Acuity Inc. (De)

AYI

NYSE; consumer durables; SIC 3640, Electric Lighting & Wiring Equipment; CIK 0001144215

B

second fifth of 458 graded peers in the pooled consumer group

rank 105 of 458; percentile 23.9; sampling error 2.3 points; lower is stronger

A B C D E

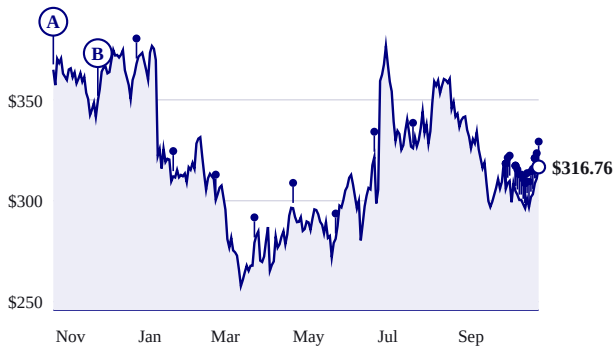
B, the elk



Scoreboard

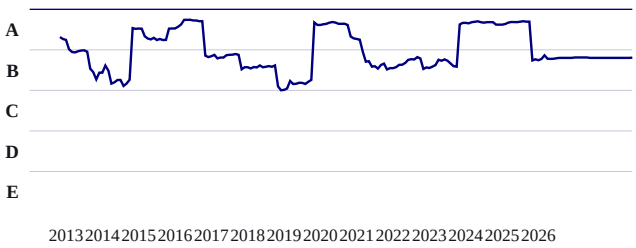
Profitability	C	percentile 52.5
Solvency	B	percentile 24.7
Growth and financing	C	percentile 42.4
Reliability	0.94 AUC	filers with over $2.67B assets; 95% interval 0.88 to 0.97; 61 events, 2020 to 2025
Peer failure rate	0.52% a year	Item 1.03 bankruptcies, same asset band, 2012 to 2025
Size band	over $2.67B assets	total assets $4.8B
Standard universe	inside	revenue above $1M and assets above $10M
Warnings	none triggered	not computable: distress
Inputs computable	10 of 14	
Graded from	filings received through Oct 27, 2025	360 days before the rescan; latest periodic filing 10-Q received Jun 25, 2026
Last close	$316.62	2026-10-21; market equity $9.5B; 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 Oct 27, 2025

Acuity Inc. (referred to herein as "we," "our," "us," the "Company," or similar references) is a market-leading industrial technology company. We use technology to solve problems in spaces, light, and more things to come. Through our two business segments, Acuity Brands Lighting ("ABL") and Acuity Intelligent Spaces ("AIS"), we design, manufacture, and bring to market products and services that make a valuable difference in people's lives. We achieve growth through the development of innovative new products and services, including lighting, lighting controls, building management solutions, and an audio, video, and control platform.

The fourteen 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 52.5						
Gross profitability	43.7%	34.4%		37.3	470	2025-08-31
Return on invested capital	not computable	8.9%				

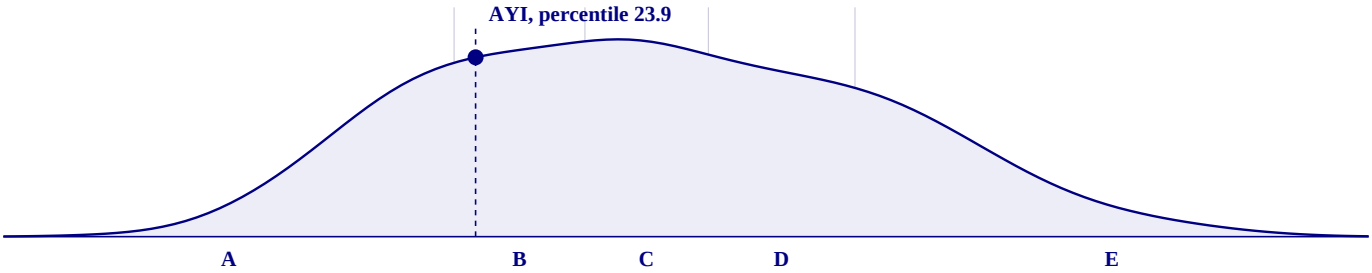
latest aligned inputs end 2021-08-31; latest annual assets end 2025-08-31

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Accruals ratio	(4.8%)	(5.1%)		55.9	520	2025-08-31
Gross margin stability, five years	2.3 pts	1.7 pts		64.2	406	2025-08-31
Solvency, sleeve percentile 24.7						
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	6.26	2.12		13.6	398	2025-08-31
Net debt to EBITDA	not computable	2.08x				
latest aligned inputs end 2021-08-31; latest annual assets end 2025-08-31						
Interest coverage	not computable	2.64x				
latest aligned inputs end 2023-08-31; latest annual assets end 2025-08-31						
Current ratio	1.95x	1.56x		35.7	536	2025-08-31
Growth and financing, sleeve percentile 42.4						
Revenue growth, three-year compound	2.7%	1.4%		42.6	480	2025-08-31
Free cash flow growth, three-year compound	27.1%	8.3%		23.7	250	2025-08-31
Reinvestment rate	(99.0%)	12.0%		90.9	265	2025-08-31
Asset growth, three years	11.0%	2.0%		14.5	485	2025-08-31
Net share issuance, one year	(0.8%)	(0.3%)		40.1	380	2025-10-23

Among 458 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
100	Arhaus, Inc. (ARHS)	22.7	A/B	
101	Mattel Inc. (MAT)	22.8	A/B	
102	MSC Industrial Direct Co. Inc. (MSM)	23.1	B	
103	TE Connectivity plc (TEL)	23.5	B	
104	Turning Point Brands, Inc. (TPB)	23.6	A/B	
105	Acuity Inc. (De) (AYI)	23.9	B	
106	Carmax Inc. (KMX)	23.9	B	
107	Academy Sports & Outdoors, Inc. (ASO)	24.3	B	
108	Tapestry, Inc. (TPR)	24.4	B	
109	GameStop Corp. (GME)	24.9	B	fortress balance sheet
110	GameStop Corp. (GME-WT)	24.9	B	fortress balance sheet

What the price implies

at the 2026-10-21 close; none of these enters the grade

Measure	Value	Peer median	Percentile
Twelve-month price change, skipping the latest month	(3.4%)	(0.1%)	45
Distance from 52-week high	(15.9%)	(24.5%)	64
EBIT to enterprise value	5.9%	4.9%	59
Free cash flow yield	5.6%	4.5%	58
Book value to price	0.30	0.44	37
Sales to price	0.46	1.44	16

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Composite equity issuance, five years	(23.9%)	(16.0%)	30
Relative strength against the sector, log excess return	(0.01)	(0.01)	50

Diagnostics

shown on every report; none enters the grade

Measure	Value
Piotroski F-score 6 of 9, period end 2025-08-31	
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	fail
Current ratio improved	fail
No new shares issued	pass
Gross margin improved	pass
Asset turnover improved	pass
Cash, filings, liquidity	
Cash and equivalents	$411.9M
Operating cash flow, four quarters	$722.7M
Months of runway	not finite
Days since last periodic filing	119 (10-Q received Jun 25, 2026)
Median daily dollar volume, 63 sessions	$88.1M

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	gross profit	us-gaap:GrossProfit	$2.1B	2025-08-31	2025-10-27	10-K	25-000082
2	assets	us-gaap:Assets	$4.8B	2025-08-31	2025-10-27	10-K	25-000082
3	operating income	us-gaap:OperatingIncomeLoss	$427.6M	2021-08-31	2023-10-26	10-K	23-000090
4	pretax income	us-gaap:IncomeLossFromContinuingOperationsBeforeInc...	$396.2M	2021-08-31	2023-10-26	10-K	23-000090
5	income tax	us-gaap:IncomeTaxExpenseBenefit	$89.9M	2021-08-31	2023-10-26	10-K	23-000090
6	total debt	us-gaap:LongTermDebt	$494.3M	2021-08-31	2021-10-27	10-K	21-000097
7	book equity	us-gaap:StockholdersEquity	$2.0B	2021-08-31	2024-10-28	10-K	24-000085
8	cash	us-gaap:CashAndCashEquivalentsAtCarryingValue	$491.3M	2021-08-31	2022-10-26	10-K	22-000097
9	total debt	us-gaap:LongTermDebt	$401.1M	2020-08-31	2021-10-27	10-K	21-000097
10	book equity	us-gaap:StockholdersEquity	$2.1B	2020-08-31	2023-10-26	10-K	23-000090
11	cash	us-gaap:CashAndCashEquivalentsAtCarryingValue	$560.7M	2020-08-31	2021-10-27	10-K	21-000097
12	net income	us-gaap:NetIncomeLoss	$396.6M	2025-08-31	2025-10-27	10-K	25-000082
13	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	$601.4M	2025-08-31	2025-10-27	10-K	25-000082
14	assets	us-gaap:Assets	$3.8B	2024-08-31	2025-10-27	10-K	25-000082
15	revenue	us-gaap:RevenueFromContractWithCustomerExcludingA...	$4.3B	2025-08-31	2025-10-27	10-K	25-000082
16	gross profit	us-gaap:GrossProfit	$1.8B	2024-08-31	2025-10-27	10-K	25-000082
17	revenue	us-gaap:RevenueFromContractWithCustomerExcludingA...	$3.8B	2024-08-31	2025-10-27	10-K	25-000082
18	gross profit	us-gaap:GrossProfit	$1.7B	2023-08-31	2025-10-27	10-K	25-000082
19	revenue	us-gaap:RevenueFromContractWithCustomerExcludingA...	$4.0B	2023-08-31	2025-10-27	10-K	25-000082
20	gross profit	us-gaap:GrossProfit	$1.7B	2022-08-31	2024-10-28	10-K	24-000085
21	revenue	us-gaap:RevenueFromContractWithCustomerExcludingA...	$4.0B	2022-08-31	2024-10-28	10-K	24-000085
22	gross profit	us-gaap:GrossProfit	$1.5B	2021-08-31	2023-10-26	10-K	23-000090
23	revenue	us-gaap:RevenueFromContractWithCustomerExcludingA...	$3.5B	2021-08-31	2023-10-26	10-K	23-000090
24	current assets	us-gaap:AssetsCurrent	$1.7B	2025-08-31	2025-10-27	10-K	25-000082
25	current liabilities	us-gaap:LiabilitiesCurrent	$845.8M	2025-08-31	2025-10-27	10-K	25-000082
26	retained earnings	us-gaap:RetainedEarningsAccumulatedDeficit	$4.3B	2025-08-31	2025-10-27	10-K	25-000082
27	operating income	us-gaap:OperatingIncomeLoss	$563.9M	2025-08-31	2025-10-27	10-K	25-000082
28	book equity	us-gaap:StockholdersEquity	$2.7B	2025-08-31	2025-10-27	10-K	25-000082
29	liabilities	us-gaap:Liabilities	$2.0B	2025-08-31	2025-10-27	10-K	25-000082

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30	depreciation amortization	us-gaap:DepreciationDepletionAndAmortization	$100.1M	2021-08-31	2023-10-26	10-K	23-000090
31	operating income	us-gaap:OperatingIncomeLoss	$473.4M	2023-08-31	2025-10-27	10-K	25-000082
32	interest expense	us-gaap:InterestExpense	$27.9M	2023-08-31	2023-10-26	10-K	23-000090
33	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	$68.4M	2025-08-31	2025-10-27	10-K	25-000082
34	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	$619.2M	2024-08-31	2025-10-27	10-K	25-000082
35	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	$64.0M	2024-08-31	2025-10-27	10-K	25-000082
36	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	$578.1M	2023-08-31	2025-10-27	10-K	25-000082
37	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	$66.7M	2023-08-31	2025-10-27	10-K	25-000082
38	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	$316.3M	2022-08-31	2024-10-28	10-K	24-000085
39	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	$56.5M	2022-08-31	2024-10-28	10-K	24-000085
40	depreciation amortization	us-gaap:DepreciationDepletionAndAmortization	$133.1M	2025-08-31	2025-10-27	10-K	25-000082
41	pretax income	us-gaap:IncomeLossFromContinuingOperationsBeforeInc...	$500.2M	2025-08-31	2025-10-27	10-K	25-000082
42	income tax	us-gaap:IncomeTaxExpenseBenefit	$103.6M	2025-08-31	2025-10-27	10-K	25-000082
43	current assets	us-gaap:AssetsCurrent	$1.9B	2024-08-31	2025-10-27	10-K	25-000082
44	current liabilities	us-gaap:LiabilitiesCurrent	$687.9M	2024-08-31	2025-10-27	10-K	25-000082
45	assets	us-gaap:Assets	$3.4B	2023-08-31	2025-10-27	10-K	25-000082
46	assets	us-gaap:Assets	$3.5B	2022-08-31	2024-10-28	10-K	24-000085
47	shares outstanding	dei:EntityCommonStockSharesOutstanding	30,612,970	2025-10-23	2025-10-27	10-K	25-000082
48	shares outstanding	dei:EntityCommonStockSharesOutstanding	30,863,344	2024-10-23	2024-10-28	10-K	24-000085

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