

Kuber Resources Corp. (KUBR)

None; telecom; SIC 4832, Radio Broadcasting Stations; CIK 0001081834

Kuber Resources Corp. KUBR; telecom		
Grade	None 5 of 14 inputs computable; 7 are required	
Reliability	0.76 AUC filers with under \$12.5M assets; 95% interval 0.65 to 0.86; 63 events, 2020 to 2025	
Peer failure rate	0.60% a year Item 1.03 bankruptcies, same asset band, 2012 to 2025	
Size band	under \$12.5M assets total assets \$7.9M	
Standard universe	outside revenue above \$1M and assets above \$10M	
Warnings	late filer, thin data not computable: dilution, short runway, distress, fortress balance sheet	
Inputs computable	5 of 14	
Graded from	filings received through Apr 16, 2025 541 days before the rescan; latest periodic filing 10-Q received Nov 19, 2025	
Price used in grade	None	

Letter at every rescan

Oct 6, 2026 to Oct 9, 2026; sector percentile, stronger toward the top; facts filed by each date only

A	
B	
C	
D	
E	

Business, in the company's words

opening of Item 1 of the 10-K received Apr 15, 2025

January 29, 1998 under the name Weston International Development Corporation to conduct any lawful business, to exercise any lawful purpose and power, and to engage in any lawful act or activity for which corporations may be organized under the General Corporation Laws of Nevada. On July 28, 1998, its name was changed to Txon International Development Corporation.

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 57.3						
Gross profitability		44.5%	28.0%	20.9	594	2024-12-31
Return on invested capital		not computable	8.9%			one or more required annual facts are missing
Accruals ratio		6.9%	(7.3%)	93.6	703	2024-12-31

Gross margin stability, five years		not computable	2.4 pts			five consecutive annual gross margins are required
Solvency, sleeve percentile 42.0						
Twelve-month failure probability		not computable	0.05%			four consecutive discrete net-income quarters are required; found 4
Altman Z double-prime		3.48	1.93	30.4	625	2024-12-31
Net debt to EBITDA		not computable	1.71x			one or more required annual facts are missing interest expense must exceed \$100,000
Interest coverage		not computable	2.81x			2024-12-31
Current ratio		1.75x	1.96x	53.5	756	2024-12-31
Growth and financing, sleeve percentile 27.2						
Revenue growth, three-year compound		not computable	5.1%			four consecutive annual observations are required; found 4
Free cash flow growth, three-year compound		not computable	12.4%			consecutive annual FCF observations are required; found 4
Reinvestment rate		64.7%	15.1%	27.2	262	2024-12-31
Asset growth, three years		not computable	3.4%			current value must be positive and the base must exceed \$100,000
Net share issuance, one year		not computable	0.5%			raw and split-adjusted prices do not align at 2025-04-14

Warnings

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

Check	Measured
Late filer	found 6 NT 10-K/Q filings in the last eight quarters
Thin data	5 of 14 grade factors are computable; minimum is 7

What the price implies

at the 2026-10-09 close; none enters the grade

Measure	Value	Peer median	Percentile
Twelve-month price change, skipping the latest month	not computable	(0.3%)	
Distance from 52-week high	not computable	(29.7%)	
EBIT to enterprise value	not computable	1.4%	
Free cash flow yield	not computable	2.7%	
Book value to price	not computable	0.24	
Sales to price	not computable	0.33	
Composite equity issuance, five years	not computable	3.2%	
Relative strength against the sector, log excess return	not computable	(0.23)	

Diagnostics

not in the grade

Measure	Value
Piotroski F-score None of 9, period end 2024-12-31	
Return on assets above zero	pass
Operating cash flow above zero	fail
Return on assets improved	fail
Operating cash flow exceeds net income	fail
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	\$38,654
Operating cash flow, four quarters	-\$4.1M
Months of runway	not finite
Days since last periodic filing	324 (10-Q received Nov 19, 2025)
Median daily dollar volume, 63 sessions	n/a

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	\$3.5M	2024-12-31	2025-04-16	10-K/A	0001214659-25-005957
2	assets	us-gaap:Assets	\$7.9M	2024-12-31	2025-04-16	10-K/A	0001214659-25-005957
3	net income	us-gaap:ProfitLoss	\$386,267	2024-12-31	2025-04-16	10-K/A	0001214659-25-005957
4	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	-\$82,656	2024-12-31	2025-04-16	10-K/A	0001214659-25-005957
5	assets	us-gaap:Assets	\$5.7M	2023-12-31	2025-04-16	10-K/A	0001214659-25-005957
6	current assets	us-gaap:AssetsCurrent	\$5.9M	2024-12-31	2025-04-16	10-K/A	0001214659-25-005957
7	current liabilities	us-gaap:LiabilitiesCurrent	\$3.4M	2024-12-31	2025-04-16	10-K/A	0001214659-25-005957
8	retained earnings	us-gaap:RetainedEarningsAccumulatedDeficit	-\$2.0M	2024-12-31	2025-04-16	10-K/A	0001214659-25-005957
9	operating income	us-gaap:OperatingIncomeLoss	\$970,972	2024-12-31	2025-04-16	10-K/A	0001214659-25-005957
10	book equity	us-gaap:StockholdersEquity	\$4.5M	2024-12-31	2025-04-16	10-K/A	0001214659-25-005957
11	liabilities	us-gaap:Liabilities	\$3.4M	2024-12-31	2025-04-16	10-K/A	0001214659-25-005957
12	interest expense	us-gaap:InterestExpense	-\$3,501	2024-12-31	2025-04-16	10-K/A	0001214659-25-005957
13	revenue	us-gaap:Revenues	\$3.9M	2024-12-31	2025-04-16	10-K/A	0001214659-25-005957
14	revenue	us-gaap:Revenues	\$2.2M	2023-12-31	2025-04-16	10-K/A	0001214659-25-005957
15	revenue	us-gaap:Revenues	\$1.6M	2022-12-31	2024-04-16	10-K	0001214659-24-006961
16	revenue	us-gaap:SalesRevenueNet	\$0	2014-12-31	2015-04-30	10-K	0001437749-15-008470
17	capital expenditure	us-gaap:PaymentsToAcquireProductiveAssets	\$311,564	2024-12-31	2025-04-16	10-K/A	0001214659-25-005957
18	depreciation amortization	us-gaap:DepreciationDepletionAndAmortization	\$435,037	2024-12-31	2025-04-16	10-K/A	0001214659-25-005957
19	pretax income	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsDeductibleItems	\$558,696	2024-12-31	2025-04-16	10-K/A	0001214659-25-005957
20	income tax	us-gaap:IncomeTaxExpenseBenefit	\$172,339	2024-12-31	2025-04-16	10-K/A	0001214659-25-005957
21	current assets	us-gaap:AssetsCurrent	\$3.5M	2023-12-31	2025-04-16	10-K/A	0001214659-25-005957
22	current liabilities	us-gaap:LiabilitiesCurrent	\$1.5M	2023-12-31	2025-04-16	10-K/A	0001214659-25-005957
23	assets	us-gaap:Assets	\$1.3M	2022-12-31	2024-04-16	10-K	0001214659-24-006961
24	assets	us-gaap:Assets	\$57,150	2021-12-31	2023-04-17	10-K	0001214659-23-005432
25	shares outstanding	dei:EntityCommonStockSharesOutstanding	157,556,763	2025-04-14	2025-04-16	10-K/A	0001214659-25-005957

26	shares outstanding	dei:EntityCommonStockSharesOutstanding	132,606,582	2024-04-12	2024-04-16	10-K	0001214659-24-006961
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