Acuity Inc. (De)

AYI

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

A/B

on the A/B boundary of 428 graded peers in the pooled cons...

rank 78 of 428; percentile 18.5; sampling error 2.4 points; lower is stronger

A B C D E

A/B, the bull



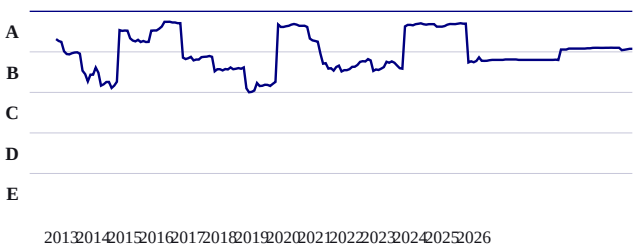
Scoreboard	
Profitability	C percentile 51.5
Solvency	B percentile 27.1
Growth and financing	B percentile 36.0
Reliability	0.94 AUC filers with over $2.67B assets; 95% interval 0.88 to 0.97; 61 events, 2020 to 2025
Peer failure rate	0.52% a year Item 1.03 bankruptcies, same asset band, 2012 to 2025
Size band	over $2.67B assets total assets $4.9B
Standard universe	inside revenue above $1M and assets above $10M
Warnings	none triggered not computable: distress
Inputs computable	10 of 13
Graded from	filings received through Oct 23, 2026 29 days before the rescan; latest periodic filing 10-K received Oct 23, 2026
Last close	$309.91 2026-11-20; market equity $9.2B; 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 thirteen 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 51.5						
Gross profitability	48.2%	34.9%		32.5	438	2026-08-31
Return on invested capital	not computable	9.2%				

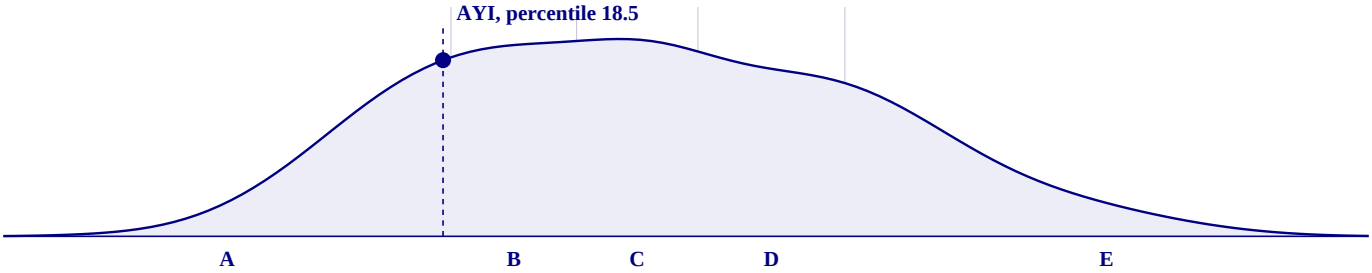
latest aligned inputs end 2021-08-31; latest annual assets end 2026-08-31

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Accruals ratio	(6.1%)	(5.1%)	45.0	485	2026-08-31
Gross margin stability, five years	3.2 pts	1.7 pts	76.9	377	2026-08-31
Solvency, sleeve percentile 27.1					
Altman Z double-prime	6.86	2.14	11.0	373	2026-08-31
Net debt to EBITDA	not computable	2.11x			
latest aligned inputs end 2021-08-31; latest annual assets end 2026-08-31					
Interest coverage	not computable	3.21x			
latest aligned inputs end 2023-08-31; latest annual assets end 2026-08-31					
Current ratio	1.69x	1.56x	43.2	499	2026-08-31
Growth and financing, sleeve percentile 36.0					
Revenue growth, three-year compound	5.5%	1.4%	29.2	446	2026-08-31
Free cash flow growth, three-year compound	13.5%	7.3%	37.2	235	2026-08-31
Reinvestment rate	(21.9%)	18.0%	77.9	250	2026-08-31
Asset growth, three years	12.7%	2.0%	13.4	448	2026-08-31
Net share issuance, one year	(3.0%)	(0.2%)	22.3	377	2026-10-20

Among 428 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
73	BJ's Wholesale Club Holdings, Inc. (BJ)	17.6	A/B	
74	Medifast Inc. (MED)	17.9	A/B	
75	Gentherm Inc. (THRM)	18.0	A/B	
76	Dominos Pizza Inc. (DPZ)	18.1	A/B	
77	Amazon COM Inc. (AMZN)	18.5	A/B	fortress balance sheet
78	Acuity Inc. (De) (AYI)	18.5	A/B	
79	Interface Inc. (TILE)	18.8	A/B	
80	Copart Inc. (CPRT)	18.9	A/B	
81	Dick'S Sporting Goods, Inc. (DKS)	19.3	A/B	fortress balance sheet
82	Daktronics Inc. (DAKT)	19.4	A/B	
83	Brown Forman Corp. (BF-B)	19.7	A/B	

What the price implies

at the 2026-11-20 close; none of these enters the grade

Measure	Value	Peer median	Percentile
Twelve-month price change, skipping the latest month	(15.0%)	(1.3%)	36
Distance from 52-week high	(17.6%)	(26.2%)	68
EBIT to enterprise value	7.9%	5.1%	77
Free cash flow yield	8.1%	4.6%	69
Book value to price	0.32	0.49	37
Sales to price	0.50	1.48	18
Composite equity issuance, five years	(17.5%)	(16.9%)	47
Relative strength against the sector, log excess return	(0.07)	0.03	41

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Twelve-month failure probability, CHS model	not computable	0.04%

Diagnostics

shown on every report; none enters the grade

Measure	Value
Piotroski F-score 7 of 9, period end 2026-08-31	
Return on assets above zero	pass
Operating cash flow above zero	pass
Return on assets improved	pass
Operating cash flow exceeds net income	pass
Long-term leverage fell	pass
Current ratio improved	fail
No new shares issued	pass
Gross margin improved	pass
Asset turnover improved	fail
Cash, filings, liquidity	
Cash and equivalents	$636.3M
Operating cash flow, four quarters	$825.6M
Months of runway	not finite
Days since last periodic filing	29 (10-K received Oct 23, 2026)
Median daily dollar volume, 63 sessions	$87.5M

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	$2.4B	2026-08-31	2026-10-23	10-K	26-000052
2	assets	us-gaap:Assets	$4.9B	2026-08-31	2026-10-23	10-K	26-000052
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	$531.3M	2026-08-31	2026-10-23	10-K	26-000052
13	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	$825.6M	2026-08-31	2026-10-23	10-K	26-000052
14	assets	us-gaap:Assets	$4.8B	2025-08-31	2026-10-23	10-K	26-000052
15	revenue	us-gaap:RevenueFromContractWithCustomerExcludingA...	$4.6B	2026-08-31	2026-10-23	10-K	26-000052
16	gross profit	us-gaap:GrossProfit	$2.1B	2025-08-31	2026-10-23	10-K	26-000052
17	revenue	us-gaap:RevenueFromContractWithCustomerExcludingA...	$4.3B	2025-08-31	2026-10-23	10-K	26-000052
18	gross profit	us-gaap:GrossProfit	$1.8B	2024-08-31	2026-10-23	10-K	26-000052
19	revenue	us-gaap:RevenueFromContractWithCustomerExcludingA...	$3.8B	2024-08-31	2026-10-23	10-K	26-000052
20	gross profit	us-gaap:GrossProfit	$1.7B	2023-08-31	2025-10-27	10-K	25-000082
21	revenue	us-gaap:RevenueFromContractWithCustomerExcludingA...	$4.0B	2023-08-31	2025-10-27	10-K	25-000082
22	gross profit	us-gaap:GrossProfit	$1.7B	2022-08-31	2024-10-28	10-K	24-000085
23	revenue	us-gaap:RevenueFromContractWithCustomerExcludingA...	$4.0B	2022-08-31	2024-10-28	10-K	24-000085
24	current assets	us-gaap:AssetsCurrent	$1.9B	2026-08-31	2026-10-23	10-K	26-000052
25	current liabilities	us-gaap:LiabilitiesCurrent	$1.1B	2026-08-31	2026-10-23	10-K	26-000052
26	retained earnings	us-gaap:RetainedEarningsAccumulatedDeficit	$4.8B	2026-08-31	2026-10-23	10-K	26-000052
27	operating income	us-gaap:OperatingIncomeLoss	$713.7M	2026-08-31	2026-10-23	10-K	26-000052
28	book equity	us-gaap:StockholdersEquity	$3.0B	2026-08-31	2026-10-23	10-K	26-000052
29	liabilities	us-gaap:Liabilities	$1.9B	2026-08-31	2026-10-23	10-K	26-000052
30	depreciation amortization	us-gaap:DepreciationDepletionAndAmortization	$100.1M	2021-08-31	2023-10-26	10-K	23-000090

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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	$77.7M	2026-08-31	2026-10-23	10-K	26-000052
34	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	$601.4M	2025-08-31	2026-10-23	10-K	26-000052
35	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	$68.4M	2025-08-31	2026-10-23	10-K	26-000052
36	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	$619.2M	2024-08-31	2026-10-23	10-K	26-000052
37	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	$64.0M	2024-08-31	2026-10-23	10-K	26-000052
38	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	$578.1M	2023-08-31	2025-10-27	10-K	25-000082
39	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	$66.7M	2023-08-31	2025-10-27	10-K	25-000082
40	depreciation amortization	us-gaap:DepreciationDepletionAndAmortization	$156.4M	2026-08-31	2026-10-23	10-K	26-000052
41	pretax income	us-gaap:IncomeLossFromContinuingOperationsBeforeInc...	$680.7M	2026-08-31	2026-10-23	10-K	26-000052
42	income tax	us-gaap:IncomeTaxExpenseBenefit	$149.4M	2026-08-31	2026-10-23	10-K	26-000052
43	current assets	us-gaap:AssetsCurrent	$1.7B	2025-08-31	2026-10-23	10-K	26-000052
44	current liabilities	us-gaap:LiabilitiesCurrent	$845.8M	2025-08-31	2026-10-23	10-K	26-000052
45	assets	us-gaap:Assets	$3.8B	2024-08-31	2026-10-23	10-K	26-000052
46	assets	us-gaap:Assets	$3.4B	2023-08-31	2025-10-27	10-K	25-000082
47	shares outstanding	dei:EntityCommonStockSharesOutstanding	29,695,521	2026-10-20	2026-10-23	10-K	26-000052
48	shares outstanding	dei:EntityCommonStockSharesOutstanding	30,612,970	2025-10-23	2025-10-27	10-K	25-000082

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