United Parks & Resorts Inc.

PRKS

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

C

middle fifth of 316 graded peers in other

rank 151 of 316; percentile 47.6; sampling error 2.7 points; lower is stronger

A B C D E

C, the tortoise



Scoreboard

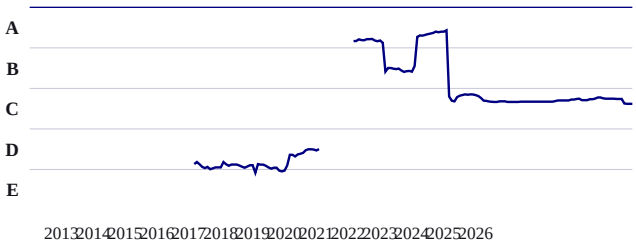
Profitability	B	percentile 33.6
Solvency	C/D	percentile 59.9
Growth and financing	C	percentile 49.9
Reliability	0.91 AUC	filers with $591M to $2.67B assets; 95% interval 0.88 to 0.94; 160 events, 2020 to 2025
Peer failure rate	1.01% a year	Item 1.03 bankruptcies, same asset band, 2012 to 2025
Size band	$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 13	
Graded from	filings received through Mar 3, 2026	262 days before the rescan; latest periodic filing 10-Q received Nov 6, 2026
Last close	$39.20	2026-11-19; 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 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 33.6						
Gross profitability	not computable	26.8%				
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%)	(5.7%)	33.6	459	2025-12-31
Gross margin stability, five years	not computable	2.2 pts			
five annual gross margins are required; found 0					
Solvency, sleeve percentile 59.9					
Altman Z double-prime	1.54	2.06	49.3	358	2025-12-31
Net debt to EBITDA	not computable	2.36x			
one or more required annual facts are missing					
Interest coverage	2.72x	2.93x	48.1	78	2025-12-31
Current ratio	0.74x	1.32x	82.5	463	2025-12-31
Growth and financing, sleeve percentile 49.9					
Revenue growth, three-year compound	(1.3%)	5.0%	71.3	377	2025-12-31
Free cash flow growth, three-year compound	(23.5%)	8.7%	85.4	213	2025-12-31
Reinvestment rate	33.1%	13.3%	40.3	187	2025-12-31
Asset growth, three years	4.0%	4.1%	50.7	403	2025-12-31
Net share issuance, one year	(11.6%)	(0.6%)	2.0	354	2026-02-24

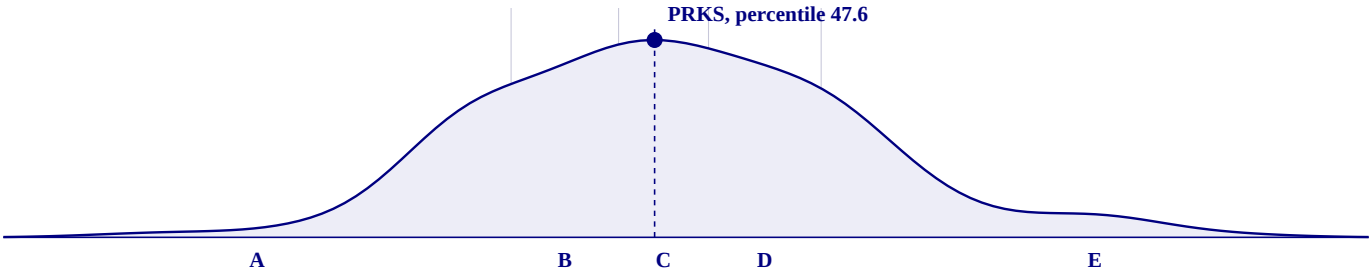
Warnings

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 316 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
146	Ebay Inc. (EBAY)	46.0	C	
147	Fortune Brands Innovations, Inc. (FBIN)	46.3	C	
148	Resources Connection, Inc. (RGP)	46.7	C	
149	Smart Sand, Inc. (SND)	47.0	C	fortress balance sheet
150	Granite Construction Inc. (GVA)	47.3	C	
151	United Parks & Resorts Inc. (PRKS)	47.6	C	late filer
152	XPO, Inc. (XPO)	47.9	C	
153	Orion Group Holdings Inc. (ORN)	48.3	C	fortress balance sheet
154	Rollins Inc. (ROL)	48.6	C	
155	ICF International, Inc. (ICFI)	48.9	C	
156	Jacobs Solutions Inc. (J)	49.2	C	

What the price implies

at the 2026-11-19 close; none of these enters the grade

Measure	Value	Peer median	Percentile
Twelve-month price change, skipping the latest month	(33.1%)	0.06%	21
Distance from 52-week high	(19.0%)	(27.0%)	64
EBIT to enterprise value	10.2%	4.6%	89

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Free cash flow yield	9.1%	4.0%	78
Book value to price	(0.30)	0.38	2
Sales to price	0.93	0.72	60
Composite equity issuance, five years	(54.7%)	(9.5%)	3
Relative strength against the sector, log excess return	(0.52)	(0.12)	21
Twelve-month failure probability, CHS model	not computable	0.03%	

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	14 (10-Q received Nov 6, 2026)
Median daily dollar volume, 63 sessions	$24.0M

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
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

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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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