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 118 graded peers in consumer nond...

rank 69 of 118; percentile 58.1; sampling error 3.8 points; lower is stronger

A B C D E

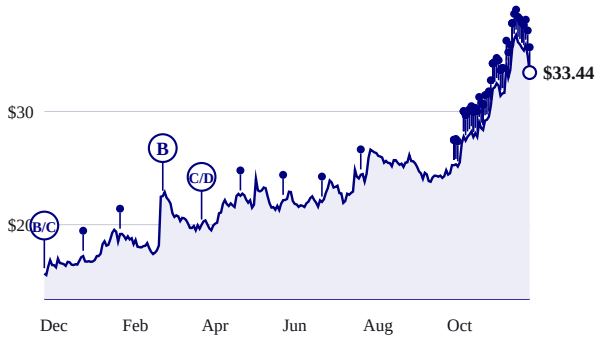
C/D, the tortoise



Scoreboard

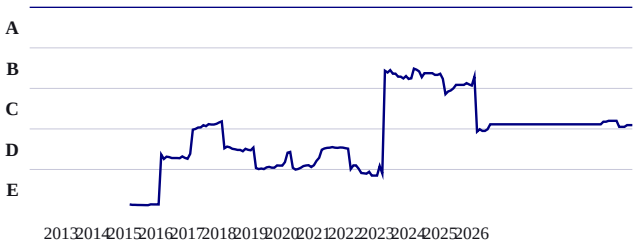
Profitability	C/D	percentile 57.6
Solvency	B	percentile 31.5
Growth and financing	D	percentile 64.6
Reliability	0.87 AUC	filers with $120M to $591M assets; 95% interval 0.83 to 0.90; 206 events, 2020 to 2025
Peer failure rate	1.03% a year	Item 1.03 bankruptcies, same asset band, 2012 to 2025
Size band	$120M to $591M assets	total assets $442.2M
Standard universe	inside	revenue above $1M and assets above $10M
Warnings	none triggered; fortress balance sheet	not computable: distress
Inputs computable	10 of 13	
Graded from	filings received through Mar 2, 2026	265 days before the rescan; latest periodic filing 10-Q received Oct 27, 2026
Last close	$33.41	2026-11-20; market equity $384.9M; 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 thirteen 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 57.6						
Gross profitability	41.9%	30.0%		35.1	135	2025-12-31
Return on invested capital	not computable	6.0%				
pretax income must exceed the validity floor and imply a 0%-100% tax rate						

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Accruals ratio	0.3%	(5.2%)	84.1	139	2025-12-31
Gross margin stability, five years	2.0 pts	1.9 pts	53.6	111	2025-12-31
Solvency, sleeve percentile 31.5					
Altman Z double-prime	3.06	3.11	45.9	110	2025-12-31
Net debt to EBITDA	not computable	2.44x			
latest aligned inputs end 2022-12-31; latest annual assets end 2025-12-31					
Interest coverage	30.19x	2.36x	2.8	37	2025-12-31
Current ratio	1.82x	1.82x	45.8	143	2025-12-31
Growth and financing, sleeve percentile 64.6					
Revenue growth, three-year compound	(10.5%)	(0.1%)	88.7	125	2025-12-31
Free cash flow growth, three-year compound	not computable	13.6%			
current FCF must be positive and base FCF must exceed $100,000					
Reinvestment rate	11.0%	11.8%	52.2	68	2025-12-31
Asset growth, three years	2.9%	0.2%	37.1	125	2025-12-31
Net share issuance, one year	2.7%	0.03%	80.4	103	2026-03-02

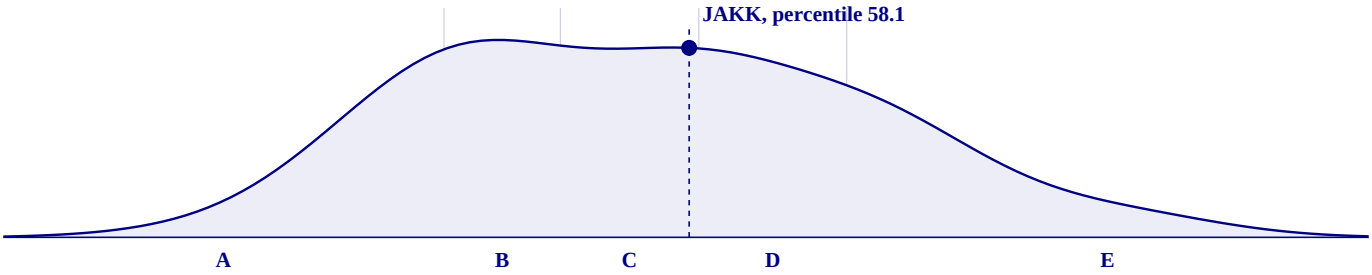
Warnings

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 118 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
64	Local Bounti Corporation/DE (LOCL)	53.8	C	short runway, late filer
65	Albany International Corp. (AIN)	54.7	C	
66	Vera Bradley, Inc. (VRA)	55.6	C	fortress balance sheet
67	Darling Ingredients Inc. (DAR)	56.4	C/D	
68	Rocky Brands, Inc. (RCKY)	57.3	C/D	
69	Jakks Pacific Inc. (JAKK)	58.1	C/D	fortress balance sheet
70	BrightView Holdings, Inc. (BV)	59.0	C/D	
71	Clarus Corp. (CLAR)	59.8	C/D	fortress balance sheet
72	Zevia PBC (ZVIA)	60.7	C/D	
73	Mccormick & Co. Inc. (MKC)	61.5	C/D	
74	Peloton Interactive, Inc. (PTON)	62.4	C/D	

What the price implies

at the 2026-11-20 close; none of these enters the grade

Measure	Value	Peer median	Percentile
Twelve-month price change, skipping the latest month	54.9%	(1.0%)	90
Distance from 52-week high	(9.0%)	(24.5%)	80
EBIT to enterprise value	3.5%	3.5%	49

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Free cash flow yield	(0.3%)	4.5%	24
Book value to price	0.72	0.60	55
Sales to price	1.48	1.26	60
Composite equity issuance, five years	55.7%	(17.0%)	93
Relative strength against the sector, log excess return	0.36	(0.09)	90
Twelve-month failure probability, CHS model	not computable	0.04%	

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	26 (10-Q received Oct 27, 2026)
Median daily dollar volume, 63 sessions	$3.3M

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
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

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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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