

Timken Co. (TKR)

NYSE; manufacturing; SIC 3562, Ball & Roller Bearings; CIK 0000098362

Timken Co. TKR; manufacturing	
Grade	C A B C D E middle fifth of 255 graded peers percentile 55.5; sampling error 3.0 points; lower is stronger
Rank	142 of 255
Profitability	C percentile 49.1
Solvency	C percentile 47.2
Growth and financing	C percentile 55.0
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 \$6.7B
Standard universe	inside revenue above \$1M and assets above \$10M
Warnings	none active not computable: distress
Inputs computable	11 of 14
Graded from	filings received through Feb 13, 2026 238 days before the rescans; latest periodic filing 10-Q received Aug 4, 2026
Last close	\$114.34 2026-10-08; market equity \$7.9B
Price used in grade	None

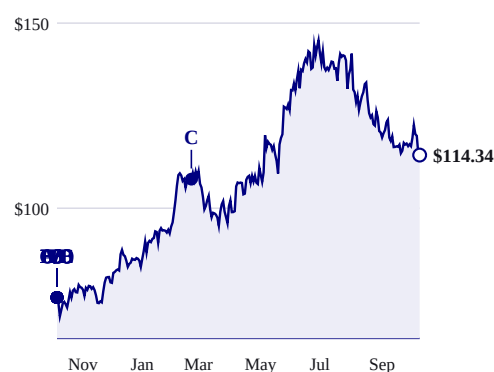


C, the tortoise

middle fifth of its sector; letters are fifths of the 255 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: C/D from Mar 21, 2024, B/C from Feb 21, 2025, B from Apr 21, 2025, C from Feb 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 13, 2026

As used herein, the term "Timken" or the "Company" refers to The Timken Company and its subsidiaries unless the context otherwise dictates. Timken designs and manages a portfolio of engineered bearings and industrial motion products, and provides related services. The Company's growing portfolio features many strong brands, including Timken®, GGB®, Philadelphia Gear®, Cone Drive®, CGI®, Rollon®, Nadella®, Rosa Sistemi®, Diamond®, Drives®, Groeneveld®, BEKA®, Des-Case®, Lovejoy®, PT Tech®,

Torsion Control Products® and Lagersmit®. The Company was founded in 1899 by Henry Timken, who received two patents on the design of a tapered roller bearing.

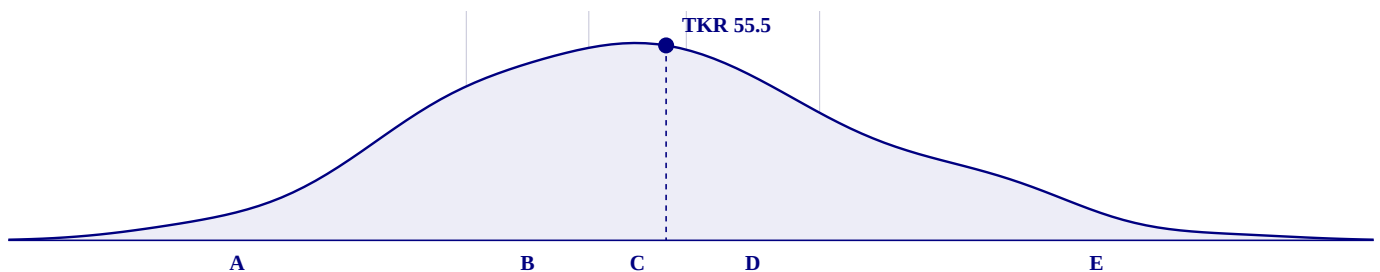
The fourteen inputs

lower percentile is stronger; equal-weighted sleeves

Input	Percentile, 0 to 100	Value	Peer median	Percentile	Peers	Period end
Profitability, sleeve percentile 49.1						
Gross profitability		20.9%	21.9%	51.5	275	2025-12-31
Return on invested capital		8.9%	9.7%	54.5	100	2025-12-31
Accruals ratio		(4.1%)	(3.6%)	47.6	308	2025-12-31
Gross margin stability, five years		1.9 pts	2.1 pts	43.0	229	2025-12-31
Solvency, sleeve percentile 47.2						
Twelve-month failure probability		not computable	0.04%			liabilities and a nearby cover-page share count are required at 2026-06-30
Altman Z double-prime		not computable	3.66			one or more required annual facts are missing
Net debt to EBITDA		1.99x	1.78x	59.2	121	2025-12-31
Interest coverage		not computable	5.09x			latest aligned inputs end 2023-12-31; latest annual assets end 2025-12-31
Current ratio		2.82x	2.25x	35.2	325	2025-12-31
Growth and financing, sleeve percentile 55.0						
Revenue growth, three-year compound		0.6%	2.1%	57.5	269	2025-12-31
Free cash flow growth, three-year compound		12.5%	13.9%	55.1	139	2025-12-31
Reinvestment rate		(24.2%)	26.4%	80.4	139	2025-12-31
Asset growth, three years		5.0%	4.4%	44.2	279	2025-12-31
Net share issuance, one year		(0.7%)	0.01%	37.6	243	2026-01-31

Among 255 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
137	Eastern Co. (EML)	53.5	C	
138	Owens Corning (OC)	53.9	C	
139	Greenland Technologies Holding Corp. (GTEC)	54.3	C	dilution, fortress balance sheet

140	Hayward Holdings, Inc. (HAYW)	54.7	C
141	Dover Corp. (DOV)	55.1	C
142	Timken Co. (TKR) <	55.5	C
143	nVent Electric plc (NVT)	55.9	C
144	Pentair plc (PNR)	56.3	C
145	Trio-Tech International (TRT)	56.7	C fortress balance sheet
146	Northern Technologies International Corp. (NTIC)	57.1	C/D
147	Kaiser Aluminum Corp. (KALU)	57.5	C/D 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	62.4%	13.7%	82
Distance from 52-week high	(21.3%)	(24.3%)	55
EBIT to enterprise value	5.6%	4.1%	66
Free cash flow yield	5.1%	3.4%	69
Book value to price	0.40	0.34	54
Sales to price	0.58	0.54	52
Composite equity issuance, five years	(18.3%)	(9.5%)	24
Relative strength against the sector, log excess return	0.35	(0.00)	82

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	pass
Gross margin improved	fail
Asset turnover improved	pass
Cash, filings, liquidity	
Cash and equivalents	\$399.1M
Operating cash flow, four quarters	\$530.8M
Months of runway	not finite
Days since last periodic filing	66 (10-Q received Aug 4, 2026)
Median daily dollar volume, 63 sessions	\$106.6M

Sources

each row links to the filing index on sec.gov

#	Concept	XBRL tag	Value	Period end	Received	Form	Accession
1	revenue	us-gaap:RevenueFromContractWithCustomerExcludingAssessedTax	\$4.6B	2025-12-31	2026-02-13	10-K	0000098362-26-000012
2	cost of revenue	us-gaap:CostOfGoodsAndServicesSold	\$3.2B	2025-12-31	2026-02-13	10-K	0000098362-26-000012
3	assets	us-gaap:Assets	\$6.7B	2025-12-31	2026-02-13	10-K	0000098362-26-000012
4	operating income	us-gaap:OperatingIncomeLoss	\$540.6M	2025-12-31	2026-02-13	10-K	0000098362-26-000012
5	pretax income	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraord	\$416.0M	2025-12-31	2026-02-13	10-K	0000098362-26-000012
6	income tax	us-gaap:IncomeTaxExpenseBenefit	\$98.7M	2025-12-31	2026-02-13	10-K	0000098362-26-000012
7	total debt	us-gaap:LongTermDebt	\$1.9B	2025-12-31	2026-02-13	10-K	0000098362-26-000012
8	book equity	us-gaap:StockholdersEquity	\$3.2B	2025-12-31	2026-02-13	10-K	0000098362-26-000012
9	cash	us-gaap:CashAndCashEquivalentsAtCarryingValue	\$364.4M	2025-12-31	2026-02-13	10-K	0000098362-26-000012
10	total debt	us-gaap:LongTermDebt	\$2.1B	2024-12-31	2026-02-13	10-K	0000098362-26-000012
11	book equity	us-gaap:StockholdersEquity	\$2.8B	2024-12-31	2026-02-13	10-K	0000098362-26-000012

12	cash	us-gaap:CashAndCashEquivalentsAtCarryingValue	\$373.2M	2024-12-31	2026-02-13	10-K	0000098362-26-000012
13	net income	us-gaap:NetIncomeLoss	\$288.4M	2025-12-31	2026-02-13	10-K	0000098362-26-000012
14	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	\$554.3M	2025-12-31	2026-02-13	10-K	0000098362-26-000012
15	assets	us-gaap:Assets	\$6.4B	2024-12-31	2026-02-13	10-K	0000098362-26-000012
16	revenue	us-gaap:RevenueFromContractWithCustomerExcludingAssessedTax	\$4.6B	2024-12-31	2026-02-13	10-K	0000098362-26-000012
17	cost of revenue	us-gaap:CostOfGoodsAndServicesSold	\$3.1B	2024-12-31	2026-02-13	10-K	0000098362-26-000012
18	revenue	us-gaap:RevenueFromContractWithCustomerExcludingAssessedTax	\$4.8B	2023-12-31	2026-02-13	10-K	0000098362-26-000012
19	cost of revenue	us-gaap:CostOfGoodsAndServicesSold	\$3.3B	2023-12-31	2026-02-13	10-K	0000098362-26-000012
20	gross profit	us-gaap:GrossProfit	\$1.3B	2022-12-31	2023-02-16	10-K	0000098362-23-000040
21	revenue	us-gaap:RevenueFromContractWithCustomerExcludingAssessedTax	\$4.5B	2022-12-31	2025-02-20	10-K	0000098362-25-000055
22	gross profit	us-gaap:GrossProfit	\$1.1B	2021-12-31	2023-02-16	10-K	0000098362-23-000040
23	revenue	us-gaap:RevenueFromContractWithCustomerExcludingAssessedTax	\$4.1B	2021-12-31	2024-02-26	10-K	0000098362-24-000042
24	depreciation amortization	us-gaap:DepreciationDepletionAndAmortization	\$230.1M	2025-12-31	2026-02-13	10-K	0000098362-26-000012
25	operating income	us-gaap:OperatingIncomeLoss	\$657.1M	2023-12-31	2026-02-13	10-K	0000098362-26-000012
26	interest expense	us-gaap:InterestExpense	\$110.7M	2023-12-31	2024-02-26	10-K	0000098362-24-000042
27	current assets	us-gaap:AssetsCurrent	\$2.6B	2025-12-31	2026-02-13	10-K	0000098362-26-000012
28	current liabilities	us-gaap:LiabilitiesCurrent	\$922.1M	2025-12-31	2026-02-13	10-K	0000098362-26-000012
29	capital expenditure	us-gaap:PaymentsToAcquireProductiveAssets	\$148.2M	2025-12-31	2026-02-13	10-K	0000098362-26-000012
30	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	\$475.7M	2024-12-31	2026-02-13	10-K	0000098362-26-000012
31	capital expenditure	us-gaap:PaymentsToAcquireProductiveAssets	\$170.0M	2024-12-31	2026-02-13	10-K	0000098362-26-000012
32	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	\$545.2M	2023-12-31	2026-02-13	10-K	0000098362-26-000012
33	capital expenditure	us-gaap:PaymentsToAcquireProductiveAssets	\$187.8M	2023-12-31	2026-02-13	10-K	0000098362-26-000012
34	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	\$463.8M	2022-12-31	2025-02-20	10-K	0000098362-25-000055
35	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	\$178.4M	2022-12-31	2023-02-16	10-K	0000098362-23-000040
36	current assets	us-gaap:AssetsCurrent	\$2.5B	2024-12-31	2026-02-13	10-K	0000098362-26-000012
37	current liabilities	us-gaap:LiabilitiesCurrent	\$820.5M	2024-12-31	2026-02-13	10-K	0000098362-26-000012
38	assets	us-gaap:Assets	\$6.5B	2023-12-31	2025-02-20	10-K	0000098362-25-000055
39	assets	us-gaap:Assets	\$5.8B	2022-12-31	2024-02-26	10-K	0000098362-24-000042
40	shares outstanding	dei:EntityCommonStockSharesOutstanding	69,544,299	2026-01-31	2026-02-13	10-K	0000098362-26-000012
41	shares outstanding	dei:EntityCommonStockSharesOutstanding	70,001,123	2025-01-31	2025-02-20	10-K	0000098362-25-000055