



Global Anti-Corruption Compliance Policy

At Acuity Inc. (“the Company”), we’re dedicated to the highest ethical and legal standards in everything we do. Our Global Anti-Corruption Compliance Policy is designed to ensure we follow all key laws—like the United States Foreign Corrupt Practices Act (“FCPA”), UK Bribery Act (“UKBA”), and other applicable anti-bribery and anti-corruption statutes—so you, our associates and partners, know exactly what’s expected. We maintain a zero-tolerance approach to bribery and corruption. Violations of this policy are considered a serious breach of trust and may result in disciplinary action, including termination and referral to authorities.

This policy applies to all Company associates, including those in wholly owned or managed companies, all business units, and across all geographies. Third parties—such as agents, consultants, vendors, suppliers, distributors, resellers, and system integrators—must also comply with this policy and our Supplier Code of Conduct.

Please refer to Appendix A for definitions.

Key Applicable Legal Requirements

Our Company, as well as our associates and third parties acting on our behalf, are subject to a number of global laws enforcing stringent prohibitions against bribery, corruption, kickbacks, and other unethical business practices. These laws prohibit companies from making, promising, authorizing, directing or offering anything of value for the purpose of improperly obtaining or retaining business or to otherwise secure any improper business advantage to a government official or commercial third party (e.g., non-governmental customers and suppliers). A Government Official is interpreted broadly to include:

- Any officer or employee of a government or any department, agency, or instrumentality of a government
- Any officer or employee of any state-owned or -controlled enterprise or entity
- Any officer or employee of any public international organization or entity (e.g., the United Nations)
- Any political party, foreign party official, or candidate for political office
- Any member of a royal family
- A close family member or any other person acting on behalf of anyone or combination of the above.

Policy Requirements

You must never offer, promise, give, request, or accept anything of value to improperly influence a decision or gain an unfair advantage. This prohibition applies in every location, in every interaction, and under all circumstances. While small gifts or hospitality may be acceptable in limited situations, anything that could influence — or appear to influence — business decisions is not allowed. Use sound judgment and remain aware of how your actions may be interpreted.

We want you to clearly understand what’s expected when it comes to anti-bribery practices. This policy applies to everyone, but keep in mind that requirements can differ depending on your country, industry, or role. If you’re ever unsure about local laws or stricter policies, reach out to the Law and Business Environment (LBE) Compliance team for guidance—you’re never expected to figure it out



alone.

1. **No Corrupt Payments:** Never offer, approve, or give—directly or indirectly—anything of value (e.g., cash, gifts, entertainment, donations, job offers, or other favors) to win business, gain an advantage, or influence decisions in the Company’s favor. Likewise, never accept or ask for anything of value in exchange for improperly doing your job. This applies to all interactions, not just those involving government officials.
2. **Gifts, Entertainment, Travel & Hospitality:** Only give or accept gifts, entertainment, or hospitality that are reasonable in value, appropriate for the occasion, and never intended to influence a business decision. Cash, gift cards, or anything that functions like cash are strictly prohibited—no exceptions.

No associate or anyone acting on the Company's behalf should provide entertainment or pay for travel, hospitality or other miscellaneous expenses on behalf of any government officials except for reasonable (not lavish) meals or expenses in connection with the demonstration of company products and services and consistent with other written policies of the Company. Note that any entertainment, hospitality, travel or other expenses of government officials (including employees of state-owned companies) are more likely to be perceived as corrupt and are often subject to monetary limits or other restrictions imposed by the government agency or state-owned company that employs the official.

For more guidance, please consult our Gifts and Entertainment Policy or ask the LBE Compliance team for help.

3. **Books and Records:** We are legally required to maintain accurate books and records in accordance with applicable laws and accounting standards. To meet these obligations, you must:
 - Properly document all purchases and payments (including for supplies, services, facilities, or reimbursements) using the appropriate purchase requisition, contract, expense reports, or other written authorization as required by Company policies.
 - Ensure that all account or transaction descriptions are transparent, accurately reflect the nature of each transaction and use the appropriate accounts to maintain clarity and traceability of records.
 - For gifts, entertainment and hospitality, properly document the recipient’s name, affiliation, nature, purpose, and amount of the expense, and a copy of any written approval required.
 - Strictly follow established accounting, spending, and asset management controls and procedures. Never make false or misleading entries in company records and always provide true and complete information for expense reimbursements.
 - Retain all records related to gifts, entertainment, payments, and compliance with this policy in accordance with the Company’s policies.
4. **Watch Out for Red Flags:** If something about a proposed transaction does not appear appropriate, please immediately consult a member of the LBE team or our Ethics Helpline so we can investigate it further. Potential examples include:
 - Payments to offshore accounts or tax havens
 - Poorly documented, vague, or unexplained payments/expenses
 - Unusual discounts, credits, or rebates
 - Requests to disguise transaction details or avoid local laws
 - Unqualified or newly created business partners
 - Business partners with legal or corruption issues



- Requests for secrecy or payments to different countries
- Fees that are much higher than normal without justification
- Inaccurate or incomplete invoices or documentation

Note that this is not an exhaustive list, and you don't need proof—reasonable concern is enough.

- 5. Facilitation Payments:** Facilitation payments are prohibited at Acuity, even where local law may allow them. If you believe you have a legitimate reason to make a facilitation payment, or have knowledge of an earlier facilitation payment, reach out to LBE Compliance to discuss it. Do not go ahead with any such payments without approval from LBE Compliance.
- 6. Charitable Donations and Sponsorships:** Any charitable donation or sponsorship must be made for a legitimate purpose and never to influence a business decision or to benefit a government official. They must be accurately recorded in the Company's books and made through auditable, non-cash payment methods. Additionally, you should not direct charitable contributions or sponsorships in a way that could create an expectation of favorable treatment or a conflict of interest. Donations benefiting a government official, their family, or affiliated entities are also prohibited.

Generally, you should avoid soliciting vendors to sponsor events, teams, or to donate items.

Before you commit the Company to a charitable donation or sponsorship, you must obtain approval from the appropriate Company authority, follow the Delegation of Authority (DOA), and ensure that the organization has been properly vetted. For further guidance on this process, please contact the LBE Compliance team.

- 7. Report Improper Requests Right Away:** If someone asks you to make an illegal payment, give a lavish gift, make an "off-the-book" payment, or pay in cash, say no and report it immediately to LBE Compliance or through the channels listed in the *Raising Concerns* section. You don't need proof—just a reasonable concern.
- 8. Third Party Intermediaries & Affiliated Entities:** The use of third parties (including contractors, consultants, brokers, lobbyists, or vendors) to circumvent any provision or requirement of this policy is strictly prohibited. This restriction extends to requesting or allowing such parties to provide gifts, entertainment, travel, or any item of value on behalf of the Company.

Third parties undergo initial and ongoing due diligence following a risk-based approach. For affiliated entities (including partnerships, joint ventures, or similar arrangements where the Company has control or influence), consult with LBE Compliance to ensure due diligence, periodic anti-bribery training, contractual compliance commitments, and ongoing reviews are in place.

Please keep in mind that, if you are engaging or managing third parties, you are accountable for ensuring their adherence to this policy.

Mandatory Contract Language: Before finalizing any contract for a partnership, joint venture, or commercial engagement with a third party, you must contact the LBE Transactions team to obtain and include the most current and appropriate compliance provisions in the agreement.

- 9. Don't Use Personal Funds to Circumvent Policies:** Using personal funds to bypass any requirements or rules outlined in this policy is strictly prohibited. This includes offering gifts, entertainment, travel, or anything else of value on behalf of the Company with your own money.



10. Complete Your Mandatory Trainings: Always complete any assigned trainings, including periodic training related to anti-bribery and anti-corruption. These trainings ensure ongoing awareness of Company policies, legal requirements, and best practices for preventing bribery and corruption. Completion of these trainings is required for continued employment or engagement, and records of participation are maintained by the Company.

Exceptions Process

If you need an exception to the rules stated in this policy, contact LBE Compliance at compliance@acuityinc.com. Keep in mind that all exceptions must be approved in writing by the SVP, General Counsel or VP, Chief Compliance Officer beforehand. Exceptions are rare and must always be documented.

Consequences for Violation

Failure to follow this policy will result in disciplinary action, which could include demotion, reassignment, additional training, probation, suspension, or even termination. Certain actions could also result in legal proceedings, penalties, or criminal prosecution.

Anyone acting on behalf of the Company (whether in an individual capacity or as an entity, including contractors, consultants, brokers, lobbyists and/or vendors) who violates these guidelines and/or applicable anti-corruption laws will be subject to termination of its contractual relationship with Acuity, in addition to any significant financial penalties and criminal fines and/or imprisonment which governmental authorities may impose.

Resources

Kindly refer to the following policies for further information or ask the LBE Compliance team for help.

- Code of Ethics and Business Conduct
- Gifts and Entertainment Policy
- Whistleblower and Non-Retaliation Policy
- Delegation of Authority Policy
- Travel and Expense Policy

Raising Concerns

If you have concerns related to this policy, please use any of the reporting channels listed in our *Whistleblower Policy*. You can also reach out to our Ethics Helpline via web or phone.

- Via the web: acuityinc.com/ethicshelpline
- LBE Compliance: compliance@acuityinc.com
- Via telephone (24 hours/day, 7 days/week):

United States & Canada: 1-800-859-8416
Austria: 0800-018-209
China: 400-120-0464
France: 0805-987-992
Germany: 0800-116-7021

Mexico: 800-681-8159
Japan: 345-104-427
Netherlands: 0800-023-0139
Singapore: 800-492-2787
South Korea: 003-084-910-468



Greece: 800-999-9037
Hong Kong: 800-902-480
India: 000-800-919-0487

Switzerland: 0800-100-182
United Arab Emirates: 800-032-1103
United Kingdom: 0800-102-6401

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Appendix A

Definitions

For the purposes of this Policy, the following definitions apply:

- **Affiliated entity** refers to any company, organization, or legal entity that is directly or indirectly related to the Company through ownership, control, or common management. This includes subsidiaries, sister companies, parent companies, joint ventures, and any other entity in which the Company holds a significant ownership interest or exercises meaningful influence over operations or decision-making.
- **“Anything of Value”** includes any benefit, gift, payment, or advantage—monetary or non-monetary—that could improperly influence a business decision. This may include cash, gifts, meals, entertainment, travel, favors, discounts, services, job opportunities, donations, or any other item or benefit with tangible or intangible value
- **Bribes** are anything of value that is offered, given, received, or requested to influence someone’s actions or decisions in an improper or dishonest way. This can include money, gifts, entertainment, favors, or promises meant to gain an unfair advantage in business or government dealings.
- **Corrupt intent** refers to the act of deliberately trying to sway a decision or obtain an unfair benefit through improper means.
- **Facilitation payment** is a small payment to government officials to expedite or facilitate non-discretionary actions or services, such as obtaining an ordinary license or business permit, processing government papers such as visas, customs clearance, providing telephone, power or water service, or loading or unloading of cargo
- **Gift** is a thing of value, in any form for which the recipient does not pay full value, including goods and service. Examples include, but are not limited to:
 - Branded promotional items with your company logo (e.g., pens, mugs, clothing)
 - Gift or food baskets
 - Event tickets (e.g., sporting events, theater tickets)
 - Electronic devices (e.g., tablets, smart phones, laptops)
 - Flowers
 - Bottles of wine or other alcoholic beverages
 - Holiday items
 - Favors (e.g., an internship or employment offer for a relative)
 - Cash or cash equivalents (e.g., gift cards or certificates, Amazon vouchers)
 - Personal benefits for an individual (e.g., paying for remodeling at their house or paying for a spa or personal care services)
- **Third party** is any person or entity that acts on behalf of, or provides services to, the Company but is not an employee. Examples of third parties include agents, consultants, vendors, suppliers, distributors, resellers, and system integrators.