United Parks & Resorts Inc.

PRKS

NYSE; other; SIC 7990, Services-Miscellaneous Amusement & Recreation; CIK 0001564902

C

middle fifth of 336 graded peers in other

rank 152 of 336; percentile 45.1; sampling error 2.6 points; lower is stronger

A B C D E

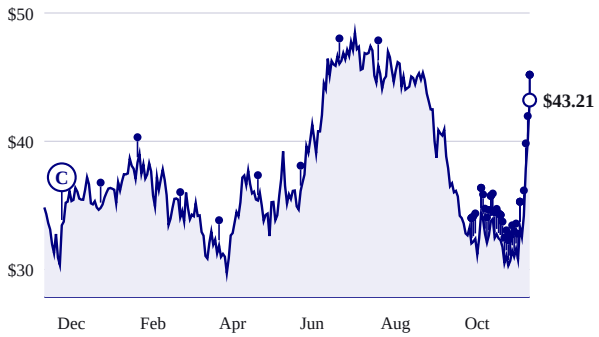
C, the tortoise



Scoreboard

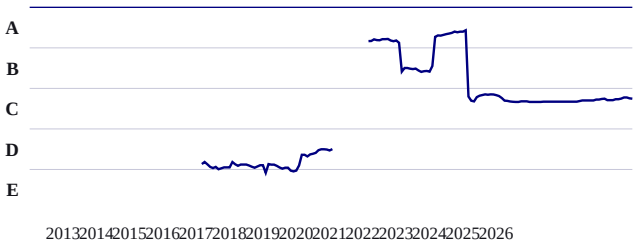
Profitability	B percentile 33.4
Solvency	C percentile 57.3
Growth and financing	C percentile 49.9
Reliability	0.91 AUC filers with $591M to $2.67B assets; 95% interval 0.88 to 0.94; 160 events, 2020 to 2025
Peer failure rate	1.01% a year Item 1.03 bankruptcies, same asset band, 2012 to 2025
Size band	$591M to $2.67B assets total assets $2.6B
Standard universe	inside revenue above $1M and assets above $10M
Warnings	late filer not computable: distress, fortress balance sheet
Inputs computable	9 of 14
Graded from	filings received through Mar 3, 2026 252 days before the rescan; latest periodic filing 10-Q received Nov 6, 2026
Last close	$43.21 2026-11-09; market equity $2.0B; 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 3, 2026

We are a leading theme park and entertainment company providing experiences that matter and inspiring guests to protect animals and the wild wonders of our world. We own or license a portfolio of recognized brands including SeaWorld, Busch Gardens, Aquatica, Discovery Cove and Sesame Place. Over our more than 65-year history, we have developed a diversified portfolio of 13 differentiated theme parks that are grouped in key markets across the United States and in the United Arab Emirates.

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 33.4						
Gross profitability	not computable	27.0%				
one or more required annual facts are missing						
Return on invested capital	not computable	10.0%				
one or more required annual facts are missing						

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Accruals ratio	(8.2%)	(5.8%)	33.4	504	2025-12-31
Gross margin stability, five years	not computable	2.2 pts			
five annual gross margins are required; found 0					
Solvency, sleeve percentile 57.3					
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	1.54	2.05	47.0	390	2025-12-31
Net debt to EBITDA	not computable	2.51x			
one or more required annual facts are missing					
Interest coverage	2.72x	2.45x	45.3	87	2025-12-31
Current ratio	0.74x	1.33x	79.4	510	2025-12-31
Growth and financing, sleeve percentile 49.9					
Revenue growth, three-year compound	(1.3%)	5.0%	72.3	398	2025-12-31
Free cash flow growth, three-year compound	(23.5%)	8.9%	84.9	219	2025-12-31
Reinvestment rate	33.1%	12.2%	40.2	190	2025-12-31
Asset growth, three years	4.0%	4.0%	50.0	433	2025-12-31
Net share issuance, one year	(11.6%)	(0.5%)	2.0	353	2026-02-24

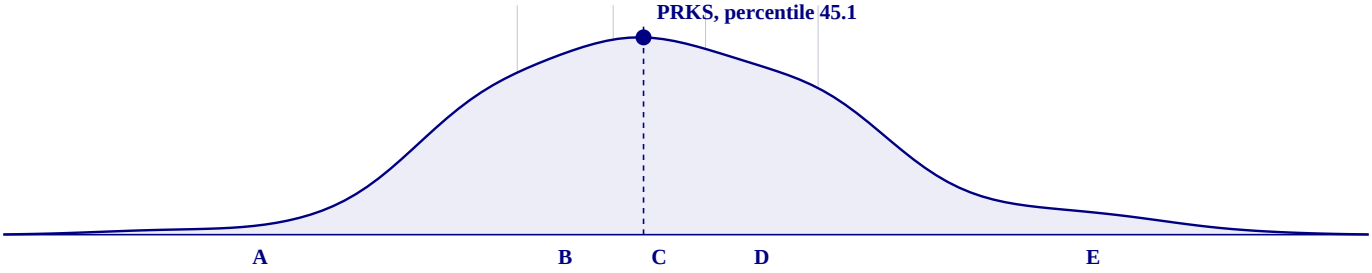
Warnings

1 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

Among 336 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
147	Werner Enterprises Inc. (WERN)	43.6	C	
148	TSS, Inc. (TSSI)	43.9	C	late filer, fortress balance sheet
149	Aecom (ACM)	44.2	C	
150	EVgo Inc. (EVGO)	44.5	C	
151	Onterris, Inc. (ONT)	44.8	C	
152	United Parks & Resorts Inc. (PRKS)	45.1	C	late filer
153	Freeport-Mcmoran Inc. (FCX)	45.4	C	
154	Fortune Brands Innovations, Inc. (FBIN)	45.7	C	
155	Everforth Inc. (EFOR)	46.0	C	
156	Uber Technologies, Inc. (UBER)	46.3	C	
157	Ebay Inc. (EBAY)	46.6	C	

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What the price implies

at the 2026-11-09 close; none of these enters the grade

Measure	Value	Peer median	Percentile
Twelve-month price change, skipping the latest month	(33.1%)	(1.0%)	22
Distance from 52-week high	(10.8%)	(22.7%)	70
EBIT to enterprise value	9.7%	4.2%	88
Free cash flow yield	8.3%	4.1%	77
Book value to price	(0.27)	0.34	3
Sales to price	0.85	0.70	58
Composite equity issuance, five years	(54.7%)	(8.8%)	3
Relative strength against the sector, log excess return	(0.52)	(0.13)	22

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	pass
Operating cash flow above zero	pass
Return on assets improved	fail
Operating cash flow exceeds net income	pass
Long-term leverage fell	pass
Current ratio improved	pass
No new shares issued	pass
Gross margin improved	fail
Asset turnover improved	fail
Cash, filings, liquidity	
Cash and equivalents	$26.3M
Operating cash flow, four quarters	$408.4M
Months of runway	not finite
Days since last periodic filing	4 (10-Q received Nov 6, 2026)
Median daily dollar volume, 63 sessions	$22.2M

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	net income	us-gaap:NetIncomeLoss	$168.4M	2025-12-31	2026-03-03	10-K	26-088288
2	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	$380.1M	2025-12-31	2026-03-03	10-K	26-088288
3	assets	us-gaap:Assets	$2.6B	2025-12-31	2026-03-03	10-K	26-088288
4	assets	us-gaap:Assets	$2.6B	2024-12-31	2026-03-03	10-K	26-088288
5	current assets	us-gaap:AssetsCurrent	$282.8M	2025-12-31	2026-03-03	10-K	26-088288
6	current liabilities	us-gaap:LiabilitiesCurrent	$384.7M	2025-12-31	2026-03-03	10-K	26-088288
7	retained earnings	us-gaap:RetainedEarningsAccumulatedDeficit	$805.9M	2025-12-31	2026-03-03	10-K	26-088288
8	operating income	us-gaap:OperatingIncomeLoss	$365.4M	2025-12-31	2026-03-03	10-K	26-088288
9	book equity	us-gaap:StockholdersEquity	-$435.8M	2025-12-31	2026-03-03	10-K	26-088288
10	liabilities	us-gaap:Liabilities	$3.1B	2025-12-31	2026-03-03	10-K	26-088288
11	interest expense	us-gaap:InterestExpense	$134.1M	2025-12-31	2026-03-03	10-K	26-088288
12	revenue	us-gaap:RevenueFromContractWithCustomerExcludingA...	$1.7B	2025-12-31	2026-03-03	10-K	26-088288
13	revenue	us-gaap:RevenueFromContractWithCustomerExcludingA...	$1.7B	2024-12-31	2026-03-03	10-K	26-088288
14	revenue	us-gaap:RevenueFromContractWithCustomerExcludingA...	$1.7B	2023-12-31	2026-03-03	10-K	26-088288
15	revenue	us-gaap:RevenueFromContractWithCustomerExcludingA...	$1.7B	2022-12-31	2025-03-03	10-K	25-030398
16	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	$217.5M	2025-12-31	2026-03-03	10-K	26-088288
17	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	$480.1M	2024-12-31	2026-03-03	10-K	26-088288
18	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	$248.4M	2024-12-31	2026-03-03	10-K	26-088288

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19	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	$504.9M	2023-12-31	2026-03-03	10-K	26-088288
20	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	$304.8M	2023-12-31	2026-03-03	10-K	26-088288
21	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	$564.6M	2022-12-31	2025-03-03	10-K	25-030398
22	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	$200.7M	2022-12-31	2025-03-03	10-K	25-030398
23	depreciation amortization	us-gaap:Depreciation	$168.0M	2025-12-31	2026-03-03	10-K	26-088288
24	pretax income	us-gaap:IncomeLossFromContinuingOperationsBeforeInc...	$226.5M	2025-12-31	2026-03-03	10-K	26-088288
25	income tax	us-gaap:IncomeTaxExpenseBenefit	$58.2M	2025-12-31	2026-03-03	10-K	26-088288
26	current assets	us-gaap:AssetsCurrent	$270.4M	2024-12-31	2026-03-03	10-K	26-088288
27	current liabilities	us-gaap:LiabilitiesCurrent	$412.9M	2024-12-31	2026-03-03	10-K	26-088288
28	assets	us-gaap:Assets	$2.6B	2023-12-31	2025-03-03	10-K	25-030398
29	assets	us-gaap:Assets	$2.3B	2022-12-31	2024-02-29	10-K	24-023162
30	shares outstanding	dei:EntityCommonStockSharesOutstanding	48,626,293	2026-02-24	2026-03-03	10-K	26-088288
31	shares outstanding	dei:EntityCommonStockSharesOutstanding	55,029,034	2025-02-21	2025-03-03	10-K	25-030398

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