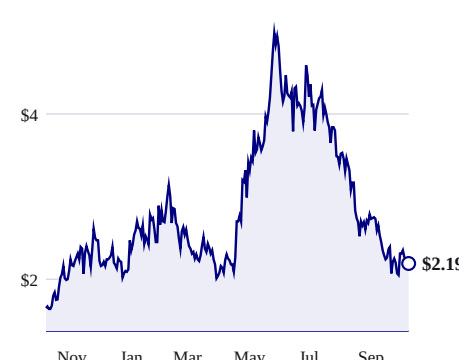


PodcastOne, Inc. (PODC)

Nasdaq; business equipment; SIC 7370, Services-Computer Programming, Data Processing, Etc.; CIK 0001940177

PodcastOne, Inc. PODC; business equipment		
Grade	None 5 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 \$29.2M	
Standard universe	inside revenue above \$1M and assets above \$10M	
Warnings	late filer, thin data not computable: distress, fortress balance sheet	
Inputs computable	5 of 14	
Graded from	filings received through Jun 29, 2026 102 days before the rescan; latest periodic filing 10-Q received Aug 14, 2026	
Last close	\$2.17 2026-10-08; market equity \$65.5M	
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 Jun 29, 2026

PodcastOne, Inc. (the "Company," "PodcastOne," "we," "us" or "our") is a leading podcast platform and publisher that makes its content available to audiences via all podcasting distribution platforms, including PodcastOne's website (www.podcastone.com), Apple Podcasts, Spotify, Amazon Music and more. We are a majority owned subsidiary of LiveOne, Inc., a Delaware corporation and a Nasdaq-listed company ("LiveOne"). We have recently been ranked as high as #8 on the list of Top Podcast Publishers by the podcast metric company Podtrac.

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 35.2						
Gross profitability		25.9%	28.5%	51.3	558	2026-03-31
Return on invested capital		not computable	10.9%			one or more required annual facts are missing

Accruals ratio		(20.2%)	(7.4%)	19.0	621	2026-03-31
Gross margin stability, five years		not computable	2.4 pts			five annual gross margins are required; found 3
Solvency, sleeve percentile 78.1						
Twelve-month failure probability		not computable	0.05%			four consecutive discrete net-income quarters are required; found 4
Altman Z double-prime		(3.66)	2.18	72.2	566	2026-03-31
Net debt to EBITDA		not computable	1.11x			one or more required annual facts are missing latest aligned inputs end 2024-03-31; latest annual assets end 2026-03-31
Interest coverage		not computable	3.77x			
Current ratio		0.92x	2.02x	84.1	666	2026-03-31
Growth and financing, sleeve percentile 82.3						
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 3
Reinvestment rate		not computable	14.3%			NOPAT must exceed \$100,000
Asset growth, three years		not computable	5.0%			four annual observations are required; found 3
Net share issuance, one year		14.2%	0.5%	82.3	407	2026-06-26

Warnings

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

Check	Measured
Late filer	found 1 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 2026-10-08 close; none enters the grade

Measure	Value	Peer median	Percentile
Twelve-month price change, skipping the latest month	65.8%	2.2%	84
Distance from 52-week high	(56.0%)	(30.0%)	20

EBIT to enterprise value	not computable	1.5%	
Free cash flow yield	3.7%	2.7%	58
Book value to price	0.36	0.23	62
Sales to price	0.93	0.30	76
Composite equity issuance, five years	not computable	3.9%	
Relative strength against the sector, log excess return	0.22	(0.26)	84

Diagnostics

not in the grade

Measure	Value
Piotroski F-score None of 9, period end 2026-03-31	
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	pass
Asset turnover improved	pass
Cash, filings, liquidity	
Cash and equivalents	\$7.0M
Operating cash flow, four quarters	\$1.1M
Months of runway	not finite
Days since last periodic filing	56 (10-Q received Aug 14, 2026)
Median daily dollar volume, 63 sessions	\$216,530

Sources

each row links to the filing index on sec.gov

#	Concept	XBRL tag	Value	Period end	Received	Form	Accession
1	revenue	us-gaap:RevenueFromContractWithCustomerIncludingAssessedTax	\$61.7M	2026-03-31	2026-06-29	10-K	0001437749-26-021988
2	cost of revenue	us-gaap:CostOfGoodsAndServicesSold	\$54.1M	2026-03-31	2026-06-29	10-K	0001437749-26-021988
3	assets	us-gaap:Assets	\$29.2M	2026-03-31	2026-06-29	10-K	0001437749-26-021988
4	net income	us-gaap:NetIncomeLoss	-\$2.6M	2026-03-31	2026-06-29	10-K	0001437749-26-021988
5	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	\$2.5M	2026-03-31	2026-06-29	10-K	0001437749-26-021988
6	assets	us-gaap:Assets	\$21.2M	2025-03-31	2026-06-29	10-K	0001437749-26-021988
7	current assets	us-gaap:AssetsCurrent	\$11.1M	2026-03-31	2026-06-29	10-K	0001437749-26-021988
8	current liabilities	us-gaap:LiabilitiesCurrent	\$12.0M	2026-03-31	2026-06-29	10-K	0001437749-26-021988
9	retained earnings	us-gaap:RetainedEarningsAccumulatedDeficit	-\$38.7M	2026-03-31	2026-06-29	10-K	0001437749-26-021988
10	operating income	us-gaap:OperatingIncomeLoss	-\$2.6M	2026-03-31	2026-06-29	10-K	0001437749-26-021988
11	book equity	us-gaap:StockholdersEquity	\$17.1M	2026-03-31	2026-06-29	10-K	0001437749-26-021988
12	liabilities	us-gaap:Liabilities	\$12.1M	2026-03-31	2026-06-29	10-K	0001437749-26-021988
13	operating income	us-gaap:OperatingIncomeLoss	-\$5.0M	2024-03-31	2025-07-02	10-K	0001437749-25-022022
14	interest expense	us-gaap:InterestExpense	\$2.2M	2024-03-31	2024-07-01	10-K	0001437749-24-021729
15	revenue	us-gaap:RevenueFromContractWithCustomerIncludingAssessedTax	\$52.1M	2025-03-31	2026-06-29	10-K	0001437749-26-021988
16	revenue	us-gaap:RevenueFromContractWithCustomerIncludingAssessedTax	\$43.3M	2024-03-31	2025-07-02	10-K	0001437749-25-022022
17	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	\$22,000	2026-03-31	2026-06-29	10-K	0001437749-26-021988
18	depreciation amortization	us-gaap:DepreciationDepletionAndAmortization	\$616,000	2026-03-31	2026-06-29	10-K	0001437749-26-021988
19	pretax income	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsDeductibleItems	\$1.5M	2026-03-31	2026-06-29	10-K	0001437749-26-021988
20	income tax	us-gaap:IncomeTaxExpenseBenefit	\$0	2026-03-31	2026-06-29	10-K	0001437749-26-021988
21	current assets	us-gaap:AssetsCurrent	\$7.6M	2025-03-31	2026-06-29	10-K	0001437749-26-021988
22	current liabilities	us-gaap:LiabilitiesCurrent	\$6.1M	2025-03-31	2026-06-29	10-K	0001437749-26-021988
23	assets	us-gaap:Assets	\$24.1M	2024-03-31	2025-07-02	10-K	0001437749-25-022022
24	shares outstanding	dei:EntityCommonStockSharesOutstanding	30,065,514	2026-06-26	2026-06-29	10-K	0001437749-26-021988
25	shares outstanding	dei:EntityCommonStockSharesOutstanding	26,316,972	2025-06-30	2025-07-02	10-K	0001437749-25-022022