Childrens Place, Inc.

PLCE

Nasdaq; shops; SIC 5651, Retail-Family Clothing Stores; CIK 0001041859

E

weakest fifth of 255 graded peers in shops

rank 232 of 255; percentile 90.9; sampling error 3.0 points; lower is stronger

A B C D E

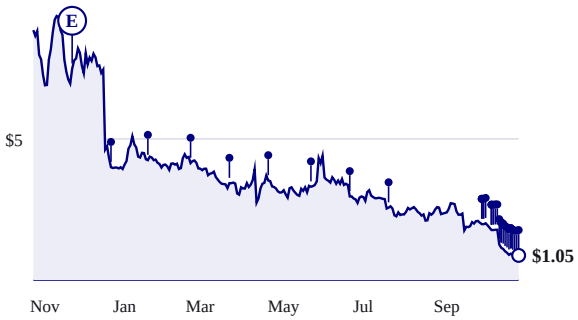
E, the bear



Scoreboard

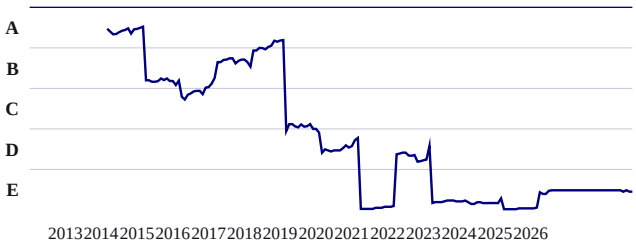
Profitability	C	percentile 45.5
Solvency	D	percentile 75.5
Growth and financing	E	percentile 84.2
Reliability	0.91 AUC	filers with $591M to $2.67B assets; 95% interval 0.88 to 0.94; 160 events, 2020 to 2025
Peer failure rate	1.01% a year	Item 1.03 bankruptcies, same asset band, 2012 to 2025
Size band	$591M to $2.67B assets	total assets $670.3M
Standard universe	inside	revenue above $1M and assets above $10M
Warnings	none triggered	not computable: distress
Inputs computable	8 of 14	
Graded from	filings received through Apr 10, 2026	198 days before the rescan; latest periodic filing 10-Q received Sep 14, 2026
Last close	$1.05	2026-10-23; market equity $23.3M; 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 Apr 10, 2026

As used in this Annual Report on Form 10-K, references to the "Company", "The Children's Place", "we", "us", "our", and similar terms refer to The Children's Place, Inc. and its subsidiaries. Our fiscal year ends on the Saturday on or nearest to January 31. Other terms that are commonly used in this Annual Report on Form 10-K are defined as follows: ?U.S. GAAP - Generally Accepted Accounting Principles in the United States ?FASB ASC - FASB Accounting Standards Codification, which serves as the source for authoritative U.S. GAAP, except that rules and interpretive releases by the SEC are also sources of authoritative U.S.

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 45.5						
Gross profitability	53.9%	42.3%		29.7	240	2026-01-31
Return on invested capital	not computable	10.9%				
pretax income must exceed the validity floor and imply a 0%-100% tax rate						

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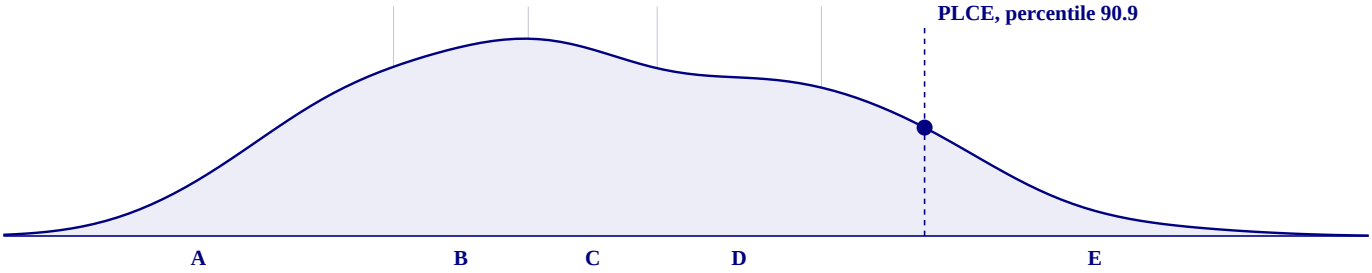
Accruals ratio	(13.6%)	(4.9%)	16.9	285	2026-01-31
Gross margin stability, five years	4.8 pts	1.2 pts	89.8	217	2026-01-31
Solvency, sleeve percentile 75.5					
Twelve-month failure probability	not computable	0.04%			
latest liabilities, cash plus short-term investments, book equity, and shares are required					
Altman Z double-prime	(1.92)	1.93	78.6	207	2026-01-31
Net debt to EBITDA	not computable	1.84x			
one or more required annual facts are missing					
Interest coverage	not computable	2.49x			
latest aligned inputs end 2024-02-03; latest annual assets end 2026-01-31					
Current ratio	1.03x	1.38x	72.4	294	2026-01-31
Growth and financing, sleeve percentile 84.2					
Revenue growth, three-year compound	(10.9%)	1.6%	89.8	266	2026-01-31
Free cash flow growth, three-year compound	not computable	5.5%			
current FCF must be positive and base FCF must exceed $100,000					
Reinvestment rate	not computable	8.4%			
one or more required annual facts are missing					
Asset growth, three years	(12.1%)	3.4%	88.4	269	2026-01-31
Net share issuance, one year	0.8%	(0.6%)	74.4	208	2026-04-06

Among 255 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
227	Dine Brands Global, Inc. (DIN)	89.0	E	
228	Suburban Propane Partners L.P. (SPH)	89.4	E	
229	Cosmos Health Inc. (COSM)	89.8	E	dilution, short runway, late filer, distress
230	DeFi Capital Markets, Inc. (UUU)	90.2	E	late filer, fortress balance sheet
231	Portillo's Inc. (PTLO)	90.6	E	
232	Childrens Place, Inc. (PLCE)	90.9	E	
233	Neighborhood Intelligence, Inc. (NXH)	91.3	E	fortress balance sheet
234	Lulu's Fashion Lounge Holdings, Inc. (LVLU)	91.7	E	
235	QVC Group, Inc. (QVCG)	92.1	E	late filer, fortress balance sheet
236	Accendra Health (ACH)	92.5	E	short runway
237	CHS Inc. (CHSCL)	93.7	E	

What the price implies

at the 2026-10-23 close; none of these enters the grade

Measure	Value	Peer median	Percentile
Twelve-month price change, skipping the latest month	(59.9%)	0.6%	4
Distance from 52-week high	(88.5%)	(22.7%)	2
EBIT to enterprise value	(46.3%)	5.3%	6

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Free cash flow yield	(39.7%)	4.1%	7
Book value to price	(5.95)	0.35	1
Sales to price	51.77	1.68	99
Composite equity issuance, five years	42.0%	(16.8%)	94
Relative strength against the sector, log excess return	(0.89)	0.03	4

Diagnostics

shown on every report; none enters the grade

Measure	Value
Piotroski F-score None of 9, period end 2026-01-31	
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	$7.2M
Operating cash flow, four quarters	$49.3M
Months of runway	not finite
Days since last periodic filing	41 (10-Q received Sep 14, 2026)
Median daily dollar volume, 63 sessions	$410,074

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	$361.6M	2026-01-31	2026-04-10	10-K	26-024672
2	assets	us-gaap:Assets	$670.3M	2026-01-31	2026-04-10	10-K	26-024672
3	operating income	us-gaap:OperatingIncomeLoss	-$83.8M	2024-02-03	2026-04-10	10-K	26-024672
4	pretax income	us-gaap:IncomeLossFromContinuingOperationsBeforeInc...	-$113.8M	2024-02-03	2026-04-10	10-K	26-024672
5	income tax	us-gaap:IncomeTaxExpenseBenefit	$40.7M	2024-02-03	2026-04-10	10-K	26-024672
6	total debt	us-gaap:LongTermDebt	$49.8M	2024-02-03	2024-05-06	10-K	24-020436
7	book equity	us-gaap:StockholdersEquity	-$9.0M	2024-02-03	2026-04-10	10-K	26-024672
8	cash	us-gaap:CashAndCashEquivalentsAtCarryingValue	$13.6M	2024-02-03	2025-04-17	10-K	25-018195
9	total debt	us-gaap:LongTermDebt	$49.8M	2023-01-28	2024-05-06	10-K	24-020436
10	book equity	us-gaap:StockholdersEquity	$158.5M	2023-01-28	2026-04-10	10-K	26-024672
11	cash	us-gaap:CashAndCashEquivalentsAtCarryingValue	$16.7M	2023-01-28	2024-05-06	10-K	24-020436
12	net income	us-gaap:NetIncomeLoss	-$88.3M	2026-01-31	2026-04-10	10-K	26-024672
13	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	$8.1M	2026-01-31	2026-04-10	10-K	26-024672
14	assets	us-gaap:Assets	$747.6M	2025-02-01	2026-04-10	10-K	26-024672
15	revenue	us-gaap:RevenueFromContractWithCustomerExcludingA...	$1.2B	2026-01-31	2026-04-10	10-K	26-024672
16	gross profit	us-gaap:GrossProfit	$459.5M	2025-02-01	2026-04-10	10-K	26-024672
17	revenue	us-gaap:RevenueFromContractWithCustomerExcludingA...	$1.4B	2025-02-01	2026-04-10	10-K	26-024672
18	gross profit	us-gaap:GrossProfit	$445.3M	2024-02-03	2026-04-10	10-K	26-024672
19	revenue	us-gaap:RevenueFromContractWithCustomerExcludingA...	$1.6B	2024-02-03	2026-04-10	10-K	26-024672
20	gross profit	us-gaap:GrossProfit	$514.2M	2023-01-28	2025-04-17	10-K	25-018195
21	revenue	us-gaap:RevenueFromContractWithCustomerExcludingA...	$1.7B	2023-01-28	2025-04-17	10-K	25-018195
22	gross profit	us-gaap:GrossProfit	$794.7M	2022-01-29	2024-05-06	10-K	24-020436
23	revenue	us-gaap:RevenueFromContractWithCustomerExcludingA...	$1.9B	2022-01-29	2024-05-06	10-K	24-020436
24	current assets	us-gaap:AssetsCurrent	$398.0M	2026-01-31	2026-04-10	10-K	26-024672
25	current liabilities	us-gaap:LiabilitiesCurrent	$387.9M	2026-01-31	2026-04-10	10-K	26-024672

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26	retained earnings	us-gaap:RetainedEarningsAccumulatedDeficit	-$280.9M	2026-01-31	2026-04-10	10-K	26-024672
27	operating income	us-gaap:OperatingIncomeLoss	-$57.2M	2026-01-31	2026-04-10	10-K	26-024672
28	book equity	us-gaap:StockholdersEquity	-$54.2M	2026-01-31	2026-04-10	10-K	26-024672
29	liabilities	us-gaap:Liabilities	$724.5M	2026-01-31	2026-04-10	10-K	26-024672
30	interest expense	us-gaap:InterestExpense	$30.1M	2024-02-03	2024-05-06	10-K	24-020436
31	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	$17.4M	2026-01-31	2026-04-10	10-K	26-024672
32	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	-$117.6M	2025-02-01	2026-04-10	10-K	26-024672
33	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	$15.8M	2025-02-01	2026-04-10	10-K	26-024672
34	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	$92.8M	2024-02-03	2026-04-10	10-K	26-024672
35	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	$27.6M	2024-02-03	2026-04-10	10-K	26-024672
36	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	-$8.2M	2023-01-28	2025-04-17	10-K	25-018195
37	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	$45.6M	2023-01-28	2025-04-17	10-K	25-018195
38	assets	us-gaap:Assets	$800.3M	2024-02-03	2025-04-17	10-K	25-018195
39	assets	us-gaap:Assets	$986.3M	2023-01-28	2024-05-06	10-K	24-020436
40	shares outstanding	dei:EntityCommonStockSharesOutstanding	22,211,880	2026-04-06	2026-04-10	10-K	26-024672
41	shares outstanding	dei:EntityCommonStockSharesOutstanding	22,036,982	2025-04-11	2025-04-17	10-K	25-018195

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