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

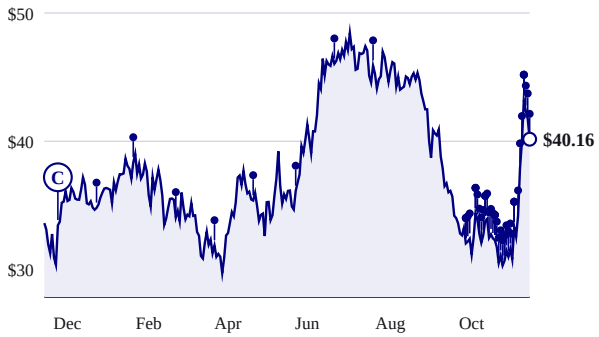
C, the tortoise



Scoreboard

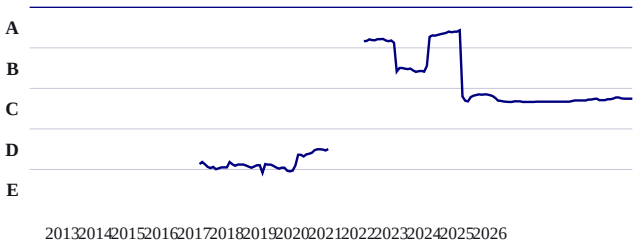
Profitability	B percentile 33.3
Solvency	C percentile 57.3
Growth and financing	C percentile 49.9
Reliability	0.91 AUC filers with $591M to $2.67B assets; 95% interval 0.88 to 0.94; 160 events, 2020 to 2025
Peer failure rate	1.01% a year Item 1.03 bankruptcies, same asset band, 2012 to 2025
Size band	$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 255 days before the rescan; latest periodic filing 10-Q received Nov 6, 2026
Last close	$40.15 2026-11-12; market equity $1.8B; 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 33.3						
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						

Not investment advice. Informational and educational only. Data from SEC EDGAR, may contain errors, is not warranted. The grade ranks reported financial condition and is not a return forecast.

Accruals ratio	(8.2%)	(5.8%)		33.3	505	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%		72.0	398	2025-12-31
Free cash flow growth, three-year compound	(23.5%)	8.9%		85.3	219	2025-12-31
Reinvestment rate	33.1%	12.2%		40.2	190	2025-12-31
Asset growth, three years	4.0%	4.0%		49.9	434	2025-12-31
Net share issuance, one year	(11.6%)	(0.5%)		2.0	354	2026-02-24

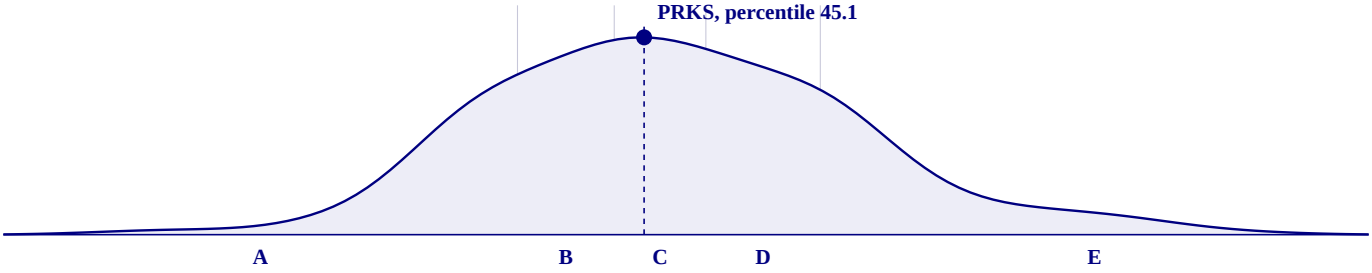
Warnings

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	TSS, Inc. (TSSI)	43.6	C	late filer, fortress balance sheet
148	Bgsf, Inc. (BGSF)	43.9	C	late filer
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	Fortune Brands Innovations, Inc. (FBIN)	45.4	C	
154	Freeport-Mcmoran Inc. (FCX)	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	

Not investment advice. Informational and educational only. Data from SEC EDGAR, may contain errors, is not warranted. The grade ranks reported financial condition and is not a return forecast.

What the price implies

at the 2026-11-12 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	(17.1%)	(23.2%)	61
EBIT to enterprise value	10.1%	4.3%	89
Free cash flow yield	8.9%	4.1%	79
Book value to price	(0.29)	0.35	3
Sales to price	0.91	0.69	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	7 (10-Q received Nov 6, 2026)
Median daily dollar volume, 63 sessions	$23.8M

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

Not investment advice. Informational and educational only. Data from SEC EDGAR, may contain errors, is not warranted. The grade ranks reported financial condition and is not a return forecast.

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

Not investment advice. Informational and educational only. Data from SEC EDGAR, may contain errors, is not warranted. The grade ranks reported financial condition and is not a return forecast.