

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT
PURSUANT TO SECTION 13 OR 15 (d) OF THE
SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event
reported): October 13, 2026

Emerson Electric Co.

(Exact Name of Registrant as Specified in Charter)

Missouri	1-278	43-0259330
(State or Other Jurisdiction of Incorporation)	(Commission File Number)	(I.R.S. Employer Identification Number)
8027 Forsyth Blvd. St. Louis, Missouri		63105
(Address of Principal Executive Offices)		(Zip Code)

Registrant's telephone number, including area code:

(314) 553-2000

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- ☐ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- ☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- ☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- ☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
Common Stock of \$0.50 par value per share	EMR	New York Stock Exchange NYSE Texas
2.000% Notes due 2029	EMR 29	New York Stock Exchange
3.000% Notes due 2031	EMR 31A	New York Stock Exchange
3.500% Notes due 2037	EMR 37	New York Stock Exchange

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

☐ Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ☐

Item 2.02 Results of Operations and Financial Condition

(Dollars in millions, except per share amounts)

On October 13, 2026, Emerson Electric Co. ("Emerson" or the "Company") announced that, effective for the fiscal year ended September 30, 2026, it has elected to change its method of accounting for actuarial gains and losses associated with its defined benefit pension and other postretirement benefit plans. Under the new method, commonly referred to as mark-to-market accounting, actuarial gains and losses will be recognized in earnings in the period in which they arise. Historically, Emerson recognized actuarial gains and losses in accumulated other comprehensive income and amortized a portion of those amounts into net periodic benefit cost in subsequent periods.

Beginning in the fourth quarter of fiscal 2026, the Company will recognize actuarial gains and losses annually in the fourth quarter based on the plans' September 30 annual measurement date. The annual mark-to-market adjustment will principally reflect changes in discount rates, returns on plan assets and other actuarial assumptions.

Emerson believes the new method is preferable under U.S. generally accepted accounting principles ("U.S. GAAP") because it improves the transparency of the Company's results of operations by recognizing the effects of current economic conditions and plan experience in the period in which they arise, rather than amortizing those effects into earnings over future periods. The new method also better aligns the measurement of pension and other postretirement benefit expense with fair value principles.

The Company expects to record a pretax gain of less than \$5 for the mark-to-market adjustment in the fourth quarter of fiscal 2026 based on its current actuarial assumptions and estimated plan asset returns; however, actual results could differ from the Company's preliminary estimates. The Company will exclude the annual mark-to-market adjustment from adjusted earnings per share because the adjustment is subject to significant variability resulting from changes in market conditions and actuarial assumptions, and is not considered indicative of the Company's underlying operating performance. The impact of adopting mark-to-market accounting also increased earnings for the nine months ended June 30, 2026 by \$8 (\$6 after-tax, \$0.01 per share) due to reversal of amortized losses out of accumulated other comprehensive income. The expected mark-to-market gain and benefit from the reversal of amortized losses were not reflected in the Company's previously announced fiscal 2026 outlook. This Current Report on Form 8-K is not otherwise intended to reaffirm or update the Company's previously published outlook.

The annual mark-to-market adjustment will be reported in the Company's consolidated results but will not be allocated to its reportable segments. Further, it will have no impact on total cash flows, the funded status of its plans, the Company's funding requirements or benefits payable to plan participants.

This accounting change is required to be applied retrospectively to all periods presented. To facilitate investors' understanding of the impact of this change, the Company is including herein as Exhibit 99.1 recast results of operations for the years ended September 30, 2024 and 2025 and results for the nine months ended June 30, 2026, as well as quarterly results for fiscal year 2025 and the first three quarters of fiscal year 2026. The information in Exhibit 99.1 does not represent a restatement of previously issued financial statements and should be read in conjunction with the Company's most recent Annual Report on Form 10-K and Quarterly Report on Form 10-Q filed with the Securities and Exchange Commission. The information contained in this Form 8-K is being provided voluntarily and shall not be deemed "filed" for purposes of, or subject to liability under, Section 18 of the Securities Exchange Act of 1934, and shall not be deemed incorporated by reference into any Company filing with the Securities and Exchange Commission.

Non-GAAP Financial Measures

The supplemental unaudited historical results contain non-GAAP financial measures as such term is defined in Regulation G under the rules of the Securities and Exchange Commission. While the Company believes these non-GAAP financial measures are useful in evaluating the Company, this information should be considered as supplemental in nature and not as a substitute for or superior to the related financial information prepared in accordance with GAAP. Further, these non-GAAP financial measures may differ from similarly titled measures presented by other companies. The reasons management believes that these non-GAAP financial measures provide useful information are set forth in the Company's most recent Form 10-K filed with the Securities and Exchange Commission.

Forward-Looking and Cautionary Statements

Statements in this Current Report on Form 8-K that are not strictly historical may be “forward-looking” statements, which represent management’s expectations, based on currently available information. Actual results, performance or achievements could differ materially from those expressed in any forward-looking statement. Any forward-looking statements in this Current Report on Form 8-K speak only as of the date of this Current Report. Emerson undertakes no obligation to update any such statements to reflect new information or later developments. Examples of risks and uncertainties that may cause our actual results or performance to be materially different from those expressed or implied by forward-looking statements include the scope, duration and ultimate impacts of the Russia-Ukraine, Middle East and other global conflicts, as well as economic and currency conditions, market demand, pricing, protection of intellectual property, cybersecurity, tariffs, competitive and technological factors, inflation, among others, as set forth in the Company’s most recent Annual Report on Form 10-K and subsequent reports filed with the SEC.

Item 9.01 Financial Statements and Exhibits

The Company is including herein supplemental unaudited recast historical information for the years ended September 30, 2024 and 2025 and the nine months ended June 30, 2026, as well as quarterly results for fiscal year 2025 and the first three quarters of fiscal year 2026. This information is attached as Exhibit 99.1 and incorporated herein by reference.

(d) Exhibits.

Exhibit Number	Description of Exhibits
99.1	Supplemental unaudited recast historical financial information for the years ended September 30, 2024 and 2025 and the nine months ended June 30, 2026, as well as quarterly results for fiscal 2025 and the first three quarters of fiscal 2026.
104	Cover Page Interactive Data File - the cover page XBRL tags are embedded within the Inline XBRL document.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: October 13, 2026

EMERSON ELECTRIC CO.
(Registrant)

By: /s/ John A. Sperino

John A. Sperino
Vice President and
Assistant Secretary

Consolidated Statements of Earnings
EMERSON ELECTRIC CO. & SUBSIDIARIES

(Dollars in millions, except per share amounts; unaudited)

Quarterly amounts may not sum to the annual amounts due to rounding. Earnings per share are computed independently each period; as a result, the quarterly amounts may not sum to the calculated annual amounts.

	Fiscal Year 2026					
	First quarter			Second quarter		
	Previously Reported	Impact of Change	As Revised	Previously Reported	Impact of Change	As Revised
Net sales	\$ 4,346		4,346	4,562		4,562
Cost of sales	2,035		2,035	2,140		2,140
Selling, general and administrative expenses	1,242		1,242	1,316		1,316
Other deductions, net	204	(3)	201	229	(2)	227
Interest expense, net	90		90	84		84
Earnings before income taxes	775	3	778	793	2	795
Income taxes	169	1	170	175	—	175
Net earnings	606	2	608	618	2	620
Less: Noncontrolling interests in subsidiaries	1		1	—		—
Net earnings common stockholders	\$ 605	2	607	618	2	620
Diluted earnings per share common stockholders:						
Earnings from continuing operations	\$ 1.07	0.01	1.08	1.10	—	1.10
Discontinued operations	—		—	—		—
Diluted earnings per common share	\$ 1.07	0.01	1.08	1.10	—	1.10
Adjusted earnings per common share	\$ 1.46	—	1.46	1.54	0.01	1.55

	Fiscal Year 2026					
	Third quarter			Nine months ended June 30		
	Previously Reported	Impact of Change	As Revised	Previously Reported	Impact of Change	As Revised
Net sales	\$ 4,873		4,873	13,781		13,781
Cost of sales	2,218		2,218	6,393		6,393
Selling, general and administrative expenses	1,343		1,343	3,902		3,902
Other deductions, net	311	(2)	309	744	(8)	736
Interest expense, net	85		85	258		258
Earnings before income taxes	916	2	918	2,484	8	2,492
Income taxes	198	—	198	542	2	544
Net earnings	718	2	720	1,942	6	1,948
Less: Noncontrolling interests in subsidiaries	—		—	1		1
Net earnings common stockholders	\$ 718	2	720	1,941	6	1,947
Diluted earnings per share common stockholders:						
Earnings from continuing operations	\$ 1.28	—	1.28	3.45	0.01	3.46
Discontinued operations	—		—	—		—
Diluted earnings per common share	\$ 1.28	—	1.28	3.45	0.01	3.46
Adjusted earnings per common share	\$ 1.71	—	1.71	4.71	0.01	4.72

(Dollars in millions, except per share amounts; unaudited)

Fiscal Year 2025						
	First quarter			Second quarter		
	Previously Reported	Impact of Change	As Revised	Previously Reported	Impact of Change	As Revised
Net sales	\$ 4,175		4,175	4,432		4,432
Cost of sales	1,940		1,940	2,061		2,061
Selling, general and administrative expenses	1,224		1,224	1,283		1,283
Other deductions, net	228	(2)	226	418	(2)	416
Interest expense, net	8		8	41		41
Earnings from continuing operations before income taxes	775	2	777	629	2	631
Income taxes	182	1	183	199	1	200
Earnings from continuing operations	593	1	594	430	1	431
Discontinued operations, net of tax	—		—	—		—
Net earnings	593	1	594	430	1	431
Less: Noncontrolling interests in subsidiaries	8		8	(55)		(55)
Net earnings common stockholders	\$ 585	1	586	485	1	486
Diluted earnings per share common stockholders:						
Earnings from continuing operations	\$ 1.02	0.01	1.03	0.86	—	0.86
Discontinued operations	—		—	—		—
Diluted earnings per common share	\$ 1.02	0.01	1.03	0.86	—	0.86
Adjusted earnings per common share	\$ 1.38	0.01	1.39	1.48	—	1.48

Fiscal Year 2025						
	Third quarter			Fourth quarter		
	Previously Reported	Impact of Change	As Revised	Previously Reported	Impact of Change	As Revised
Net sales	\$ 4,553		4,553	4,855		4,855
Cost of sales	2,160		2,160	2,335		2,335
Selling, general and administrative expenses	1,266		1,266	1,330		1,330
Other deductions, net	298	(3)	295	302	36	338
Interest expense, net	95		95	92		92
Earnings from continuing operations before income taxes	734	3	737	796	(36)	760
Income taxes	154	1	155	160	(8)	152
Earnings from continuing operations	580	2	582	636	(28)	608
Discontinued operations, net of tax	6		6	1		1
Net earnings	586	2	588	637	(28)	609
Less: Noncontrolling interests in subsidiaries	—		—	—		—
Net earnings common stockholders	\$ 586	2	588	637	(28)	609
Diluted earnings per share common stockholders:						
Earnings from continuing operations	\$ 1.03	—	1.03	1.12	(0.05)	1.07
Discontinued operations	0.01		0.01	—		—
Diluted earnings per common share	\$ 1.04	—	1.04	1.12	(0.05)	1.07
Adjusted earnings per common share	\$ 1.52	—	1.52	1.62	—	1.62

(Dollars in millions, except per share amounts; unaudited)

	Fiscal 2025			Fiscal 2024		
	Previously Reported	Impact of Change	As Revised	Previously Reported	Impact of Change	As Revised
Net sales	\$ 18,016		18,016	17,492		17,492
Cost of sales	8,497		8,497	8,607		8,607
Selling, general and administrative expenses	5,103		5,103	5,142		5,142
Gain on subordinated interest	—		—	(79)		(79)
Loss on Copeland note receivable	—		—	279		279
Other deductions, net	1,245	29	1,274	1,434	(11)	1,423
Interest expense, net	237		237	175		175
Interest income from related party	—		—	(86)		(86)
Earnings from continuing operations before income taxes	2,934	(29)	2,905	2,020	11	2,031
Income taxes	696	(6)	690	415	5	420
Earnings from continuing operations	2,238	(23)	2,215	1,605	6	1,611
Discontinued operations, net of tax	8		8	350		350
Net earnings	2,246	(23)	2,223	1,955	6	1,961
Less: Noncontrolling interests in subsidiaries	(47)		(47)	(13)		(13)
Net earnings common stockholders	\$ 2,293	(23)	2,270	1,968	6	1,974
Diluted earnings per share common stockholders:						
Earnings from continuing operations	\$ 4.03	(0.04)	3.99	2.82	0.01	2.83
Discontinued operations	0.01		0.01	0.61		0.61
Diluted earnings per common share	\$ 4.04	(0.04)	4.00	3.43	0.01	3.44
Adjusted earnings per common share	\$ 6.00	0.01	6.01	5.49	(0.14)	5.35

The following tables, which show results on an adjusted EBITA basis and diluted earnings per share on an adjusted basis, are intended to supplement the Company's results of operations. The results have been recast to reflect the Company's adoption of mark-to-market accounting for its defined benefit pension and other postretirement benefit plans.

(Dollars in millions, except per share amounts; unaudited)

	Fiscal Year 2026			
	First Quarter	Second Quarter	Third Quarter	Nine Months ended June 30
Pretax earnings (previously reported)	\$ 775	793	916	2,484
Impact of mark-to-market change	3	2	2	8
Pretax earnings	778	795	918	2,492
Percent of sales	17.9 %	17.4 %	18.8 %	18.1 %
Interest expense, net	90	84	85	258
Amortization of intangibles	254	254	253	761
Restructuring and related costs	11	53	99	164
Acquisition/divestiture fees and related costs	11	10	32	54
IEEPA tariff refunds	—	—	(82)	(82)
Adjusted EBITA	\$ 1,144	1,196	1,305	3,647
Percent of sales	26.3 %	26.2 %	26.8 %	26.5 %

	Fiscal Year 2025					Fiscal Year 2024
	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Year ended Sept 30	Year ended Sept 30
Earnings from continuing operations before income taxes (previously reported)	\$ 775	629	734	796	2,934	2,020
Impact of mark-to-market change	2	2	3	(36)	(29)	11
Earnings from continuing operations before income taxes	777	631	737	760	2,905	2,031
Percent of sales	18.6 %	14.2 %	16.2 %	15.6 %	16.1 %	11.6 %
Interest expense, net	8	41	95	92	237	175
Interest income from related party	—	—	—	—	—	(86)
Amortization of intangibles	278	278	269	257	1,083	1,274
Restructuring and related costs	13	27	41	81	162	244
Pension mark-to-market adjustment	—	—	—	34	34	(111)
Acquisition/divestiture fees and related costs	22	168	44	45	277	220
Amortization of acquisition-related inventory step-up	—	—	—	—	—	231
Loss on Copeland note receivable	—	—	—	—	—	279
Loss on divestiture of businesses	—	—	—	—	—	48
Gain on subordinated interest	—	—	—	—	—	(79)
Adjusted EBITA from continuing operations	\$ 1,098	1,145	1,186	1,269	4,698	4,226
Percent of sales	26.3 %	25.8 %	26.1 %	26.1 %	26.1 %	24.2 %

(Dollars in millions, except per share amounts; unaudited)

	Fiscal Year 2026			
	First Quarter	Second Quarter	Third Quarter	Nine Months ended June 30
Diluted earnings per share (previously reported)	\$ 1.07	1.10	1.28	3.45
Impact of mark-to-market change	0.01	—	—	0.01
Diluted earnings per share	1.08	1.10	1.28	3.46
Amortization of intangibles	0.35	0.35	0.35	1.04
Restructuring and related costs	0.02	0.07	0.13	0.22
Acquisition/divestiture fees and related costs	—	0.02	0.05	0.08
Discrete taxes	0.01	0.01	0.01	0.03
IEEPA tariff refunds	—	—	(0.11)	(0.11)
Adjusted earnings per share	\$ 1.46	1.55	1.71	4.72

	Fiscal Year 2025					Fiscal Year 2024
	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Year ended Sept 30	Year ended Sept 30
Diluted earnings from continuing operations per share (previously reported)	\$ 1.02	\$ 0.86	1.03	1.12	4.03	2.82
Impact of mark-to-market change	0.01	—	—	(0.05)	(0.04)	0.01
Diluted earnings from continuing operations per share	1.03	0.86	1.03	1.07	3.99	2.83
Amortization of intangibles	0.31	0.32	0.37	0.35	1.35	1.43
Restructuring and related costs	0.02	0.04	0.06	0.11	0.23	0.33
Pension mark-to-market adjustment	—	—	—	0.05	0.05	(0.15)
Acquisition/divestiture fees and related costs	0.03	0.17	0.06	0.06	0.33	0.26
Discrete taxes	—	0.09	—	(0.02)	0.06	(0.10)
Amortization of acquisition-related inventory step-up	—	—	—	—	—	0.38
Loss on Copeland note receivable	—	—	—	—	—	0.38
Loss on divestiture of businesses	—	—	—	—	—	0.09
Gain on subordinated interest	—	—	—	—	—	(0.10)
Adjusted earnings from continuing operations per share	\$ 1.39	1.48	1.52	1.62	6.01	5.35