Lifetime Brands, Inc.

LCUT

Nasdaq; manufacturing; SIC 3420, Cutlery, Handtools & General Hardware; CIK 0000874396

C/D

on the C/D boundary of 245 graded peers in manufacturing

rank 147 of 245; percentile 59.8; sampling error 3.0 points; lower is stronger

A B C D E

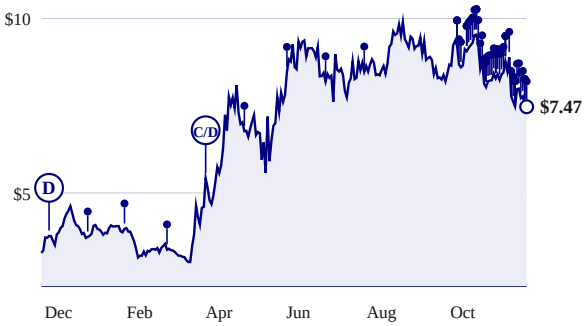
C/D, the tortoise



Scoreboard

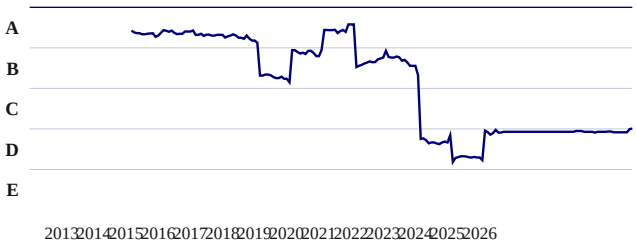
Profitability	B/C percentile 37.5
Solvency	B percentile 33.7
Growth and financing	E percentile 86.9
Reliability	0.87 AUC filers with $120M to $591M assets; 95% interval 0.83 to 0.90; 206 events, 2020 to 2025
Peer failure rate	1.03% a year Item 1.03 bankruptcies, same asset band, 2012 to 2025
Size band	$120M to $591M assets total assets $572.6M
Standard universe	inside revenue above $1M and assets above $10M
Warnings	none triggered not computable: distress
Inputs computable	9 of 13
Graded from	filings received through Mar 12, 2026 251 days before the rescan; latest periodic filing 10-Q received Nov 5, 2026
Last close	$7.48 2026-11-17; market equity $171.9M; 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 12, 2026

The Company is a Delaware corporation, incorporated on December 22, 1983. The Company designs, sources and sells branded kitchenware, tableware and other home solution products used in the home and markets its products under a number of widely-recognized brand names and trademarks, which are either owned or licensed by the Company or through retailers' private labels and their licensed brands. The Company's products, which are targeted primarily towards consumers purchasing moderately priced kitchenware, tableware and housewares, are sold through virtually every major level of trade. The Company generally markets several lines within each of its product categories under more than one brand.

The thirteen inputs

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

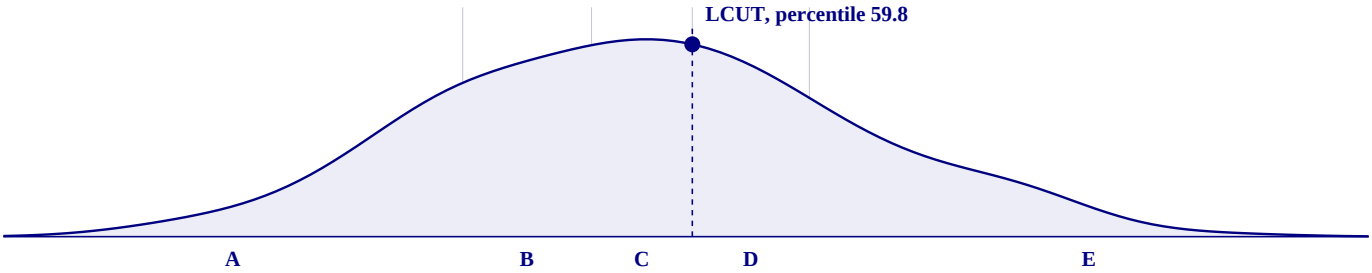
Input	Value	Peer median	Percentile, 0 to 100	Pct	Peers	Period end
Profitability, sleeve percentile 37.5						
Gross profitability	42.0%	22.2%		9.8	266	2025-12-31
Return on invested capital	(2.4%)	9.9%		91.8	98	2025-12-31

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Accruals ratio	(5.7%)	(3.7%)	33.7	286	2025-12-31
Gross margin stability, five years	1.1 pts	2.1 pts	14.9	222	2025-12-31
Solvency, sleeve percentile 33.7					
Altman Z double-prime	not computable	3.73			
one or more required annual facts are missing					
Net debt to EBITDA	not computable	1.75x			
EBITDA must exceed $100,000					
Interest coverage	not computable	5.13x			
latest aligned inputs end 2024-12-31; latest annual assets end 2025-12-31					
Current ratio	2.85x	2.26x	33.7	301	2025-12-31
Growth and financing, sleeve percentile 86.9					
Revenue growth, three-year compound	(3.8%)	2.2%	78.8	261	2025-12-31
Free cash flow growth, three-year compound	(46.6%)	13.5%	98.6	139	2025-12-31
Reinvestment rate	not computable	25.7%			
NOPAT must exceed $100,000					
Asset growth, three years	(7.6%)	4.2%	87.1	265	2025-12-31
Net share issuance, one year	2.2%	0.0%	82.9	241	2026-02-28

Among 245 peers

manufacturing; 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
142	Pentair plc (PNR)	57.8	C/D	
143	RBC Bearings Inc. (RBC)	58.2	C/D	
144	Kaiser Aluminum Corp. (KALU)	58.6	C/D	fortress balance sheet
145	Ingersoll Rand Inc. (IR)	59.0	C/D	
146	Lockheed Martin Corp. (LMT)	59.4	C/D	
147	Lifetime Brands, Inc. (LCUT)	59.8	C/D	
148	FreightCar America, Inc. (RAIL)	60.2	C/D	
149	DMC Global Inc. (BOOM)	60.7	C/D	
150	Corning Inc. (GLW)	61.1	C/D	
151	Enpro Inc. (NPO)	61.5	C/D	
152	Tecogen Inc. (TGEN)	61.9	C/D	

What the price implies

at the 2026-11-17 close; none of these enters the grade

Measure	Value	Peer median	Percentile
Twelve-month price change, skipping the latest month	159.8%	9.9%	99
Distance from 52-week high	(24.5%)	(29.0%)	59
EBIT to enterprise value	(3.1%)	4.3%	14
Free cash flow yield	1.9%	3.6%	33
Book value to price	1.24	0.37	92
Sales to price	3.77	0.57	94

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Composite equity issuance, five years	(9.1%)	(9.7%)	52
Relative strength against the sector, log excess return	0.87	0.01	99
Twelve-month failure probability, CHS model	not computable	0.04%	

Diagnostics

shown on every report; none enters the grade

Measure	Value
Piotroski F-score 3 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	pass
No new shares issued	fail
Gross margin improved	fail
Asset turnover improved	fail
Cash, filings, liquidity	
Cash and equivalents	$5.9M
Operating cash flow, four quarters	$60.5M
Months of runway	not finite
Days since last periodic filing	13 (10-Q received Nov 5, 2026)
Median daily dollar volume, 63 sessions	$1.3M

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	$240.7M	2025-12-31	2026-03-12	10-K	26-000008
2	assets	us-gaap:Assets	$572.6M	2025-12-31	2026-03-12	10-K	26-000008
3	operating income	us-gaap:OperatingIncomeLoss	-$9.4M	2025-12-31	2026-03-12	10-K	26-000008
4	pretax income	us-gaap:IncomeLossFromContinuingOperationsBeforeInc...	-$30.2M	2025-12-31	2026-03-12	10-K	26-000008
5	income tax	us-gaap:IncomeTaxExpenseBenefit	-$3.3M	2025-12-31	2026-03-12	10-K	26-000008
6	total debt	us-gaap:LongTermDebt	$135.0M	2025-12-31	2026-03-12	10-K	26-000008
7	book equity	us-gaap:StockholdersEquity	$202.3M	2025-12-31	2026-03-12	10-K	26-000008
8	cash	us-gaap:CashAndCashEquivalentsAtCarryingValue	$4.3M	2025-12-31	2026-03-12	10-K	26-000008
9	total debt	us-gaap:LongTermDebt	$142.5M	2024-12-31	2025-03-13	10-K	25-012650
10	book equity	us-gaap:StockholdersEquity	$229.9M	2024-12-31	2026-03-12	10-K	26-000008
11	cash	us-gaap:CashAndCashEquivalentsAtCarryingValue	$2.9M	2024-12-31	2026-03-12	10-K	26-000008
12	net income	us-gaap:NetIncomeLoss	-$26.9M	2025-12-31	2026-03-12	10-K	26-000008
13	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	$7.6M	2025-12-31	2026-03-12	10-K	26-000008
14	assets	us-gaap:Assets	$634.3M	2024-12-31	2026-03-12	10-K	26-000008
15	revenue	us-gaap:RevenueFromContractWithCustomerExcludingA...	$647.9M	2025-12-31	2026-03-12	10-K	26-000008
16	gross profit	us-gaap:GrossProfit	$260.7M	2024-12-31	2026-03-12	10-K	26-000008
17	revenue	us-gaap:RevenueFromContractWithCustomerExcludingA...	$683.0M	2024-12-31	2026-03-12	10-K	26-000008
18	gross profit	us-gaap:GrossProfit	$254.6M	2023-12-31	2026-03-12	10-K	26-000008
19	revenue	us-gaap:RevenueFromContractWithCustomerExcludingA...	$686.7M	2023-12-31	2026-03-12	10-K	26-000008
20	gross profit	us-gaap:GrossProfit	$260.3M	2022-12-31	2025-03-13	10-K	25-012650
21	revenue	us-gaap:RevenueFromContractWithCustomerExcludingA...	$727.7M	2022-12-31	2025-03-13	10-K	25-012650
22	gross profit	us-gaap:GrossProfit	$303.3M	2021-12-31	2024-03-12	10-K	24-010568
23	revenue	us-gaap:RevenueFromContractWithCustomerExcludingA...	$862.9M	2021-12-31	2024-03-12	10-K	24-010568
24	depreciation amortization	us-gaap:Depreciation	$4.4M	2025-12-31	2026-03-12	10-K	26-000008
25	operating income	us-gaap:OperatingIncomeLoss	$27.1M	2024-12-31	2026-03-12	10-K	26-000008
26	interest expense	us-gaap:InterestExpense	$22.2M	2024-12-31	2025-03-13	10-K	25-012650
27	current assets	us-gaap:AssetsCurrent	$373.9M	2025-12-31	2026-03-12	10-K	26-000008

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28	current liabilities	us-gaap:LiabilitiesCurrent	$131.3M	2025-12-31	2026-03-12	10-K	26-000008
29	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	$4.4M	2025-12-31	2026-03-12	10-K	26-000008
30	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	$18.6M	2024-12-31	2026-03-12	10-K	26-000008
31	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	$2.2M	2024-12-31	2026-03-12	10-K	26-000008
32	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	$56.4M	2023-12-31	2026-03-12	10-K	26-000008
33	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	$2.8M	2023-12-31	2026-03-12	10-K	26-000008
34	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	$24.3M	2022-12-31	2025-03-13	10-K	25-012650
35	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	$3.0M	2022-12-31	2025-03-13	10-K	25-012650
36	current assets	us-gaap:AssetsCurrent	$373.6M	2024-12-31	2026-03-12	10-K	26-000008
37	current liabilities	us-gaap:LiabilitiesCurrent	$151.7M	2024-12-31	2026-03-12	10-K	26-000008
38	assets	us-gaap:Assets	$667.1M	2023-12-31	2025-03-13	10-K	25-012650
39	assets	us-gaap:Assets	$725.9M	2022-12-31	2024-03-12	10-K	24-010568
40	shares outstanding	dei:EntityCommonStockSharesOutstanding	22,654,207	2026-02-28	2026-03-12	10-K	26-000008
41	shares outstanding	dei:EntityCommonStockSharesOutstanding	22,162,879	2025-02-28	2025-03-13	10-K	25-012650

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