
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

**Form SD
Specialized Disclosure Report**

ACUITY INC.

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction of incorporation or organization)

001-16583

(Commission File Number)

1170 Peachtree Street, N.E., Suite 1200, Atlanta, Georgia 30309

(Address of principal executive offices)

Karen J. Holcom, (404) 853-1400

(Name and telephone number, including area code, of the person to contact in connection with this report.)

Check the appropriate box to indicate the rule pursuant to which this form is being filed:

- Rule 13p-1 under the Securities Exchange Act (17 CFR 240.13p-1) for the reporting period from January 1 to December 31, 2025.
- Rule 13q-1 under the Securities Exchange Act (17 CFR 240.13q-1) for the fiscal year ended August 31, 2025.
-

Introduction

This Specialized Disclosure Report on Form SD ("Form SD") for Acuity Inc. ("Acuity" the "Company," "we," or "us") for the year ended December 31, 2025 is submitted to comply with Rule 13p-1 under the Securities Exchange Act of 1934 (the "Rule") related to conflict minerals. Conflict minerals are defined by the Securities and Exchange Commission ("SEC") as columbite-tantalite (the metal ore from which tantalum is extracted), cassiterite (the metal ore from which tin is extracted), gold, and wolframite (the metal ore from which tungsten is extracted) as well as their derivatives (collectively, the "Subject Minerals"). The Rule requires certain registrants to conduct a reasonable country of origin inquiry ("RCOI") designed to determine whether any of the Subject Minerals originated in the Democratic Republic of the Congo ("DRC") or an adjoining country (collectively, the "Covered Countries").

Company Overview

Acuity Inc. 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. We focus on customer outcomes and drive growth and productivity to increase market share and deliver superior returns. We look to aggressively deploy capital to grow the business and to enter attractive new verticals.

We manufacture or procure lighting and building technology devices primarily in North America, Europe, and Asia. The production or functionality of certain of our devices requires components such as circuit boards, capacitors, metal wires, electrodes, and other electronic components that contain the Subject Minerals. Consequently, we are subject to the disclosure and reporting requirements of the Rule.

Supply Chain Description

We utilize a blend of internal and outsourced manufacturing processes and capabilities to fulfill a variety of customer needs. We operate manufacturing facilities in North America and Europe and also purchase certain components and finished goods from a broad network of suppliers located primarily in the United States of America, Mexico, Asia, and Europe. While some of our products contain the Subject Minerals, we do not procure ore or unrefined minerals directly from mines, and we are many steps removed from the mining of the Subject Minerals. The origin of the Subject Minerals cannot be determined with any certainty once the ores are smelted, refined, and converted to ingots, bullion, or other mineral derivatives. The smelters and refiners are consolidating points for ore and, therefore, are in the best position to identify the origin of the ore. We rely on our suppliers to provide accurate information, including the identification of smelters and refiners, during our RCOI and due diligence procedures.

SECTION 1 - CONFLICT MINERALS DISCLOSURE

Item 1.01 Conflict Minerals Disclosure and Report

Description of Reasonable Country of Origin Inquiry Efforts

For the 2025 reporting year, we conducted a supply chain survey with direct suppliers to determine the origin of the Subject Minerals using the Conflict Minerals Reporting Template. Specifically, the survey requests direct suppliers to identify the smelters and refiners as well as the countries of origin for Subject Minerals contained in the products they sell to us. We reviewed the responses and compared the smelters and refiners identified in the surveys against the lists of facilities with a "conflict-free" designation by the Responsible Minerals Assurance Process ("RMAP") or other independent third-party audit program. Our procedures for the RCOI and due diligence process are overlapping in nature; therefore, this report should be read in conjunction with our Conflict Minerals Report filed as Exhibit 1.01 to this Form SD.

Conclusion Based on Reasonable Country of Origin Inquiry

Based on our RCOI, we believe it is possible that certain of the Subject Minerals used in our products may have originated in the Covered Countries and may not be from recycled or scrap sources. As discussed in the attached Conflict Minerals Report, we have insufficient information from suppliers and other sources regarding all of the smelters and refiners that processed the Subject Minerals to conclude whether the Subject Minerals originated in the Covered Countries.

Conflict Minerals Disclosure

The Conflict Minerals Report for the calendar year ended December 31, 2025, filed herewith as Exhibit 1.01, is publicly available at www.acuityinc.com, but the contents of that site are not incorporated by reference into, and are not otherwise a part of, this Form SD.

This Form SD and the Conflict Minerals Report filed as Exhibit 1.01 contain "forward-looking statements" within the meaning of Section 27A of the Securities Act of 1933, as amended, and Section 21E of the Securities Exchange Act of 1934, as amended, pursuant to the safe harbor provisions of the Private Securities Litigation Reform Act of 1995 (the "Act"). Forward-looking statements include, among other things, statements that describe or relate to the Company's plans, initiatives, projections, vision, goals, targets, commitments, expectations, objectives, prospects, strategies, or financial outlook, and the assumptions underlying or relating thereto. In some cases, we may use words such as "expect," "believe," "intend," "anticipate," "estimate," "forecast," "indicate," "project," "predict," "plan," "may," "will," "could," "should," "would," "potential," and words of similar meaning, as well as other words or expressions referencing future events, conditions, or circumstances, to identify forward-looking statements. We intend these forward-looking statements to be covered by the safe harbor provisions for forward-looking statements contained in the Act. Forward-looking statements are not guarantees of future performance. Our forward-looking statements are based on our current beliefs, expectations, and assumptions, which may not prove to be accurate, and are subject to known and unknown risks and uncertainties, assumptions, and other important factors, many of which are outside of our control and any of which could cause our actual results to differ materially from those expressed or implied by the forward-looking statements. These risks and uncertainties are discussed in our filings with the U.S. Securities and Exchange Commission, including our most recent annual report on Form 10-K (including, but not limited to, the sections titled "Risk Factors" and "Management's Discussion and Analysis of Financial Condition and Results of Operations"), quarterly reports on Form 10-Q, and current reports on Form 8-K. Any forward-looking statement speaks only as of the date on which it is made. This Form SD and the Conflict Minerals Report is not comprehensive, and for that reason, should be read in conjunction with such filings. You are cautioned not to place undue reliance on any forward-looking statements. Except as required by law, we undertake no obligation to publicly update or release any revisions to these forward-looking statements to reflect any events or circumstances after the date of this report or to reflect the occurrence of unanticipated events, whether as a result of new information, future events, or otherwise.

Item 1.02 Exhibit

The Conflict Minerals Report required by Item 1.01 is filed as Exhibit 1.01 to this Form SD.

SECTION 2 - RESOURCE EXTRACTION ISSUER DISCLOSURE

Item 2.01 Resource Extraction Issuer Disclosure and Report

Not applicable

SECTION 3 - EXHIBITS

Item 3.01 Exhibits

Exhibit 1.01 [Conflict Minerals Report as required by Items 1.01 and 1.02 of this Form.](#)

Signatures

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 duly authorized undersigned.

Date: May 28, 2026

ACUITY INC.

By: /S/ KAREN J. HOLCOM
Karen J. Holcom
Senior Vice President and Chief Financial
Officer

Exhibit 1.01

Acuity Inc. Conflict Minerals Report

For Calendar Year Ended December 31, 2025

This Conflict Minerals Report of Acuity Inc. ("Acuity" the "Company," "we," or "us") for the year ended December 31, 2025 is filed to comply with Rule 13p-1 under the Securities Exchange Act of 1934 (the "Rule") related to conflict minerals. Conflict minerals are defined by the Securities and Exchange Commission ("SEC") as columbite-tantalite (the metal ore from which tantalum is extracted), cassiterite (the metal ore from which tin is extracted), gold, and wolframite (the metal ore from which tungsten is extracted) as well as their derivatives (collectively, the "Subject Minerals"). The Rule requires certain registrants to conduct a reasonable country of origin inquiry ("RCOI") designed to determine whether any of the Subject Minerals originated in the Democratic Republic of the Congo ("DRC") or an adjoining country (collectively, the "Covered Countries").

Pursuant to the Rule, we performed due diligence procedures on the source and chain of custody of the Subject Minerals that are included in our products and for which, based on our RCOI, we believe it is possible that some may have originated from the Covered Countries and may not be from recycled or scrap sources.

Design of Due Diligence

We implemented a due diligence framework consistent with the Organization of Economic Co-Operation and Development's ("OECD") Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas and the related Supplement on Tin, Tantalum, and Tungsten and Supplement on Gold (collectively, "OECD Guidance"). Summarized below are the design components of our procedures as they relate to the five-step framework set forth in the OECD Guidance:

1) Establish strong company management systems:

- Publish and maintain a conflict minerals policy, which is available at <https://www.acuityinc.com/who-we-are/earthlight/governance/conflict-minerals-policy>.
- Assign roles and responsibilities to associates who possess the skill set, experience, and knowledge as well as the capacity required to operate and monitor our conflict minerals processes.
- Periodically review conflict minerals procedures with the Chief Financial Officer and the Audit Committee of the Board of Directors.
- Utilize a conflict minerals compliance process, including the RCOI procedures described in the Form SD.
- Incorporate requirements related to conflict minerals in our standard supplier agreements and purchase order terms and conditions to obligate current and future suppliers to comply with our conflict minerals policy, including participation in the supply chain survey and related due diligence activities.
- Maintain records related to the RCOI and due diligence procedures in accordance with our retention policy.
- Facilitate employee, supplier, or other stakeholder grievance reporting through our website.

2) Identify and assess risks in our supply chain:

- Identify raw material components that may contain one or more of the Subject Minerals.
- Identify finished goods that may contain one or more of the Subject Minerals for which we contracted to manufacture the finished goods.
- Identify the direct suppliers that provide the raw material components and finished goods that may contain one or more of the Subject Minerals.
- Conduct a supply chain survey using the Responsible Minerals Initiative's Conflict Minerals Reporting Template ("CMRT"), requesting direct suppliers to identify smelters and refiners as well as the country of origin of the Subject Minerals in the products they sell to us.
- Follow up with non-responsive suppliers by requesting compliance with our request for information.
- Review all responses received from suppliers based on our conflict minerals compliance process and request supplemental information from suppliers providing responses that are deemed implausible, incomplete, inaccurate, or otherwise require clarification.

- Compare smelters and refiners identified by the supply chain survey against the list of facilities that have received a "conflict-free" designation from the Responsible Minerals Assurance Process ("RMAP") or other independent third party audit program; these designations also provide country of origin and due diligence information on the Subject Minerals sourced by such facilities.

3) Design and implement a strategy to respond to identified risks:

- Publish and maintain a conflict minerals policy.
- Assess and address conflict minerals as part of our global risk management process.
- Assess risk mitigation efforts and respond as appropriate to bring suppliers into conformity with our conflict minerals policy.
- Provide, on a periodic basis, progress reports to the Chief Financial Officer and the Audit Committee of the Board of Directors summarizing risk mitigation efforts.
- When required by the Rule, obtain an independent private sector audit of this Report.

4) Support the development and implementation of independent third party audits of smelters' and refiners' sourcing:

- Utilize multi-industry due diligence initiatives, including RMAP, to evaluate the procurement practices of the smelters and refiners that process and provide the Subject Minerals used in our products.

5) Report on supply chain due diligence:

- Communicate our conflict minerals policy publicly on our website at <https://www.acuityinc.com/who-we-are/earthlight/governance/conflict-minerals-policy>.
- Annually file a Conflict Minerals Report with the SEC and publish on our investor relations website at <https://investors.acuityinc.com/>.

The content of any website referred to in this report is included for general information only and is not incorporated by reference in this filing.

Due Diligence Measures Performed

Below is a description of the measures performed for the year ended December 31, 2025 to exercise due diligence on the source and chain of custody of the Subject Minerals contained in our products that we believe may have originated from the Covered Countries and may not be from recycled or scrap sources:

- Assessed and addressed conflict minerals as part of our global risk management process.
- Followed up with non-responsive suppliers by requesting compliance with our request for information.
- Reviewed all responses received from suppliers based on our conflict minerals compliance process and requested supplemental information from suppliers providing responses that were deemed implausible, incomplete, inaccurate, or otherwise required clarification.
- Compared smelters and refiners identified by the supply chain survey against the list of facilities that have received a "conflict-free" designation from the RMAP or other independent third-party audit program; these designations provide country of origin and due diligence information on the Subject Minerals sourced by such facilities.
- Assessed risk mitigation efforts and responded as appropriate to bring suppliers into conformity with our conflict minerals policy.
- Provided periodic progress reports to the Chief Financial Officer and the Audit Committee of the Board of Directors summarizing risk mitigation efforts.
- Reviewed and assessed for improvement opportunities within our conflict minerals compliance process.

Results of Due Diligence Measures

Inherent Limitations on Due Diligence Measures

As an indirect purchaser of the Subject Minerals, our due diligence efforts can provide only reasonable, not absolute, assurance regarding the source and chain of custody of the Subject Minerals. We are dependent on the

data obtained from direct suppliers and in turn, the data those suppliers obtain from within their supply chains to identify sources of the Subject Minerals. In addition, we rely on the information collected by independent third party audit programs. These sources of information may yield incomplete or inaccurate data and may be subject to fraud.

Product Determination

Based on due diligence procedures performed in this report, we do not have sufficient information to conclusively confirm the country of origin or chain of custody of the Subject Minerals used in our products. We received company-level responses from certain of our suppliers with extensive lists of smelters without product-based information. As a result, we were unable to verify whether Subject Minerals from these smelters were used in our products. Based on the information provided by our suppliers, we believe some subset of the smelters and refiners produced certain of the Subject Minerals contained in our products. Based on the information from suppliers and the information available from the Responsible Minerals Initiative, we do not have sufficient information to confirm that the Subject Minerals processed by these smelters and refiners do not directly or indirectly finance or benefit armed groups.

Independent Private Sector Audit

This report is not subject to an independent private sector audit based on current SEC guidance.

Future Due Diligence Measures

We intend to implement steps to mitigate the risk that the Subject Minerals benefit armed groups and to improve the RCOI and due diligence processes. These include, but are not limited to, the following:

- Modifying the conflict minerals compliance process with the intent to increase the supplier response rate and to improve the quality of supplier responses;
- Monitoring industry efforts to identify additional resources to facilitate compliance;
- Conducting an annual review of our conflict minerals policy, conflict minerals compliance process and the related procedure documentation and risks for any updates; and
- Discussing the results of our annual RCOI with executive management and our sourcing department.