

Atmus Filtration Technologies Inc. (ATMU)

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

Atmus Filtration Technologies Inc.	
ATMU; consumer durables	
Grade	A strongest fifth of 460 graded peers percentile 13.5; sampling error 2.3 points; lower is stronger
Rank	60 of 460
Profitability	C percentile 48.5
Solvency	B percentile 25.9
Growth and financing	B percentile 29.4
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 active not computable: distress
Inputs computable	8 of 14
Graded from	filings received through Feb 13, 2026 238 days before the rescans; latest periodic filing 10-Q received Aug 7, 2026
Last close	\$42.60 2026-10-08; market equity \$3.5B
Price used in grade	None

A, the bull
strongest 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 from Feb 21, 2025, A 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

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.

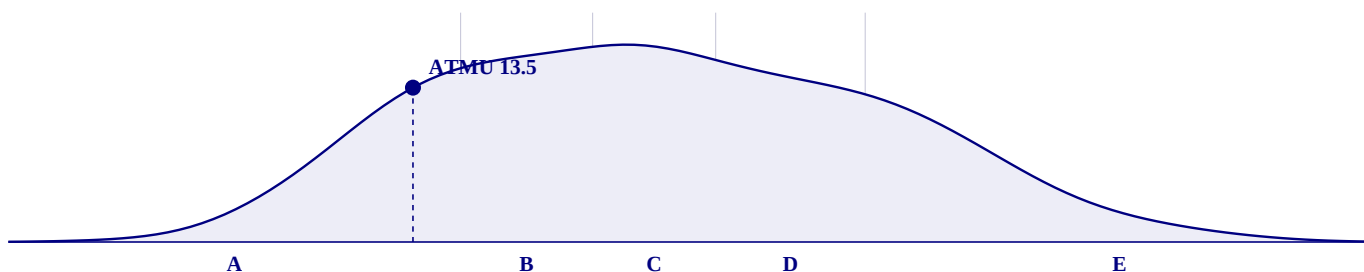
The fourteen inputs

lower percentile is stronger; equal-weighted sleeves

Input	Percentile, 0 to 100	Value	Peer median	Percentile	Peers	Period end
Profitability, sleeve percentile 48.5						
Gross profitability		36.9%	34.4%	44.2	476	2025-12-31
Return on invested capital		34.6%	8.9%	12.3	163	2025-12-31
Accruals ratio		0.4%	(5.1%)	88.9	525	2025-12-31
Gross margin stability, five years		not computable	1.7 pts			five annual gross margins are required; found 3
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	2.11	18.7	402	2025-12-31
Net debt to EBITDA		1.01x	2.11x	33.9	187	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		2.42x	1.55x	25.2	541	2025-12-31
Growth and financing, sleeve percentile 29.4						
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	8.3%			four consecutive annual FCF observations are required; found 3
Reinvestment rate		59.2%	12.0%	28.0	265	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%)	30.7	382	2026-01-31

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
55	G III Apparel Group Ltd. (GIII)	12.2	A	fortress
56	Ollie's Bargain Outlet Holdings, Inc. (OLLI)	12.5	A	balance sheet fortress
57	Unifirst Corp. (UNF)	12.8	A	balance sheet late filer, fortress
58	Kontoor Brands, Inc. (KTB)	13.0	A	balance sheet
59	Richardson Electronics, Ltd. (RELL)	13.2	A	
60	Atmus Filtration Technologies Inc. (ATMU) <	13.5	A	
61	Village Super Market Inc. (VLGEA)	13.6	A	fortress balance sheet
62	Yeti Holdings, Inc. (YETI)	13.8	A	
63	Core & Main, Inc. (CNM)	14.0	A	
64	Dorman Products, Inc. (DORM)	14.2	A	
65	Amcon Distributing Co. (DIT)	14.4	A	

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	5.1%	(0.2%)	58
Distance from 52-week high	(35.0%)	(25.6%)	34
EBIT to enterprise value	7.1%	5.0%	70
Free cash flow yield	4.3%	4.6%	47
Book value to price	0.13	0.45	22
Sales to price	0.51	1.49	17
Composite equity issuance, five years	not computable	(16.0%)	
Relative strength against the sector, log excess return	0.07	(0.01)	62

Diagnostics

not in 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	63 (10-Q received Aug 7, 2026)
Median daily dollar volume, 63 sessions	\$29.6M

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	\$498.3M	2025-12-31	2026-02-13	10-K	0001921963-26-000015
2	assets	us-gaap:Assets	\$1.4B	2025-12-31	2026-02-13	10-K	0001921963-26-000015
3	operating income	us-gaap:OperatingIncomeLoss	\$299.0M	2025-12-31	2026-02-13	10-K	0001921963-26-000015
4	pretax income	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsDeductibleItems	\$256.2M	2025-12-31	2026-02-13	10-K	0001921963-26-000015
5	income tax	us-gaap:IncomeTaxExpenseBenefit	\$58.8M	2025-12-31	2026-02-13	10-K	0001921963-26-000015
6	total debt	us-gaap:LongTermDebt	\$570.0M	2025-12-31	2026-02-13	10-K	0001921963-26-000015
7	book equity	us-gaap:StockholdersEquity	\$378.5M	2025-12-31	2026-02-13	10-K	0001921963-26-000015
8	cash	us-gaap:CashAndCashEquivalentsAtCarryingValue	\$236.4M	2025-12-31	2026-02-13	10-K	0001921963-26-000015
9	total debt	us-gaap:LongTermDebt	\$592.5M	2024-12-31	2025-02-21	10-K	0001921963-25-000029
10	book equity	us-gaap:StockholdersEquity	\$227.4M	2024-12-31	2026-02-13	10-K	0001921963-26-000015
11	cash	us-gaap:CashAndCashEquivalentsAtCarryingValue	\$184.3M	2024-12-31	2026-02-13	10-K	0001921963-26-000015
12	net income	us-gaap:NetIncomeLoss	\$207.4M	2025-12-31	2026-02-13	10-K	0001921963-26-000015
13	operating cash flow	us-gaap:NetCashProvidedByUsedInOperatingActivities	\$202.7M	2025-12-31	2026-02-13	10-K	0001921963-26-000015
14	assets	us-gaap:Assets	\$1.2B	2024-12-31	2026-02-13	10-K	0001921963-26-000015
15	current assets	us-gaap:AssetsCurrent	\$892.4M	2025-12-31	2026-02-13	10-K	0001921963-26-000015
16	current liabilities	us-gaap:LiabilitiesCurrent	\$368.2M	2025-12-31	2026-02-13	10-K	0001921963-26-000015
17	retained earnings	us-gaap:RetainedEarningsAccumulatedDeficit	\$454.6M	2025-12-31	2026-02-13	10-K	0001921963-26-000015
18	liabilities	us-gaap:Liabilities	\$972.2M	2025-12-31	2026-02-13	10-K	0001921963-26-000015
19	depreciation amortization	us-gaap:DepreciationDepletionAndAmortization	\$30.0M	2025-12-31	2026-02-13	10-K	0001921963-26-000015
20	operating income	us-gaap:OperatingIncomeLoss	\$248.4M	2023-12-31	2026-02-13	10-K	0001921963-26-000015
21	interest expense	us-gaap:InterestExpense	\$25.8M	2023-12-31	2024-02-14	10-K	0001921963-24-000007
22	revenue	us-gaap:RevenueFromContractWithCustomerExcludingAssessedTax	\$1.8B	2025-12-31	2026-02-13	10-K	0001921963-26-000015
23	revenue	us-gaap:RevenueFromContractWithCustomerExcludingAssessedTax	\$1.7B	2024-12-31	2026-02-13	10-K	0001921963-26-000015
24	revenue	us-gaap:RevenueFromContractWithCustomerExcludingAssessedTax	\$1.6B	2023-12-31	2026-02-13	10-K	0001921963-26-000015
25	capital expenditure	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	\$53.9M	2025-12-31	2026-02-13	10-K	0001921963-26-000015
26	current assets	us-gaap:AssetsCurrent	\$755.0M	2024-12-31	2026-02-13	10-K	0001921963-26-000015
27	current liabilities	us-gaap:LiabilitiesCurrent	\$344.9M	2024-12-31	2026-02-13	10-K	0001921963-26-000015
28	assets	us-gaap:Assets	\$1.1B	2023-12-31	2025-02-21	10-K	0001921963-25-000029
29	shares outstanding	dei:EntityCommonStockSharesOutstanding	81,508,591	2026-01-31	2026-02-13	10-K	0001921963-26-000015
30	shares outstanding	dei:EntityCommonStockSharesOutstanding	82,866,170	2025-01-31	2025-02-21	10-K	0001921963-25-000029