2025

Acuity Environmental Impact Report

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.

Our targets reflect our goal of making a positive impact on the planet and helping our associates, customers and suppliers do the same. This includes our goal to reach net-zero emissions by 2040.

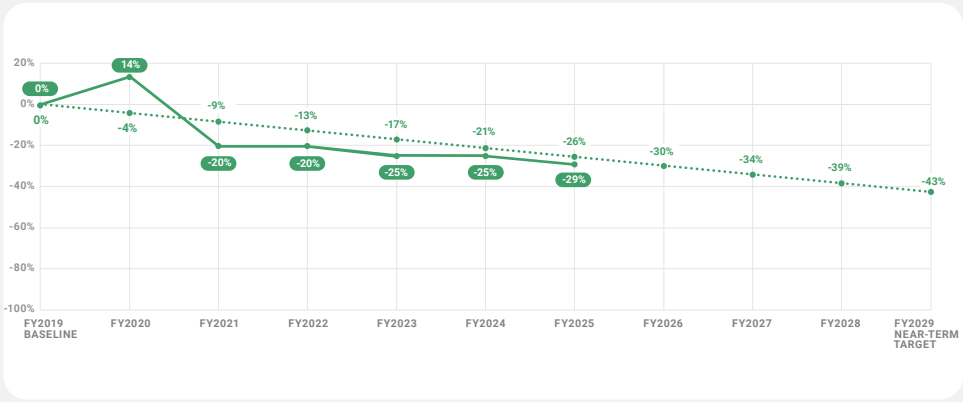
The charts to the right illustrate our progress in fiscal 2025. Examples of actions contributing to these results are described in the 2025 EarthLIGHT Annual Report.

OUR GOALS AND TARGETS IN THIS REPORT

When we joined The Climate Pledge, and when we refer to our "net-zero science-based targets" or our "efforts to reach net-zero greenhouse gas (GHG) emissions across our value chain by 2040" or make similar statements, we are indicating our enthusiasm about saving energy and the aims and objectives of these programs and efforts based on our present knowledge of the conditions, technologies, regulations and other factors before us. As we monitor and navigate the evolving landscape, technology, laws, regulations and climate-related guidance over time, we may adjust, amend, revise, or set new or alternative goals, targets, or plans, or take other actions guided by our values and business strategies.

THE CLIMATE PLEDGE

Scope 1 and 2 Emissions*



ESTIMATED PROGRESS ...●... NEAR-TERM TARGET

GOAL

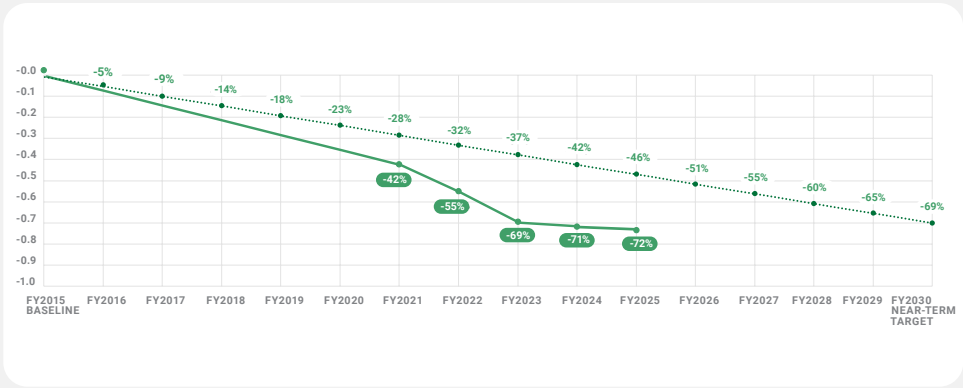
Reduce Scope 1 and 2 Emissions by 42.8% between fiscal 2019–2029

(This target has been verified by the SBTi and is in line with SBTi based on its established target of a 1.5C trajectory.)

ESTIMATED PROGRESS IN FISCAL 2025

We have reduced our Scope 1 and Scope 2 emissions by an estimated 29.1% overall from fiscal 2019 to fiscal 2025. Our annual emissions **decreased by an estimated 5.9%** in fiscal 2025 compared to fiscal 2024.

Scope 3 Emissions Intensity*



ESTIMATED PROGRESS ...●... NEAR-TERM TARGET

GOAL

Reduce Scope 3 Emissions Intensity Covering Use of Sold Products** by 66.3% per USD value added between fiscal 2015–2030

(This target has been verified by the SBTi and is in line with SBTi based on its established target of a 1.5C trajectory.)

ESTIMATED PROGRESS IN FISCAL 2025

We reduced our Scope 3 Emissions Intensity covering use of sold products** **by an estimated 72.3% per USD value added** from fiscal 2015 to fiscal 2025, and by an estimated **4.9% per USD value added** in fiscal 2025 compared to fiscal 2024.

* These charts include QSC emissions, and baselines have been restated to reflect Acuity's acquisition of QSC. For more information about our approach to integrating QSC emissions data, see page 5 of this document.

** Our Emissions Intensity from the Use of Sold Products is calculated as emissions of sold products divided by net sales (kg CO_2e / $ net sales).

Reducing Our Customers' GHG Footprint

GOAL OF 100M METRIC TONS OF GHG AVOIDANCE

We aim to empower our customers to reduce their GHG footprint by 100 million metric tons by fiscal 2030. This goal is based on our projected sales of LED luminaires, lighting controls and building and refrigeration controls replacing older technologies in existing buildings and spaces, as well as driving innovation and performance across our Company. Our estimated progress to date is shown to the right.

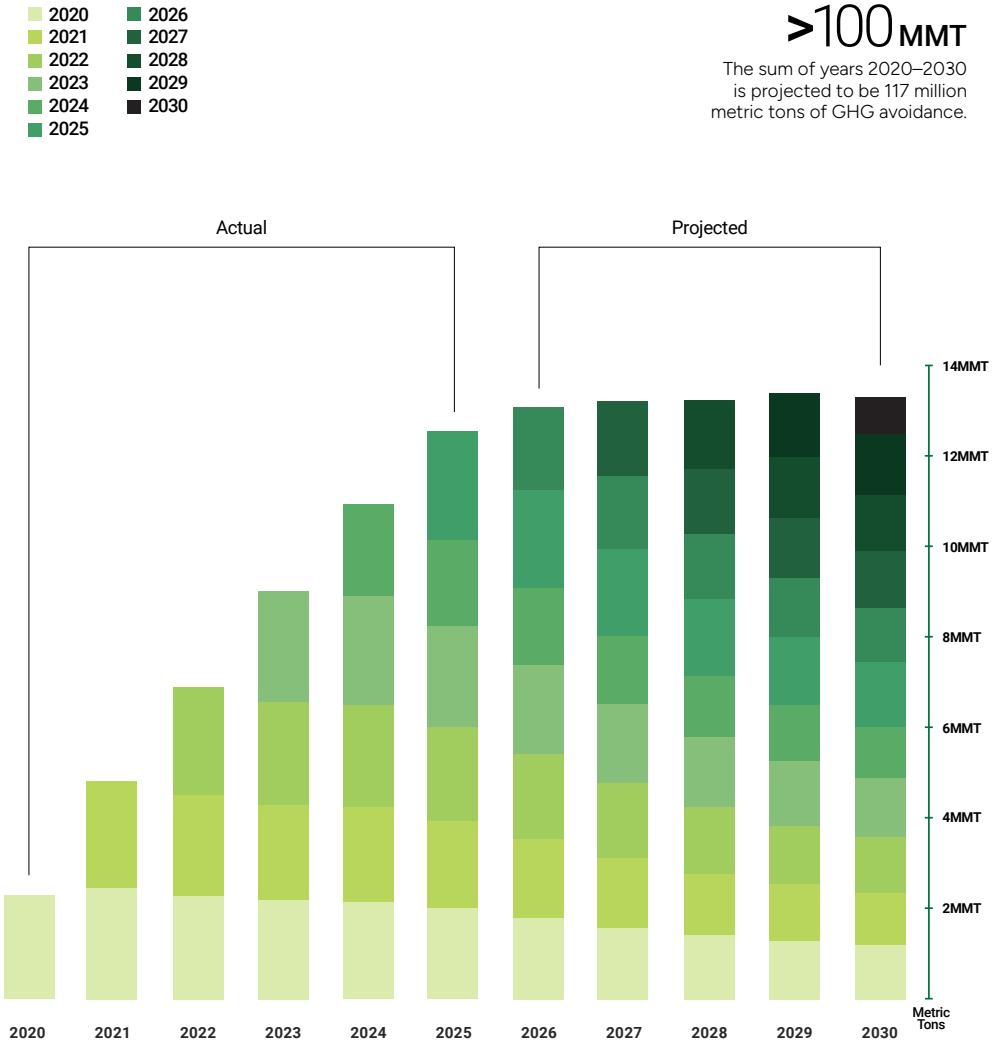
While our corporate GHG footprint estimates the environmental impact of our products and processes, we also estimate the environmental benefits of removing older, less-efficient technology from a building, which we refer to as a GHG 'handprint.' Details of how we calculate GHG avoidance can be found in our white paper entitled, "EarthLIGHT Handprint Report Methodology."

Helping customers reduce their GHG footprint is one way that we believe we make a measurable impact on minimizing climate change.

ESTIMATED PROGRESS IN FISCAL 2025

We have enabled an estimated 46 million metric tons of GHG avoidance from fiscal 2020 through fiscal 2025 through the use of our put-in-place products and services, putting our customers on course for an estimated 117 million metric tons of GHG avoidance enabled by fiscal 2030.

2025 HANDPRINT PROGRESS UPDATE



The estimated cumulative impact of Acuity's contribution to reducing GHG emissions by 2030 is shown in this table. Future year contributions diminish due to the Grid Emission Factor, increasing efficiency of buildings undergoing renovation, and the expected leveling-off of LED efficiency.

ACUITY'S EMISSIONS

This EarthLIGHT Report covers fiscal 2025 results, and includes estimates and assumptions collected from September 1, 2024 to August 31, 2025. Our greenhouse gas emissions figures have been externally verified by a third-party auditor. See verification statement on the following pages.

Acuity acquired QSC on January 1, 2025. Consistent with our use of the operational control approach for setting organizational boundaries, we have included full-year emissions estimates for QSC in our fiscal 2025 inventory, based on the best available data. We also recalculated our base year emissions to reflect the acquisition, as it constituted a structural change that increased our consolidated Scope 1, Scope 2 and Scope 3 emissions by more than 5%. We were unable to obtain complete historical emissions data for QSC for our base years of fiscal 2015 (Scope 3) and fiscal 2019 (Scopes 1 and 2). To estimate these historical emissions, we calculated QSC's emissions intensity (tCO_2e per USD of revenue) for fiscal 2025 and applied this to QSC's historical revenue for fiscal 2015 and fiscal 2019, respectively. This method assumes a broadly consistent emissions intensity over time. While we believe this approach provides a reasonable estimate, we recognize it introduces uncertainty due to the reliance on proxy data. The estimated QSC emissions were added to Acuity's historical emissions to establish restated base year values. Our net-zero targets and progress tracking are reported relative to this restated baseline.

Scope	Category	Emissions ($MT\ CO_2e$)	Emissions Methodology
Scope 1		**33,802**	
Scope 2	Location-Based	**40,175**	Location-based
Scope 2	Market-Based	**35,454**	Market-based
Scope 3		**21,277,380**	
Category 1	Purchased Goods & Services	416,700	Hybrid method: Spend-based, Average-data, Supplier-specific
Category 2	Capital Expenditures	14,812	Spend-based method
Category 3	Fuel & Energy-Related	9,659	Average-data method
Category 4	Upstream Transportation	56,780	Hybrid method: Spend-based, Distance-based, Supplier-specific
Category 5	Waste	1,056	Spend-based method
Category 6	Business Travel	5,836	Hybrid method: Spend-based, Average-data, Supplier-specific
Category 7	Employee Commuting	7,343	Distance-based method
Category 8	Upstream Leased Assets	—	n/a
Category 9	Downstream Transportation	15,575	Allocated emissions from downstream distributors and 5 retailers
Category 10	Processing of Sold Products	—	n/a
Category 11	Use of Sold Products	20,741,836	Direct use-phase calculation methodology*
Category 12	End-of-Life Treatment of Products	7,769	Waste-type-specific method
Category 13	Downstream Leased Assets	8	Market-based electricity emissions
Category 14	Franchises	—	n/a
Category 15	Investments	6	Average-data method
Emissions from HCFC		**66**	Average-data method
TOTAL FOOTPRINT		**21,346,702**	

* We calculate direct use-phase emissions using actual shipments and nominal wattage for each product sold and rely on available government surveys regarding hours of product usage in their assumed application. We use industry studies to estimate the effectiveness of our controls in reducing lighting hours of operation rather than actual field data. We apply a uniform lifespan estimate across all lighting products, regardless of their specific application or the renovation cycles of particular users. QSC products have an expected lifespan and we use the upper limit of that lifespan for each product.

WHEN TRUST MATTERS

Verification Opinion

Introduction

DNV Business Assurance USA, Inc. (hereafter "DNV") has been commissioned by Acuity Brands Inc. (hereafter "Acuity") to perform an independent verification of its greenhouse gases (GHG) emissions statements on an operational control basis.

This verification aims to assess the accuracy, completeness, transparency, and reliability of Acuity's reported data, ensuring it aligns with industry standards and the requirements of the reporting criteria.

Objective

The objective of this verification is to verify Acuity's Greenhouse Gases (GHG) emissions to a limited level of assurance for the Fiscal Year 2025. To fulfill the objective, DNV will perform the review based on:

- conformance with applicable verification criteria, including the principles and requirements of relevant standards or GHG programmes, within the scope of the verification;
- the organization's GHG inventory of GHG emissions and removals;
- any significant changes in the organization's GHG inventory since the last reporting period;
- the organization's GHG-related controls

Scope and Boundary

- Acuity's GHG Emissions Inventory with operational control consolidation approach
- Scope 1, Scope 2 (location-based and market based) and Scope 3 (Category 1, 2, 3, 4, 5, 6, 7, 9, 11, 12, 13, 15)
- Reporting Year / Fiscal year 2025 (September 1st, 2024 - August 31st, 2025)
- Physical infrastructure, activities, technologies and processes of the organization:
  - o Lighting Product Manufacturing. Manufacturing facilities, warehouse, and offices in the United States, Mexico, Canada, EMEA, and China.
  - o Natural gas for boilers and space heating, diesel for emergency generator and onsite vehicles, chillers, refrigerants from HVAC, electricity and steam
- Type of GHG Sources: Carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), and sulphur hexafluoride (SF_6), and nitrogen trifluoride (NF_3).
- Geographic Boundary: Global facilities
- GHG sources, sinks and/or reservoirs: Stationary combustion, Fugitive emissions, Mobile combustion, Electricity, Steam

HCFC is reported separately.

Acuity has selected FY2019 as its base year for Scope 1 and 2 emissions, and FY2015 as the base year for Scope 3 emissions. No base year recalculation was performed for the reporting year FY2025.

DNV-2024-ASR-829392

19219 Katy Fwy, Suite 175
Houston, Texas 77094

WHEN TRUST MATTERS

Level of Assurance

Limited Level of Assurance

Materiality Level

For Scope 1 and 2, errors/omissions which represent 5% of single or aggregated of total emissions are considered material. Additionally, any omissions or inconsistencies that could influence stakeholder decisions or affect the integrity of the GHG report are considered qualitatively material, regardless of size.

Criteria

The World Business Council for Sustainable Development's (WBCSD)/World Resources Institute's (WRI) "The Greenhouse Gas Protocol, A corporate accounting and reporting standard - Revised edition"

The World Business Council for Sustainable Development's (WBCSD)/World Resources Institute's (WRI) "The Greenhouse Gas Protocol, Corporate Value Chain (Scope 3) Accounting and Reporting Standard"

Protocol

ISO 14064-3: 2019 - Greenhouse gases - Part 3: Specification with guidance for the verification and validation of greenhouse gas statements

GHG statements verified

Greenhouse Gas Emissions

Scope 1 Emissions	33,802	tCO2e
Scope 2 Emissions (Location-based)	40,175	tCO2e
Scope 2 Emissions (Market-based)	35,454	tCO2e
Scope 3 Emissions		
Category 1 (Purchased goods and services)	416,700	tCO2e
Category 2 (Capital goods)	14,812	tCO2e
Category 3 (Fuel-and energy-related activities)	9,659	tCO2e
Category 4 (Upstream transportation and distribution)	56,780	tCO2e
Category 5 (Waste generated in operations)	1,056	tCO2e
Category 6 (Business travel)	5,836	tCO2e
Category 7 (Employee commuting)	7,343	tCO2e
Category 9 (Downstream transportation and distribution)	15,575	tCO2e
Category 11 (Use of sold products)[1]	20,741,836	tCO2e
Category 12 (End-of-life treatment of sold products)	7,769	tCO2e
Category 13 (Downstream leased assets)	8	tCO2e
Category 15 (Investments)	6	tCO2e
Emissions from HCFC	66	tCO2e

1. Scope 3 Category 11 was calculated based on US national emission factor for electricity generation

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DNV

WHEN TRUST MATTERS

Assurance Opinion

Based on the verification process conducted by DNV, we provided a Limited Level of Assurance regarding Acuity's GHG Emissions Statements.

DNV found no evidence that the information as presented in the above section, GHG statements verified:

- is not materially correct;
- is not a fair representation of the GHG emissions information; and
- is not prepared in accordance with the listed criteria.

Independence

DNV was not involved in the preparation of any part of Acuity's data or report. We adopt a balanced approach towards all stakeholders when performing our evaluation. Acuity has sole responsibility for preparation of the data and external report. DNV, in performing our assurance work, is responsible to the management of Acuity. Our assurance opinion, however, represents our independent opinion and is intended to inform Acuity.

DNV Business Assurance USA, Inc.
December 4, 2025

Xiao, Mandy	Song, Ke Karl	Bachamanda, Shruthi Poonacha
Digitally signed by Xiao, Mandy Date: 2025.12.04 14:04:14 -08'00'	数字签名者：Song, Ke Karl 日期：2025.12.05 10:33:28 +08'00'	Digitally signed by Bachamanda, Shruthi Poonacha Date: 2025.12.05 10:00:41 -05'00'
Lead Verifier	**Technical Reviewer**	**Approver**
Mandy Xiao	Karl Song	Shruthi Poonacha Bachamanda

DNV-2024-ASR-829392

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2025

Acuity TCFD Report

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

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TCFD INDEX

This report is informed by the recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD). We are proud to be part of the global effort to minimize the impacts of climate change and believe our disclosures will provide valuable insights to our stakeholders. The information below summarizes our approach to the 11 recommended disclosures on climate-related governance, strategy, risk management, metrics and targets.

	Recommended Disclosures	Reference
Governance	a. Describe the Board's oversight of climate-related risks and opportunities.	Page 5, Page 7
	b. Describe management's role in assessing and managing climate-related risks and opportunities.	Pages 6–8
Strategy	a. Describe the climate-related risks and opportunities the organization has identified over the short, medium and long term.	Pages 9–11
	b. Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy and financial planning.	Page 4, Pages 9–11
	c. Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	Page 4
Risk Management	a. Describe the organization's processes for identifying and assessing climate-related risks.	Page 4, Page 8
	b. Describe the organization's processes for managing climate-related risks.	Pages 7–8
	c. Describe how processes for identifying, assessing and managing climate-related risks are integrated into the organization's overall risk management.	Pages 7–8
Metrics & Targets	a. Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	Pages 9–11
	b. Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 GHG emissions and the related risks.	Pages 3–5 of the 2025 Acuity Environmental Impact Report
	c. Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	Pages 3–5 of the 2025 Acuity Environmental Impact Report

STRATEGY

As a Company positioned at the intersection of sustainability and technology, mitigating and adapting to climate change is an inherent part of our business strategy. The actions we take may have direct impacts to our operations, as well as indirect impacts to our suppliers or customers.

La Pêche Town Hall
Brand: Luminis®
Photographer: Stéphane Brügger

Our approach to climate change manifests itself in our strategy in the following ways:

- **Products and services:** The demand for energy efficiency is a key input to our production of LED luminaires, electronics and building controls. In addition, such demand encourages us to make all of our products more energy efficient, from refrigeration control to our audio, video and control platform.
- **Across the value chain:** Business continuity, including planning for severe weather, has led us to in-source some key inputs and locally source others, while introducing some strategic redundancies.
- **Investment in research and development (R&D):** We invest in product vitality, including enhancement of existing offerings, with a focus on improving performance-to-cost ratio and energy efficiency. Additionally, we focus on reducing embodied and lifecycle carbon by optimizing material inputs, packaging, and transportation and extending product life through field serviceability. We also develop software applications and capabilities to enhance data analytics offerings for building performance, enterprise operations and personal experiences.
- **Operations:** Our scenario analysis has uncovered risks related to water shortages in some of our key production locations, as well as risks of grid instability, including some of those same areas. These operational considerations may extend to our key suppliers and manufacturing partners.

SCENARIO ANALYSIS

Climate change risks and opportunities will differ between organizations, geographies and time periods. Climate scenario analysis offers us a process to understand the potential climate change impacts to our supply chain, our own operations and the marketplace for our products. The TCFD recommends that organizations assess the resilience of their strategy in a changing climate. We use qualitative and quantitative scenario analysis to inform our strategy, and pressure-test our resilience in multiple scenarios.

Using the physical climate scenario tied to RCP 8.5 (a >4°C temperature rise scenario), we modeled water scarcity, sea level rise and extreme weather to help us analyze risks and opportunities related to potential changes to the natural environment. We also used the International Energy Agency's (IEA) Net Zero Emissions by 2050 Scenario to help us analyze risks and opportunities amidst numerous market and policy change scenarios to achieve net-zero energy production. A high-mitigation scenario, such as IEA's Net Zero Emissions by 2050 Scenario, presents many different opportunities for a company — like Acuity — whose products and services can help reduce emissions. For fiscal 2025, we also included the middle ground scenario presented by RCP 4.5 (a 2–3°C temperature rise scenario). The overlap of the risks and opportunities across these scenarios represent the areas of higher priority.

BOARD OF DIRECTORS OVERSIGHT

The responsibility for the oversight of Acuity's sustainability matters lies firmly with the Board of Directors (Board), primarily through its Governance Committee. Sustainability is embedded into decision-making and long-term growth strategies.

Among its other responsibilities, the Governance Committee of the Board periodically reviews and makes recommendations to management regarding:

- The Company's sustainability (environmental, social and governance) strategy, policies and procedures to encourage long-term sustainable performance.
- The effective communication or disclosure of such sustainability initiatives to stakeholders or regulatory agencies, as the Committee may deem appropriate.

Environmental and other sustainability issues (including several of the relevant climate-related issues identified in the fiscal 2025 Acuity TCFD Report) are periodically discussed with and by the Committee. In addition, the full Board discusses environmental and climate-related risks and opportunities, including those that could result from climate change, in discussions of risk management and strategy and as important matters arise.

Many of our directors have experience in oversight of ESG, including climate issues, based on their current or former professional careers. These directors come from a variety of industries, which adds a diverse perspective on sustainability benefiting the Company's management of our EarthLIGHT program. By way of example, one of our directors was appointed in April 2024 to serve as Director, Environment Agency Board, a Non-Departmental Public Body set up under the Environment Act 1995 (UK) to take an integrated approach to environmental protection and enhancement in England.

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Photographer: Riley Snelling

MANAGEMENT

The Leadership Team receives regular updates — at least quarterly — on progress against climate-related corporate targets. Typically, these updates are accompanied by additional topics for discussion, review and action. The Leadership Team works collaboratively on sustainability matters and shares several climate-related responsibilities. These collective responsibilities include integrating climate-related issues into our strategy, setting and monitoring progress against climate-related corporate targets, and assessing and managing climate-related risks and opportunities.

Our Senior Vice President (SVP) and General Counsel holds additional climate-related responsibilities, which include conducting climate-related scenario analysis and serving as executive sponsor of the EarthLIGHT Council.

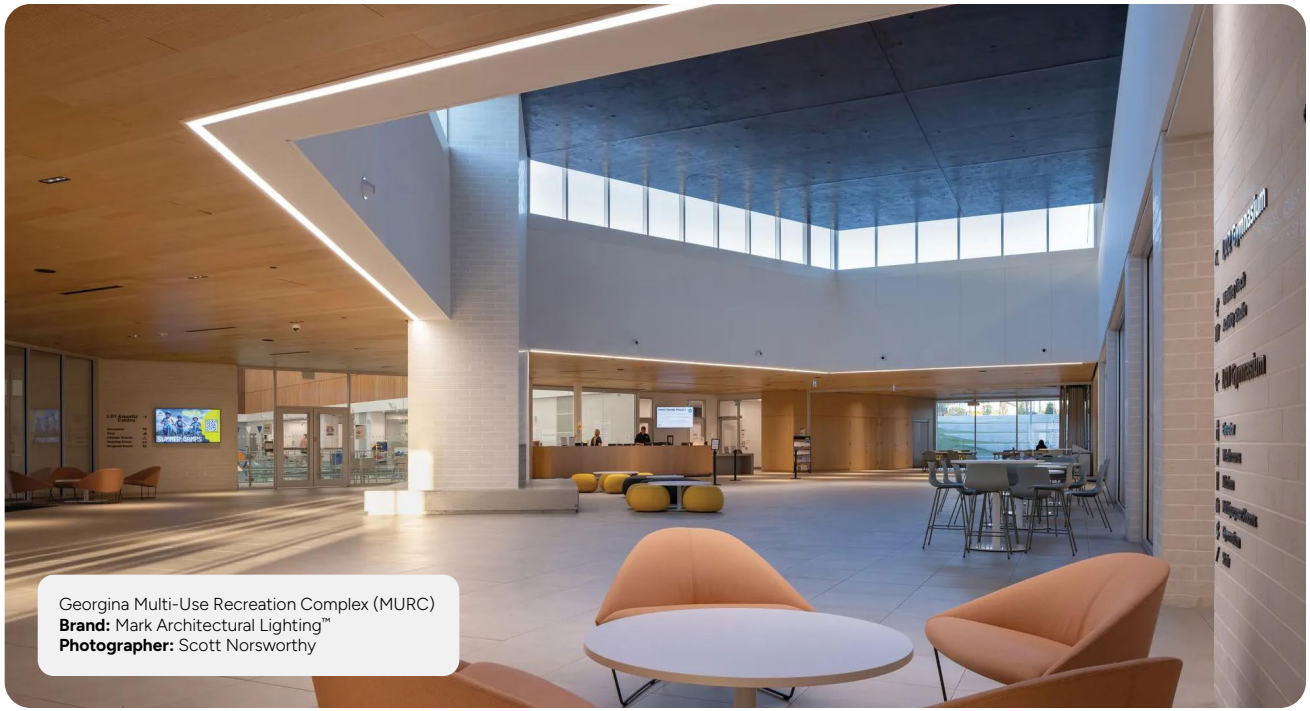
EARTHLIGHT COUNCIL

The EarthLIGHT Council meets regularly on a range of sustainability topics. Spearheaded by the Vice President of Corporate Sustainability and sponsored by the SVP and General Counsel, this council comprises leaders from across the Company, including Supply Chain, Finance, Legal, Operations, Communications and our Acuity Brands Lighting (ABL) and Acuity Intelligent Spaces (AIS) business segments.

The Council reports to the Leadership Team on progress and elevates recommendations for executive decision-making. Additional responsibilities of the Council include conducting scenario analysis, developing and implementing a climate action plan and measuring progress toward our science-based and other sustainability targets.

EXECUTIVE COMPENSATION IS ALIGNED TO EARTHLIGHT TARGETS

We have made the EarthLIGHT program a Company priority, with each member of the Leadership Team adopting one or more EarthLIGHT objectives and cascading them to their teams. As a result, a portion of each named executive officer's annual bonus is based upon the achievement of sustainability goals (many of which impact or relate to climate-related goals or issues). This element of our compensation plan supports our near-term, science-based targets, which form part of our Climate Action Plan*. In addition, our talent management tool provides space for each associate to identify and track an EarthLIGHT goal.



Georgina Multi-Use Recreation Complex (MURC)
Brand: Mark Architectural Lighting™
Photographer: Scott Norsworthy

*In fiscal 2025, our Climate Action Plan consists of four key documents:

- 2025 EarthLIGHT Annual Report
- 2025 Acuity Environmental Impact Report
- 2025 Acuity Industry-Specific Sustainability Disclosures
- 2025 Acuity TCFD Report

RISK MANAGEMENT

Environmental impacts, risks and opportunities are identified in the course of our strategy development and enterprise risk management processes. Our strategy is formally updated in consultation with the Board of Directors annually and is discussed in depth with senior leaders across the Company quarterly. Each consultation represents an opportunity to fine-tune our approaches and introduce new information about the changing physical and operating environment for our products and services. In addition, the enterprise risk management process is another opportunity to consider aspects of our work, impacts we cause, and impacts of external forces on our Company. Annually, we conduct several rounds of analysis, ranking and discussion, which yield a short list of substantive risks and opportunities, plus a longer list of topics either to be watched in future or considered and addressed through other processes within the Company. While the risk management group has a broad mandate to examine potential risks, the EarthLIGHT Council separately evaluates climate-related risks and opportunities as an additional set of inputs.

For fiscal 2025, part of the integration efforts for the QSC acquisition included an assessment and incorporation of QSC's climate-related impacts, risks and opportunities.

Board Risk Oversight

While our management team is responsible for the day-to-day management of risk, the Board has oversight responsibility of our risk-management programs. As outlined below, the Board delegates certain elements of its risk oversight function to its various standing committees. Each committee provides a report of its activities on a quarterly basis to the full Board, including, where applicable, the individual committee's risk oversight activity. We believe that this structure supports effective risk oversight by the Board. We also encourage open communication between management and directors with respect to risk oversight.

FULL BOARD & COMMITTEES

Board Oversight
Pursuant to our Corporate Governance Guidelines, it is the Board's role to provide oversight of the Company's risk management processes. The Board receives quarterly updates, where applicable, on various risks from each committee chair. In addition to the committees' work in overseeing risk management, our Board regularly discusses significant risks that the Company may be facing.

Audit Committee	Compensation and Management Development Committee	Governance Committee
Oversight responsibilities include meeting with management to discuss major financial risk exposures (including cybersecurity risks and the impact of emerging technologies, including, but not limited to, artificial intelligence) and the steps management has taken to monitor and control the Company's exposure to risk, including policies with respect to financial risk assessment and risk management.	Considers risk in acquiring and retaining human capital, as well as in designing the compensation program. The goal of the latter is to appropriately balance short-term incentives and long-term performance.	Responsible for the composition and evaluation of the Board and its standing committees. Also, specifically charged with oversight of the EarthLIGHT program and any associated risks, and with oversight of the Company's Code of Ethics and Business Conduct.

Management routinely presents to the Audit Committee risk management and enterprise risk management reports identifying and evaluating key risks, including cybersecurity risks, and how these risks are being managed. Management provides updates throughout the year of any material changes to the risk profile and reports on any newly identified risks. In addition, at least once a year, management provides a report on the Company's cybersecurity program, risks and strategy to the full Board.

CLIMATE-RELATED RISKS AND OPPORTUNITIES

Following the TCFD recommendations, we assess both physical and transition risks related to climate. To assess physical risks, we have mapped each of our manufacturing, distribution and office facilities — as well as those of our top suppliers — under several Intergovernmental Panel on Climate Change (IPCC) climate change scenarios. We consider site vulnerability to direct impacts of climate change (severe storms, water security, sea level rise, etc.) and indirect impacts (social or governmental instability, migration, etc.). These risks and opportunities could have an impact on our ability to create economic, environmental and social benefits for the Company and its stakeholders. This analysis helps us to prioritize and manage risks, while realizing opportunities.

To assess transition risks, we convened a cross-functional team to think broadly and creatively to overlay IPCC climate change scenarios with developments in the built environment (inclusive of lighting, HVAC and audio video), with considerations of the Company's business units, sales channels, operations and supply chain. Our assessment regarding transition risks considers short-, medium- and long-term scenarios. This analysis encompasses risks and opportunities posed by changes in policies, regulations, markets and technology affecting both upstream and downstream activities.

The findings from our climate-related risk assessments, once vetted by the EarthLIGHT Council, are incorporated into the enterprise risk management process and then further debated and refined by the Leadership Team and then the Board. Activities to mitigate risks and pursue opportunities are embedded in strategic plans and workstreams throughout various parts of the business.

Avenue Living Glenmore & Paramount
Brands: Juno®, Eureka®, Indy™
Photographer: Jason Dziver

IDENTIFIED CLIMATE-RELATED RISKS AND OPPORTUNITIES

Acuity believes it is important to understand and manage our Company's risk profile, including risks associated with climate change. We have identified the following primary potential climate-related risks and opportunities within our organization. This list not intended to replace or supersede the Company's disclosed risk factors or other public filings.

CLIMATE-RELATED RISKS

Water Scarcity — Medium Term

Climate change may intensify water scarcity and risk of drought, which may have impacts on Acuity through regional shutdowns, or any costs to mitigate shutdowns. Our manufacturing processes are not water-intensive, but our associates have hydration and sanitation needs. Inclusive of facilities added through the QSC acquisition, 23% of Acuity's water withdrawals are in areas of high or extremely highwater stress; these same facilities account for 30% of our workforce.

We have initiated reviews of our water usage and identified opportunities for water conservation. In our Santa Rosa, Mexico production facility, we have implemented water reclamation systems, using gray water for our toilets. Our landscaping is all native and drought resistant. Many of our suppliers are co-located near our Mexico production facilities, and we have shared our findings and potential interventions with our supply chain partners and other manufacturers in Nuevo Leon. Our Western Region Distribution Center (WRDC) in Ontario, CA undertook a study of its water usage in fiscal 2025, finding that irrigation represented 80% of its usage. As a result, this site has initiated steps to significantly reduce irrigation usage. Learning from WRDC, other facilities intend to engage in the same analysis and implement changes where appropriate.

In addition, we have multiple production facilities, as well as nine geographically dispersed distribution centers, helping to minimize the impact of a shutdown at any one site.

Extreme Precipitation — Near Term

Monsoons, typhoons, cyclones and hurricanes bring heavy rains and the risk of business-interrupting stormwater intrusion. As the climate warms, the atmosphere's water-holding capacity increases, as does the frequency and intensity of heavy precipitation events. Acuity has suppliers throughout Southeast Asia, notably those who supply ABL with finished lighting products and the contract manufacturers who produce a significant portion of QSC's products. Super Typhoon Ragasa in September 2025 resulted in interruptions to one of QSC's manufacturing partner's operations for several days. Although we were able to navigate this extreme weather event without material financial impact, we did face operational delays. Furthermore, modeling based on IPCC AR6 scenarios and internal operational risk models suggests that it is extreme precipitation, rather than flooding from sea level rise, that poses the more significant risk to Southeast Asia operations. Supply chain and logistics disruptions, facility damage and operational downtime, workforce availability, and potentially product or raw material spoilage, are all potential risks from extreme precipitation.

Both ABL and QSC have pursued a supply chain resiliency sourcing strategy for several years. ABL has diversified across Southeast Asia and in-sourced certain critical components. QSC relocated some production to a Mexican partner facility in 2025. We have diversified our supply chain to help ensure that we have multiple suppliers for critical components, in the event that one supplier is impacted by extreme weather. To help us assess and manage the level of risk related to the effect of extreme weather events on our supply chain, we have included metrics regarding environmental sustainability and emergency preparedness in our supplier evaluations.

IDENTIFIED CLIMATE-RELATED RISKS AND OPPORTUNITIES

CLIMATE-RELATED RISKS

Climate-Related Regulations and Costs — Long Term

While none apply at present, future regulations in one or more geographies could result in a carbon tax or GHG pricing mechanism applying to Acuity operations. While these could vary in scope and enforcement, scope 1 (and possibly scope 2) emissions could incur regulatory costs if, for example, a carbon tax is implemented. Based on the International Energy Agency's estimation of carbon price at $140 per metric ton of CO_2e in 2030, and our extrapolated targeted emissions in that same year, this potential, but uncertain, tax could result in $3–7.7 million in annual costs. Our net-zero ambition would nearly remove this risk entirely by 2040.

Read more about our Net-Zero progress on page 12 of the 2025 EarthLIGHT Annual Report.

Brown Outs — Near Term

The electrical grid has faced continually increasing stress and demand for energy, causing intermittent brown outs in certain geographic regions. Activities historically powered by natural gas and oil are increasingly becoming dependent on the electrical grid — and in areas where electricity supply is uncertain, energy shortages could pose a risk to our operations. California, home to several Acuity offices and distribution centers for our lighting and audio video (AV) businesses, has long been at risk of rolling blackouts. Monterrey, Mexico, which hosts the majority of our lighting and electronics manufacturing and a key AV contract manufacturer, is already at risk of summertime brownouts due to aging infrastructure, seasonal weather patterns and increased energy demand on the electrical grid. Additionally, the global quest to rapidly build-out the AI infrastructure creates risks for any electrical grid, creating potential exposure for Acuity's increasingly multinational business operations.

To mitigate the risk of power outages in Mexico, we have installed Tesla Megapacks at three major production facilities. See page 45 of the 2025 EarthLIGHT Annual Report for more details.

IDENTIFIED CLIMATE-RELATED RISKS AND OPPORTUNITIES

CLIMATE-RELATED OPPORTUNITIES

Product — Near Term	We have witnessed an increasing demand for products such as LED lighting, controls and building management systems and solutions able to phase out less efficient technologies. This trend will likely continue in a similar fashion in the near future as demand further increases for technologies that demonstrate more longevity and energy efficiency. Near-term energy reduction goals both in commercial and residential spaces could drive the markets for more advanced lighting, controls, HVAC and audio video products. In addition to energy performance, the market may prefer products with lower embodied carbon, through efficient uses of materials, packaging and transportation. Read more on page 4 of the 2025 Acuity Environmental Impact Report.
Product — Medium Term	As technology innovation continues over the medium term, supplying high-efficiency products in lighting and building controls opens up opportunities for demand for our products to increase. Costs such as electricity bills have been steadily increasing and are likely to continue on this trend, presenting a cost-savings opportunity for our customers through the purchase of our most energy-efficient products. A warming climate will also necessitate controls systems to help keep up with warmer global temperatures. Beyond saving energy costs by consuming less, such systems will also help set customers up for compliance when facing potential regulations on energy consumption. This could increase the demand for such products in the future.
Market — Long Term	Entirely new technologies and market niches may arise in the future through R&D because of global drivers for increased efficiency and reduced GHG footprint as mitigative strategies for climate change. While this could manifest in several ways, some potential opportunities in this future would be smart building products, ultra-high efficiency AV products, and new markets altogether which we may enter.

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2025

Acuity Industry-Specific Sustainability Disclosures

Acuity | EarthLIGHT

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	**Gender (Globally)** AYI Females in Management: 24.6% AYI Females: 43.0% **Minority (US Only)** AYI POC in Management: 24.2% AYI POC: 43.8% 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. Excludes Contingent Workers; if demographic is unknown/ not provided,the associate is assigned to the non-diverse group (white and/or male).
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

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Acuity

2025

HANDPRINT REPORT PROGRESS UPDATE AND METHODOLOGY

Reducing Our Customers' GHG Footprint

GOAL OF 100M METRIC TONS OF GHG AVOIDANCE

We aim to empower our customers to reduce their GHG footprint by 100 million metric tons by fiscal 2030. This goal is based on our projected sales of LED luminaires, lighting controls and building and refrigeration controls replacing older technologies in existing buildings and spaces, as well as driving innovation and performance across our Company. Our estimated progress to date is shown to the right.

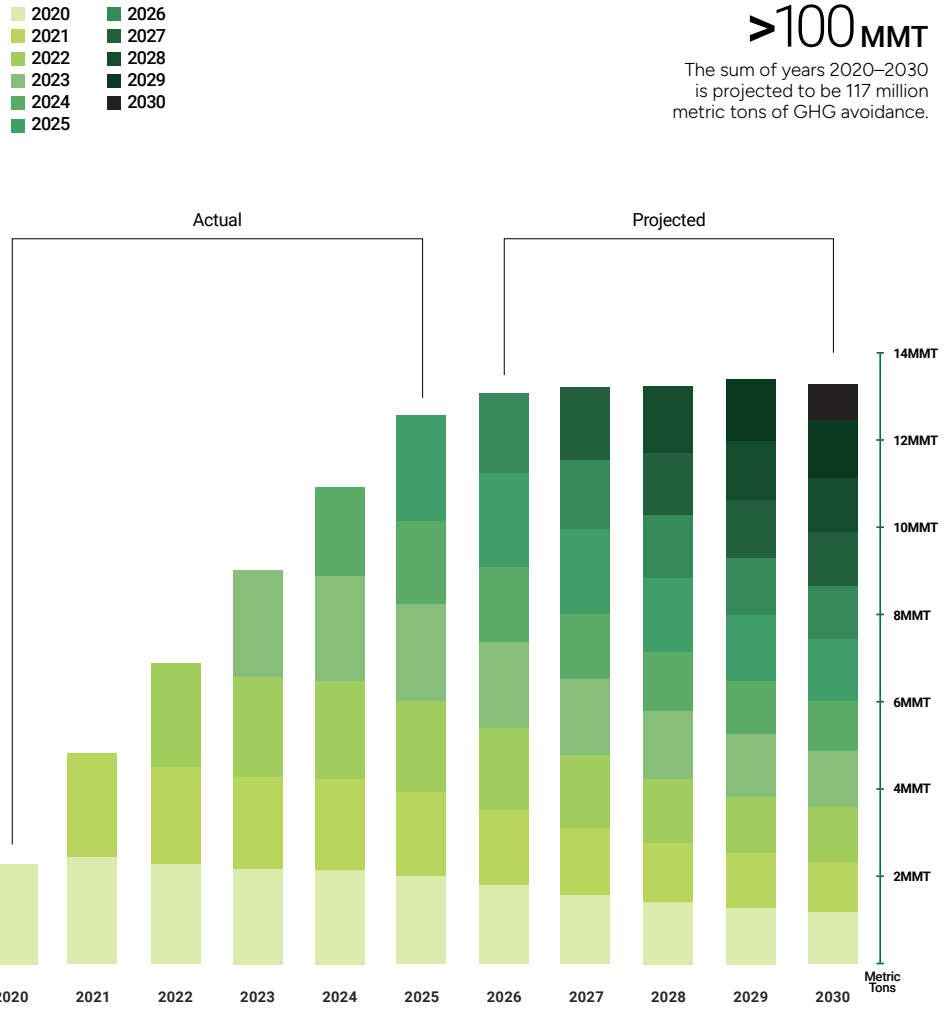
While our corporate GHG footprint estimates the environmental impact of our products and processes, we also estimate the environmental benefits of removing older, less-efficient technology from a building, which we refer to as a GHG 'handprint.' Details of how we calculate GHG avoidance can be found in the following pages of this document.

Helping customers reduce their GHG footprint is one way that we believe we make a measurable impact on minimizing climate change.

ESTIMATED PROGRESS IN FISCAL 2025

We have enabled an estimated 46 million metric tons of GHG avoidance from fiscal 2020 through fiscal 2025 through the use of our put-in-place products and services, putting our customers on course for an estimated 117 million metric tons of GHG avoidance enabled by fiscal 2030.

2025 HANDPRINT PROGRESS UPDATE



The estimated cumulative impact of Acuity's contribution to reducing GHG emissions by 2030 is shown in this table. Future year contributions diminish due to the Grid Emission Factor, increasing efficiency of buildings undergoing renovation, and the expected leveling-off of LED efficiency.

2020 EARTHLIGHT HANDPRINT REPORT METHODOLOGY

PREPARED BY

Acuity

ABOUT THIS REPORT

The *2020 Acuity Brands EarthLIGHT Handprint Report Methodology* evaluates Acuity Brands products' positive impact on decarbonization of buildings based on sound, third-party, auditable methodology.

Why a handprint report? While our corporate footprint assesses the environmental impact of our products and processes, our handprint assesses the net environmental impact of our products at the point of use, incorporating both the environmental costs of using our products and the environmental benefits of removing older, less-efficient technology. This replacement of more-consumptive technology with less-consumptive technology is an important opportunity for decarbonization that we share directly with our customers.

Our footprint is covered in our *EarthLIGHT Report* (Scopes 1 and 2, with our progress on Scope 3 to be reported starting with FY21), while this new *Handprint Report* estimates CO_2 reductions resulting from Acuity products and services sold in FY2020, which include LED lighting and advanced lighting and building controls. Methodology is based on the *Carbon Handprint Guide* published in 2018 by the VTT Technical Research Centre of Finland.

Additionally, this report outlines Acuity's commitment to CO_2 reductions from 2020 to 2030, based on rapidly growing market opportunities, particularly in decarbonizing existing buildings currently reliant on older, outdated lighting technology. Though the sizable new construction market will afford some decarbonization opportunity, this report conservatively focuses on the existing construction market, which we believe offers reliable and predictable CO_2 reductions. We plan to update this *Handprint Report* annually on our website to track progress while verifying and, if necessary, fine-tuning its methodologies.

We undertook this exercise to lay out a real path to net-zero emissions that can be reviewed and validated. We welcome input from the community throughout this process and look forward to a wide collaboration.

The *Handprint Report* was developed as a facet of Acuity's EarthLIGHT initiative, the company's comprehensive approach to coordinate our efforts around Environmental, Social, and Governance topics, improve our performance, increase transparency, and better highlight our results on numerous ESG issues. EarthLIGHT enables us to fulfill our corporate responsibility, measure our performance, drive continuous improvement, and attract, develop, and retain an engaged, connected, and inspired workforce.

A comparison can be drawn between the lighting industry and the transportation industry. An electric vehicle (EV) that adds to the transportation fleet adds to the production of GHG, albeit at a lower rate than if an internal combustion engine (ICE) were selected by the consumer. In the lighting industry, Acuity's solutions for new construction operate on less than 50 percent of the GHG production than our offer in 2005. This improvement is a result of LED efficacy improvements, more stringent building codes, and the increased adoption of our automated and networked control systems. When an EV results in the recycling of an ICE, then less GHG is produced overall and a beneficial handprint can be measured. The same result is commonly achieved in the lighting industry when legacy lighting and control systems are renovated with new products. When renovating lighting, more than 50 percent of the GHG that would have been produced is avoided for the lifetime of the new products. This avoidance is measured as the positive impact of our products, or our carbon handprint.

A MESSAGE FROM NEIL ASHE

At Acuity Brands, we understand that lessening the impact of climate change is of vital importance to our associates, customers, communities, and investors. Sustainability is at the core of what we deliver with our products and services and who we are as a company.

In March of this year, we achieved carbon neutrality in our operations. Leading by example, we use our energy-efficient products in our own facilities while taking additional steps to minimize energy consumption, explore renewable energy options, and offset emissions by investing in environmentally beneficial projects.

We also support our customers in their efforts to reduce their Scope 2 emissions by 50 percent or more when they replace their outdated lighting with our energy-efficient products. In this way, our carbon handprint—the end-use impact of our products and services—is already strongly working toward the betterment of society.

At the Leaders Summit on Climate in April 2021, President Biden announced a new 2030 target for the United States to achieve a 50 to 52 percent GHG reduction from 2005 levels. Acuity is well positioned as a market leader to make a significant contribution to this national effort. Compared to 2005, Acuity's lighting solutions deliver higher-quality illumination at half the CO_2 emissions.

And as part of our goals to contribute to a sustainable future, we are also dedicated to a goal of achieving a further handprint CO_2 reduction of 100 million metric tons by 2030. We believe this reduction will benefit our stakeholders and our company, as we continue to build on our track record of delivering innovative and more-sustainable products and services.

In this report, I invite you to learn about Acuity's important contribution to decarbonization, our ambitious goals for the future, and how our actions are distinctly aligned to our company's strategy and long-term success. On behalf of our 12,000 associates, thank you for joining us on this journey to greater sustainability as we continue to use our technology to solve problems in spaces, light, and more things to come.

Neil M. Ashe
Chairman, President and Chief Executive Officer

ABOUT ACUITY BRANDS

Acuity Brands, Inc. (NYSE: AYI) is a market-leading industrial technology company that develops, manufactures, and brings to market innovative products and services, including lighting, lighting controls, building management systems, and location-aware applications.

Headquartered in Atlanta, Georgia, our company generates over $3 billion in annual revenue and employ a workforce of approximately 12,000 at operations across North America, Europe, and Asia, including 18 manufacturing facilities. Acuity is a recognized industry leader and a frequent recipient of awards and recognition from media and analyst firms.

Our solutions portfolio is designed to deliver high-quality interior and exterior environments with maximum comfort and efficiency. Strengthened by more than 1,900 approved and pending global patents, our products include luminaires, lighting controls, LED drivers, lighting components, prismatic skylights, and building management systems across more than 27 brands.

These solutions enable our customers to more effectively use light and spaces to satisfy organizational goals, reduce operating costs, and minimize carbon emissions. As the building management systems market continues to evolve, our portfolio is expanding into software and services providing data analytics and location-based services.

To accomplish this strong leadership position in our industry and markets, we cultivate and adhere to core company values including integrity, innovation, and delivering on customer needs. We invest in our people, encouraging them to think and act like owners while focusing on long-term, sustainable value creation. We are committed to being a good neighbor in our communities and having a positive impact on the environment.

LIGHTING THE WAY TOWARD NET-ZERO

To reduce carbon emissions, the world must address the consumption as well as the generation of energy. Building operations—energy used to light, heat, and cool buildings—account for an estimated 28 percent of global carbon emissions. This makes energy efficiency improvement in buildings critical to mitigating climate change.

In the past 30 years, lighting has undergone two major technological shifts, the first to more-efficient traditional technology and automatic control devices, and the second to LED lighting and connected control systems. More recently, LED delineated into standard and premium efficiency options, while networked control systems implemented at the building or campus level show significant reductions in energy consumption.

LED lighting alone offers up to 75 percent energy savings while maintaining or improving lighting quality. By reducing both wattage and operating time, advanced control systems offer additional energy savings up to 47 percent. Further potential benefits include savings from HVAC and plug load control, highly localized control, broad adoption of dimming, the potential for color tuning to support circadian-friendly lighting strategies, and data analytics and location-based services. Improvements in energy efficiency have led to a reduction in emissions in the commercial and residential building sectors of 11.4 and 17.3 percent, respectively, since a 2005 peak, with lighting playing a strong role in these gains.

In the new construction and renovation market, important factors driving demand for energy-efficient lighting and controls are steadily strengthening energy codes and product regulations, with sustainability- and wellness-focused building standards playing a supporting role in fostering innovation. The latest lighting energy codes and standards overall require a 37 percent higher level of energy efficiency than 15 years ago.

The annual renovation rate is less than five percent, however, and consequently, a large population of outdated buildings exists in the United States. The next big decarbonization opportunities lie in this existing building stock, which consists of an estimated 5.9 million buildings covering 97 billion square feet.

Of these, 75 percent of buildings comprising 71 percent of floorspace were built before 2000, and the majority have not received a lighting upgrade, resulting in an estimated 3.5 billion interior luminaires and 133 million exterior luminaires suitable for replacement by more-efficient LED products with connected controls. In this market, an investment of approximately $300 billion in lighting equipment solutions would produce a decarbonization effect equal to 10 percent of electricity production or 165 million metric tons of CO_2, resulting from lighting being 20 percent of electricity consumption with an estimated available energy savings of 50 percent. In the existing buildings market, important factors driving demand for energy-efficient lighting and controls are energy cost savings, utility demand-side management programs, and product regulations.

The lighting industry is undergoing a dramatic technological shift toward highly controlled LED lighting, which due to energy codes predominates in new construction and major renovations. The next major drive could be in upgrading the nation’s outdated lighting stock in existing buildings to maximum energy efficiency. This is the next major opportunity for reducing carbon emissions from buildings—and a major market opportunity for Acuity Brands.

ACUITY'S IMPACT: FY2020 CARBON HANDPRINT

As a market leader in lighting and building controls, Acuity Brands' energy-efficient products sold for renovation of building sectors in our FY2020 will avoid generation of more than an estimated 2.2 million metric tons of power plant CO_2 emissions annually. This is equivalent to avoiding consumption of 5.2 million barrels of oil, with total GHG emission savings equivalent to eliminating 488,000 passenger vehicles for one year.

Over the next 15 years of their product life, these energy-efficient products will continue to contribute energy savings, though the CO_2 impact will diminish toward 2030 based on anticipated improvements in grid efficiency.

FY2020 Avoidance of CO_2 Emissions

	Metric Tons
Non-residential interior lighting	**822,000**
Exterior and residential interior lighting	**446,000**
Lighting and HVAC controls	**1,003,000**
Daylighting products	**11,000**
	2,282,000

Methodology for Calculating FY2020 Handprint

When calculating carbon handprint for energy-efficient lighting products, a sound, third-party methodology is desirable. Acuity adopted the *Carbon Handprint Guide*, published in 2018 by the VTT Technical Research Centre of Finland.

The *Guide* defines a handprint as an expression of life-cycle carbon reduction potential based on replacing a baseline product with a handprint product. The baseline must be realistic and transparent. The carbon footprint for both solutions is then compared, and the difference is the handprint.

The methodology and results of our handprint calculations are summarized in the table below:

	Non-residential Interior Lighting (Education, Healthcare, Hospitality, Industrial, Office, Retail)	Outdoor and Residential Lighting	Lighting and HVAC Controls	Passive Daylighting Solutions
Baseline Solution	Commercial lighting in existing buildings designed to ANSI/ASHRAE/ IES 90.1 energy standard at the time of construction x average annual hours of operation to produce baseline energy consumption.	Existing outdoor or residential luminaires using conventional lighting technology x average annual hours of operation to produce baseline energy consumption.	Commercial facilities with time-based interior lighting or HVAC controls.	Single-story industrial or retail facilities constructed without skylights.
Acuity yearly sales information	Using order input data, renovated market square footage, and market share data, Acuity product sold to renovate older facilities per vertical are converted into renovated building square footage.[1]	Total Acuity units sold for renovation end use.	Acuity automatic controls sales are converted to a controlled area square footage based on real-world coverage areas.	Acuity skylights sold into new construction projects are converted to building square footage area based on a typical skylight-to-floor ratio.
Power Savings	A watts per square foot savings is determined using the difference between current ANSI/ASHRAE/IES 90.1 energy standards and those in effect at construction based on average turnover rates.[1,2]	Wattage difference for each product sold is determined based on the legacy wattage replaced.	A wattage per square footage is assigned to each product, as well as a savings percentage based on real-world studies and ASHRAE standards.	A blended ASHRAE wattage per square foot based on blended shipments to retail and warehouse verticals is used, along with modeled energy savings %.

Hours of Operation[3]	Average annual hours of operation based on vertical building type.	Average annual hours of operation based on outdoor or residential.	Annual hours of operation based on vertical building type.	A conservative estimate for daylight hours is used, and building occupancy is assumed during the daytime.
Acuity Impact: Metric Tons in FY2020[4]	822,000	446,000	1,003,000	11,000
Example Calculation[5]	150,000ft^2 of office renovation x 0.56 W/ft^2 x 4,091 hrs/year x 0.453 tonnes/MWh = 155,670 metric tons in 2020. Repeated for each of six building types shown.	5,000 XYZ units x (480W-200W) x 4,273 hrs/year x 0.453 tonnes/MWh = 2,709 metric tons in 2020. Repeated for each of thousands of product variations produced.	1,000 XYZ industrial sensors x 300 ft^2 /sensor x 0.45 W/ft^2 x 4,748 hrs/year x 0.453 tonnes/MWh = 290 metric tons in 2020. Repeated for each of thousands of product variations produced.	0.3 million ft^2 x 2.25% skylight/floor ratio x 0.65 W/ft^2 x 63.7% savings x 4,383 hrs/year x 0.453 tonnes/MWh = 11 metric tons in 2020.

[1]Building square footage, market share percentage, and average turnover rate of lighting infrastructure are determined using data purchased from Guidehouse, a leading lighting market research firm.

[2]Published ANSI/ASHRAE/IES 90.1 energy standards are used per building type to estimate the improvement in building performance achieved with a lighting retrofit.

[3]Hour of operation are annualized based on the U.S. Department of Energy's *2010 U.S. Lighting Market Characterization*.

[4]To be conservative, the base Grid Factor of 0.453 metric tons of CO_2 per megawatt-hour are used in the 2020 calculation rather than the marginal rate.

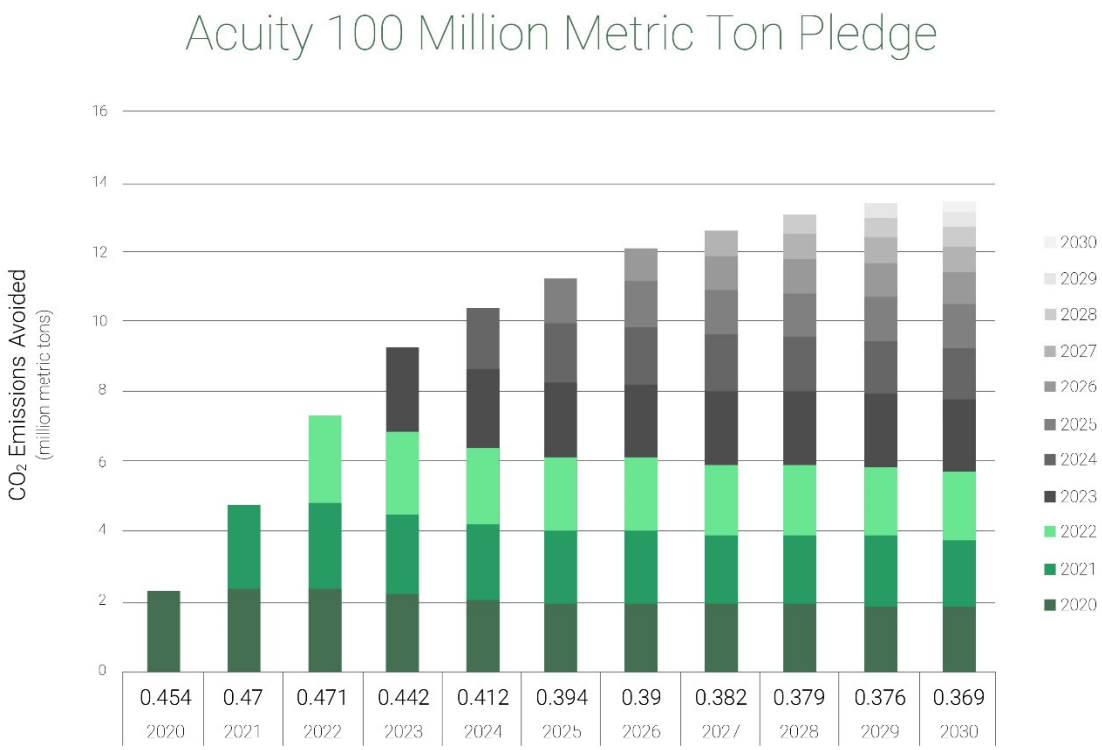
[5]Numbers used in example calculations are not the actuals that are provided to the third party, due to confidentiality of Acuity market share information.

ACUITY'S LEADERSHIP: 2030 CARBON HANDPRINT

Acuity is committing to a goal of eliminating 100 million additional metric tons of CO_2 emissions by 2030. This is the equivalent of taking 25 coal-fired power plants offline for one year. In terms of carbon sequestration, it is equivalent to planting 122 million acres of U.S. forest. For accountability, we are measuring this impact through an auditable calculation, using Acuity product data, construction data, and building codes.

Committed Avoidance of CO_2 Emissions

	2020-2030 **Metric Tons**
All lighting and building controls	**100,000,000**



This goal of 100 million metric tons of CO_2 reduction is based on *the positive impacts of customers using our lighting solutions or our handprint calculation*, eliminating the need to produce GHG emissions and thus "rolling back the clock" when compared to the previous year baseline GHG emissions. These reductions primarily arise from:

1. Providing attractive ROI to upgrade the nation's existing installed base of lighting, which is far less efficient than our current offering.

2. Delivering effective control systems to limit the operating hours and energy usage per square foot of commercial space, for both lighting and HVAC systems.

3. Manufacturing of passive daylighting solutions which when coupled with controls eliminate the need for electric lighting during much of the daytime hours.

It is important to note that energy-efficient products we supply for new construction produce fewer GHG than ever before, but these products do *not* create a positive handprint as they are considered the baseline solution. Rather, in performing their vital functions of providing productive interior and safe outdoor environments, new products for new construction add to the GHG emissions burden on the planet, though far less than previous generations of lighting technology.

Lighting for non-residential buildings in North America is required to meet to commercial building energy codes, which limit lighting power density, expressed in watts per sq. ft. Satisfying steadily more stringent codes requires highly efficient lighting, notably LED, along with mandatory automatic controls.

Acuity leverages its enormous breadth and depth of lighting and control products to provide solutions that meet or exceed energy codes while enabling building designers to deliver a productive, comfortable, and safe environment.

By providing cost-effective solutions, Acuity enables customers to replace outdated lighting systems and use the reduction in operating costs to provide an attractive return on investment and to deploy the savings in other uses. The lowest watts per sq. ft. option will include full-floorspace daylighting via passive solar lighting solutions combined with daylight-responsive dimming control and highly efficient LED lighting.

ACUITY BRANDS DOES WELL BY DOING GOOD

The intent behind the development of this document was to create a dialogue with the broad community of shareholders, building professionals, environmentalists, and beyond. We have used accepted, third-party data where available, made conservative assumptions where necessary, and are open to the possibility that we have missed something or that there be other useful methods of calculating impact that we may consider. We remain certain that there is opportunity in the lighting and built spaces arenas for significant reductions in carbon emissions, and we welcome your feedback.

Please engage with us via AcuityHandprint@AcuityBrands.com

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This report is intended only to summarize certain of our efforts related to our EarthLIGHT program and is not intended to replace or supplement the Company’s audited financial statements or filings with the Securities and Exchange Commission. Undue reliance should therefore not be placed on this report. Actual results of these efforts could differ materially from the company’s summary of current plans goals and expectations. This report contains estimates, and actual results of these efforts could differ materially from the Company’s summary of current plans, goals, and expectations described in this report.