

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.

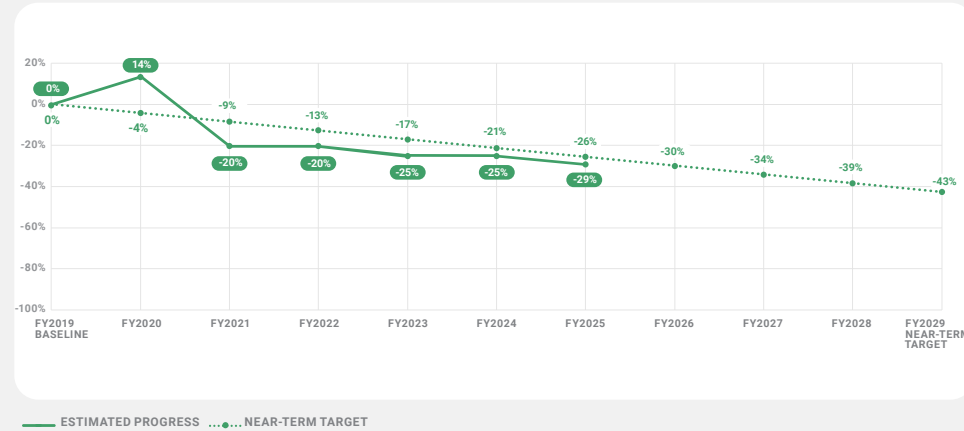
The charts to the right illustrate our progress in fiscal 2025. Examples of actions contributing to these results are described in the [2025 EarthLIGHT Annual Report](#).

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.



Scope 1 and 2 Emissions*



GOAL

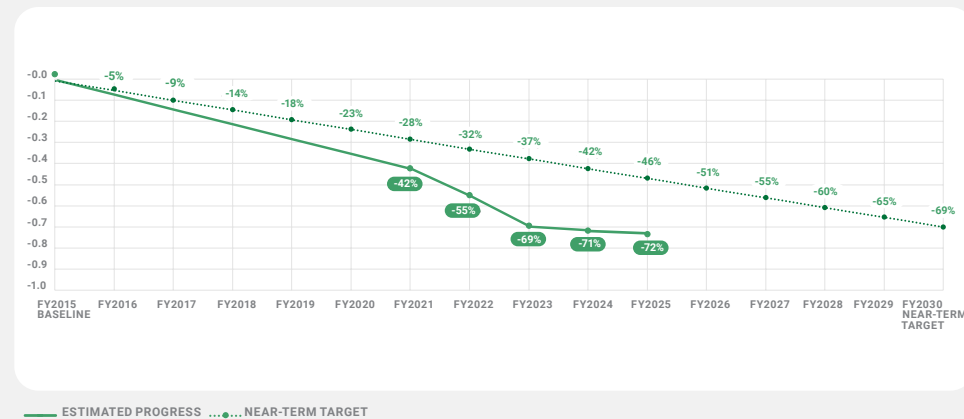
Reduce Scope 1 and 2 Emissions by 42.8% between fiscal 2019–2029

(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*



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 CO₂e / \$ 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.

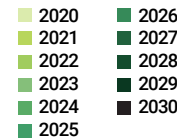
While our corporate GHG footprint estimates the environmental impact of our products and processes, we also estimate the environmental benefits of removing older, less-efficient technology from a building, which we refer to as a GHG "handprint." Details of how we calculate GHG avoidance can be found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

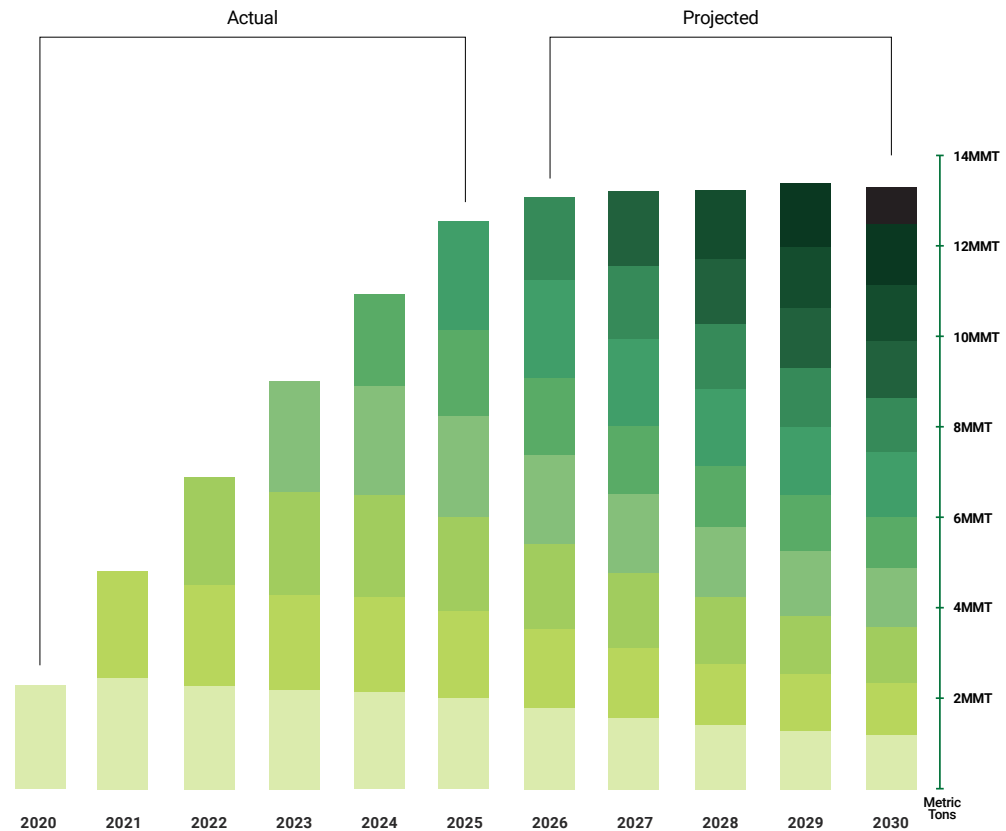
We have enabled an estimated 46 million metric tons of GHG avoidance from fiscal 2020 through fiscal 2025 through the use of our put-in-place products and services, putting our customers on course for an estimated 117 million metric tons of GHG avoidance enabled by fiscal 2030.

2025 HANDPRINT PROGRESS UPDATE



>100 MMT

The sum of years 2020–2030 is projected to be 117 million metric tons of GHG avoidance.



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 (tCO₂e 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 ₂ e)	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 (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), and sulphur hexafluoride (SF₆), and nitrogen trifluoride (NF₃).
 - 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

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

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

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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

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Date: 2025.12.04 14:04:14 -08'00'
Lead Verifier
Mandy Xiao

Song, Ke
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Technical Reviewer
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Date: 2025.12.05 10:00:41 -05'00'
Approver
Shruthi Poonacha Bachamanda

This Opinion is for the sole use and benefit of the party contracting with DNV Business Assurance USA, Inc. to produce this Statement (the "Client"). Any use of or reliance on this document by any party other than the Client shall be at the sole risk of such party. In no event will DNV or any of its parent or affiliate companies, or their respective directors, officers, shareholders, employees or subcontractors, be liable to any other party regarding any statements, findings, conclusions or other content in this Opinion, or for any use of, reliance on, accuracy, or adequacy of this Opinion.

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