

Audioeye Inc. (AEYE)

Nasdaq; business equipment; SIC 7372, Services-Prepackaged Software; CIK 0001362190

Audioeye Inc. AEYE; business equipment	
Grade	C A B C D E middle fifth of 497 graded peers percentile 47.4; sampling error 2.2 points; lower is stronger
Rank	236 of 497
Profitability	A percentile 17.1
Solvency	E percentile 83.9
Growth and financing	B/C percentile 41.1
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 \$32.2M
Standard universe	inside revenue above \$1M and assets above \$10M
Warnings	none active not computable: distress
Inputs computable	8 of 14
Graded from	filings received through Apr 30, 2026 162 days before the rescans; latest periodic filing 10-Q received Aug 13, 2026
Last close	\$6.89 2026-10-08; market equity \$86.6M
Price used in grade	None



C, the tortoise
middle fifth of its sector; letters are fifths of the 497 graded peers

Share price, twelve months to the rescans
split-adjusted close; the letter is fixed at the rescans that set it



Rescans on file: C/D from Mar 21, 2024, C from Apr 21, 2024, D from Mar 21, 2025, C from Mar 21, 2026

Letter at every rescanscan

Jan 21, 2012 to Oct 9, 2026; sector percentile, 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 12, 2026

AudioEye is an industry-leading digital accessibility platform delivering website accessibility compliance at all price points to businesses of all sizes. Our solutions advance accessibility with patented technology that reduces barriers, expands access for individuals with disabilities, and enhances the user experience for a broader audience. We believe that, when implemented, our solution offers businesses and organizations the opportunity to reach more customers, improve brand image, build additional brand

loyalty, and, most importantly, provide an accessible and usable web experience to the expansive and ever-growing global population of individuals with disabilities.

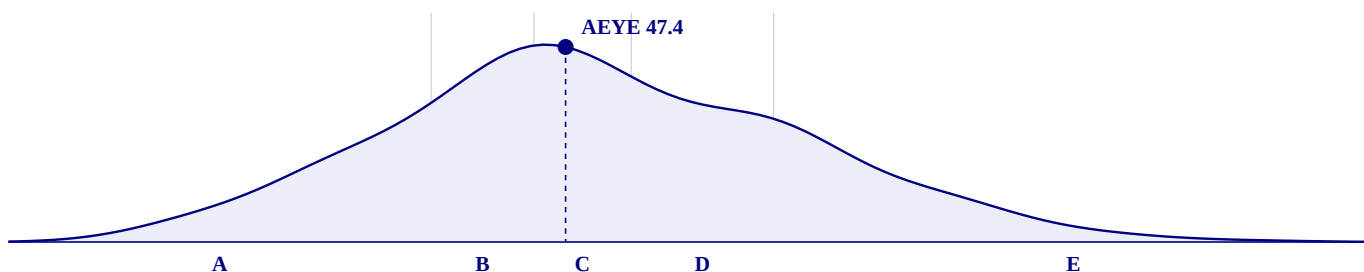
The fourteen inputs

lower percentile is stronger; equal-weighted sleeves

Input	Percentile, 0 to 100	Value	Peer median	Percentile	Peers	Period end
Profitability, sleeve percentile 17.1						
Gross profitability		97.9%	28.5%	2.0	558	2025-12-31
Return on invested capital		not computable	10.9%			one or more required annual facts are missing
Accruals ratio		(25.3%)	(7.4%)	14.8	621	2025-12-31
Gross margin stability, five years		1.6 pts	2.4 pts	34.6	429	2025-12-31
Solvency, sleeve percentile 83.9						
Twelve-month failure probability		not computable	0.05%			latest liabilities, cash plus short-term investments, book equity, and shares are required
Altman Z double-prime		(11.02)	2.18	82.3	566	2025-12-31
Net debt to EBITDA		not computable	1.11x			EBITDA must exceed \$100,000
Interest coverage		not computable	3.77x			interest expense must exceed \$100,000
Current ratio		0.88x	2.02x	85.6	666	2025-12-31
Growth and financing, sleeve percentile 41.1						
Revenue growth, three-year compound		10.5%	6.4%	38.2	538	2025-12-31
Free cash flow growth, three-year compound		not computable	17.2%			current FCF must be positive and base FCF must exceed \$100,000
Reinvestment rate		not computable	14.3%			one or more required annual facts are missing
Asset growth, three years		9.7%	5.0%	34.5	563	2025-12-31
Net share issuance, one year		0.7%	0.5%	50.5	407	2026-02-28

Among 497 peers

business equipment; 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
231	CSP Inc. (CSPI)	46.4	C	
232	nCino, Inc. (NCNO)	46.6	C	
233	Ametek (AME)	46.8	C	
234	ACI Worldwide, Inc. (ACIW)	47.0	C	
235	SentinelOne, Inc. (S)	47.2	C	
236	Audioeye Inc. (AEYE) <	47.4	C	
237	Planet Labs PBC (PL)	47.6	C	
238	Hurco Companies Inc. (HURC)	47.8	C	
239	Hubbell Inc. (HUBB)	48.0	C	
240	Kulicke & Soffa Industries Inc. (KLIC)	48.2	C	
241	Aviat Networks, Inc. (AVNW)	48.4	C	

What the price implies

at the 2026-10-08 close; none enters the grade

Measure	Value	Peer median	Percentile
Twelve-month price change, skipping the latest month	(46.8%)	2.2%	13
Distance from 52-week high	(55.5%)	(30.0%)	21
EBIT to enterprise value	(2.0%)	1.5%	27
Free cash flow yield	5.5%	2.7%	70
Book value to price	0.04	0.23	12
Sales to price	0.47	0.30	61
Composite equity issuance, five years	16.1%	3.9%	66
Relative strength against the sector, log excess return	(0.91)	(0.26)	13

Diagnostics

not in the grade

Measure	Value
Piotroski F-score 3 of 9, period end 2025-12-31	
Return on assets above zero	fail
Operating cash flow above zero	pass
Return on assets improved	pass
Operating cash flow exceeds net income	pass
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	\$8.7M
Operating cash flow, four quarters	\$5.9M
Months of runway	not finite
Days since last periodic filing	57 (10-Q received Aug 13, 2026)
Median daily dollar volume, 63 sessions	\$537,806

Sources

each row links to the filing index on sec.gov

#	Concept	XBRL tag	Value	Period end	Received	Form	Accession
1	gross profit	us-gaap:GrossProfit	\$31.6M	2025-12-31	2026-03-12	10-K	0001104659-26-027159
2	assets	us-gaap:Assets	\$32.2M	2025-12-31	2026-03-12	10-K	0001104659-26-027159
3	net income	us-gaap:NetIncomeLoss	-\$3.1M	2025-12-31	2026-03-12	10-K	0001104659-26-027159
4	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	\$4.8M	2025-12-31	2026-03-12	10-K	0001104659-26-027159
5	assets	us-gaap:Assets	\$29.8M	2024-12-31	2026-03-12	10-K	0001104659-26-027159
6	revenue	us-gaap:Revenues	\$40.3M	2025-12-31	2026-03-12	10-K	0001104659-26-027159
7	gross profit	us-gaap:GrossProfit	\$27.9M	2024-12-31	2026-03-12	10-K	0001104659-26-027159
8	revenue	us-gaap:Revenues	\$35.2M	2024-12-31	2026-03-12	10-K	0001104659-26-027159
9	gross profit	us-gaap:GrossProfit	\$24.3M	2023-12-31	2025-03-12	10-K	0001558370-25-002819
10	revenue	us-gaap:Revenues	\$31.3M	2023-12-31	2025-03-12	10-K	0001558370-25-002819
11	gross profit	us-gaap:GrossProfit	\$22.7M	2022-12-31	2024-03-07	10-K	0001410578-24-000150
12	revenue	us-gaap:Revenues	\$29.9M	2022-12-31	2024-03-07	10-K	0001410578-24-000150
13	gross profit	us-gaap:GrossProfit	\$18.4M	2021-12-31	2023-03-09	10-K	0001410578-23-000236
14	revenue	us-gaap:Revenues	\$24.5M	2021-12-31	2023-03-09	10-K	0001410578-23-000236
15	current assets	us-gaap:AssetsCurrent	\$12.6M	2025-12-31	2026-03-12	10-K	0001104659-26-027159
16	current liabilities	us-gaap:LiabilitiesCurrent	\$14.4M	2025-12-31	2026-03-12	10-K	0001104659-26-027159
17	retained earnings	us-gaap:RetainedEarningsAccumulatedDeficit	-\$103.4M	2025-12-31	2026-03-12	10-K	0001104659-26-027159
18	operating income	us-gaap:OperatingIncomeLoss	-\$1.8M	2025-12-31	2026-03-12	10-K	0001104659-26-027159
19	book equity	us-gaap:StockholdersEquity	\$4.8M	2025-12-31	2026-03-12	10-K	0001104659-26-027159
20	liabilities	us-gaap:Liabilities	\$27.4M	2025-12-31	2026-03-12	10-K	0001104659-26-027159
21	total debt	us-gaap:LongTermDebt	\$13.4M	2025-12-31	2026-03-12	10-K	0001104659-26-027159
22	cash	us-gaap:CashAndCashEquivalentsAtCarryingValue	\$5.3M	2025-12-31	2026-03-12	10-K	0001104659-26-027159
23	depreciation amortization	us-gaap:Depreciation	\$109,000	2025-12-31	2026-03-12	10-K	0001104659-26-027159
24	operating income	us-gaap:OperatingIncomeLoss	-\$7.3M	2015-12-31	2017-03-30	10-K	0001144204-17-017567
25	interest expense	us-gaap:InterestExpense	\$4,280	2015-12-31	2016-03-30	10-K	0001144204-16-091312
26	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	\$54,000	2025-12-31	2026-03-12	10-K	0001104659-26-027159
27	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	\$2.7M	2024-12-31	2026-03-12	10-K	0001104659-26-027159
28	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	\$128,000	2024-12-31	2026-03-12	10-K	0001104659-26-027159
29	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	\$318,000	2023-12-31	2025-03-12	10-K	0001558370-25-002819
30	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	\$171,000	2023-12-31	2025-03-12	10-K	0001558370-25-002819
31	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	-\$5.0M	2022-12-31	2024-03-07	10-K	0001410578-24-000150
32	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	\$72,000	2022-12-31	2024-03-07	10-K	0001410578-24-000150
33	assets	us-gaap:Assets	\$25.5M	2023-12-31	2025-03-12	10-K	0001558370-25-002819
34	assets	us-gaap:Assets	\$24.4M	2022-12-31	2024-03-07	10-K	0001410578-24-000150
35	shares outstanding	dei:EntityCommonStockSharesOutstanding	12,495,980	2026-02-28	2026-04-30	10-K/A	0001104659-26-053022
36	shares outstanding	dei:EntityCommonStockSharesOutstanding	12,412,544	2025-02-28	2025-03-12	10-K	0001558370-25-002819