

As filed with the United States Securities and Exchange Commission on October 21, 2026

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

**FORM S-8
REGISTRATION STATEMENT
UNDER THE SECURITIES ACT OF 1933**

ACUITY INC.

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction of incorporation or organization)

58-2632672

(I.R.S. Employer Identification No.)

**1170 Peachtree Street, N.E.
Suite 1200**

Atlanta, Georgia 30309

(Address, including zip code, of registrant's principal executive offices)

Acuity Inc. 2005 Supplemental Deferred Savings Plan

(Full title of the plan)

Barry R. Goldman

Senior Vice President and General Counsel

Acuity Inc.

1170 Peachtree Street, N.E., Suite 1200

Atlanta, Georgia 30309

(404) 853-1400

Copies to:

Jason Hille

Foley & Lardner LLP

777 E Wisconsin Ave.

Milwaukee, WI 53202

(414) 271-2400

(Name, address and telephone number, including area code, of agent for service)

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer

☒

Accelerated filer

☐

Non-accelerated filer

☐

Smaller reporting company

☐

Emerging growth company

☐

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act. ☐

STATEMENT PURSUANT TO GENERAL INSTRUCTION E TO FORM S-8

The purpose of this Registration Statement is to register \$90,000,000 of deferred compensation obligations under the Acuity Inc 2005 Supplemental Deferred Savings Plan of Acuity Inc. (the “Registrant”).

Pursuant to General Instruction E of Form S-8, the contents of the Registrant’s Registration Statement on Form S-8 filed with the Securities and Exchange Commission (the “Commission”) on November 2, 2006 (Reg. No. [333-138384](#)), including the documents incorporated by reference therein, are incorporated by reference into this Registration Statement.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents filed by the Registrant with the Commission pursuant to the Securities Exchange Act of 1934, as amended (the “Exchange Act”), are incorporated herein by reference and deemed to be a part hereof:

1. The Registrant’s [Annual Report on Form 10-K for the fiscal year ended August 31, 2025, filed with the Commission on October 27, 2025](#).
2. The Registrant’s Quarterly Reports on Form 10-Q [for the period ended November 30, 2025, filed with the Commission on January 8, 2026, for the period ended February 28, 2026 filed with the Commission on April 2, 2026](#), and [for the period ended May 31, 2026 filed with the Commission on June 25, 2026](#).
3. The Registrant’s Current Reports on Form 8-K filed with the Commission on [January 23, 2026](#), [May 13, 2026](#) and [September 29, 2026](#).
4. The description of the Registrant’s Common Stock contained in [Exhibit 4\(a\) to the Registrant’s Annual Report on Form 10-K for the fiscal year ended August 31, 2025, filed with the Commission on October 27, 2025](#).
5. All documents filed by the Registrant pursuant to Sections 13(a), 13(c), 14 or 15(d) of the Exchange Act subsequent to the date of this Registration Statement and prior to the filing of a post-effective amendment which indicates that all securities offered hereby have been sold or which deregisters all securities then remaining unsold.

A statement contained in any incorporated document shall be modified or superseded for the purposes of this Registration Statement if it is modified or superseded by a document which is also incorporated in this Registration Statement. Any statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Item 8. Exhibits.

The following exhibits, as required by Item 601 of Regulation S-K, are attached or incorporated by reference, as indicated below.

Exhibit
Number

Exhibit Description

- | | |
|---------|--|
| (4.1) | <u>Restated Certificate of Incorporation of Acuity Brands, Inc., dated as of January 25, 2024 (Incorporated by reference to Exhibit 3.2 to the Registrant's Current Report on Form 8-K filed with the Commission on January 26, 2024).</u> |
| (4.2) | <u>Certificate of Amendment to the Restated Certificate of Incorporation of Acuity Inc., effective as of March 26, 2025 (Incorporated by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K filed with the Commission on March 12, 2025).</u> |
| (4.3) | <u>Amended and Restated Bylaws of Acuity Inc., effective as of March 26, 2025 (Incorporated by reference to Exhibit 3.3 to the Registrant's Current Report on Form 8-K filed with the Commission on March 12, 2025).</u> |
| (4.4) | <u>Acuity Inc. 2005 Supplemental Deferred Savings Plan, as amended and restated effective as of March 26, 2025 (Incorporated by reference to Exhibit 10(a) to the Registrant's Quarterly Report on Form 10-Q filed with the Commission on June 26, 2025).</u> |
| (5)* | <u>Opinion of Foley & Lardner LLP.</u> |
| (23.1)* | <u>Consent of Ernst & Young LLP, the Registrant's Independent Registered Public Accounting Firm.</u> |
| (23.2)* | <u>Consent of Foley & Lardner LLP (contained in Exhibit (5)).</u> |
| (24) | <u>Powers of Attorney (included on the signature page to this Registration Statement).</u> |
| (107)* | <u>Filing Fee Table.</u> |

*Filed herewith

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Atlanta, State of Georgia, on October 21, 2026.

ACUITY INC.

By: /s/ Karen J. Holcom
Karen J. Holcom
Senior Vice President and Chief Financial Officer

Each person whose individual signature appears below hereby authorizes and appoints Neil M. Ashe and Karen J. Holcom, and each of them, with full power of substitution and resubstitution and full power to act without the other, as his or her true and lawful attorney-in-fact and agent to act in his or her name, place and stead to execute in the name and on behalf of each person, individually and in each capacity stated below, any and all amendments (including post-effective amendments) to this Registration Statement and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing, ratifying and confirming all that said attorneys-in-fact and agents or any of them or their or his or her substitute or substitutes, may lawfully do or cause to be done by virtue thereof.

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities indicated below on October 21, 2026.

Signature

Title

/s/ Neil M. Ashe
Neil M. Ashe

Chairman, Director, President and Chief Executive Officer
(Principal Executive Officer)

/s/ Karen J. Holcom
Karen J. Holcom

Senior Vice President and Chief Financial Officer
(Principal Financial and Accounting Officer)

/s/ Marcia J. Avedon
Marcia J. Avedon, Ph.D.

Director

/s/ W. Patrick Battle
W. Patrick Battle

Director

/s/ Michael J. Bender
Michael J. Bender

Director

Signature

Title

/s/ G. Douglas Dillard, Jr.

G. Douglas Dillard, Jr.

Director

/s/ James H. Hance, Jr.

James H. Hance, Jr.

Director

/s/ Maya Leibman

Maya Leibman

Director

/s/ Laura G. O'Shaughnessy

Laura G. O'Shaughnessy

Director

/s/ Mark J. Sachleben

Mark J. Sachleben

Director

/s/ Nicholas Tzitzon

Nicholas Tzitzon

Director



ATTORNEYS AT LAW

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414.271.2400 TEL
414.297.4900 FAX
foley.com

October 21, 2026

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

Ladies and Gentlemen:

We have acted as counsel for Acuity Inc., a Delaware corporation (the “Company”), in conjunction with the preparation of a Registration Statement on Form S-8 (the “Registration Statement”) to be filed by the Company with the Securities and Exchange Commission under the Securities Act of 1933, as amended (the “Securities Act”), relating to the issuance by the Company of \$90,000,000 in aggregate principal amount of deferred compensation obligations (the “Obligations”) to be issued in connection with the Acuity Inc. 2005 Supplemental Deferred Savings Plan (the “Plan”).

In connection with our representation, we have examined: (i) the Plan and related documents; (ii) the Registration Statement, including the exhibits (including those incorporated by reference) constituting a part of the Registration Statement; (iii) the Restated Certificate of Incorporation of the Company, as amended; (iv) the Amended and Restated Bylaws of the Company; (v) resolutions of the Company’s Board of Directors relating to the Plan and the registration of the Obligations; and (vi) such other corporate proceedings, documents and records as we have deemed necessary or appropriate to enable us to render this opinion.

In our examination of the above-referenced documents, we have assumed the genuineness of all signatures, the authenticity of all documents, certificates and instruments submitted to us as originals and the conformity with the originals of all documents submitted to us as copies. For the purpose of this opinion, we have assumed that the Plan has been operated since its adoption as a “top-hat” plan under the Employee Retirement Income Security Act of 1974, as amended (“ERISA”), which is a plan that is unfunded and maintained by an employer primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Based upon the foregoing, and subject to the qualifications, assumptions and limitations stated herein, we are of the opinion that:

1. The documentary provisions of the Plan comply with the requirements of ERISA applicable to “top-hat” plans.

2. When the Board of Directors of the Company has taken all necessary corporate action to authorize and approve the issuance of the Obligations and upon issuance of such Obligations in accordance with the terms of the Plan, the Obligations will be validly issued and legally binding obligations of the Company enforceable against the Company in accordance with their terms.

The opinion set forth in clause (2) above is limited by bankruptcy, insolvency, reorganization, fraudulent transfer and fraudulent conveyance, voidable preference, moratorium or other similar laws, regulations or judicial opinions or doctrines of general applicability, including those relating to or affecting creditors’ rights generally, and by general equitable principles or fiduciary considerations and public policy considerations, whether such principles or considerations are considered in a proceeding at law or in equity.

AUSTIN | BOSTON | BRUSSELS | CHICAGO | DALLAS | DENVER | DETROIT | HOUSTON | JACKSONVILLE | LOS ANGELES | MADISON | MEXICO CITY | MIAMI | MILWAUKEE | NASHVILLE | NEW YORK | ORLANDO | RALEIGH | SACRAMENTO | SALT LAKE CITY | SAN DIEGO | SAN FRANCISCO | SILICON VALLEY | TALLAHASSEE | TAMPA | TOKYO | WASHINGTON, D.C.



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We do not express any opinion herein (a) concerning any law other than the Delaware General Corporation Law, (b) as to whether the Plan has been operated by the Company in accordance with the rules and reporting requirements applicable to a “top-hat” plan under ERISA, or (c) as to whether the participants that the Company has deemed eligible to participate in the Plan would constitute a select group of management or highly compensated employees.

It is understood that this opinion is to be used only in connection with the offer and sale of the Obligations while the Registration Statement is effective.

We consent to the use of this opinion as an exhibit to the Registration Statement. In giving our consent, we do not admit that we are “experts” within the meaning of Section 11 of the Securities Act or within the category of persons whose consent is required by Section 7 of the Securities Act.

Very truly yours,

/s/ Foley & Lardner LLP

Foley & Lardner LLP

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in this Registration Statement on Form S-8 pertaining to the 2005 Supplemental Deferred Savings Plan of Acuity Inc. of our reports dated October 27, 2025, with respect to the consolidated financial statements of Acuity Inc. and the effectiveness of internal control over financial reporting of Acuity Inc. included in its Annual Report (Form 10-K) for the year ended August 31, 2025, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Atlanta, Georgia
October 21, 2026

ACUITY INC. (DE)

	Security Type	Security Class Title	Fee Calculation Rule	Amount Registered	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
1	Other	Deferred Compensation Obligations	Other	90,000,000	\$ 1.00	\$ 90,000,000.00	0.000087	\$ 7,830.00
Total Offering Amounts:						\$ 90,000,000.00		\$ 7,830.00
Total Fee Offsets:								\$ 0.00
Net Fee Due:								\$ 7,830.00

1

The deferred compensation obligations being registered on this Registration Statement are unsecured obligations of Acuity Inc. (the "Registrant") to pay deferred compensation to eligible employees of the Registrant who participate in the Acuity Inc. 2005 Supplemental Deferred Savings Plan (the "Plan") in accordance with the terms of the Plan. The amount of deferred compensation obligations registered is based on an estimate of the amount of compensation participants may defer under the Plan and is estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(h) of the Securities Act of 1933, as amended.

☒ Not Applicable[illegible]