

Childrens Place, Inc. (PLCE)

Nasdaq; shops; SIC 5651, Retail-Family Clothing Stores; CIK 0001041859

Childrens Place, Inc. PLCE; shops	
Grade	E A B C D E weakest fifth of 258 graded peers percentile 89.5; sampling error 2.9 points; lower is stronger
Rank	231 of 258
Profitability	C percentile 45.6
Solvency	D percentile 75.5
Growth and financing	E percentile 83.6
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 \$670.3M
Standard universe	inside revenue above \$1M and assets above \$10M
Warnings	none active not computable: distress
Inputs computable	8 of 14
Graded from	filings received through Apr 10, 2026 182 days before the rescans; latest periodic filing 10-Q received Sep 14, 2026
Last close	\$1.91 2026-10-08; market equity \$42.4M
Price used in grade	None



E, the bear

weakest fifth of its sector;
letters are fifths of the 258
graded peers

Share price, twelve months to the rescans

split-adjusted close; the letter is fixed at the rescans that set it



Rescans on file: D from Mar 21, 2020, E from Apr 21, 2021, D from Apr 21, 2022, E from Apr 21, 2023

Letter at every rescans

Jan 21, 2012 to Oct 9, 2026; sector percentile, 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 Apr 10, 2026

As used in this Annual Report on Form 10-K, references to the "Company", "The Children's Place", "we", "us", "our", and similar terms refer to The Children's Place, Inc. and its subsidiaries. Our fiscal year ends on the Saturday on or nearest to January 31. Other terms that are commonly used in this Annual Report on Form 10-K are defined as follows: ?U.S. GAAP - Generally Accepted Accounting Principles in the United States ?FASB ASC - FASB Accounting Standards Codification, which serves as the source for

authoritative U.S. GAAP, except that rules and interpretive releases by the SEC are also sources of authoritative U.S.

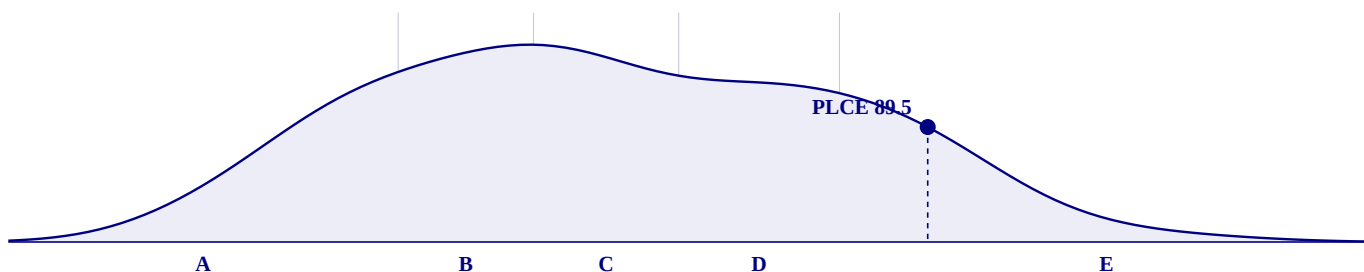
The fourteen inputs

lower percentile is stronger; equal-weighted sleeves

Input	Percentile, 0 to 100	Value	Peer median	Percentile	Peers	Period end
Profitability, sleeve percentile 45.6						
Gross profitability		53.9%	42.6%	29.9	242	2026-01-31
Return on invested capital		not computable	10.9%			pretax income must exceed the validity floor and imply a 0%-100% tax rate
Accruals ratio		(13.6%)	(4.9%)	17.1	287	2026-01-31
Gross margin stability, five years		4.8 pts	1.2 pts	89.9	219	2026-01-31
Solvency, sleeve percentile 75.5						
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		(1.92)	1.92	78.3	208	2026-01-31
Net debt to EBITDA		not computable	1.84x			one or more required annual facts are missing latest aligned
Interest coverage		not computable	2.26x			inputs end 2024-02-03; latest annual assets end 2026-01-31
Current ratio		1.03x	1.37x	72.8	295	2026-01-31
Growth and financing, sleeve percentile 83.6						
Revenue growth, three-year compound		(10.9%)	1.5%	89.2	269	2026-01-31
Free cash flow growth, three-year compound		not computable	5.6%			current FCF must be positive and base FCF must exceed \$100,000
Reinvestment rate		not computable	7.3%			one or more required annual facts are missing
Asset growth, three years		(12.1%)	3.4%	87.8	272	2026-01-31
Net share issuance, one year		0.8%	(0.6%)	73.8	211	2026-04-06

Among 258 peers

shops; 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
226	Greenlane Holdings, Inc. (GNLN)	87.5	E	short runway
227	Greenwave Technology Solutions, Inc. (GWAV)	87.9	E	dilution, late filer
228	Dine Brands Global, Inc. (DIN)	88.3	E	
229	Suburban Propane Partners L.P. (SPH)	88.7	E	
230	Cosmos Health Inc. (COSM)	89.1	E	dilution, short runway, late filer, distress
231	Childrens Place, Inc. (PLCE) <	89.5	E	
232	Portillo's Inc. (PTLO)	89.9	E	
233	Neighborhood Intelligence, Inc. (BBBYW)	90.5	E	fortress balance sheet
234	Neighborhood Intelligence, Inc. (NXH)	90.5	E	fortress balance sheet
235	Lulu's Fashion Lounge Holdings, Inc. (LVLU)	91.1	E	
236	QVC Group, Inc. (QVCG)	91.4	E	late filer, fortress balance sheet

What the price implies

at the 2026-10-08 close; none enters the grade

Measure	Value	Peer median	Percentile
Twelve-month price change, skipping the latest month	(59.9%)	(0.1%)	4
Distance from 52-week high	(79.1%)	(24.1%)	5
EBIT to enterprise value	(40.0%)	5.3%	7
Free cash flow yield	(21.7%)	4.2%	8
Book value to price	(3.25)	0.36	1
Sales to price	28.31	1.75	98
Composite equity issuance, five years	42.0%	(16.7%)	94
Relative strength against the sector, log excess return	(0.89)	0.02	4

Diagnostics

not in the grade

Measure	Value
Piotroski F-score None of 9, period end 2026-01-31	
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	\$7.2M
Operating cash flow, four quarters	\$49.3M
Months of runway	not finite
Days since last periodic filing	25 (10-Q received Sep 14, 2026)
Median daily dollar volume, 63 sessions	\$442,724

Sources

each row links to the filing index on sec.gov

#	Concept	XBRL tag	Value	Period end	Received	Form	Accession
1	gross profit	us-gaap:GrossProfit	\$361.6M	2026-01-31	2026-04-10	10-K	0001628280-26-024672
2	assets	us-gaap:Assets	\$670.3M	2026-01-31	2026-04-10	10-K	0001628280-26-024672
3	operating income	us-gaap:OperatingIncomeLoss	-\$83.8M	2024-02-03	2026-04-10	10-K	0001628280-26-024672
4	pretax income	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraord	\$40.7M	2024-02-03	2026-04-10	10-K	0001628280-26-024672
5	income tax	us-gaap:IncomeTaxExpenseBenefit	\$40.7M	2024-02-03	2026-04-10	10-K	0001628280-26-024672
6	total debt	us-gaap:LongTermDebt	\$49.8M	2024-02-03	2024-05-06	10-K	0001628280-24-020436
7	book equity	us-gaap:StockholdersEquity	-\$9.0M	2024-02-03	2026-04-10	10-K	0001628280-26-024672
8	cash	us-gaap:CashAndCashEquivalentsAtCarryingValue	\$13.6M	2024-02-03	2025-04-17	10-K	0001628280-25-018195
9	total debt	us-gaap:LongTermDebt	\$49.8M	2023-01-28	2024-05-06	10-K	0001628280-24-020436
10	book equity	us-gaap:StockholdersEquity	\$158.5M	2023-01-28	2026-04-10	10-K	0001628280-26-024672
11	cash	us-gaap:CashAndCashEquivalentsAtCarryingValue	\$16.7M	2023-01-28	2024-05-06	10-K	0001628280-24-020436
12	net income	us-gaap:NetIncomeLoss	-\$88.3M	2026-01-31	2026-04-10	10-K	0001628280-26-024672
13	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	\$8.1M	2026-01-31	2026-04-10	10-K	0001628280-26-024672
14	assets	us-gaap:Assets	\$747.6M	2025-02-01	2026-04-10	10-K	0001628280-26-024672
15	revenue	us-gaap:RevenueFromContractWithCustomerExcludingAssessedTax	\$1.2B	2026-01-31	2026-04-10	10-K	0001628280-26-024672
16	gross profit	us-gaap:GrossProfit	\$459.5M	2025-02-01	2026-04-10	10-K	0001628280-26-024672
17	revenue	us-gaap:RevenueFromContractWithCustomerExcludingAssessedTax	\$1.4B	2025-02-01	2026-04-10	10-K	0001628280-26-024672
18	gross profit	us-gaap:GrossProfit	\$445.3M	2024-02-03	2026-04-10	10-K	0001628280-26-024672
19	revenue	us-gaap:RevenueFromContractWithCustomerExcludingAssessedTax	\$1.6B	2024-02-03	2026-04-10	10-K	0001628280-26-024672
20	gross profit	us-gaap:GrossProfit	\$514.2M	2023-01-28	2025-04-17	10-K	0001628280-25-018195
21	revenue	us-gaap:RevenueFromContractWithCustomerExcludingAssessedTax	\$1.7B	2023-01-28	2025-04-17	10-K	0001628280-25-018195
22	gross profit	us-gaap:GrossProfit	\$794.7M	2022-01-29	2024-05-06	10-K	0001628280-24-020436
23	revenue	us-gaap:RevenueFromContractWithCustomerExcludingAssessedTax	\$1.9B	2022-01-29	2024-05-06	10-K	0001628280-24-020436
24	current assets	us-gaap:AssetsCurrent	\$398.0M	2026-01-31	2026-04-10	10-K	0001628280-26-024672
25	current liabilities	us-gaap:LiabilitiesCurrent	\$387.9M	2026-01-31	2026-04-10	10-K	0001628280-26-024672
26	retained earnings	us-gaap:RetainedEarningsAccumulatedDeficit	-\$280.9M	2026-01-31	2026-04-10	10-K	0001628280-26-024672
27	operating income	us-gaap:OperatingIncomeLoss	-\$57.2M	2026-01-31	2026-04-10	10-K	0001628280-26-024672
28	book equity	us-gaap:StockholdersEquity	-\$54.2M	2026-01-31	2026-04-10	10-K	0001628280-26-024672
29	liabilities	us-gaap:Liabilities	\$724.5M	2026-01-31	2026-04-10	10-K	0001628280-26-024672
30	interest expense	us-gaap:InterestExpense	\$30.1M	2024-02-03	2024-05-06	10-K	0001628280-24-020436
31	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	\$17.4M	2026-01-31	2026-04-10	10-K	0001628280-26-024672
32	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	-\$117.6M	2025-02-01	2026-04-10	10-K	0001628280-26-024672
33	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	\$15.8M	2025-02-01	2026-04-10	10-K	0001628280-26-024672
34	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	\$92.8M	2024-02-03	2026-04-10	10-K	0001628280-26-024672
35	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	\$27.6M	2024-02-03	2026-04-10	10-K	0001628280-26-024672
36	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	-\$8.2M	2023-01-28	2025-04-17	10-K	0001628280-25-018195
37	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	\$45.6M	2023-01-28	2025-04-17	10-K	0001628280-25-018195
38	assets	us-gaap:Assets	\$800.3M	2024-02-03	2025-04-17	10-K	0001628280-25-018195
39	assets	us-gaap:Assets	\$986.3M	2023-01-28	2024-05-06	10-K	0001628280-24-020436
40	shares outstanding	dei:EntityCommonStockSharesOutstanding	22,211,880	2026-04-06	2026-04-10	10-K	0001628280-26-024672
41	shares outstanding	dei:EntityCommonStockSharesOutstanding	22,036,982	2025-04-11	2025-04-17	10-K	0001628280-25-018195