United Parks & Resorts Inc.

PRKS

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

C

middle fifth of 315 graded peers in other

rank 150 of 315; percentile 47.5; sampling error 2.7 points; lower is stronger

A B C D E

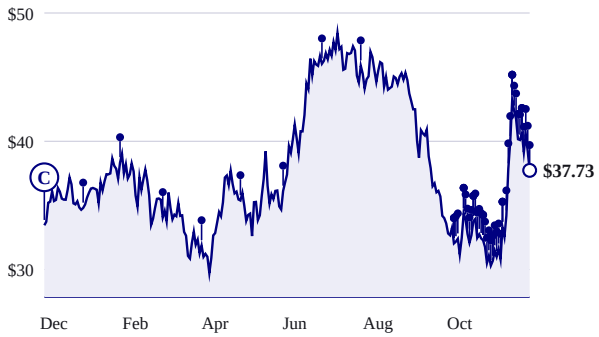
C, the tortoise



Scoreboard

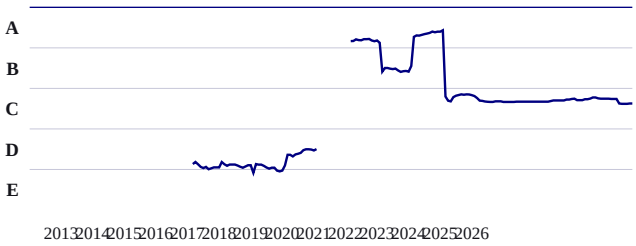
Profitability	B percentile 33.7
Solvency	C/D percentile 60.0
Growth and financing	C percentile 49.9
Reliability	0.91 AUC filers with $591M to $2.67B assets; 95% interval 0.88 to 0.94; 160 events, 2020 to 2025
Peer failure rate	1.01% a year Item 1.03 bankruptcies, same asset band, 2012 to 2025
Size band	$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 264 days before the rescan; latest periodic filing 10-Q received Nov 6, 2026
Last close	$37.65 2026-11-20; market equity $1.7B; 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 33.7						
Gross profitability	not computable	26.7%				
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%)	(5.7%)	33.7	458	2025-12-31
Gross margin stability, five years	not computable	2.2 pts			
five annual gross margins are required; found 0					
Solvency, sleeve percentile 60.0					
Altman Z double-prime	1.54	2.06	49.4	357	2025-12-31
Net debt to EBITDA	not computable	2.37x			
one or more required annual facts are missing					
Interest coverage	2.72x	2.93x	48.1	78	2025-12-31
Current ratio	0.74x	1.33x	82.4	462	2025-12-31
Growth and financing, sleeve percentile 49.9					
Revenue growth, three-year compound	(1.3%)	4.9%	71.2	376	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%	50.6	402	2025-12-31
Net share issuance, one year	(11.6%)	(0.5%)	2.0	354	2026-02-24

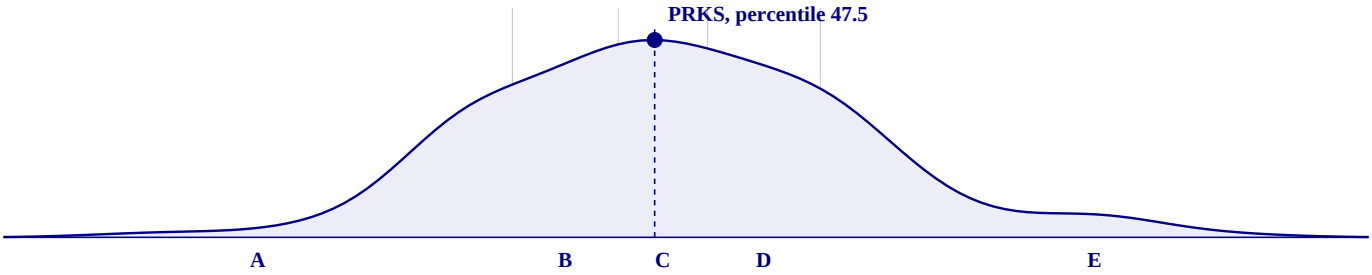
Warnings

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 315 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
145	Everforth Inc. (EFOR)	45.9	C	
146	Fortune Brands Innovations, Inc. (FBIN)	46.2	C	
147	Granite Construction Inc. (GVA)	46.5	C	
148	Smart Sand, Inc. (SND)	46.8	C	fortress balance sheet
149	Resources Connection, Inc. (RGP)	47.1	C	
150	United Parks & Resorts Inc. (PRKS)	47.5	C	late filer
151	XPO, Inc. (XPO)	47.8	C	
152	Jacobs Solutions Inc. (J)	48.1	C	
153	ICF International, Inc. (ICFI)	48.4	C	
154	Orion Group Holdings Inc. (ORN)	48.7	C	fortress balance sheet
155	Rollins Inc. (ROL)	49.0	C	

What the price implies

at the 2026-11-20 close; none of these enters the grade

Measure	Value	Peer median	Percentile
Twelve-month price change, skipping the latest month	(33.1%)	0.4%	21
Distance from 52-week high	(22.1%)	(28.8%)	63
EBIT to enterprise value	10.4%	4.6%	89

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.

Free cash flow yield	9.5%	4.1%	79
Book value to price	(0.31)	0.39	2
Sales to price	0.97	0.75	59
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	0.04%	

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	16 (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

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.

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.