

Somnigroup International Inc. (SGI)

NYSE; consumer durables; SIC 2510, Household Furniture; CIK 0001206264

Somnigroup International Inc.	
SGI; consumer durables	
Grade	C A B C D E middle fifth of 460 graded peers percentile 56.2; sampling error 2.3 points; lower is stronger
Rank	257 of 460
Profitability	C percentile 49.5
Solvency	D percentile 68.2
Growth and financing	B percentile 35.1
Reliability	0.94 AUC filers with over \$2.67B assets; 95% interval 0.88 to 0.97; 61 events, 2020 to 2025
Peer failure rate	0.52% a year Item 1.03 bankruptcies, same asset band, 2012 to 2025
Size band	over \$2.67B assets total assets \$11.6B
Standard universe	inside revenue above \$1M and assets above \$10M
Warnings	none active not computable: short runway, distress
Inputs computable	10 of 14
Graded from	filings received through Feb 27, 2026 224 days before the rescans; latest periodic filing 10-Q received Aug 7, 2026
Last close	\$62.34 2026-10-08; market equity \$13.1B
Price used in grade	None

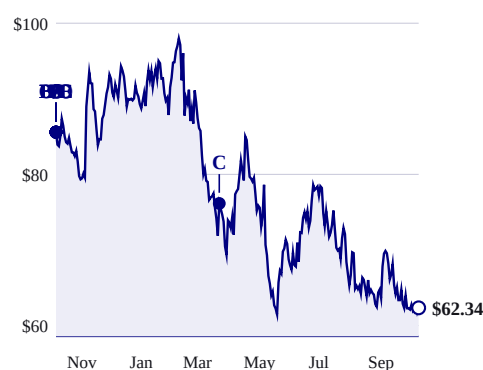


C, the tortoise

middle fifth of its sector; letters are fifths of the 460 graded peers

Share price, twelve months to the rescans

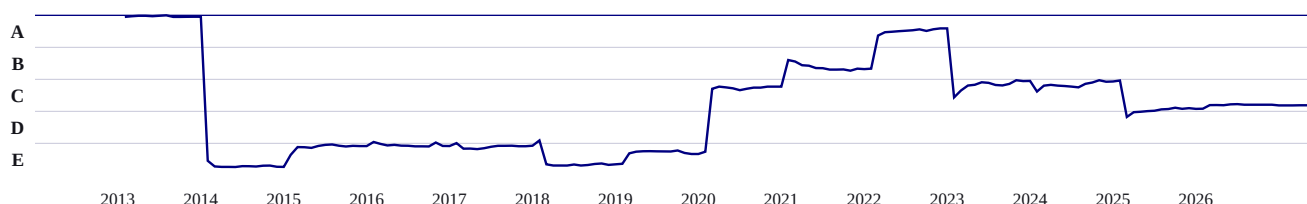
split-adjusted close; the letter is fixed at the rescans that set it



Rescans on file: B/C from Oct 21, 2024, D from Mar 21, 2025, C/D from Apr 21, 2025, C from Mar 21, 2026

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 Feb 27, 2026

Somnigroup is the world's largest bedding company, dedicated to enriching people's lives through the power of a good night's sleep and transforming how the world sleeps. With superior capabilities in design, manufacturing, distribution and retail, we deliver breakthrough sleep solutions and serve the evolving needs of consumers in over 100 countries worldwide through our fully-owned businesses, Tempur Sealy, Mattress Firm and Dreams.

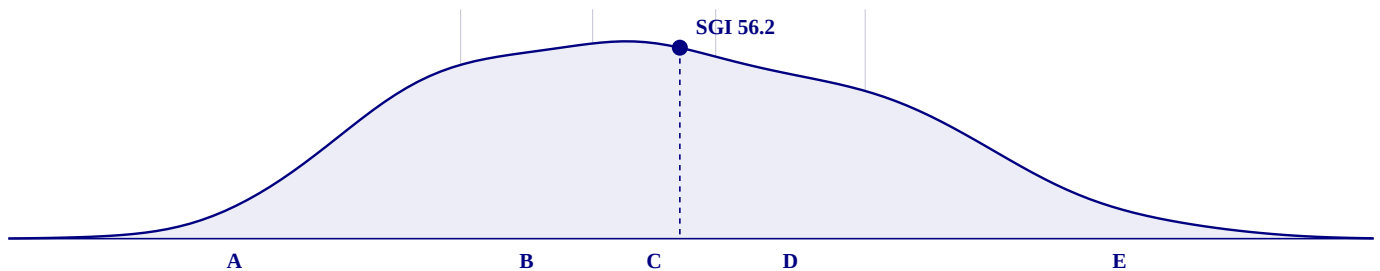
The fourteen inputs

lower percentile is stronger; equal-weighted sleeves

Input	Percentile, 0 to 100	Value	Peer median	Percentile	Peers	Period end
Profitability, sleeve percentile 49.5						
Gross profitability		27.4%	34.4%	58.1	476	2025-12-31
Return on invested capital		not computable	8.9%			latest aligned inputs end 2022-12-31; latest annual assets end 2025-12-31
Accruals ratio		(4.7%)	(5.1%)	55.9	525	2025-12-31
Gross margin stability, five years		1.2 pts	1.7 pts	34.5	407	2025-12-31
Solvency, sleeve percentile 68.2						
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		1.74	2.11	52.4	402	2025-12-31
Net debt to EBITDA		not computable	2.11x			latest aligned inputs end 2022-12-31; latest annual assets end 2025-12-31
Interest coverage		not computable	2.57x			latest aligned inputs end 2023-12-31; latest annual assets end 2025-12-31
Current ratio		0.83x	1.55x	84.1	541	2025-12-31
Growth and financing, sleeve percentile 35.1						
Revenue growth, three-year compound		15.0%	1.4%	7.3	482	2025-12-31
Free cash flow growth, three-year compound		106.1%	8.3%	5.6	250	2025-12-31
Reinvestment rate		(82.7%)	12.0%	87.9	265	2025-12-31
Asset growth, three years		38.6%	2.0%	2.7	487	2025-12-31
Net share issuance, one year		0.9%	(0.3%)	71.9	382	2026-02-23

Among 460 peers

consumer durables; 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
252	Hasbro, Inc. (HAS)	55.3	C	late filer, fortress balance sheet
253	Victoria's Secret & Co. (VSXY)	55.6	C	
254	Helen OF Troy Ltd. (HELE)	56.0	C	
255	Cheesecake Factory Inc. (CAKE)	56.0	C	
256	Vera Bradley, Inc. (VRA)	56.1	C	fortress balance sheet
257	Somnigroup International Inc. (SGI) <	56.2	C	
258	BlueLinux Holdings Inc. (BXC)	56.4	C	
259	Grocery Outlet Holding Corp. (GO)	56.8	C	
260	Darling Ingredients Inc. (DAR)	56.9	C/D	
261	Distribution Solutions Group, Inc. (DSGR)	57.2	C/D	
262	Kroger Co. (KR)	57.6	C/D	

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	(22.5%)	(0.2%)	25
Distance from 52-week high	(36.4%)	(25.6%)	30
EBIT to enterprise value	4.4%	5.0%	44
Free cash flow yield	4.8%	4.6%	51
Book value to price	0.25	0.45	34
Sales to price	0.57	1.49	21
Composite equity issuance, five years	(3.4%)	(16.0%)	70
Relative strength against the sector, log excess return	(0.23)	(0.01)	28

Diagnostics

not in the grade

Measure	Value
Piotroski F-score 6 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	fail
No new shares issued	fail
Gross margin improved	pass
Asset turnover improved	pass
Cash, filings, liquidity	
Cash and equivalents	n/a
Operating cash flow, four quarters	n/a
Months of runway	not finite
Days since last periodic filing	63 (10-Q received Aug 7, 2026)
Median daily dollar volume, 63 sessions	\$178.9M

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	\$3.2B	2025-12-31	2026-02-27	10-K	0001206264-26-000015
2	assets	us-gaap:Assets	\$11.6B	2025-12-31	2026-02-27	10-K	0001206264-26-000015
3	operating income	us-gaap:OperatingIncomeLoss	\$680.6M	2022-12-31	2025-02-28	10-K	0001206264-25-000058
4	pretax income	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments	\$577.2M	2022-12-31	2025-02-28	10-K	0001206264-24-000050
5	income tax	us-gaap:IncomeTaxExpenseBenefit	\$119.0M	2022-12-31	2025-02-28	10-K	0001206264-25-000058

6	total debt	us-gaap:LongTermDebtAndCapitalLeaseObligations	\$2.7B	2022-12-31	2024-02-16	10-K	0001206264-24-000050
7	book equity	us-gaap:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterests	\$12.1M	2022-12-31	2026-02-27	10-K	0001206264-26-000015
8	cash	us-gaap:CashAndCashEquivalentsAtCarryingValue	\$69.4M	2022-12-31	2023-02-17	10-K	0001206264-23-000060
9	total debt	us-gaap:LongTermDebtAndCapitalLeaseObligations	\$2.3B	2021-12-31	2023-02-17	10-K	0001206264-23-000060
10	book equity	us-gaap:StockholdersEquity	\$285.8M	2021-12-31	2022-02-22	10-K	0001206264-22-000057
11	cash	us-gaap:CashAndCashEquivalentsAtCarryingValue	\$300.7M	2021-12-31	2023-02-17	10-K	0001206264-23-000060
12	net income	us-gaap:NetIncomeLoss	\$384.1M	2025-12-31	2026-02-27	10-K	0001206264-26-000015
13	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	\$800.1M	2025-12-31	2026-02-27	10-K	0001206264-26-000015
14	assets	us-gaap:Assets	\$6.0B	2024-12-31	2026-02-27	10-K	0001206264-26-000015
15	revenue	us-gaap:RevenueFromContractWithCustomerExcludingAssessedTax	\$7.5B	2025-12-31	2026-02-27	10-K	0001206264-26-000015
16	gross profit	us-gaap:GrossProfit	\$2.0B	2024-12-31	2026-02-27	10-K	0001206264-26-000015
17	revenue	us-gaap:RevenueFromContractWithCustomerExcludingAssessedTax	\$4.9B	2024-12-31	2026-02-27	10-K	0001206264-26-000015
18	gross profit	us-gaap:GrossProfit	\$2.0B	2023-12-31	2026-02-27	10-K	0001206264-26-000015
19	revenue	us-gaap:RevenueFromContractWithCustomerExcludingAssessedTax	\$4.9B	2023-12-31	2026-02-27	10-K	0001206264-26-000015
20	gross profit	us-gaap:GrossProfit	\$2.0B	2022-12-31	2025-02-28	10-K	0001206264-25-000058
21	revenue	us-gaap:RevenueFromContractWithCustomerExcludingAssessedTax	\$4.9B	2022-12-31	2025-02-28	10-K	0001206264-25-000058
22	gross profit	us-gaap:GrossProfit	\$2.2B	2021-12-31	2024-02-16	10-K	0001206264-24-000050
23	revenue	us-gaap:RevenueFromContractWithCustomerExcludingAssessedTax	\$4.9B	2021-12-31	2024-02-16	10-K	0001206264-24-000050
24	current assets	us-gaap:AssetsCurrent	\$1.3B	2025-12-31	2026-02-27	10-K	0001206264-26-000015
25	current liabilities	us-gaap:LiabilitiesCurrent	\$1.6B	2025-12-31	2026-02-27	10-K	0001206264-26-000015
26	retained earnings	us-gaap:RetainedEarningsAccumulatedDeficit	\$3.8B	2025-12-31	2026-02-27	10-K	0001206264-26-000015
27	operating income	us-gaap:OperatingIncomeLoss	\$754.9M	2025-12-31	2026-02-27	10-K	0001206264-26-000015
28	book equity	us-gaap:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterests	\$3.1B	2025-12-31	2026-02-27	10-K	0001206264-26-000015
29	liabilities	us-gaap:Liabilities	\$8.5B	2025-12-31	2026-02-27	10-K	0001206264-26-000015
30	depreciation amortization	us-gaap:DepreciationDepletionAndAmortization	\$180.2M	2022-12-31	2025-02-28	10-K	0001206264-25-000058
31	operating income	us-gaap:OperatingIncomeLoss	\$607.2M	2023-12-31	2026-02-27	10-K	0001206264-26-000015
32	interest expense	us-gaap:InterestExpense	\$129.9M	2023-12-31	2024-02-16	10-K	0001206264-24-000050
33	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	\$166.9M	2025-12-31	2026-02-27	10-K	0001206264-26-000015
34	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivitiesContinuingOperations	\$66.5M	2024-12-31	2025-02-28	10-K	0001206264-25-000058
35	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	\$97.3M	2024-12-31	2026-02-27	10-K	0001206264-26-000015
36	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivitiesContinuingOperations	\$50.3M	2023-12-31	2025-02-28	10-K	0001206264-25-000058
37	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	\$185.4M	2023-12-31	2026-02-27	10-K	0001206264-26-000015
38	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	\$378.8M	2022-12-31	2023-02-17	10-K	0001206264-23-000060
39	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	\$306.5M	2022-12-31	2025-02-28	10-K	0001206264-25-000058
40	depreciation amortization	us-gaap:DepreciationDepletionAndAmortization	\$290.5M	2025-12-31	2026-02-27	10-K	0001206264-26-000015
41	pretax income	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsDistributions	\$414.0M	2025-12-31	2026-02-27	10-K	0001206264-26-000015
42	income tax	us-gaap:IncomeTaxExpenseBenefit	\$95.7M	2025-12-31	2026-02-27	10-K	0001206264-26-000015
43	current assets	us-gaap:AssetsCurrent	\$1.1B	2024-12-31	2026-02-27	10-K	0001206264-26-000015
44	current liabilities	us-gaap:LiabilitiesCurrent	\$960.3M	2024-12-31	2026-02-27	10-K	0001206264-26-000015
45	assets	us-gaap:Assets	\$4.6B	2023-12-31	2025-02-28	10-K	0001206264-25-000058
46	assets	us-gaap:Assets	\$4.4B	2022-12-31	2024-02-16	10-K	0001206264-24-000050
47	shares outstanding	dei:EntityCommonStockSharesOutstanding	210,340,624	2026-02-23	2026-02-27	10-K	0001206264-26-000015
48	shares outstanding	dei:EntityCommonStockSharesOutstanding	208,524,132	2025-02-25	2025-02-28	10-K	0001206264-25-000058