# Atmus Filtration Technologies Inc.

**ATMU**

NYSE; consumer durables; SIC 3714, Motor Vehicle Parts & Accessories; CIK 0001921963

**A**

**strongest fifth of 458 graded peers in the pooled consumer gr...**

rank 60 of 458; percentile 13.6; sampling error 2.3 points; lower is stronger

A B C D E

**A, the bull**



## Scoreboard

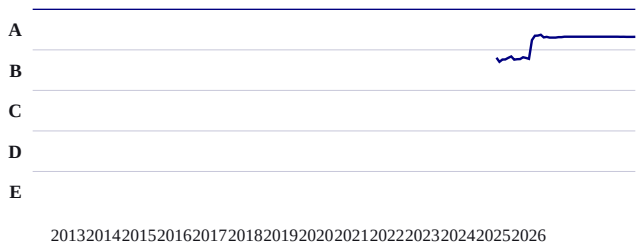
| | | |
|---|---|---|
| **Profitability** | C | percentile 48.8 |
| **Solvency** | B | percentile 25.9 |
| **Growth and financing** | B | percentile 29.7 |
| **Reliability** | 0.91 AUC | filers with $591M to $2.67B assets; 95% interval 0.88 to 0.94; 160 events, 2020 to 2025 |
| **Peer failure rate** | 1.01% a year | Item 1.03 bankruptcies, same asset band, 2012 to 2025 |
| **Size band** | $591M to $2.67B assets | total assets $1.4B |
| **Standard universe** | inside | revenue above $1M and assets above $10M |
| **Warnings** | none triggered | not computable: distress |
| **Inputs computable** | 8 of 14 | |
| **Graded from** | filings received through Feb 13, 2026 | 256 days before the rescan; latest periodic filing 10-Q received Aug 7, 2026 |
| **Last close** | $44.52 | 2026-10-26; market equity $3.6B; 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 Feb 13, 2026*

Atmus is one of the global leaders of filtration products for on-highway commercial vehicles and off-highway agriculture, construction, mining and power generation vehicles and equipment. Atmus designs and manufactures advanced filtration products, principally under the Fleetguard brand, that enable lower emissions and provide superior asset protection.

## 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 48.8** | | | | | | |
| Gross profitability | 36.9% | 34.4% | | 44.6 | 472 | 2025-12-31 |
| Return on invested capital | 34.6% | 8.9% | | 12.3 | 163 | 2025-12-31 |
| Accruals ratio | 0.4% | (5.1%) | | 89.6 | 519 | 2025-12-31 |
| Gross margin stability, five years | not computable | 1.7 pts | | | | |
| *five annual gross margins are required; found 3* | | | | | | |

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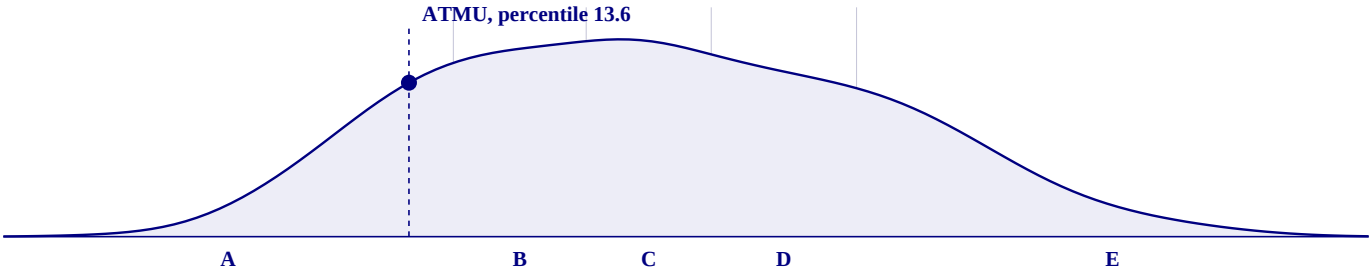
| | | | | | | |
|---|---|---|---|---|---|---|
| **Solvency, sleeve percentile 25.9** | | | | | | |
| Twelve-month failure probability | not computable | 0.04% | | | | |
| *latest liabilities, cash plus short-term investments, book equity, and shares are required* | | | | | | |
| Altman Z double-prime | 5.54 | 2.13 | | 18.2 | 396 | 2025-12-31 |
| Net debt to EBITDA | 1.01x | 2.08x | | 33.9 | 187 | 2025-12-31 |
| Interest coverage | not computable | 2.64x | | | | |
| *latest aligned inputs end 2023-12-31; latest annual assets end 2025-12-31* | | | | | | |
| Current ratio | 2.42x | 1.56x | | 25.7 | 535 | 2025-12-31 |
| **Growth and financing, sleeve percentile 29.7** | | | | | | |
| Revenue growth, three-year compound | not computable | 1.4% | | | | |
| *four annual observations are required; found 3* | | | | | | |
| Free cash flow growth, three-year compound | not computable | 7.8% | | | | |
| *four consecutive annual FCF observations are required; found 3* | | | | | | |
| Reinvestment rate | 59.2% | 12.2% | | 28.2 | 267 | 2025-12-31 |
| Asset growth, three years | not computable | 2.0% | | | | |
| *four annual observations are required; found 3* | | | | | | |
| Net share issuance, one year | (1.6%) | (0.3%) | | 31.3 | 378 | 2026-01-31 |

## 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 |
|---|---|---|---|---|
| 55 | G III Apparel Group Ltd. (GIII) | 12.2 | A | fortress balance sheet |
| 56 | Ollie's Bargain Outlet Holdings, Inc. (OLLI) | 12.5 | A | fortress balance sheet |
| 57 | Village Super Market Inc. (VLGEA) | 12.9 | A | fortress balance sheet |
| 58 | Yeti Holdings, Inc. (YETI) | 13.0 | A | |
| 59 | Richardson Electronics, Ltd. (RELL) | 13.3 | A | |
| 60 | Atmus Filtration Technologies Inc. (ATMU) | 13.6 | A | |
| 61 | Amcon Distributing Co. (DIT) | 13.7 | A | |
| 62 | Kontoor Brands, Inc. (KTB) | 13.8 | A | |
| 63 | Core & Main, Inc. (CNM) | 14.1 | A | |
| 64 | Dorman Products, Inc. (DORM) | 14.2 | A | |
| 65 | Signet Jewelers Ltd. (SIG) | 14.5 | A | |

## What the price implies

*at the 2026-10-26 close; none of these enters the grade*

| Measure | Value | Peer median | Percentile |
|---|---|---|---|
| Twelve-month price change, skipping the latest month | 5.1% | (0.1%) | 58 |
| Distance from 52-week high | (32.2%) | (24.3%) | 39 |
| EBIT to enterprise value | 6.8% | 4.9% | 68 |
| Free cash flow yield | 4.1% | 4.4% | 47 |
| Book value to price | 0.13 | 0.44 | 21 |
| Sales to price | 0.49 | 1.46 | 17 |

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| | | | |
|---|---|---|---|
| Composite equity issuance, five years | not computable | (16.0%) | |
| Relative strength against the sector, log excess return | 0.07 | (0.01) | 61 |

## Diagnostics

*shown on every report; none enters the grade*

| Measure | Value |
|---|---|
| **Piotroski F-score 7 of 9, period end 2025-12-31** | |
| Return on assets above zero | pass |
| Operating cash flow above zero | pass |
| Return on assets improved | pass |
| Operating cash flow exceeds net income | fail |
| Long-term leverage fell | pass |
| Current ratio improved | pass |
| No new shares issued | pass |
| Gross margin improved | pass |
| Asset turnover improved | fail |
| **Cash, filings, liquidity** | |
| Cash and equivalents | $259.0M |
| Operating cash flow, four quarters | $245.5M |
| Months of runway | not finite |
| Days since last periodic filing | 81 (10-Q received Aug 7, 2026) |
| Median daily dollar volume, 63 sessions | $28.5M |

## 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 | $498.3M | 2025-12-31 | 2026-02-13 | 10-K | 26-000015 |
| 2 | assets | us-gaap:Assets | $1.4B | 2025-12-31 | 2026-02-13 | 10-K | 26-000015 |
| 3 | operating income | us-gaap:OperatingIncomeLoss | $299.0M | 2025-12-31 | 2026-02-13 | 10-K | 26-000015 |
| 4 | pretax income | us-gaap:IncomeLossFromContinuingOperationsBeforeInc... | $266.2M | 2025-12-31 | 2026-02-13 | 10-K | 26-000015 |
| 5 | income tax | us-gaap:IncomeTaxExpenseBenefit | $58.8M | 2025-12-31 | 2026-02-13 | 10-K | 26-000015 |
| 6 | total debt | us-gaap:LongTermDebt | $570.0M | 2025-12-31 | 2026-02-13 | 10-K | 26-000015 |
| 7 | book equity | us-gaap:StockholdersEquity | $378.5M | 2025-12-31 | 2026-02-13 | 10-K | 26-000015 |
| 8 | cash | us-gaap:CashAndCashEquivalentsAtCarryingValue | $236.4M | 2025-12-31 | 2026-02-13 | 10-K | 26-000015 |
| 9 | total debt | us-gaap:LongTermDebt | $592.5M | 2024-12-31 | 2025-02-21 | 10-K | 25-000029 |
| 10 | book equity | us-gaap:StockholdersEquity | $227.4M | 2024-12-31 | 2026-02-13 | 10-K | 26-000015 |
| 11 | cash | us-gaap:CashAndCashEquivalentsAtCarryingValue | $184.3M | 2024-12-31 | 2026-02-13 | 10-K | 26-000015 |
| 12 | net income | us-gaap:NetIncomeLoss | $207.4M | 2025-12-31 | 2026-02-13 | 10-K | 26-000015 |
| 13 | operating cash flow | us-gaap:NetCashProvidedByUsedInOperatingActivities | $202.7M | 2025-12-31 | 2026-02-13 | 10-K | 26-000015 |
| 14 | assets | us-gaap:Assets | $1.2B | 2024-12-31 | 2026-02-13 | 10-K | 26-000015 |
| 15 | current assets | us-gaap:AssetsCurrent | $892.4M | 2025-12-31 | 2026-02-13 | 10-K | 26-000015 |
| 16 | current liabilities | us-gaap:LiabilitiesCurrent | $368.2M | 2025-12-31 | 2026-02-13 | 10-K | 26-000015 |
| 17 | retained earnings | us-gaap:RetainedEarningsAccumulatedDeficit | $454.6M | 2025-12-31 | 2026-02-13 | 10-K | 26-000015 |
| 18 | liabilities | us-gaap:Liabilities | $972.2M | 2025-12-31 | 2026-02-13 | 10-K | 26-000015 |
| 19 | depreciation amortization | us-gaap:DepreciationDepletionAndAmortization | $30.0M | 2025-12-31 | 2026-02-13 | 10-K | 26-000015 |
| 20 | operating income | us-gaap:OperatingIncomeLoss | $248.4M | 2023-12-31 | 2026-02-13 | 10-K | 26-000015 |
| 21 | interest expense | us-gaap:InterestExpense | $25.8M | 2023-12-31 | 2024-02-14 | 10-K | 24-000007 |
| 22 | revenue | us-gaap:RevenueFromContractWithCustomerExcludingA... | $1.8B | 2025-12-31 | 2026-02-13 | 10-K | 26-000015 |
| 23 | revenue | us-gaap:RevenueFromContractWithCustomerExcludingA... | $1.7B | 2024-12-31 | 2026-02-13 | 10-K | 26-000015 |
| 24 | revenue | us-gaap:RevenueFromContractWithCustomerExcludingA... | $1.6B | 2023-12-31 | 2026-02-13 | 10-K | 26-000015 |
| 25 | capital expenditure | us-gaap:PaymentsToAcquirePropertyPlantAndEquipment | $53.9M | 2025-12-31 | 2026-02-13 | 10-K | 26-000015 |
| 26 | current assets | us-gaap:AssetsCurrent | $755.0M | 2024-12-31 | 2026-02-13 | 10-K | 26-000015 |
| 27 | current liabilities | us-gaap:LiabilitiesCurrent | $344.9M | 2024-12-31 | 2026-02-13 | 10-K | 26-000015 |
| 28 | assets | us-gaap:Assets | $1.1B | 2023-12-31 | 2025-02-21 | 10-K | 25-000029 |
| 29 | shares outstanding | dei:EntityCommonStockSharesOutstanding | 81,508,591 | 2026-01-31 | 2026-02-13 | 10-K | 26-000015 |

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| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 30 | shares outstanding | dei:EntityCommonStockSharesOutstanding | 82,866,170 | 2025-01-31 | 2025-02-21 | 10-K | 25-000029 | |