

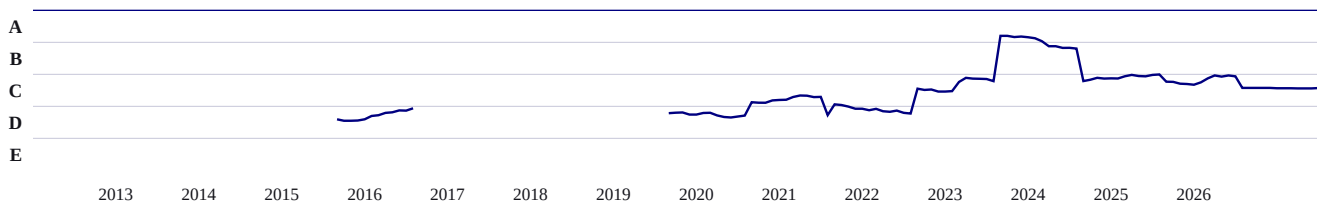
Koss Corp. (KOSS)

Nasdaq; consumer durables; SIC 3651, Household Audio & Video Equipment; CIK 0000056701

Koss Corp. KOSS; consumer durables	
Grade  middle fifth of 460 graded peers percentile 48.6; sampling error 2.3 points; lower is stronger	 C, the tortoise middle fifth of its sector; letters are fifths of the 460 graded peers
Rank 220 of 460	
Profitability D  percentile 76.2	
Solvency A  percentile 1.8	
Growth and financing D  percentile 68.1	
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 \$36.7M	
Standard universe inside revenue above \$1M and assets above \$10M	
Warnings none active not computable: distress, fortress balance sheet	
Inputs computable 9 of 14	
Graded from filings received through Aug 28, 2026 42 days before the rescan; latest periodic filing 10-K received Aug 28, 2026	
Last close \$3.75 2026-10-07; market equity \$35.5M	
Price used in grade None	
Share price, twelve months to the rescan <i>split-adjusted close; the letter is fixed at the rescan that set it</i>  <i>Rescans on file: B/C from Mar 21, 2025, C from Sep 21, 2025, B/C from Apr 21, 2026</i>	

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 Aug 28, 2026

As used herein unless the context otherwise requires, the term "Company" means Koss Corporation and its subsidiaries, Koss Corp B.V. and Koss U.K. Limited. Koss Corporation was incorporated in Delaware in 1971. It formed Koss Corp B.V. and Koss U.K. Limited to comply with certain European Union ("EU") requirements. Koss U.K. Limited is maintained to comply with certain U.K. requirements. The Company operates in the audio/video industry segment of the home entertainment and communication industry

through its design, manufacture and sale of stereo headphones and related accessory products.

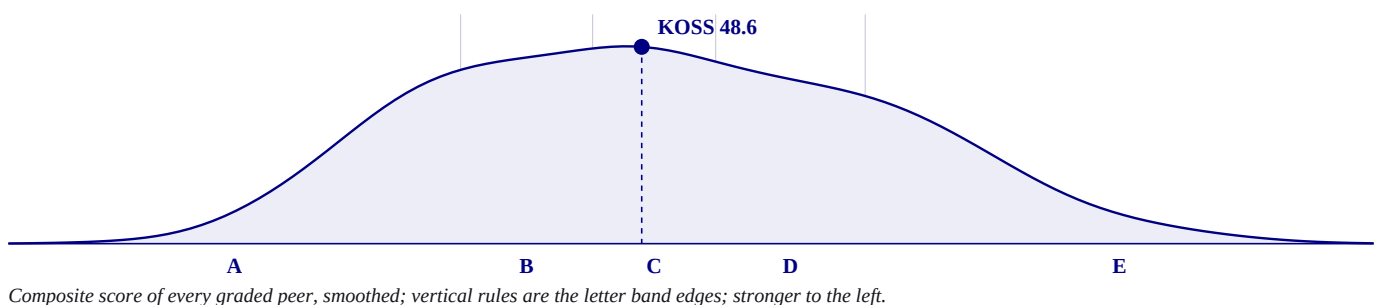
The fourteen inputs

lower percentile is stronger; equal-weighted sleeves

Input	Percentile, 0 to 100	Value	Peer median	Percentile	Peers	Period end
Profitability, sleeve percentile 76.2						
Gross profitability		14.9%	34.4%	79.8	476	2026-06-30
Return on invested capital		not computable	8.9%			one or more required annual facts are missing
Accruals ratio		(2.2%)	(5.1%)	76.1	525	2026-06-30
Gross margin stability, five years		2.9 pts	1.7 pts	72.7	407	2026-06-30
Solvency, sleeve percentile 1.8						
Twelve-month failure probability		not computable	0.04%			latest liabilities, cash plus short-term investments, book equity, and shares are required
Altman Z double-prime		10.38	2.11	2.7	402	2026-06-30
Net debt to EBITDA		not computable	2.11x			one or more required annual facts are missing
Interest coverage		not computable	2.57x			required facts have no common fiscal period end
Current ratio		13.96x	1.55x	0.9	541	2026-06-30
Growth and financing, sleeve percentile 68.1						
Revenue growth, three-year compound		(0.2%)	1.4%	56.3	482	2026-06-30
Free cash flow growth, three-year compound		(77.4%)	8.3%	99.6	250	2026-06-30
Reinvestment rate		not computable	12.0%			pretax income must exceed the validity floor and imply a 0%-100% tax rate
Asset growth, three years		(2.1%)	2.0%	63.4	487	2026-06-30
Net share issuance, one year		0.1%	(0.3%)	53.3	382	2026-08-24

Among 460 peers

consumer durables; letters are fifths of this list



Rank	Company	Percentile	Letter	Warnings
215	Scansource, Inc. (SCSC)	47.5	C	fortress balance sheet
216	Lowes Companies Inc. (LOW)	47.9	C	
217	Brilliant Earth Group, Inc. (BRLT)	47.9	C	fortress balance sheet
218	Altria Group, Inc. (MO)	48.0	C	
219	Yum China Holdings, Inc. (YUMC)	48.2	C	
220	Koss Corp. (KOSS) <	48.6	C	
221	Group 1 Automotive Inc. (GPI)	48.6	C	
222	Oxford Industries Inc. (OXM)	48.8	C	
223	Harley-Davidson, Inc. (HOG)	48.8	C	fortress balance sheet
224	La-Z-Boy Inc. (LZB)	49.0	C	fortress balance sheet
225	Reliance, Inc. (RS)	49.0	C	

What the price implies

at the 2026-10-07 close; none enters the grade

Measure	Value	Peer median	Percentile
Twelve-month price change, skipping the latest month	(31.9%)	(0.2%)	16
Distance from 52-week high	(32.7%)	(25.6%)	39
EBIT to enterprise value	not computable	5.0%	
Free cash flow yield	0.4%	4.6%	24
Book value to price	0.86	0.45	72
Sales to price	0.37	1.49	12
Composite equity issuance, five years	8.7%	(16.0%)	85
Relative strength against the sector, log excess return	(0.36)	(0.01)	17

Diagnostics

not in the grade

Measure	Value
Piotroski F-score None of 9, period end 2026-06-30	
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	pass
No new shares issued	fail
Gross margin improved	pass
Asset turnover improved	pass
Cash, filings, liquidity	
Cash and equivalents	\$3.0M
Operating cash flow, four quarters	\$439,207
Months of runway	not finite
Days since last periodic filing	42 (10-K received Aug 28, 2026)
Median daily dollar volume, 63 sessions	\$62,371

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	\$5.5M	2026-06-30	2026-08-28	10-K	0000056701-26-000034
2	assets	us-gaap:Assets	\$36.7M	2026-06-30	2026-08-28	10-K	0000056701-26-000034
3	net income	us-gaap:NetIncomeLoss	-\$391,464	2026-06-30	2026-08-28	10-K	0000056701-26-000034
4	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	\$439,207	2026-06-30	2026-08-28	10-K	0000056701-26-000034

5	assets	us-gaap:Assets	\$37.2M	2025-06-30	2026-08-28	10-K	0000056701-26-000034
6	revenue	us-gaap:RevenueFromContractWithCustomerIncludingAssessedTax	\$13.0M	2026-06-30	2026-08-28	10-K	0000056701-26-000034
7	gross profit	us-gaap:GrossProfit	\$4.8M	2025-06-30	2026-08-28	10-K	0000056701-26-000034
8	revenue	us-gaap:RevenueFromContractWithCustomerIncludingAssessedTax	\$12.6M	2025-06-30	2026-08-28	10-K	0000056701-26-000034
9	gross profit	us-gaap:GrossProfit	\$4.2M	2024-06-30	2025-08-29	10-K	0000056701-25-000044
10	revenue	us-gaap:RevenueFromContractWithCustomerIncludingAssessedTax	\$12.3M	2024-06-30	2025-08-29	10-K	0000056701-25-000044
11	gross profit	us-gaap:GrossProfit	\$4.5M	2023-06-30	2024-08-30	10-K	0000056701-24-000028
12	revenue	us-gaap:RevenueFromContractWithCustomerIncludingAssessedTax	\$13.1M	2023-06-30	2024-08-30	10-K	0000056701-24-000028
13	gross profit	us-gaap:GrossProfit	\$6.7M	2022-06-30	2023-08-25	10-K	0000056701-23-000026
14	revenue	us-gaap:RevenueFromContractWithCustomerIncludingAssessedTax	\$17.7M	2022-06-30	2023-08-25	10-K	0000056701-23-000026
15	current assets	us-gaap:AssetsCurrent	\$26.0M	2026-06-30	2026-08-28	10-K	0000056701-26-000034
16	current liabilities	us-gaap:LiabilitiesCurrent	\$1.9M	2026-06-30	2026-08-28	10-K	0000056701-26-000034
17	retained earnings	us-gaap:RetainedEarningsAccumulatedDeficit	\$16.4M	2026-06-30	2026-08-28	10-K	0000056701-26-000034
18	operating income	us-gaap:OperatingIncomeLoss	-\$1.5M	2026-06-30	2026-08-28	10-K	0000056701-26-000034
19	book equity	us-gaap:StockholdersEquity	\$30.2M	2026-06-30	2026-08-28	10-K	0000056701-26-000034
20	liabilities	us-gaap:Liabilities	\$6.5M	2026-06-30	2026-08-28	10-K	0000056701-26-000034
21	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	\$316,486	2026-06-30	2026-08-28	10-K	0000056701-26-000034
22	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	-\$214,908	2025-06-30	2026-08-28	10-K	0000056701-26-000034
23	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	\$490,717	2025-06-30	2026-08-28	10-K	0000056701-26-000034
24	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	-\$190,531	2024-06-30	2025-08-29	10-K	0000056701-25-000044
25	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	\$461,760	2024-06-30	2025-08-29	10-K	0000056701-25-000044
26	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	\$10.7M	2023-06-30	2024-08-30	10-K	0000056701-24-000028
27	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	\$98,441	2023-06-30	2024-08-30	10-K	0000056701-24-000028
28	depreciation amortization	us-gaap:Depreciation	\$295,154	2026-06-30	2026-08-28	10-K	0000056701-26-000034
29	pretax income	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsDeductibleItems	\$880,572	2026-06-30	2026-08-28	10-K	0000056701-26-000034
30	income tax	us-gaap:IncomeTaxExpenseBenefit	\$10,892	2026-06-30	2026-08-28	10-K	0000056701-26-000034
31	current assets	us-gaap:AssetsCurrent	\$22.6M	2025-06-30	2026-08-28	10-K	0000056701-26-000034
32	current liabilities	us-gaap:LiabilitiesCurrent	\$1.9M	2025-06-30	2026-08-28	10-K	0000056701-26-000034
33	assets	us-gaap:Assets	\$37.2M	2024-06-30	2025-08-29	10-K	0000056701-25-000044
34	assets	us-gaap:Assets	\$39.1M	2023-06-30	2024-08-30	10-K	0000056701-24-000028
35	shares outstanding	dei:EntityCommonStockSharesOutstanding	9,466,438	2026-08-24	2026-08-28	10-K	0000056701-26-000034
36	shares outstanding	dei:EntityCommonStockSharesOutstanding	9,456,438	2025-08-25	2025-08-29	10-K	0000056701-25-000044