Powerus Corp.

PUSA

Nasdaq; other; SIC 7997, Services-Membership Sports & Recreation Clubs; CIK 0002009312

None

No letter

4 of 13 inputs computable; 7 are required, with a score in every sleeve

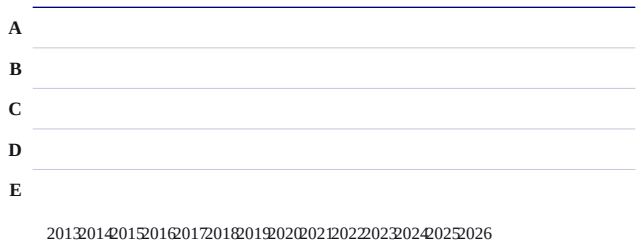
Scoreboard	
Reliability	0.83 AUC filers with $12.5M to $120M assets; 95% interval 0.79 to 0.86; 201 events, 2020 to 2025
Peer failure rate	1.07% a year Item 1.03 bankruptcies, same asset band, 2012 to 2025
Size band	$12.5M to $120M assets total assets $34.8M
Standard universe	inside revenue above $1M and assets above $10M
Warnings	dilution, thin data; fortress balance sh...
Inputs computable	4 of 13
Graded from	filings received through Mar 31, 2026 236 days before the rescan; latest periodic filing 10-Q received Nov 16, 2026
Last close	$1.12 2026-11-20; market equity $192.2M; 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 31, 2026

own and operate two public golf country clubs in Florida that each feature a golf-club, consisting of over 289 acres of multi-service recreational property. Our golf country clubs include two golf-courses with over 13,000 yards of combined fairways, clubhouses boasting food and beverage options, aquatic golf ranges, and pro shops to assist any level of golfer. We believe our golf country clubs are a serene combination of approachable golf and nature that are designed to appeal to local residents and tourists alike.

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 33.3						
Gross profitability	not computable	26.7%				
one or more required annual facts are missing						
Return on invested capital	not computable	10.0%				
a prior annual debt, equity, and cash observation is required						

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Accruals ratio	(8.3%)	(5.7%)	33.3	458	2025-12-31
Gross margin stability, five years	not computable	2.2 pts			
five annual gross margins are required; found 0					
Solvency, sleeve percentile 1.9					
Altman Z double-prime	20.82	2.06	2.0	357	2025-12-31
Net debt to EBITDA	not computable	2.37x			
EBITDA must exceed $100,000					
Interest coverage	not computable	2.93x			
interest expense must exceed $100,000					
Current ratio	22.48x	1.33x	1.7	462	2025-12-31
Growth and financing, sleeve percentile 92.9					
Revenue growth, three-year compound	not computable	4.9%			
four annual observations are required; found 2					
Free cash flow growth, three-year compound	not computable	8.7%			
four consecutive annual FCF observations are required; found 2					
Reinvestment rate	not computable	13.3%			
NOPAT must exceed $100,000					
Asset growth, three years	not computable	4.1%			
four annual observations are required; found 2					
Net share issuance, one year	45.9%	(0.5%)	92.9	354	2026-03-31

Warnings

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

Check	Measured
Dilution	split-adjusted year-over-year share growth is 45.9%
Thin data	4 of 13 grade factors are computable; minimum is 7
Fortress balance sheet	cash minus debt is 264,764 USD; Altman Z is not used

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	(32.0%)	0.4%	23
Distance from 52-week high	(82.4%)	(28.8%)	6
EBIT to enterprise value	(2.6%)	4.6%	17
Free cash flow yield	(1.6%)	4.1%	21
Book value to price	0.24	0.39	35
Sales to price	0.02	0.75	2
Composite equity issuance, five years	not computable	(9.5%)	
Relative strength against the sector, log excess return	(0.51)	(0.12)	23
Twelve-month failure probability, CHS model	0.03%	0.04%	28

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

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Gross margin improved	fail
Asset turnover improved	fail
Cash, filings, liquidity	
Cash and equivalents	$21.7M
Operating cash flow, four quarters	-$1.3M
Months of runway	198.7
Days since last periodic filing	6 (10-Q received Nov 16, 2026)
Median daily dollar volume, 63 sessions	$1.7M

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	operating income	us-gaap:OperatingIncomeLoss	-$182,032	2024-12-31	2026-03-31	10-K	26-014320
2	pretax income	us-gaap:IncomeLossFromContinuingOperationsBeforeInc...	-$162,764	2024-12-31	2026-03-31	10-K	26-014320
3	income tax	us-gaap:IncomeTaxExpenseBenefit	$20,936	2024-12-31	2026-03-31	10-K	26-014320
4	total debt	us-gaap:LongTermDebt	$192,378	2024-12-31	2026-03-31	10-K	26-014320
5	book equity	us-gaap:StockholdersEquity	$1.1M	2024-12-31	2026-03-31	10-K	26-014320
6	cash	us-gaap:CashAndCashEquivalentsAtCarryingValue	$457,142	2024-12-31	2026-03-31	10-K	26-014320
7	net income	us-gaap:NetIncomeLoss	-$3.7M	2025-12-31	2026-03-31	10-K	26-014320
8	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	-$2.0M	2025-12-31	2026-03-31	10-K	26-014320
9	assets	us-gaap:Assets	$34.8M	2025-12-31	2026-03-31	10-K	26-014320
10	assets	us-gaap:Assets	$5.2M	2024-12-31	2026-03-31	10-K	26-014320
11	current assets	us-gaap:AssetsCurrent	$29.1M	2025-12-31	2026-03-31	10-K	26-014320
12	current liabilities	us-gaap:LiabilitiesCurrent	$1.3M	2025-12-31	2026-03-31	10-K	26-014320
13	retained earnings	us-gaap:RetainedEarningsAccumulatedDeficit	-$4.7M	2025-12-31	2026-03-31	10-K	26-014320
14	operating income	us-gaap:OperatingIncomeLoss	-$4.4M	2025-12-31	2026-03-31	10-K	26-014320
15	book equity	us-gaap:StockholdersEquity	$32.7M	2025-12-31	2026-03-31	10-K	26-014320
16	liabilities	us-gaap:Liabilities	$2.0M	2025-12-31	2026-03-31	10-K	26-014320
17	depreciation amortization	us-gaap:Depreciation	$201,113	2024-12-31	2026-03-31	10-K	26-014320
18	interest expense	us-gaap:InterestExpense	$4,491	2025-12-31	2026-03-31	10-K	26-014320
19	revenue	us-gaap:RevenueFromContractWithCustomerExcludingA...	$3.0M	2025-12-31	2026-03-31	10-K	26-014320
20	revenue	us-gaap:RevenueFromContractWithCustomerExcludingA...	$3.3M	2024-12-31	2026-03-31	10-K	26-014320
21	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	$1.1M	2025-12-31	2026-03-31	10-K	26-014320
22	depreciation amortization	us-gaap:Depreciation	$220,500	2025-12-31	2026-03-31	10-K	26-014320
23	pretax income	us-gaap:IncomeLossFromContinuingOperationsBeforeInc...	-$3.8M	2025-12-31	2026-03-31	10-K	26-014320
24	income tax	us-gaap:IncomeTaxExpenseBenefit	-$91,412	2025-12-31	2026-03-31	10-K	26-014320
25	current assets	us-gaap:AssetsCurrent	$1.1M	2024-12-31	2026-03-31	10-K	26-014320
26	current liabilities	us-gaap:LiabilitiesCurrent	$3.4M	2024-12-31	2026-03-31	10-K	26-014320
27	shares outstanding	dei:EntityCommonStockSharesOutstanding	20,254,682	2026-03-31	2026-03-31	10-K	26-014320
28	shares outstanding	dei:EntityCommonStockSharesOutstanding	13,880,000	2025-03-28	2025-03-28	10-K	25-001168

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