

Eva Live Inc. (GOAI)

Nasdaq; business equipment; SIC 7370, Services-Computer Programming, Data Processing, Etc.; CIK 0001983736

Eva Live Inc. GOAI; business equipment		
Grade	None 3 of 14 inputs computable; 7 are required	Share price, twelve months to the rescan split-adjusted close; the letter is fixed at the rescan that set it 
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 \$16.3M	
Standard universe	inside revenue above \$1M and assets above \$10M	
Warnings	short runway, late filer, thin data not computable: dilution, distress, fortress balance sheet	
Inputs computable	3 of 14	
Graded from	filings received through Mar 16, 2026 207 days before the rescan; latest periodic filing 10-Q received Aug 3, 2026	
Last close	\$1.76 2026-10-08; market equity \$69.1M	
Price used in grade	None	

Letter at every rescan

Jan 21, 2012 to Oct 9, 2026; sector percentile, stronger toward the top; facts filed by each date only

A	
B	
C	
D	
E	
	20132014201520162017201820192020202120222023202420252026

Business, in the company's words

opening of Item 1 of the 10-K received Mar 16, 2026

Live Inc. (the "Company") was incorporated under the laws of the State of Nevada on August 27, 2002, as International Pit Boss Gaming, Inc. On October 1, 2002, the Company merged with Pro Roads Systems, Inc. (a Florida corporation), a public shell company traded on the Pink Sheets. Pro Roads Systems, Inc. had no operations before the merger. The purpose of the merger was to change the Company's domicile from Florida to Nevada. From its inception to 2006, the Company designed and developed software for the gaming industry. The Company changed its name on February 14, 2006, to Logo Industries Corporation and, on November 18, 2008, to Malwin Ventures Inc.

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 99.7						
Gross profitability		not computable	28.5%		one or more required annual facts are missing	

Return on invested capital		not computable	10.9%			one or more required annual facts are missing
Accruals ratio		84.0%	(7.4%)	99.7	621	2025-12-31
Gross margin stability, five years		not computable	2.4 pts			five annual gross margins are required; found 0
Solvency, sleeve percentile 31.8						
Twelve-month failure probability		not computable	0.05%			market price is missing at 2025-12-31
Altman Z double-prime		4.75	2.18	24.4	566	2025-12-31
Net debt to EBITDA		not computable	1.11x			one or more required annual facts are missing
Interest coverage		not computable	3.77x			one or more required annual facts are missing
Current ratio		2.46x	2.02x	39.2	666	2025-12-31
Growth and financing						
Revenue growth, three-year compound		not computable	6.4%			four annual observations are required; found 3
Free cash flow growth, three-year compound		not computable	17.2%			four consecutive annual FCF observations are required; found 2
Reinvestment rate		not computable	14.3%			one or more required annual facts are missing
Asset growth, three years		not computable	5.0%			four annual observations are required; found 3
Net share issuance, one year		not computable	0.5%			raw and split-adjusted prices do not align at 2025-05-15

Warnings

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

Check	Measured
Short runway	cash runway is 4.0 months
Late filer	found 2 NT 10-K/Q filings in the last eight quarters
Thin data	3 of 14 grade factors are computable; minimum is 7

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	not computable	2.2%	
Distance from 52-week high	(77.3%)	(30.0%)	8
EBIT to enterprise value	12.4%	1.5%	97
Free cash flow yield	(0.7%)	2.7%	23
Book value to price	0.25	0.23	53
Sales to price	0.25	0.30	46
Composite equity issuance, five years	not computable	3.9%	
Relative strength against the sector, log excess return	not computable	(0.26)	

Diagnostics

not in 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	fail
Return on assets improved	pass
Operating cash flow exceeds net income	fail
Long-term leverage fell	fail
Current ratio improved	pass
No new shares issued	fail
Gross margin improved	fail
Asset turnover improved	fail
Cash, filings, liquidity	
Cash and equivalents	\$1.8M
Operating cash flow, four quarters	-\$5.5M
Months of runway	4.0
Days since last periodic filing	67 (10-Q received Aug 3, 2026)
Median daily dollar volume, 63 sessions	\$228,026

Sources

each row links to the filing index on sec.gov

#	Concept	XBRL tag	Value	Period end	Received	Form	Accession
1	net income	us-gaap:NetIncomeLoss	\$8.1M	2025-12-31	2026-03-16	10-K	0001493152-26-010305
2	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	-\$448,960	2025-12-31	2026-03-16	10-K	0001493152-26-010305
3	assets	us-gaap:Assets	\$16.3M	2025-12-31	2026-03-16	10-K	0001493152-26-010305
4	assets	us-gaap:Assets	\$4.1M	2024-12-31	2026-03-16	10-K	0001493152-26-010305
5	current assets	us-gaap:AssetsCurrent	\$16.3M	2025-12-31	2026-03-16	10-K	0001493152-26-010305
6	current liabilities	us-gaap:LiabilitiesCurrent	\$6.6M	2025-12-31	2026-03-16	10-K	0001493152-26-010305
7	retained earnings	us-gaap:RetainedEarningsAccumulatedDeficit	-\$20.3M	2025-12-31	2026-03-16	10-K	0001493152-26-010305
8	operating income	us-gaap:OperatingIncomeLoss	\$8.2M	2025-12-31	2026-03-16	10-K	0001493152-26-010305
9	book equity	us-gaap:StockholdersEquity	\$9.7M	2025-12-31	2026-03-16	10-K	0001493152-26-010305
10	liabilities	us-gaap:Liabilities	\$6.6M	2025-12-31	2026-03-16	10-K	0001493152-26-010305
11	revenue	us-gaap:RevenueFromContractWithCustomerExcludingAssessedTax	\$17.0M	2025-12-31	2026-03-16	10-K	0001493152-26-010305
12	revenue	us-gaap:RevenueFromContractWithCustomerExcludingAssessedTax	\$9.3M	2024-12-31	2026-03-16	10-K	0001493152-26-010305
13	revenue	us-gaap:RevenueFromContractWithCustomerExcludingAssessedTax	\$5.1M	2023-12-31	2025-05-15	10-K/A	0001641172-25-011063
14	assets	us-gaap:Assets	\$1.5M	2023-12-31	2025-05-15	10-K/A	0001641172-25-011063
15	shares outstanding	dei:EntityCommonStockSharesOutstanding	31,485,389	2026-03-16	2026-03-16	10-K	0001493152-26-010305
16	shares outstanding	dei:EntityCommonStockSharesOutstanding	31,342,285	2025-05-15	2025-05-15	10-K/A	0001641172-25-011063