

2025

Acuity Industry-Specific Sustainability Disclosures



Statement on Estimates, Assumptions, Judgments and Forward-Looking Information

The statements made in this EarthLIGHT Report and on our website and related materials, including the 2025 EarthLIGHT Annual Report, 2025 Acuity Environmental Impact Report, 2025 Acuity TCFD Report and 2025 Acuity Industry-Specific Sustainability Disclosures (collectively the "Report"), reflect a good faith effort to describe some of our activities and results and our current plans for the future related to sustainability and other issues. Many of those statements, however, involve estimates, judgments, risks, uncertainties and assumptions – some of which are beyond the control of Acuity Inc. ("Acuity," or the "Company"), including, for example, statements related to such things as the deployment of energy-efficient technologies and the advancement of electrical grid efficiency. The statements in the Report are therefore not guaranteed and should not be relied upon for investment or other purposes, and actual results may differ materially from the statements expressed or implied in the Report.

Some of the areas covered in the Report are relatively new to businesses, such as the methodology and process of estimating emissions from a variety of sources, including those upstream and downstream of a business. We expect these methodologies and processes to evolve.

There are many approaches to addressing the topics covered in the Report. Non-governmental organizations provide varying guidance and recommendations. Customers sometimes establish their own goals and requirements. National and local governments and regulatory bodies also approach these topics differently. Those factors and others may continue to influence or guide the activities and disclosures that can or must be made in the future on these or other topics.

We provide the information in the Report to share the work we are doing and the impact we aim to have on improving the lives of our associates, customers, communities and other stakeholders. We do so with the aim of transparency to enable a better understanding of that work, consistent with our values. Our work may evolve over time, and we may amend the statements and goals with or without notice as we continue to learn. We plan to be guided by our values and our business strategy as we make decisions along the way. For us, sustainability means operating our global business in a way that seeks to minimize negative environmental impacts, positively influence our employees, customers and the communities in which we operate, and prioritize strong governance practices. When we say "sustainable" or "smarter," "safer," "greener" or similar terms, we generally mean that our products and processes are more energy-efficient and/or resource-efficient compared to older technologies or to systems that do not use controls or provide users with information to operate their spaces. Any reference to third-party organizations or third-party initiatives, products or programs within this Report does not constitute or imply an endorsement by the Company of such third-party items. All trademarks referenced are property of their respective owners. The Report is provided voluntarily, and does not cover all information about our business. References in this Report to information should not be construed as a characterization regarding the materiality of such information to our financial results or for purposes of the U.S. federal securities, or any other, laws or requirements. While certain matters discussed in this Report may be significant, any significance should not be read as necessarily rising to the level of materiality used for the

purposes of complying with the U.S. federal securities, or any other, laws and regulations.

The Report contains "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, but are not limited to, statements related 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. Our strategies for addressing EarthLIGHT-related risks and opportunities and their potential effectiveness, our strategies and execution against our EarthLIGHT priorities, and the potential impact of current and future applicable climate-related or other sustainability-related regulations also constitute "forward-looking statements." In some cases, we may use words such as "expect," "believe," "intend," "aim," "seek," "strive," "anticipate," "estimate," "forecast," "indicate," "project," "predict," "plan," "may," "will," "could," "should," "would," "potential," "positioned," "objectives" 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 in 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 Report is not comprehensive, and for that reason, should be read in conjunction with such filings. Historical, current and forward-looking information included in this Report may be based on standards, methodologies and practices for measuring progress that are still developing, internal controls and processes that continue to evolve, and assumptions that are subject to change. Accordingly, such historical, current and forward-looking information, including goals, targets and commitments and underlying assumptions and data, may be subject to modifications in future reports due to such developing standards, methodologies, practices and controls and processes. 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.

INDUSTRY-SPECIFIC SUSTAINABILITY DISCLOSURES

The responses below reflect policies, processes and data covering all of Acuity Inc., including QSC. We are in the process of assessing the addition of other industry categories in the future in light of QSC joining Acuity.

Topic	SASB Accounting Metric	Code	Acuity Fiscal 2025 Data
ELECTRICAL AND ELECTRONIC EQUIPMENT			
Energy Management	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	RT-EE-130a.1	(1) 950,530 Gj; (2) 41%; (3) 5%
Hazardous Waste Management	Amount of hazardous waste generated, percentage recycled	RT-EE-150a.1	1633 Mt generated, 3.84% recycled
	Number and aggregate quantity of reportable spills, quantity recovered	RT-EE-150a.2	0kg. We had zero reportable spills in fiscal 2025.
Product Safety	Number of recalls issued, total units recalled	RT-EE-250a.1	Zero recalls in fiscal 2025
	Total amount of monetary losses as a result of legal proceedings associated with product safety	RT-EE-250a.2	\$0 USD
Product Lifecycle Management	Percentage of products by revenue that contain IEC 62474 declarable substances	RT-EE-410a.1	Our supply agreements require that any goods purchased for use in our products comply with all applicable laws and regulations. Suppliers disclose the presence of IEC 62474 declarable substances as required by industry standards.
	Percentage of eligible products by revenue that meet ENERGY STAR® criteria	RT-EE-410a.2	Energy Star phased out most lighting from its program on December 31, 2024, with the exception of some downlights. Energy Star's audio video program ended on August 31, 2025. We will not report on this item.
	Revenue from renewable energy-related and energy efficiency-related products	RT-EE-410a.3	81%. We include the following in our assessment of energy efficiency-related revenue: all LED lighting fixtures, emergency products, lighting controls, drivers and a portion of Atrius revenues.

Prior period (fiscal 2024) hazardous waste recycling rate was previously reported as 35%. Subsequent internal review identified a classification error and the corrected figure is 4.27%. The fiscal 2025 figure of 3.84% is based on updated methodology and improved controls. We have enhanced our waste data tracking and verification procedures to improve accuracy and comparability of this metric going forward.

INDUSTRY-SPECIFIC SUSTAINABILITY DISCLOSURES

Topic	SASB Accounting Metric	Code	Acuity Fiscal 2025 Data
ELECTRICAL AND ELECTRONIC EQUIPMENT			
Materials Sourcing	Description of the management of risks associated with the use of critical materials	RT-EE-440a.1	See page 7 of fiscal 2025 10-K.
Business Ethics	Description of policies and practices for prevention of: (1) corruption and bribery and (2) anti-competitive behavior	RT-EE-510a.1	See Policies and Documents on EarthLIGHT for Investors Page: Anti-Bribery and Anti-Corruption Policy and Code of Ethics and Business Conduct
	Total amount of monetary losses as a result of legal proceedings associated with bribery or corruption	RT-EE-510a.2	\$0 USD
	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	RT-EE-510a.3	\$0 USD
Activity Metrics	Number of units produced by product category	RT-EE-000.A	We do not disclose the number of units produced.
	Number of employees	RT-EE-000.B	Approximately 13,000 as of August 31, 2025

INDUSTRY-SPECIFIC SUSTAINABILITY DISCLOSURES

Topic	SASB Accounting Metric	Code	Acuity Fiscal 2025 Data
SOFTWARE & IT SERVICES			
Environmental Footprint of Hardware Infrastructure	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	TC-SI-130a.1	(1) 950,530 Gj; (2) 41%; (3) 5%
	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	TC-SI-130a.2	(1) 353 megaliters; (2) Our processes consume very little water, although our municipal water metering does not provide for separate data collection of returned water. We therefore calculate our consumption at very close to zero. 23% of withdrawals are in regions with High or Extremely High Water Stress.
	Discussion of the integration of environmental considerations into strategic planning for data center needs	TC-SI-130a.3	As part of our digital transformation, we have adopted a “cloud-first” data center strategy, partnering with leading cloud providers that prioritize corporate sustainable practices in alignment with Acuity values. Likewise, for our edge and on-prem compute and storage needs, we partner with organizations that are committed to sustainability, demonstrating this commitment through leadership and programs in key areas such as energy efficiency, waste & water management, health & safety, inclusion & belonging, and data security & privacy.
Data Privacy & Freedom of Expression	Description of policies and practices relating to behavioral advertising and user privacy	TC-SI-220a.1	See our Privacy Statement
	Number of users whose information is used for secondary purposes	TC-SI-220a.2	Zero. We do not use any personal information for secondary purposes. We are explicit in our user agreements about the purposes for which data is collected, and any additional uses, per our privacy policy, require explicit additional permissions granted by users. See our Privacy Statement

INDUSTRY-SPECIFIC SUSTAINABILITY DISCLOSURES

Topic	SASB Accounting Metric	Code	Acuity Fiscal 2025 Data
SOFTWARE & IT SERVICES			
Data Privacy & Freedom of Expression (continued)	Total amount of monetary losses as a result of legal proceedings associated with user privacy	TC-SI-220a.3	\$0 USD
	(1) Number of law enforcement requests for user information, (2) number of users whose information was requested, (3) percentage resulting in disclosure	TC-SI-220a.4	(1) 0; (2) 0; (3) 0%
	List of countries where core products or services are subject to government-required monitoring, blocking, content filtering, or censoring	TC-SI-220a.5	We have not been asked to alter our core products or services by government entities of any country except by issuance of a public law (e.g., GDPR, CPRA). We are not aware of any governments altering, blocking, censoring or filtering our products or services.
Data Security	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of users affected	TC-SI-230a.1	We have not had any material data breaches, individually or in the aggregate, in fiscal 2025.
	Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards	TC-SI-230a.2	We utilize a secure development lifecycle program for our products and applications to identify potential risks and vulnerabilities. Our approach includes conducting various assessments, performing security tests (internal and third-party), and integrating security tools to detect threats and security risks. Additionally, we employ a risk management framework to categorize risks based on their impact and likelihood. We work closely with our engineering teams to address any identified risks effectively.

INDUSTRY-SPECIFIC SUSTAINABILITY DISCLOSURES

Topic	SASB Accounting Metric	Code	Acuity Fiscal 2025 Data
SOFTWARE & IT SERVICES			
Recruiting & Managing a Global, Diverse & Skilled Workforce	Percentage of employees that are (1) foreign nationals and (2) located offshore	TC-SI-330a.1	See page 4 of fiscal 2025 10-K.
	Employee engagement as a percentage	TC-SI-330a.2	Sustainable Engagement score for the company is 86% for fiscal 2025
	Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees	TC-SI-330a.3	<p>Gender (Globally) AYI Females in Management: 24.6% AYI Females: 43.0%</p> <p>Minority (US Only) AYI POC in Management: 24.2% AYI POC: 43.8%</p> <p>Management Categories are now defined by career architecture: E1 — Executive, E2 — Executive, E3 — Executive, E4 — Executive, E5 — Executive, M1 — Management, M2 — Management, M3 — Management, M4 — Management, M5 — Management.</p> <p>Excludes Contingent Workers; if demographic is unknown/not provided, the associate is assigned to the non-diverse group (white and/or male).</p>
Intellectual Property Protection & Competitive Behavior	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	TC-SI-520a.1	\$0 USD

INDUSTRY-SPECIFIC SUSTAINABILITY DISCLOSURES

Topic	SASB Accounting Metric	Code	Acuity Fiscal 2025 Data
SOFTWARE & IT SERVICES			
Managing Systemic Risks from Technology Disruptions	Number of (1) performance issues and (2) service disruptions; (3) total customer downtime	TC-SI-550a.1	Atrius: 0 performance issues, 60 service disruptions. Total accumulated downtime across all services and customers: 115d 22h 48m; Distech Controls: none other than Atrius Cloud, so captured above; DLN: 0 performance issues, 3 disruptions. Total downtime across all services and customers: 10h 0m.
	Description of business continuity risks related to disruptions of operations	TC-SI-550a.2	See pages 7–12 of fiscal 2025 10-K.
Activity Metrics	(1) Number of licenses or subscriptions, (2) percentage cloud-based	TC-SI-000.A	(1) 1168; (2) 100%. Acuity's primary software product strategy is offering SaaS subscriptions. There are, however, (a) a small number of active licenses of legacy software products that are no longer being offered for sale and (b) certain licenses of mobile device apps and desktop applications, from which Acuity does not directly derive material income, which are licensed to support the sale of other products.
	(1) Data processing capacity, (2) percentage outsourced	TC-SI-000.B	(1) 564 vCPU / cores processing capacity (a snapshot of foundational computing services); (2) 100% cloud
	(1) Amount of data storage, (2) percentage outsourced	TC-SI-000.C	(1) 585 TB storage (a snapshot of foundational storage services); (2) 100% cloud

