

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

FORM 8-K

**CURRENT REPORT
PURSUANT TO SECTION 13 or 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934**

Date of Report (Date of earliest event reported): October 29, 2026

Koss Corporation

(Exact name of registrant as specified in its charter)

Delaware
(State or other Jurisdiction of Incorporation)

0-3295
(Commission File Number)

39-1168275
(IRS Employer Identification No.)

4129 North Port Washington Avenue, Milwaukee, Wisconsin 53212
(Address of principal executive offices) (Zip code)

(414) 964-5000
(Registrant's telephone number, including area code)

Not Applicable
(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- ☐ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- ☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- ☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- ☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
Common Stock, \$0.005 par value per share	KOSS	Nasdaq Capital Market

Indicate by check mark whether the registrant is an emerging growth company as defined in as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

Emerging growth company ☐

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ☐

Item 2.02 Results of Operations and Financial Condition.

On October 29, 2026, Koss Corporation issued a press release (the “Press Release”) announcing its financial results for the quarter ended September 30, 2026. A copy of the Press Release is being furnished as Exhibit 99.1 to this Form 8-K and is incorporated herein by reference.

The information in this Item 2.02 Results of Operations and Financial Condition, including Exhibit 99.1 attached hereto, is being furnished pursuant to Item 2.02 of Form 8-K. In accordance with General Instruction B.2 of Form 8-K, the information in this Item 2.02 and Exhibit 99.1 shall not be deemed to be “filed” for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Securities Exchange Act of 1934, as amended.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

<u>Number</u>	<u>Description</u>
Exhibit 99.1	Press release of Koss Corporation dated October 29, 2026
Exhibit 104	Cover Page Interactive Data File (embedded within the XBRL document)

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

October 29, 2026

KOSS CORPORATION

By: /s/ Michael J. Koss
Michael J. Koss
Chairman and Chief Executive Officer

FOR IMMEDIATE RELEASE
October 29, 2026

CONTACT: Michael J. Koss
Chairman & CEO
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Koss Corporation Reports First Quarter Results

Milwaukee, Wisconsin: Koss Corporation (NASDAQ: KOSS) (the “Company”), the U.S. based high-fidelity headphone company, has reported its results for the first quarter ended September 30, 2026.

Net sales for the first quarter ended September 30, 2026 were \$3,094,078, a decline of \$976,700, or 24.0%, compared to net sales of \$4,070,778 for the three months ended September 30, 2025. A net loss of \$234,168 was generated for the three months ended September 30, 2026 compared to net income of \$243,729 for the same period in the prior year. Basic and diluted net loss per common share for the first quarter of fiscal year 2027 was \$0.02 compared to basic and diluted net income per common share of \$0.03 for the same three-month period one year ago.

“Sales to certain domestic distributors were strong in the first quarter of fiscal year 2027 compared with the prior-year period. However, the significant custom order that shipped in the first quarter of last year for an Education customer’s new product launch did not recur this year. European distributor sales for the three months ended September 30, 2026 were on par to those for the same period in the prior year, supported by necessary inventory replenishment orders,” Michael J. Koss, Chairman and CEO, said today. “Direct-to-consumer (DTC) sales continue to positively impact sales growth and now represent approximately 37% of the Company’s total turnover.”

Koss continued, “The Company’s gross margin declined 50 basis points to 39.5% in the first quarter of fiscal 2027, compared with 40.0% a year earlier. The benefit to gross margins of a favorable customer mix of higher margin DTC and domestic distributor sales, along with the recognition of a final tariff refund of \$76,000 for previously paid import duties on product from China, were negated by the impact of fixed manufacturing overhead absorption on a lower sales base, coupled with higher freight rates due to general rate increases and peak season surcharges.”

“We remain encouraged by the strength of our domestic distributor business and the growing contribution of DTC sales, which position the Company to build on these positive trends as the fiscal year progresses,” Koss concluded.

About Koss Corporation

Koss Corporation markets a complete line of high-fidelity headphones, wireless Bluetooth® speakers, computer headsets, telecommunications headsets, active noise canceling headphones, and wireless headphones. Learn more at koss.com and kosscorporation.com.

This press release contains forward-looking statements. These statements relate to future events or our future financial performance. In some cases, you can identify forward-looking statements by terminology such as "anticipates," "believes," "estimates," "expects," "intends," "plans," "may," "will," "should," "could," "would," "shall," "forecasts," "predicts," "potential," "continue," "seeks," "goal," "projects" or the negative of such terms and other comparable terminology. These statements are based on currently available operating, financial and competitive information and are subject to various risks and uncertainties. Actual events or results may differ materially. In evaluating forward-looking statements, you should specifically consider various factors that may cause actual results to vary from those contained in the forward-looking statements, such as continued future fluctuations in economic conditions; the Company's ability to successfully develop new products and assess potential market opportunities; the receptivity of consumers to new consumer electronics technologies; the Company's ability to successfully and profitably market its products; the rate and consumer acceptance of new product introductions; the amount and nature of competition for the Company's products; pricing; the number and nature of customers and their product orders; the Company's ability to meet demand for products; production by third party vendors; foreign manufacturing, sourcing, and sales (including foreign government regulation, trade and importation concerns); uncertainties associated with the pandemics and other health crises or natural disasters, including their possible effects on the Company's operations and its supply chain; changes in trade policies and tariffs, import and export restrictions; the impact of the ongoing conflict in Eastern Europe and the instability and escalation in the Middle East on the Company's operations; the effects of any judicial, executive or legislative action affecting the Company or the audio/video industry; borrowing costs; changes in tax rates; volatility in the price and trading volume of our common stock; the outcome of any litigation, government investigations, enforcement actions or other legal proceedings; any impacts of future acquisitions or other strategic transactions; the possibility that costs or difficulties related to the integration of acquired businesses' operations will be greater than expected and the possibility that integration efforts will disrupt our business and strain management time and resources; the Company's ability to retain and hire key personnel and other risk factors described in the Risk Factors and Management's Discussion and Analysis of Financial Condition and Results of Operations sections in the Company's Annual Report on Form 10-K for the fiscal year ended June 30, 2026. Shareholders, potential investors and other readers are urged to consider these factors carefully in evaluating the forward-looking statements and are cautioned not to place undue reliance on such forward-looking statements. The forward-looking statements made herein are only made as of the date of this press release and the Company undertakes no obligation to publicly update such forward-looking statements to reflect subsequent events or circumstances or new information. In addition, such uncertainties and other operational matters are discussed further in the Company's quarterly and annual filings with the Securities and Exchange Commission.

KOSS CORPORATION
CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS
(Unaudited)

	Three Months Ended September 30	
	2026	2025
Net sales	\$ 3,094,078	\$ 4,070,778
Cost of goods sold	1,872,243	2,442,086
Gross profit	<u>1,221,835</u>	<u>1,628,692</u>
Selling, general and administrative expenses	<u>1,622,430</u>	<u>1,674,732</u>
Loss from operations	(400,595)	(46,040)
Other income (expense):		
Interest income	169,070	293,128
Interest expense	<u>(409)</u>	<u>(599)</u>
Total other income, net	<u>168,661</u>	<u>292,529</u>
(Loss) income before income tax provision	(231,934)	246,489
Income tax provision	<u>2,234</u>	<u>2,760</u>
Net (loss) income	<u>\$ (234,168)</u>	<u>\$ 243,729</u>
(Loss) income per common share:		
Basic	<u>\$ (0.02)</u>	<u>\$ 0.03</u>
Diluted	<u>\$ (0.02)</u>	<u>\$ 0.03</u>
Weighted-average number of shares:		
Basic	<u>9,466,438</u>	<u>9,456,438</u>
Diluted	<u>9,466,438</u>	<u>9,537,817</u>