



# Whistleblower and Non-Retaliation Policy

At Acuity Inc. (“the Company”), we are committed to championing a culture of integrity and ethical conduct that is consistent with international regulations. We believe that speaking up is everyone’s responsibility and aim to make it easy for you to report any suspected misconduct. The Audit Committee of our Board of Directors has approved clear, accessible channels for you to voice concerns, ensuring every report is properly investigated and whistleblowers are protected from retaliation. By embracing these transparent processes, our intent is to spot issues early and resolve them quickly.

We are dedicated to ensuring full compliance with all applicable local, national, and international standards related to whistleblowing and nonretaliation, including the European Union Whistleblower Directive, Sarbanes-Oxley Act of 2002, and other applicable legislation, and applying these provisions to our investigations.

This policy applies to all Company associates, including those in wholly owned or managed companies, all business units, and across all geographies. This policy also applies to current and former board members, shareholders, temporary workers, interns, volunteers, and job applicants. 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.

## Associate Responsibilities

We expect all associates and stakeholders to adhere to the following responsibilities:

- **Report in Good Faith:** You must immediately report unethical behavior or suspected or actual violations of our Code of Ethics and Business Conduct and/or other Company policies and procedures - even if you aren’t directly affected. All reports should be made in good faith, meaning you genuinely believe the information you provide is accurate and truthful. Anyone who knowingly provides false information, impersonates others, attempts to prevent someone from making a disclosure, or uses the process maliciously may face disciplinary action up to and including termination of employment.
- **Cooperate and Maintain Confidentiality:** You are required to cooperate fully with our investigators, provide all requested documents and information, and maintain confidentiality regarding any facts or details pertaining to investigations.
- **Do Not Conduct Your Own Investigations:** You should not investigate or collect evidence before or after reporting unethical behavior or policy violations.
- **Do Not Retaliate:** We do not tolerate retaliation. Retaliation is when adverse action is taken against an associate for reporting misconduct or exercising whistleblower rights. Common examples include termination, demotion, pay cuts, negative performance reviews, or exclusion from important work opportunities. Anyone who, in good faith, reports unethical



conduct, violations of company policies or cooperates in an investigation is protected from retaliation. Anyone who is determined to have retaliated against someone for either reporting unethical behavior or cooperating in an investigation may be subject to disciplinary action up to and including termination of employment.

## **Examples of Misconduct**

Examples of behaviors that violate our standards and policies – and must be reported – include, but are not limited to:

- Not reporting violations of the Code of Ethics and Business Conduct
- Attempting to intimidate or retaliate against colleagues who report concerns
- Conducting unauthorized investigations
- Ignoring or dismissing reports from others
- Violations of law and regulations
- Falsification of books and records
- Theft or misappropriation of company assets
- Fraud
- Bribery or kickbacks (commercial or governmental)
- Conflicts of interest
- Harassment
- Discrimination
- Safety violations
- Breaches of data privacy or information security
- Preventing an associate from making a disclosure

Please also see our Code of Ethics and Business Conduct for more information.

## **Reporting Channels**

We offer several accessible and reliable channels available for submitting reports:

### **1. Ethics Helpline**

- Via the web: [acuityinc.com/ethicshelpline](https://acuityinc.com/ethicshelpline)
- Via telephone (24 hours/day, 7 days/week):

US & Canada: 1-800-859-8416  
Austria: 0800-018-209  
China: 400-120-0464

Mexico: 800-681-8159  
Japan: 345-104-427  
Netherlands: 0800-023-0139

Scan the  
QR Code





France: 0805-987-992

Germany: 0800-116-7021

Greece: 800-999-9037

Hong Kong: 800-902-480

India: 000-800-919-0487

Singapore: 800-492-2787

South Korea: 003-084-910-468

Switzerland: 0800-100-182

United Arab Emirates: 800-032-1103

United Kingdom: 0800-102-6401

2. **Mail** – Please send reports to Acuity, Inc., Attention: Compliance, 1170 Peachtree Street N.E., Suite 1200, Atlanta, GA 30309-7673i
3. **Electronic Mail** – Submit concerns via [compliance@acuityinc.com](mailto:compliance@acuityinc.com)
4. **Direct Reporting** – You may also report concerns directly to a supervisor, manager, human resources representative, or member of our LBE Compliance team. Anyone receiving a report must immediately forward it to the Ethics Helpline.
5. **Audit Committee** – For complaints or concerns about accounting, internal accounting controls, or auditing matters, you may report these directly to the Audit Committee.

All complaints or concerns may be submitted anonymously and are treated confidentially. However, in certain situations, legal requirements may require disclosure of the information or identity of the individual reporting. We do not retaliate against anyone who, acting in good faith, shares information about items described in this policy.

## **Documentation of Reports**

For oral reports, the recipient must document the conversation in writing and give a copy to the reporter after the meeting. Written reports should provide detailed information on the alleged misconduct, including event sequence, relevant dates and locations, circumstances, professional or personal interests, and reasons for concern.

## **External Reporting**

In addition to the above, you also have access to external reporting channels managed by government authorities or national bodies (including those in the EU). While we encourage internal reporting first to allow the Company to investigate and respond, nothing in this policy is intended to discourage or prevent external reporting.

## **Investigative Procedures**

The Audit Committee has given the Law and Business Environment (LBE) Compliance team responsibility for conducting investigations concerning whistleblower reports and established the following additional procedures:

- When a report is received, LBE Compliance will assess the report and either investigate or oversee the investigation conducted by the relevant department within the Company or outside counsel.



- Depending on the specific claims and the nature of the reports, the Audit Committee chair may direct the initial investigation, initiate any further investigations, or special treatment that they consider necessary, including retention of outside counsel, accountants, or other advisors.
- The LBE Compliance team or assigned investigator will confirm receipt of a report to the reporter within seven days. Reporters will receive a status update within three months of this confirmation and may request ongoing updates every three months until case closure.
- The Audit Committee will be given quarterly updates on all reports and cases.
- LBE Compliance and the chair of the Audit Committee are authorized to take, or cause to be taken, all appropriate actions in response to any reports and investigation findings.
- Reporters will be notified when the case is closed, and investigation results will remain confidential unless laws or regulations require disclosure. The Company may also share limited details of an investigation, as necessary, to implement countermeasures such as disciplinary action, or for other legitimate reasons.

### **Raising Concerns**

If you have concerns related to this policy, please use any of the reporting channels listed above.

Department: Law and Business Environment	Policy Number: 7.005
Effective Date: January 19, 2026	Version: 3