Groupon, Inc.

GRPN

Nasdaq; other; SIC 7311, Services-Advertising Agencies; CIK 0001490281

D

fourth fifth of 334 graded peers in other

rank 247 of 334; percentile 73.9; sampling error 2.7 points; lower is stronger

A B C D E

D, the sloth



Scoreboard	
Profitability	B percentile 31.0
Solvency	C/D percentile 60.6
Growth and financing	D/E percentile 79.6
Reliability	0.91 AUC filers with $591M to $2.67B assets; 95% interval 0.88 to 0.94; 160 events, 2020 to 2025
Peer failure rate	1.01% a year Item 1.03 bankruptcies, same asset band, 2012 to 2025
Size band	$591M to $2.67B assets total assets $670.4M
Standard universe	inside revenue above $1M and assets above $10M
Warnings	none triggered not computable: distress
Inputs computable	9 of 14
Graded from	filings received through Mar 10, 2026 225 days before the rescan; latest periodic filing 10-Q received Aug 6, 2026
Last close	$16.82 2026-10-20; market equity $684.0M; no price enters the letter

Share price, twelve months to the rescan



Split-adjusted close. Each lollipop is a rescan and carries the letter held then.

Letter at every rescan, 2012 to 2026



Sector percentile at each rescan, 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 Mar 10, 2026

Groupon is a global scaled two-sided marketplace that connects consumers to merchants. Consumers access our marketplace through our mobile applications and our websites, which are primarily localized groupon.com sites in thirteen countries. We operate in two segments, North America and International, and in three categories, Local, Goods and Travel. See Item 8, Note 19, Segment and Geographical Information, for additional information. Revenue is earned through transactions during which we generate commissions by selling goods or services on behalf of third-party merchants.

The fourteen inputs

lower percentile is stronger; sleeves and inputs within a sleeve carry equal weight

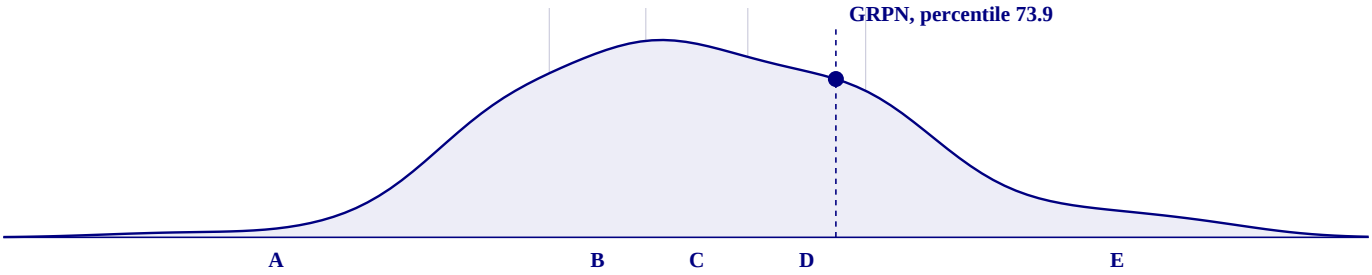
Input	Value	Peer median	Percentile, 0 to 100	Pct	Peers	Period end
Profitability, sleeve percentile 31.0						
Gross profitability	67.5%	27.1%		7.7	287	2025-12-31
Return on invested capital	not computable	10.0%				
a prior annual debt, equity, and cash observation is required						

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Accruals ratio	(23.1%)	(5.8%)	9.8	502	2025-12-31
Gross margin stability, five years	5.3 pts	2.2 pts	75.5	205	2025-12-31
Solvency, sleeve percentile 60.6					
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	(7.66)	2.05	86.4	384	2025-12-31
Net debt to EBITDA	1.15x	2.52x	29.3	182	2025-12-31
Interest coverage	not computable	2.18x			
latest aligned inputs end 2023-12-31; latest annual assets end 2025-12-31					
Current ratio	0.98x	1.33x	66.1	503	2025-12-31
Growth and financing, sleeve percentile 79.6					
Revenue growth, three-year compound	(5.9%)	5.1%	84.2	400	2025-12-31
Free cash flow growth, three-year compound	not computable	8.9%			
current FCF must be positive and base FCF must exceed $100,000					
Reinvestment rate	not computable	11.9%			
pretax income must exceed the validity floor and imply a 0%-100% tax rate					
Asset growth, three years	(5.4%)	4.1%	82.2	434	2025-12-31
Net share issuance, one year	2.3%	(0.5%)	72.2	354	2026-03-06

Among 334 peers

other; 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
242	Royal Caribbean Cruises Ltd. (RCL)	72.4	D	
243	Monarch Casino & Resort Inc. (MCRI)	72.7	D	
244	Priority Technology Holdings, Inc. (PRTH)	73.0	D	
245	Genco Shipping & Trading Ltd. (GNK)	73.3	D	
246	Warner Music Group Corp. (WMG)	73.6	D	
247	Groupon, Inc. (GRPN)	73.9	D	
248	Insperity, Inc. (NSP)	74.2	D	
249	AIR T Inc. (AIRT)	74.6	D	
250	AIR T Inc. (AIRTP)	74.6	D	
251	Wyndham Hotels & Resorts, Inc. (WH)	75.1	D	
252	Heartland Express Inc. (HTLD)	75.4	D	

What the price implies

at the 2026-10-20 close; none of these enters the grade

Measure	Value	Peer median	Percentile
Twelve-month price change, skipping the latest month	(17.9%)	2.0%	30
Distance from 52-week high	(41.3%)	(25.2%)	30
EBIT to enterprise value	3.1%	4.3%	31
Free cash flow yield	7.3%	4.0%	71
Book value to price	(0.11)	0.35	6

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Sales to price	0.73	0.72	51
Composite equity issuance, five years	33.8%	(8.8%)	90
Relative strength against the sector, log excess return	(0.34)	(0.13)	30

Diagnostics

shown on every report; none enters the grade

Measure	Value
Piotroski F-score None of 9, period end 2025-12-31	
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	fail
No new shares issued	fail
Gross margin improved	pass
Asset turnover improved	fail
Cash, filings, liquidity	
Cash and equivalents	$226.2M
Operating cash flow, four quarters	$44.3M
Months of runway	not finite
Days since last periodic filing	76 (10-Q received Aug 6, 2026)
Median daily dollar volume, 63 sessions	$19.6M

Sources

every fact behind the inputs; each row links to its filing index on sec.gov

#	Concept	XBRL tag	Value	Period end	Received	Form	Accession
1	gross profit	us-gaap:GrossProfit	$452.5M	2025-12-31	2026-03-10	10-K	26-016429
2	assets	us-gaap:Assets	$670.4M	2025-12-31	2026-03-10	10-K	26-016429
3	operating income	us-gaap:OperatingIncomeLoss	$23.6M	2025-12-31	2026-03-10	10-K	26-016429
4	pretax income	us-gaap:IncomeLossFromContinuingOperationsBeforeInc...	-$45.5M	2025-12-31	2026-03-10	10-K	26-016429
5	income tax	us-gaap:IncomeTaxExpenseBenefit	$35.6M	2025-12-31	2026-03-10	10-K	26-016429
6	total debt	us-gaap:LongTermDebt	$342.8M	2025-12-31	2026-03-10	10-K	26-016429
7	book equity	us-gaap:StockholdersEquity	-$42.6M	2025-12-31	2026-03-10	10-K	26-016429
8	cash	us-gaap:CashAndCashEquivalentsAtCarryingValue	$296.1M	2025-12-31	2026-03-10	10-K	26-016429
9	net income	us-gaap:NetIncomeLoss	-$83.5M	2025-12-31	2026-03-10	10-K	26-016429
10	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	$64.5M	2025-12-31	2026-03-10	10-K	26-016429
11	assets	us-gaap:Assets	$612.7M	2024-12-31	2026-03-10	10-K	26-016429
12	revenue	us-gaap:RevenueFromContractWithCustomerExcludingA...	$498.4M	2025-12-31	2026-03-10	10-K	26-016429
13	gross profit	us-gaap:GrossProfit	$444.3M	2024-12-31	2026-03-10	10-K	26-016429
14	revenue	us-gaap:RevenueFromContractWithCustomerExcludingA...	$492.6M	2024-12-31	2026-03-10	10-K	26-016429
15	gross profit	us-gaap:GrossProfit	$450.7M	2023-12-31	2026-03-10	10-K	26-016429
16	revenue	us-gaap:RevenueFromContractWithCustomerExcludingA...	$514.9M	2023-12-31	2026-03-10	10-K	26-016429
17	gross profit	us-gaap:GrossProfit	$522.8M	2022-12-31	2025-03-11	10-K	25-000005
18	revenue	us-gaap:RevenueFromContractWithCustomerExcludingA...	$599.1M	2022-12-31	2025-03-11	10-K	25-000005
19	gross profit	us-gaap:GrossProfit	$737.1M	2021-12-31	2024-03-15	10-K	24-000024
20	revenue	us-gaap:RevenueFromContractWithCustomerExcludingA...	$967.1M	2021-12-31	2024-03-15	10-K	24-000024
21	current assets	us-gaap:AssetsCurrent	$374.4M	2025-12-31	2026-03-10	10-K	26-016429
22	current liabilities	us-gaap:LiabilitiesCurrent	$383.9M	2025-12-31	2026-03-10	10-K	26-016429
23	retained earnings	us-gaap:RetainedEarningsAccumulatedDeficit	-$1.6B	2025-12-31	2026-03-10	10-K	26-016429
24	liabilities	us-gaap:Liabilities	$712.8M	2025-12-31	2026-03-10	10-K	26-016429
25	depreciation amortization	us-gaap:DepreciationDepletionAndAmortization	$17.1M	2025-12-31	2026-03-10	10-K	26-016429
26	operating income	us-gaap:OperatingIncomeLoss	-$18.3M	2023-12-31	2026-03-10	10-K	26-016429
27	interest expense	us-gaap:InterestExpense	$15.7M	2023-12-31	2024-03-15	10-K	24-000024

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28	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	$14.6M	2025-12-31	2026-03-10	10-K	26-016429
29	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	$55.9M	2024-12-31	2026-03-10	10-K	26-016429
30	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	$15.3M	2024-12-31	2026-03-10	10-K	26-016429
31	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	-$78.0M	2023-12-31	2026-03-10	10-K	26-016429
32	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	$19.3M	2023-12-31	2026-03-10	10-K	26-016429
33	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	-$136.0M	2022-12-31	2025-03-11	10-K	25-000005
34	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	$36.2M	2022-12-31	2025-03-11	10-K	25-000005
35	current assets	us-gaap:AssetsCurrent	$315.4M	2024-12-31	2026-03-10	10-K	26-016429
36	current liabilities	us-gaap:LiabilitiesCurrent	$305.4M	2024-12-31	2026-03-10	10-K	26-016429
37	assets	us-gaap:Assets	$571.0M	2023-12-31	2025-03-11	10-K	25-000005
38	assets	us-gaap:Assets	$793.1M	2022-12-31	2024-03-15	10-K	24-000024
39	shares outstanding	dei:EntityCommonStockSharesOutstanding	40,743,491	2026-03-06	2026-03-10	10-K	26-016429
40	shares outstanding	dei:EntityCommonStockSharesOutstanding	39,810,936	2025-03-06	2025-03-11	10-K	25-000005

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