

Universal Safety Products, Inc. (UUU)

NYSE; shops; SIC 5065, Wholesale-Electronic Parts & Equipment, NEC; CIK 0000102109

Universal Safety Products, Inc. UUU; shops	
Grade	E A B C D E weakest fifth of 258 graded peers percentile 91.8; sampling error 2.9 points; lower is stronger
Rank	237 of 258
Profitability	C/D percentile 59.1
Solvency	C percentile 51.5
Growth and financing	E percentile 94.6
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 \$4.5M
Standard universe	outside revenue above \$1M and assets above \$10M
Warnings	dilution, late filer; fortress balance sheet not computable: distress
Inputs computable	8 of 14
Graded from	filings received through Jul 2, 2026 99 days before the rescan; latest periodic filing 10-Q received Aug 14, 2026
Last close	\$5.21 2026-10-08; market equity \$15.8M
Price used in grade	None



E, the bear

weakest fifth of its sector; letters are fifths of the 258 graded peers

Share price, twelve months to the rescan

split-adjusted close; the letter is fixed at the rescan that set it



Rescans on file: B/C from Mar 21, 2025, C/D from Aug 21, 2025, C from Nov 21, 2025, E from Jul 21, 2026

Letter at every rescan

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 Jul 2, 2026

Universal Safety Products, Inc., ("we" or "the Company") designs and markets a variety of popularly priced safety products which, during the period covered by this Annual Report, consisted primarily of smoke alarms, carbon monoxide alarms and related products. Most of our products require minimal installation and are designed for easy installation by the consumer without professional assistance and are sold through retail stores. We also market products to the electrical distribution trade through our wholly owned

subsidiary, Universal Safety Electric, Inc. The electrical distribution trade includes electrical and lighting distributors as well as manufactured housing companies.

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 59.1						
Gross profitability		17.8%	42.6%	82.2	242	2026-03-31
Return on invested capital		not computable	10.9%			a prior annual debt, equity, and cash observation is required
Accruals ratio		(42.2%)	(4.9%)	3.8	287	2026-03-31
Gross margin stability, five years		5.2 pts	1.2 pts	91.3	219	2026-03-31
Solvency, sleeve percentile 51.5						
Twelve-month failure probability		not computable	0.04%			four consecutive discrete net-income quarters are required; found 4
Altman Z double-prime		not computable	1.92			required annual facts are missing EBITDA must exceed \$100,000
Net debt to EBITDA		not computable	1.84x			
Interest coverage		(13.45x)	2.26x	92.1	64	2026-03-31
Current ratio		3.55x	1.37x	10.9	295	2026-03-31
Growth and financing, sleeve percentile 94.6						
Revenue growth, three-year compound		(39.8%)	1.5%	98.9	269	2026-03-31
Free cash flow growth, three-year compound		not computable	5.6%			current FCF must be positive and base FCF must exceed \$100,000
Reinvestment rate		not computable	7.3%			NOPAT must exceed \$100,000
Asset growth, three years		(18.8%)	3.4%	93.0	272	2026-03-31
Net share issuance, one year		30.9%	(0.6%)	91.9	211	2026-07-02

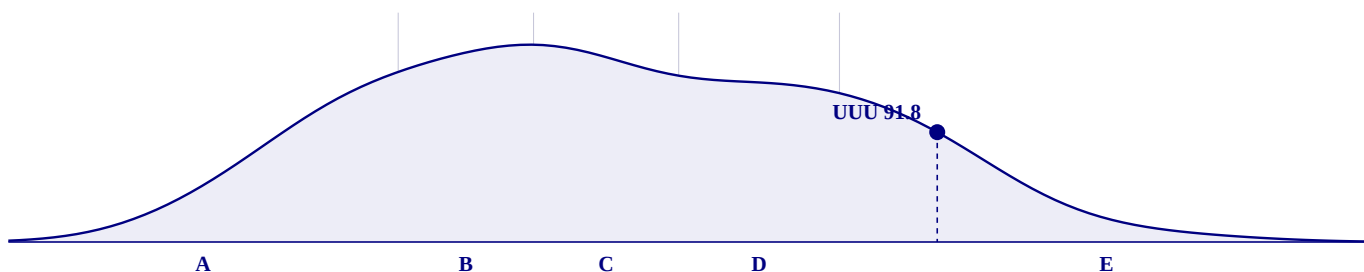
Warnings

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

Check	Measured
Dilution	split-adjusted year-over-year share growth is 30.9%
Late filer	found 6 NT 10-K/Q filings in the last eight quarters
Fortress balance sheet	cash minus debt is 338,735 USD; Altman Z is not used

Among 258 peers

shops; letters are fifths of this list



Composite score of every graded peer, smoothed; vertical rules are the letter band edges; stronger to the left.

Rank	Company	Percentile	Letter	Warnings
232	Portillo's Inc. (PTLO)	89.9	E	
233	Neighborhood Intelligence, Inc. (BBYW)	90.5	E	fortress balance sheet
234	Neighborhood Intelligence, Inc. (NXH)	90.5	E	fortress balance sheet
235	Lulu's Fashion Lounge Holdings, Inc. (LVLU)	91.1	E	
236	QVC Group, Inc. (QVCG)	91.4	E	late filer, fortress balance sheet
237	Universal Safety Products, Inc. (UUU) <	91.8	E	dilution, late filer, fortress balance sheet
238	Accendra Health (ACH)	92.2	E	short runway
239	CHS Inc. (CHSCL)	93.4	E	
240	CHS Inc. (CHSCM)	93.4	E	
241	CHS Inc. (CHSCN)	93.4	E	
242	CHS Inc. (CHSCO)	93.4	E	

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	26.8%	(0.1%)	75
Distance from 52-week high	(30.2%)	(24.1%)	43
EBIT to enterprise value	(38.2%)	5.3%	9
Free cash flow yield	(8.7%)	4.2%	12
Book value to price	0.22	0.36	39
Sales to price	0.31	1.75	7
Composite equity issuance, five years	3.6%	(16.7%)	82
Relative strength against the sector, log excess return	0.26	0.02	75

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	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	fail
Asset turnover improved	fail
Cash, filings, liquidity	

Cash and equivalents	\$3.7M
Operating cash flow, four quarters	-\$1.2M
Months of runway	36.4
Days since last periodic filing	56 (10-Q received Aug 14, 2026)
Median daily dollar volume, 63 sessions	\$82,502

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	\$803,389	2026-03-31	2026-07-02	10-K	0001104659-26-080359
2	assets	us-gaap:Assets	\$4.5M	2026-03-31	2026-07-02	10-K	0001104659-26-080359
3	operating income	us-gaap:OperatingIncomeLoss	\$69,690	2022-03-31	2023-07-14	10-K	0001410578-23-001476
4	pretax income	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraord	\$78,450	2022-03-31	2023-07-14	10-K	0001410578-23-001476
5	income tax	us-gaap:IncomeTaxExpenseBenefit	\$0	2022-03-31	2022-07-14	10-K	0001410578-22-001941
6	total debt	us-gaap:LongTermDebt	\$100,000	2022-03-31	2023-07-14	10-K	0001410578-23-001476
7	book equity	us-gaap:StockholdersEquity	\$4.6M	2022-03-31	2024-07-12	10-K	0001410578-24-001074
8	cash	us-gaap:CashAndCashEquivalentsAtCarryingValue	\$438,735	2022-03-31	2023-07-14	10-K	0001410578-23-001476
9	net income	us-gaap:NetIncomeLoss	-\$2.5M	2026-03-31	2026-07-02	10-K	0001104659-26-080359
10	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	\$536,185	2026-03-31	2026-07-02	10-K	0001104659-26-080359
11	assets	us-gaap:Assets	\$9.8M	2025-03-31	2026-07-02	10-K	0001104659-26-080359
12	revenue	us-gaap:Revenues	\$4.8M	2026-03-31	2026-07-02	10-K	0001104659-26-080359
13	gross profit	us-gaap:GrossProfit	\$6.8M	2025-03-31	2026-07-02	10-K	0001104659-26-080359
14	revenue	us-gaap:Revenues	\$23.6M	2025-03-31	2026-07-02	10-K	0001104659-26-080359
15	gross profit	us-gaap:GrossProfit	\$5.6M	2024-03-31	2025-07-29	10-K	0001410578-25-001522
16	revenue	us-gaap:Revenues	\$19.5M	2024-03-31	2025-07-29	10-K	0001410578-25-001522
17	gross profit	us-gaap:GrossProfit	\$6.3M	2023-03-31	2024-07-12	10-K	0001410578-24-001074
18	revenue	us-gaap:Revenues	\$22.2M	2023-03-31	2024-07-12	10-K	0001410578-24-001074
19	gross profit	us-gaap:GrossProfit	\$6.0M	2022-03-31	2023-07-14	10-K	0001410578-23-001476
20	revenue	us-gaap:Revenues	\$19.5M	2022-03-31	2023-07-14	10-K	0001410578-23-001476
21	depreciation amortization	us-gaap:DepreciationDepletionAndAmortization	\$7,694	2022-03-31	2023-07-14	10-K	0001410578-23-001476
22	operating income	us-gaap:OperatingIncomeLoss	-\$4.7M	2026-03-31	2026-07-02	10-K	0001104659-26-080359
23	interest expense	us-gaap:InterestExpense	\$345,918	2026-03-31	2026-07-02	10-K	0001104659-26-080359
24	current assets	us-gaap:AssetsCurrent	\$4.5M	2026-03-31	2026-07-02	10-K	0001104659-26-080359
25	current liabilities	us-gaap:LiabilitiesCurrent	\$1.3M	2026-03-31	2026-07-02	10-K	0001104659-26-080359
26	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	-\$1.4M	2015-03-31	2015-08-25	10-K	0001144204-15-051819
27	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	\$0	2015-03-31	2015-08-25	10-K	0001144204-15-051819
28	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	-\$851,941	2014-03-31	2015-08-25	10-K	0001144204-15-051819
29	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	-\$33,483	2014-03-31	2015-08-25	10-K	0001144204-15-051819
30	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	-\$785,730	2013-03-31	2014-08-04	10-K	0001144204-14-046584
31	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	\$11,889	2013-03-31	2014-08-04	10-K	0001144204-14-046584
32	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	-\$3.8M	2012-03-31	2013-06-27	10-K	0001144204-13-036855
33	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	\$9,752	2012-03-31	2013-06-27	10-K	0001144204-13-036855
34	depreciation amortization	us-gaap:DepreciationDepletionAndAmortization	\$46,067	2015-03-31	2016-09-28	10-K	0001144204-16-125749
35	operating income	us-gaap:OperatingIncomeLoss	-\$2.6M	2015-03-31	2016-09-28	10-K	0001144204-16-125749
36	pretax income	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraord	\$8,776	2015-03-31	2016-09-28	10-K	0001144204-16-125749
37	income tax	us-gaap:IncomeTaxExpenseBenefit	-\$25,000	2015-03-31	2016-09-28	10-K	0001144204-16-125749
38	current assets	us-gaap:AssetsCurrent	\$6.8M	2015-03-31	2016-09-28	10-K	0001144204-16-125749
39	current liabilities	us-gaap:LiabilitiesCurrent	\$1.1M	2015-03-31	2016-09-28	10-K	0001144204-16-125749
40	current assets	us-gaap:AssetsCurrent	\$8.9M	2014-03-31	2015-08-25	10-K	0001144204-15-051819
41	current liabilities	us-gaap:LiabilitiesCurrent	\$785,561	2014-03-31	2015-08-25	10-K	0001144204-15-051819
42	assets	us-gaap:Assets	\$8.3M	2024-03-31	2025-07-29	10-K	0001410578-25-001522
43	assets	us-gaap:Assets	\$8.4M	2023-03-31	2024-07-12	10-K	0001410578-24-001074
44	shares outstanding	dei:EntityCommonStockSharesOutstanding	3,028,463	2026-07-02	2026-07-02	10-K	0001104659-26-080359
45	shares outstanding	dei:EntityCommonStockSharesOutstanding	2,312,887	2025-07-25	2025-07-29	10-K	0001410578-25-001522