

Eos Energy Enterprises, Inc. (EOSE)

Nasdaq; business equipment; SIC 3690, Miscellaneous Electrical Machinery, Equipment & Supplies; CIK 0001805077

Eos Energy Enterprises, Inc. EOSE; business equipment	
Grade	B  second fifth of 497 graded peers percentile 22.7; sampling error 2.2 points; lower is stronger
Rank	113 of 497
Profitability	D  percentile 66.8
Solvency	C  percentile 48.2
Growth and financing	A  percentile 2.3
Reliability	0.91 AUC filers with \$591M to \$2.67B assets; 95% interval 0.88 to 0.94; 160 events, 2020 to 2025
Peer failure rate	1.01% a year Item 1.03 bankruptcies, same asset band, 2012 to 2025
Size band	\$591M to \$2.67B assets total assets \$885.2M
Standard universe	inside revenue above \$1M and assets above \$10M
Warnings	none active not computable: dilution, distress
Inputs computable	7 of 14
Graded from	filings received through Feb 26, 2026 225 days before the rescans; latest periodic filing 10-Q received Aug 5, 2026
Last close	\$2.76 2026-10-08; market equity \$0
Price used in grade	None

Letter at every rescans

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 Feb 26, 2026

--Regulations--Governmental Programs and Incentives--One Big Beautiful Bill Act" to the availability of the tax credit. The IRA also allows manufacturers of certain battery components made in the United States to claim tax credits. Under Internal Revenue Code Section 6417(d), certain eligible taxpayers, including such manufacturers, can elect direct payment, enabling the Internal Revenue Service to treat the tax credit amount as a deemed tax payment and refund any excess as a cash tax payment, even if the taxpayer has

no tax liability.

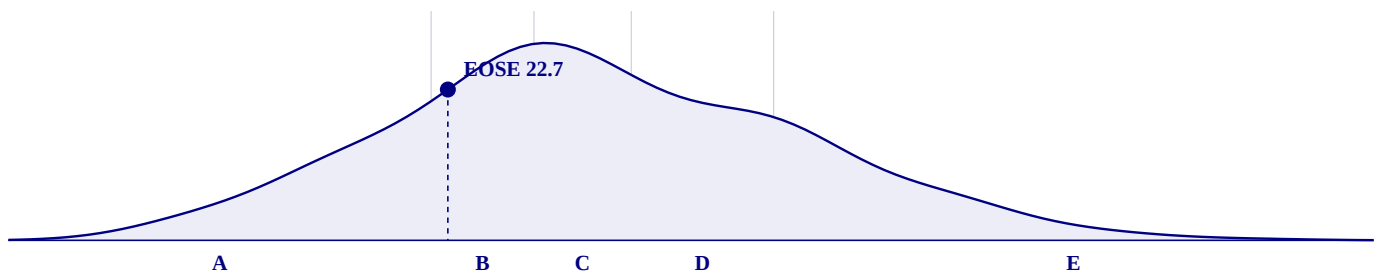
The fourteen inputs

lower percentile is stronger; equal-weighted sleeves

Input	Percentile, 0 to 100	Value	Peer median	Percentile	Peers	Period end
Profitability, sleeve percentile 66.8						
Gross profitability		(16.2%)	28.5%	99.0	558	2025-12-31
Return on invested capital		not computable	10.9%			pretax income must exceed the validity floor and imply a 0%-100% tax rate
Accruals ratio		(132.4%)	(7.4%)	1.9	621	2025-12-31
Gross margin stability, five years		269.3 pts	2.4 pts	99.4	429	2025-12-31
Solvency, sleeve percentile 48.2						
Twelve-month failure probability		not computable	0.05%			firm-wide XBRL shares cannot be assigned to one ticker class
Altman Z double-prime		(8.45)	2.18	79.4	566	2025-12-31
Net debt to EBITDA		not computable	1.11x			EBITDA must exceed \$100,000
Interest coverage		not computable	3.77x			one or more required annual facts are missing
Current ratio		4.94x	2.02x	17.1	666	2025-12-31
Growth and financing, sleeve percentile 2.3						
Revenue growth, three-year compound		85.4%	6.4%	2.1	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%			pretax income must exceed the validity floor and imply a 0%-100% tax rate
Asset growth, three years		102.4%	5.0%	2.4	563	2025-12-31
Net share issuance, one year		not computable	0.5%			firm-wide XBRL shares cannot be assigned to one ticker class

Among 497 peers

business equipment; letters are fifths of this list



Rank	Company	Percentile	Letter	Warnings
108	ReposiTrak, Inc. (TRAK)	21.6	A/B	
109	Tenable Holdings, Inc. (TENB)	21.8	A/B	
110	Cognex Corp. (CGNX)	22.0	A/B	
111	Ooma Inc. (OOMA)	22.2	A/B	
112	ServiceNow, Inc. (NOW)	22.4	B	
113	Eos Energy Enterprises, Inc. (EOSE) <	22.7	B	
114	Eos Energy Enterprises, Inc. (EOSEW)	22.7	B	
115	Yext, Inc. (YEXT)	23.0	B	fortress balance sheet
116	Transcat Inc. (TRNS)	23.2	B	
117	PagerDuty, Inc. (PD)	23.4	B	
118	Allient Inc. (ALNT)	23.6	B	

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	(71.7%)	2.2%	5
Distance from 52-week high	(85.6%)	(30.0%)	5
EBIT to enterprise value	not computable	1.5%	
Free cash flow yield	not computable	2.7%	
Book value to price	not computable	0.23	
Sales to price	not computable	0.30	
Composite equity issuance, five years	not computable	3.9%	
Relative strength against the sector, log excess return	(1.55)	(0.26)	5

Diagnostics

not in 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
Gross margin improved	pass
Asset turnover improved	pass
Cash, filings, liquidity	
Cash and equivalents	\$305.5M
Operating cash flow, four quarters	-\$307.9M
Months of runway	11.9

Days since last periodic filing

65 (10-Q received Aug 5, 2026)

Median daily dollar volume, 63 sessions

\$91.6M

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	-\$143.8M	2025-12-31	2026-02-26	10-K	0001628280-26-011961
2	assets	us-gaap:Assets	\$885.2M	2025-12-31	2026-02-26	10-K	0001628280-26-011961
3	operating income	us-gaap:OperatingIncomeLoss	-\$259.3M	2025-12-31	2026-02-26	10-K	0001628280-26-011961
4	pretax income	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsDeductibleItems	\$559.6M	2025-12-31	2026-02-26	10-K	0001628280-26-011961
5	income tax	us-gaap:IncomeTaxExpenseBenefit	\$24.000	2025-12-31	2026-02-26	10-K	0001628280-26-011961
6	total debt	us-gaap:LongTermDebt	\$813.3M	2025-12-31	2026-02-26	10-K	0001628280-26-011961
7	book equity	us-gaap:StockholdersEquity	-\$2.2B	2025-12-31	2026-02-26	10-K	0001628280-26-011961
8	cash	us-gaap:CashAndCashEquivalentsAtCarryingValue	\$568.0M	2025-12-31	2026-02-26	10-K	0001628280-26-011961
9	total debt	us-gaap:LongTermDebt	\$316.9M	2024-12-31	2026-02-26	10-K	0001628280-26-011961
10	book equity	us-gaap:StockholdersEquity	-\$1.1B	2024-12-31	2026-02-26	10-K	0001628280-26-011961
11	cash	us-gaap:CashAndCashEquivalentsAtCarryingValue	\$74.3M	2024-12-31	2026-02-26	10-K	0001628280-26-011961
12	net income	us-gaap:NetIncomeLoss	-\$969.6M	2025-12-31	2026-02-26	10-K	0001628280-26-011961
13	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	-\$211.2M	2025-12-31	2026-02-26	10-K	0001628280-26-011961
14	assets	us-gaap:Assets	\$260.3M	2024-12-31	2026-02-26	10-K	0001628280-26-011961
15	revenue	us-gaap:RevenueFromContractWithCustomerExcludingAssessedTax	\$114.2M	2025-12-31	2026-02-26	10-K	0001628280-26-011961
16	gross profit	us-gaap:GrossProfit	-\$83.3M	2024-12-31	2026-02-26	10-K	0001628280-26-011961
17	revenue	us-gaap:RevenueFromContractWithCustomerExcludingAssessedTax	\$15.6M	2024-12-31	2026-02-26	10-K	0001628280-26-011961
18	revenue	us-gaap:RevenueFromContractWithCustomerExcludingAssessedTax	\$16.4M	2023-12-31	2025-03-04	10-K	0001805077-25-000015
19	cost of revenue	us-gaap:CostOfGoodsAndServicesSold	\$89.8M	2023-12-31	2025-03-04	10-K	0001805077-25-000015
20	revenue	us-gaap:RevenueFromContractWithCustomerExcludingAssessedTax	\$17.9M	2022-12-31	2024-03-04	10-K	0001805077-24-000013
21	cost of revenue	us-gaap:CostOfGoodsAndServicesSold	\$153.3M	2022-12-31	2024-03-04	10-K	0001805077-24-000013
22	revenue	us-gaap:RevenueFromContractWithCustomerExcludingAssessedTax	\$4.6M	2021-12-31	2023-02-28	10-K	0001628280-23-005647
23	cost of revenue	us-gaap:CostOfGoodsAndServicesSold	\$46.5M	2021-12-31	2023-02-28	10-K	0001628280-23-005647
24	current assets	us-gaap:AssetsCurrent	\$708.5M	2025-12-31	2026-02-26	10-K	0001628280-26-011961
25	current liabilities	us-gaap:LiabilitiesCurrent	\$143.5M	2025-12-31	2026-02-26	10-K	0001628280-26-011961
26	retained earnings	us-gaap:RetainedEarningsAccumulatedDeficit	-\$2.5B	2025-12-31	2026-02-26	10-K	0001628280-26-011961
27	liabilities	us-gaap:Liabilities	\$1.8B	2025-12-31	2026-02-26	10-K	0001628280-26-011961
28	depreciation amortization	us-gaap:DepreciationDepletionAndAmortization	\$14.2M	2025-12-31	2026-02-26	10-K	0001628280-26-011961
29	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	\$53.8M	2025-12-31	2026-02-26	10-K	0001628280-26-011961
30	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	-\$153.9M	2024-12-31	2026-02-26	10-K	0001628280-26-011961
31	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	\$33.2M	2024-12-31	2026-02-26	10-K	0001628280-26-011961
32	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	-\$145.0M	2023-12-31	2025-03-04	10-K	0001805077-25-000015
33	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	\$29.3M	2023-12-31	2025-03-04	10-K	0001805077-25-000015
34	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	-\$196.9M	2022-12-31	2024-03-04	10-K	0001805077-24-000013
35	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	\$20.1M	2022-12-31	2024-03-04	10-K	0001805077-24-000013
36	current assets	us-gaap:AssetsCurrent	\$179.9M	2024-12-31	2026-02-26	10-K	0001628280-26-011961
37	current liabilities	us-gaap:LiabilitiesCurrent	\$65.0M	2024-12-31	2026-02-26	10-K	0001628280-26-011961
38	assets	us-gaap:Assets	\$186.5M	2023-12-31	2025-03-04	10-K	0001805077-25-000015
39	assets	us-gaap:Assets	\$106.8M	2022-12-31	2024-03-04	10-K	0001805077-24-000013