite equity issuance, five years | not computable | (8.9%) | |
| Relative strength against the sector, log excess return | (2.12) | (0.14) | 3 |

## 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 | fail |
| No new shares issued | fail |

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| | |
|---|---|
| Gross margin improved | fail |
| Asset turnover improved | fail |
| **Cash, filings, liquidity** | |
| Cash and equivalents | $14.4M |
| Operating cash flow, four quarters | -$3.0M |
| Months of runway | 58.0 |
| Days since last periodic filing | 2 (10-Q received Nov 12, 2026) |
| Median daily dollar volume, 63 sessions | $44 |

## 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 | $1.9M | 2025-12-31 | 2026-04-01 | 10-K | 26-001941 |
| 2 | assets | us-gaap:Assets | $15.5M | 2025-12-31 | 2026-04-01 | 10-K | 26-001941 |
| 3 | net income | us-gaap:NetIncomeLoss | -$7.0M | 2025-12-31 | 2026-04-01 | 10-K | 26-001941 |
| 4 | operating cash flow | us-gaap:NetCashProvidedByUsedInOperatingActivities | -$3.8M | 2025-12-31 | 2026-04-01 | 10-K | 26-001941 |
| 5 | assets | us-gaap:Assets | $1.8M | 2024-12-31 | 2026-04-01 | 10-K | 26-001941 |
| 6 | current assets | us-gaap:AssetsCurrent | $2.8M | 2025-12-31 | 2026-04-01 | 10-K | 26-001941 |
| 7 | current liabilities | us-gaap:LiabilitiesCurrent | $2.3M | 2025-12-31 | 2026-04-01 | 10-K | 26-001941 |
| 8 | retained earnings | us-gaap:RetainedEarningsAccumulatedDeficit | -$11.6M | 2025-12-31 | 2026-04-01 | 10-K | 26-001941 |
| 9 | operating income | us-gaap:OperatingIncomeLoss | -$3.6M | 2025-12-31 | 2026-04-01 | 10-K | 26-001941 |
| 10 | book equity | us-gaap:StockholdersEquity | $3.8M | 2025-12-31 | 2026-04-01 | 10-K | 26-001941 |
| 11 | liabilities | us-gaap:Liabilities | $11.8M | 2025-12-31 | 2026-04-01 | 10-K | 26-001941 |
| 12 | revenue | us-gaap:Revenues | $3.4M | 2025-12-31 | 2026-04-01 | 10-K | 26-001941 |
| 13 | capital expenditure | us-gaap:PaymentsToAcquirePropertyPlantAndEquipment | $0 | 2025-12-31 | 2026-04-01 | 10-K | 26-001941 |
| 14 | depreciation amortization | us-gaap:Depreciation | $63,904 | 2025-12-31 | 2026-04-01 | 10-K | 26-001941 |
| 15 | pretax income | us-gaap:IncomeLossFromContinuingOperationsBeforeInc... | -$7.0M | 2025-12-31 | 2026-04-01 | 10-K | 26-001941 |
| 16 | income tax | us-gaap:IncomeTaxExpenseBenefit | $0 | 2025-12-31 | 2026-04-01 | 10-K | 26-001941 |

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