

Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ Complete all entries in accordance with the instructions to the Form 5500.

OMB Nos. 1210-0110
1210-0089

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

- A This return/report is for: [] a multiemployer plan [] a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) [x] a single-employer plan [] a DFE (specify) ____
B This return/report is: [] the first return/report [] the final return/report [] an amended return/report [] a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here. [x]
D Check box if filing under: [x] Form 5558 [] automatic extension [] the DFVC program [] special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. []

Part II Basic Plan Information—enter all requested information

1a Name of plan: ACUITY BRANDS, INC. LEGACY PENSION PLAN
1b Three-digit plan number (PN): 045
1c Effective date of plan: 01/15/1981
2a Plan sponsor's name (employer, if for a single-employer plan): ACUITY BRANDS, INC.
2b Employer Identification Number (EIN): 58-2632672
2c Plan Sponsor's telephone number: 404-853-1400
2d Business code (see instructions): 551112

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Includes rows for employer/plan sponsor and DFE.

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2024) v. 240311

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	1966
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	21
	6a(2)	20
	6b	1050
	6c	636
	6d	1706
	6e	230
	6f	1936
	6g(1)	
6g(2)		
6h		0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
1B 3H

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)
(1) <input type="checkbox"/> Insurance	(1) <input type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules	b General Schedules
(1) <input checked="" type="checkbox"/> R (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> H (Financial Information)
(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> I (Financial Information – Small Plan)
(3) <input checked="" type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input type="checkbox"/> A (Insurance Information) – Number Attached <u>0</u>
(4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____	(4) <input checked="" type="checkbox"/> C (Service Provider Information)
(5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)	(5) <input checked="" type="checkbox"/> D (DFE/Participating Plan Information)
	(6) <input type="checkbox"/> G (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) Yes No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) Yes No

11c Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

▶ **Round off amounts to nearest dollar.**
 ▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>ACUITY BRANDS, INC. LEGACY PENSION PLAN</u>	B Three-digit plan number (PN) ▶	<u>045</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>ACUITY BRANDS, INC.</u>	D Employer Identification Number (EIN) <u>58-2632672</u>	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500	

Part I Basic Information

1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>		
2	Assets:		
	a Market value	2a	<u>63445879</u>
	b Actuarial value	2b	<u>66638289</u>
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment	<u>1183</u>	<u>38249300</u>
	b For terminated vested participants	<u>766</u>	<u>18457136</u>
	c For active participants	<u>21</u>	<u>496170</u>
	d Total	<u>1970</u>	<u>57202606</u>
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5	Effective interest rate	5	<u>5.09 %</u>
6	Target normal cost		
	a Present value of current plan year accruals	6a	<u>0</u>
	b Expected plan-related expenses	6b	<u>455000</u>
	c Target normal cost	6c	<u>455000</u>

Statement by Enrolled Actuary
 To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	
Signature of actuary	<u>08/27/2025</u>
<u>MARY KATHRYN MCCORISON</u>	Date
Type or print name of actuary	<u>23-08344</u>
<u>MILLIMAN, INC.</u>	Most recent enrollment number
Firm name	<u>404-254-6751</u>
<u>3424 PEACHTREE ROAD NE, SUITE 1900</u>	Telephone number (including area code)
<u>ATLANTA, GA 30326</u>	
Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>7.31</u> %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		0
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.23</u> %		0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	116.49 %
15	Adjusted funding target attainment percentage	15	116.49 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	118.16 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
Totals ▶			18(b)	0	18(c)
					0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
	a Contributions allocated toward unpaid minimum required contributions from prior years	19a 0
	b Contributions made to avoid restrictions adjusted to valuation date	19b 0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 0
20	Quarterly contributions and liquidity shortfalls:	
	a Did the plan have a "funding shortfall" for the prior year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	c If line 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd
(4) 4th		

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:

a Segment rates:	1st segment: 4.75 %	2nd segment: 4.87 %	3rd segment: 5.59 %	<input type="checkbox"/> N/A, full yield curve used
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b Applicable month (enter code) **21b** 4

22 Weighted average retirement age **22** 64

23 Mortality table(s) (see instructions) Prescribed - combined Prescribed - separate Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... Yes No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment..... Yes No

26 Demographic and benefit information

a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment..... Yes No

b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment... Yes No

27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment..... **27**

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29).....	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6c)	31a	455000
b Excess assets, if applicable, but not greater than line 31a	31b	455000

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment.....	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount..... **33**

34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	34	0
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	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0

36 Additional cash requirement (line 34 minus line 35)..... **36** 0

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)..... **37** 0

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)	38a	0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....	38b	0

39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)..... **39** 0

40 Unpaid minimum required contributions for all years..... **40** 0

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. 2019 2020 2021

SCHEDULE C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

A Name of plan ACUITY BRANDS, INC. LEGACY PENSION PLAN	B Three-digit plan number (PN) ▶	045
C Plan sponsor's name as shown on line 2a of Form 5500 ACUITY BRANDS, INC.	D Employer Identification Number (EIN) 58-2632672	

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... Yes No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

WILLIS TOWERS WATSON US LLC

53-0181291

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
17	NONE	289501	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

BANK OF AMERICA

94-1687665

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21	TRUSTEE	221555	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

LEGAL AND GENERAL

20-8058531

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	NONE	116058	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

LCG ASSOCIATES, INC.

75-1680350

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
17	CONSULTANT	22424	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

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(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
 (complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan <u>ACUITY BRANDS, INC. LEGACY PENSION PLAN</u>	B Three-digit plan number (PN)	<u>045</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>ACUITY BRANDS, INC.</u>	D Employer Identification Number (EIN) <u>58-2632672</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>L&G LONG DUR US CREDIT CIT FD</u>		
b Name of sponsor of entity listed in (a): <u>RELIANCE TRUST COMPANY</u>		
c EIN-PN <u>35-7085469-020</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>31514552</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan ACUITY BRANDS, INC. LEGACY PENSION PLAN	B Three-digit plan number (PN) ▶ 045
C Plan sponsor's name as shown on line 2a of Form 5500 ACUITY BRANDS, INC.	D Employer Identification Number (EIN) 58-2632672

Part I	Asset and Liability Statement
---------------	--------------------------------------

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

	(a) Beginning of Year	(b) End of Year
Assets		
a Total noninterest-bearing cash	1a	
b Receivables (less allowance for doubtful accounts):		
(1) Employer contributions	1b(1)	
(2) Participant contributions	1b(2)	
(3) Other	1b(3)	
c General investments:		
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1339301
(2) U.S. Government securities	1c(2)	22782135
(3) Corporate debt instruments (other than employer securities):		
(A) Preferred	1c(3)(A)	
(B) All other	1c(3)(B)	
(4) Corporate stocks (other than employer securities):		
(A) Preferred	1c(4)(A)	
(B) Common	1c(4)(B)	
(5) Partnership/joint venture interests	1c(5)	
(6) Real estate (other than employer real property)	1c(6)	
(7) Loans (other than to participants)	1c(7)	
(8) Participant loans	1c(8)	
(9) Value of interest in common/collective trusts	1c(9)	31514552
(10) Value of interest in pooled separate accounts	1c(10)	
(11) Value of interest in master trust investment accounts	1c(11)	
(12) Value of interest in 103-12 investment entities	1c(12)	
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	3526054
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	
(15) Other	1c(15)	

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	64376400	59162042
Liabilities			
g Benefit claims payable.....	1g	745	2294
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	745	2294
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	64375655	59159748

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)		
(B) Participants.....	2a(1)(B)		
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		0
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	73012	
(B) U.S. Government securities.....	2b(1)(B)	829368	
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)		
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		902380
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	16429	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		16429
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	54996893	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	55117669	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		-120776
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)	-822498	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		-822498

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		-558649
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		82511
c Other income	2c		818091
d Total income. Add all income amounts in column (b) and enter total	2d		317488

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	4685291	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		4685291
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)	289501	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	138482	
(6) Bank or trust company trustee/custodial fees	2i(6)	221555	
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	198566	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		848104
j Total expenses. Add all expense amounts in column (b) and enter total	2j		5533395

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-5215907
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) Unmodified (2) Qualified (3) Disclaimer (4) Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) DOL Regulation 2520.103-8 (2) DOL Regulation 2520.103-12(d) (3) neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: **BDO USA, P.C.**

(2) EIN: **13-5381590**

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) This form is filed for a CCT, PSA, DCG or MTIA. (2) It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		20000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? Yes No
 If "Yes," enter the amount of any plan assets that reverted to the employer this year 0.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) Yes No Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 551998.

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan <u>ACUITY BRANDS, INC. LEGACY PENSION PLAN</u>	B Three-digit plan number (PN)	<u>045</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ACUITY BRANDS, INC.</u>	D Employer Identification Number (EIN) <u>58-2632672</u>	

Part I	Distributions
---------------	----------------------

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions..... 1 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
 EIN(s): 13-5674085

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year..... 3 0

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
----------------	---

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?..... Yes No N/A
If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a	
b Enter the amount contributed by the employer to the plan for this plan year	6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c	

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline?..... Yes No N/A

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?..... Yes No N/A

Part III	Amendments
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... Increase Decrease Both No

Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... Yes No

11 a Does the ESOP hold any preferred stock?..... Yes No

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... Yes No

12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... Yes No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. Complete as many entries as needed to report all applicable employers.

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment).....	14a	
b The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	14b	
c The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	14c	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....	16b	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment

19 If the total number of participants is 1,000 or more, complete lines (a) and (b):

a Enter the percentage of plan assets held as:
 Public Equity: 0.0 % Private Equity: 0.0 % Investment-Grade Debt and Interest Rate Hedging Assets: 94.0 %
 High-Yield Debt: 0.0 % Real Assets: 6.0 % Cash or Cash Equivalents: 0.0 % Other: 0.0 %

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:
 0-5 years 5-10 years 10-15 years 15 years or more

20 PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? Yes No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:
 Yes.
 No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.
 No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.
 No. Other. Provide explanation.....

Part VII IRS Compliance Questions

21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? Yes No

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).
 Design-based safe harbor method
 "Prior year" ADP test
 "Current year" ADP test
 N/A

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter ___/___/___ (MM/DD/YYYY) and the Opinion Letter serial number _____.

Acuity Brands, Inc. Legacy Pension Plan

Financial Statements and ERISA-Required Supplemental Schedules

As of December 31, 2024 (In Liquidation) and December 31, 2023 (Ongoing) and for the Year
Ended December 31, 2024 (In Liquidation) and December 31, 2023 (Ongoing)

Acuity Brands, Inc. Legacy Pension Plan

Financial Statements and ERISA-Required Supplemental Schedules
As of December 31, 2024 (In Liquidation) and December 31, 2023 (Ongoing) and for the Year
Ended December 31, 2024 (In Liquidation) and December 31, 2023 (Ongoing)

Acuity Brands, Inc. Legacy Pension Plan

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Note: Other schedules required by Section 2520.103.10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted because they are not applicable



Independent Auditor's Report

To the Plan Administrator
Acuity Brands, Inc. Legacy Pension Plan
Atlanta, Georgia

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed audits of the financial statements of Acuity Brands, Inc. Legacy Pension Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 (In Liquidation) and December 31, 2023 (Ongoing), and the related statements of changes in net assets available for the year ended December 31, 2024 (In Liquidation) and December 31, 2023 (Ongoing), and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA (ERISA Section 103(a)(3)(C) audit). As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency (qualified institution), provided that the investment information is prepared and certified to by the qualified institution in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Management has obtained certifications from a qualified institution as of December 31, 2024 and 2023, and for the years ended December 31, 2024 and 2023, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and the procedures performed as described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report

- the amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (GAAP); and
- the certified investment information in the accompanying financial statements agrees to, or is derived from, in all material respects, the information prepared and certified by a qualified institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).



Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Emphasis of Matter

Plan Termination and Liquidation Basis of Accounting. As further discussed in Note 1 to the financial statements, the Board of Directors of the Plan Sponsor approved a plan of liquidation on March 28 2024, and management determined liquidation is imminent. As a result, the Plan changed its basis of accounting from the going-concern basis of accounting used in presenting the 2023 financial statements to the liquidation basis of accounting used in presenting the 2024 financial statements. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

Management is responsible for maintaining a current plan instrument, including all plan amendments. Management is also responsible for administering the Plan and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the *Scope and Nature of the ERISA Section 103(a)(3)(C) Audit* section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.



In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

Our audits did not extend to the certified investment information, except for obtaining and reading the certifications, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of GAAP.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with GAAP.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matter – Supplemental Schedules Required by ERISA

The supplemental schedules (Schedule H, line 4i-Schedule of Assets (Held at End of Year) as of December 31, 2024 and Schedule H, line 4j - Schedule of Reportable Transactions) for year ended December 31, 2024 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified



investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- the certified investment information in the supplemental schedules agrees to, or are derived from, in all material respects, the information prepared and certified by a qualified institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

BDO USA, P.C.

Atlanta, Georgia
October 15, 2025

Financial Statements

Acuity Brands, Inc. Legacy Defined Benefit Retirement Plan

Statements of Net Assets Available for Benefits

	<u>December 31, 2024</u> <u>(In Liquidation)</u>	<u>December 31, 2023</u> <u>(Ongoing)</u>
Assets:		
Investments at fair value	\$ 59,162,042	\$ 64,376,400
Receivables from Acuity Brands, Inc. Pension Plan	—	610,032
Total assets	<u>59,162,042</u>	<u>64,986,432</u>
Liabilities:		
Payables to Acuity Brands, Inc. Pension Plan	—	1,520,567
Accrued liabilities	2,294	745
Total liabilities	<u>2,294</u>	<u>1,521,312</u>
Net assets available for benefits	<u>\$ 59,159,748</u>	<u>\$ 63,465,120</u>

See accompanying notes to financial statements.

Acuity Brands, Inc. Legacy Defined Benefit Retirement Plan

Statements of Changes in Net Assets Available for Benefits

	December 31, 2024 (In Liquidation)	December 31, 2023 (Ongoing)
Additions to net assets:		
Interest and dividend income	\$ 918,809	\$ 843,219
Net appreciation in fair value of assets	—	3,707,022
Total additions	918,809	4,550,241
Deductions from net assets:		
Benefit payments	3,774,756	3,651,808
Administrative expenses	848,104	523,928
Net depreciation in fair value of assets	601,321	—
Total deductions	5,224,181	4,175,736
Net (decrease) increase in net assets	(4,305,372)	374,505
Net assets available for benefits:		
Beginning of year	63,465,120	63,090,615
End of year	\$ 59,159,748	\$ 63,465,120

See accompanying notes to financial statements.

Acuity Brands, Inc. Legacy Defined Benefit Retirement Plan

Notes to Financial Statements

Note 1 — Description of Plans

The following description of the Acuity Brands, Inc. (the "Company" or "Plan Sponsor") Legacy Pension Plan (the "Plan") provides only general information. Participants should refer to the Plan documents for a more complete description of the comprehensive Plan's provisions.

General

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"). Refer to the Plan agreement for additional information about the Plan's eligibility, vesting, and benefit provisions.

On March 28, 2024, the Board of Directors of the Company approved a resolution to terminate the Plan effective July 31, 2024. No participants were allowed to enter the Plan after the date of Plan termination. All participants were fully vested in their account balances, and the account balances were liquidated and distributed to participants as soon as administratively practicable after that time.

The Plan filed an application for termination with the Internal Revenue Service ("IRS") for approval. Once the IRS approval has been received, the net assets will be distributed to participants. Termination benefits received by participants will be determined and allocated in the manner described in the *Plan Termination* note of the *Notes to Financial Statements*. Participants will choose amongst several options regarding the type of distribution. Participants may elect a lump sum payment or receive benefits from an annuity purchased from a third-party insurer selected by the Plan Administrator. Refer to Note 10, *Subsequent Events* for further information.

Plan Administration

Administration of the Plan is the responsibility of the Company's Investment Committee (the "Committee"), whose members are appointed and designated by the Chairman, President and Chief Executive Officer of the Company. The Committee has overall responsibility for the operation and administration of the Plan. The Committee determines the appropriateness and monitors performance of the Plan's investments. Under the current trust agreement, effective January 1, 2010, Bank of America, NA (the "Trustee"), acts as trustee for the Plan.

Contributions

The Company contributes amounts to the Plan that meet or exceed current legal minimum funding requirements. The Plan was in compliance with applicable ERISA minimum funding requirements for the plan years ended December 31, 2024 and 2023.

Employee contributions were previously required as a condition of participation for certain employees in the Pension Plan for Hourly Employees of the Emergency Lighting Division of Acuity Brands Lighting, Inc. (the "ELD Plan"). Participants' contributions earn interest at a rate equal to 120% of the midterm applicable federal interest rate, compounded annually. For the years ended December 31, 2024 and 2023, the interest rates earned on participant contributions were 5.3% and 4.6%, respectively. Present employees' accumulated contributions as of December 31, 2024 and 2023, including interest compounded annually for the ELD Plan, were \$2,699 and \$2,565, respectively.

Vesting and Pension Benefits

Company-contributed benefits become 100% vested upon the completion of five years of vesting service, as defined by the Plan. Upon resolution to terminate the plan, participants became fully vested. If employees terminate before rendering the required years of service, they forfeit the right to receive their accumulated plan benefits. Normal retirement age is 65. Employee participants may elect early retirement, with reduced benefits, as specified in the Plan agreement. Benefits are based on years of credited service and the monthly benefit level, as defined by the Plan agreement. If the value of the benefit is less than \$7,000, employee participants receive their vested benefits in the form of a one-time lump sum payment. Conversely, if the value of the benefit is greater than \$7,000, employee participants receive their vested benefits in the form of a monthly annuity payable for their lifetime.

Death and Disability Benefits

If active participants die and are 100% vested in their accrued benefits, a death benefit as specified in the Plan agreement is paid to the participant's beneficiary. Active participants who become totally disabled prior to their

Acuity Brands, Inc. Legacy Defined Benefit Retirement Plan

Notes to Financial Statements

termination from the Company and have five years of credited service receive monthly disability benefits as specified in the Plan agreement.

Note 2 — Significant Accounting Policies

Basis of Accounting

The accompanying 2024 financial statements have been prepared under the liquidation basis. This basis was adopted when liquidation was deemed imminent in accordance with Accounting Standards Codification ("ASC") Topic 205, *Presentation of Financial Statements*, ("ASC 205"). Plan management determined that liquidation was imminent upon adoption of the resolution to terminate the Plan on March 28, 2024. Under the liquidation basis of accounting, assets are measured at their net realizable value, estimated by fair value reduced by surrender charges, penalties and redemption charges, and disposal expenses, to reflect the estimated amount of cash expected to be collected in settling or disposing of the assets during the liquidation process. Liabilities are measured using the accrual basis of accounting, including any expected costs of the disposal of assets and other costs expected to be incurred during the liquidation process.

The accompanying 2023 financial statements of the Plan are prepared on the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America ("US GAAP") requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein; disclosure of contingent assets and liabilities; and the actuarial present value of accumulated plan benefits at the date of the financial statements, including changes therein. Actual results could differ from those estimates.

Investments

Investments directly owned by the Plan are stated at fair value. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5, *Fair Value Measurements*, for further discussion of fair value measurements. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation or depreciation in fair value of assets includes investment gains and losses on investments bought and sold as well as those held during the year.

Payment of Benefits

Benefit payments to participants are recorded when paid. Unpaid benefit payments related to the current plan year are reflected in *Accrued liabilities* on the *Statements of Net Assets Available for Benefits*.

Administrative Expenses

The Plan's expenses are paid either by the Plan or the Company, as provided by the plan document. Expenses that are paid by the Company are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying *Statements of Changes in Net Assets Available for Benefits* as *Administrative Expenses*. In addition, certain investment-related expenses are included in the accompanying *Statements of Changes in Net Assets Available for Benefits* as *Net appreciation (or depreciation) in fair value of assets* or *Net depreciation in fair value of assets*.

Reclassifications

No material reclassifications occurred during the current year.

Note 3 — Tax Status

The Company last received determination letters relevant to the Plan during the period of July 2013 through March 2014, in which the IRS stated qualification requirements were met under Section 401(a) of the Internal Revenue Code ("IRC"). The Plan operates in conformity with the IRC to maintain its qualification.

Acuity Brands, Inc. Legacy Defined Benefit Retirement Plan

Notes to Financial Statements

The financial statement impact of a tax position is recognized when the position is more likely than not, based on its technical merits, to be sustained upon examination by the IRS. No such positions are recognized in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 4 — Certified Investment Information

Certain information disclosed in the accompanying financial statements and ERISA-required supplemental schedules, related to investments held at December 31, 2024 and 2023, and net appreciation or depreciation in fair value of assets, interest, dividends, and investment transactions for the years ended December 31, 2024 and 2023 was obtained by management and agreed to or derived from information certified as complete and accurate by Bank of America, NA, a qualified institution.

Note 5 — Fair Value Measurements

In accordance with ASC Topic 820, *Fair Value Measurement*, ("ASC 820"), the Company determines its fair value measurement based on the assumptions a market participant would use in pricing an asset or a liability. ASC 820 provides for a three-tiered hierarchy making a distinction between market participant assumptions based on (i) observable inputs such as quoted prices in active markets (Level 1), (ii) inputs other than quoted prices in active markets that are observable either directly or indirectly (Level 2), and (iii) unobservable inputs that reflect the best estimate of what market participants would use in pricing an asset or a liability, including consideration of the risk inherent in the valuation technique and the risk inherent in the inputs to the model (Level 3). In accordance with Subtopic 820-10, investments that are measured at fair value using the net asset value ("NAV") per share practical expedient are not classified in the fair value hierarchy. Investments of the Plan are stated at fair value as described in further detail below.

Short-term Investments: Short-term investments consist of money market funds, which are valued at the daily closing price as reported by the relevant fund (Level 1).

Mutual Funds: Mutual funds held by the Plan are open-ended mutual funds that are registered with the Securities and Exchange Commission ("SEC") and seek to either replicate or outperform a related index. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded (Level 1).

U.S. Treasury Investments: The U.S. Treasury securities are valued based on discounted future cash flows using rates currently available for debt of similar terms and maturity (Level 2).

Fixed-Income Investments: The fixed income investments seek to maximize total return by investing primarily in a diversified portfolio of investment-grade fixed income securities, primarily publicly traded corporate bonds as well as U.S. government and municipal bonds. The investment is valued on each business day based on the values of the underlying holdings and is not actively traded (Level 2).

Real Estate Fund: The real estate fund invests primarily in commercial real estate and includes mortgage loans that are backed by the associated properties' investment objective. The fund seeks real estate returns, risk, and liquidity appropriate to a core fund. The fund also seeks to provide current income with the potential for long-term capital appreciation. This investment is valued based on the NAV per share provided by the fund's trustee, without further adjustment, which is used as a practical expedient to estimate fair value. This fund is therefore excluded from the fair value hierarchy. NAV is based on the fair value of the underlying investments. Investors may request to redeem all or any portion of their shares on a quarterly basis. Each investor must provide a written redemption request at least sixty days prior to the end of the quarter for which the request is to be effective. If insufficient funds are available to honor all redemption requests at any point in time, available funds will be allocated pro-rata based on the total number of shares held by each investor. All decisions regarding whether to honor redemption requests are made by the fund's board of directors. There were no unfunded commitments as of December 31, 2024 and 2023.

Acuity Brands, Inc. Legacy Defined Benefit Retirement Plan

Notes to Financial Statements

The following tables present information about the Plan's assets of as of December 31, 2024 (In Liquidation) and December 31, 2023 (Ongoing):

	Quoted Prices in Active Markets for Identical Assets	Significant Other Observable Inputs	Significant Unobservable Inputs	Total
	(Level 1)	(Level 2)	(Level 3)	
<i>December 31, 2024 (In Liquidation)</i>				
Short-term investments	\$ 1,339,301		\$ —	\$ 1,339,301
Fixed-income investments	—	31,514,426	—	31,514,426
U.S. Treasury investments	—	22,782,134	—	22,782,134
Total assets in the fair value hierarchy	1,339,301	54,296,560	—	55,635,861
Real estate fund				3,526,181
Total assets at fair value	\$ 1,339,301	\$ 54,296,560	\$ —	\$ 59,162,042
	Quoted Prices in Active Markets for Identical Assets	Significant Other Observable Inputs	Significant Unobservable Inputs	Total
	(Level 1)	(Level 2)	(Level 3)	
<i>December 31, 2023 (Ongoing)</i>				
Short-term investments	\$ 1,689,625	\$ —	\$ —	\$ 1,689,625
Mutual funds	2,140,754	—	—	2,140,754
Fixed-income investments	—	32,073,179	—	32,073,179
U.S. Treasury investments	—	24,679,753	—	24,679,753
Total assets in the fair value hierarchy	3,830,379	56,752,932	—	60,583,311
Real estate fund				3,793,089
Total assets at fair value	\$ 3,830,379	\$ 56,752,932	\$ —	\$ 64,376,400

Note 6 — Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those estimated future periodic payments, including lump sum distributions that are attributable under the Plan's provisions that are attributable to services rendered by employees through the valuation date. Accumulated plan benefits include benefits expected to be paid to the following: (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits payable under all circumstances (i.e., retirement, death, disability, and termination of employment) are included to the extent they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated plan benefits is determined by an independent actuary and is the amount calculated from applying actuarial assumptions to adjust the accumulated plan benefits earned by the participants to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

The actuarial calculations were computed using the unit credit method of funding. Principal actuarial assumptions underlying the valuations are as follows (Ongoing):

Retirement age: Age 65 for participants with 10 years of service or less. For participants with greater than 10 years of service, 50% are assumed to retire at age 60 and 50% are assumed to retire at age 65.

Assumed rate of return: 5.00% and 5.50% per annum, compounded annually in the plan years ended December 31, 2024 and 2023, respectively.

Acuity Brands, Inc. Legacy Defined Benefit Retirement Plan

Notes to Financial Statements

<i>IRS segment rates:</i>	2024	2023
First 5 years	5.00 %	4.75 %
Next 15 years	5.27 %	5.00 %
Over 20 years	5.40 %	5.74 %

Segment Rates (based on statutory rates in effect four months prior to beginning of plan year, limited by HAFTA 2014 segment rate obligations)

Mortality: Assumed mortality is based on the Pri-2012 Blue Collar Mortality Tables, amount-weighted with separate rates for annuitants and non-annuitants, is used for all lives. To reflect greater future longevity, generational mortality improvement is projected for all lives based on the MP-2021 projection scale. The Blue Collar Contingent Survivor Mortality Table and the Disabled Mortality Table (no collar adjustment) is used for surviving beneficiaries and disabled participants, respectively.

Pre-1995 Disabilities: Revenue Ruling 96-7 table for participants who became disabled before 1995.

Post-1994 Disabilities: Revenue Ruling 96-7 table for participants who became disabled after 1994. Used for participants eligible for Social Security Disability.

The actuarial present value of accumulated plan benefits and its components are valued at a discount rate of 5.00% and 5.50% for the plan years ended December 31, 2024 and 2023, respectively. The computations of the actuarial present value of accumulated plan benefits were made as of January 1, 2024 and 2023. The foregoing actuarial assumptions are based on the presumption that the Plan will continue. As described in Note 1, the decision to terminate the Plan was made after the January 1, 2024 valuation date. Different actuarial assumptions and other factors, such as amendments, are applicable in the December 31, 2024 actuarial present value of accumulated Plan benefits. See Note 10, *Subsequent Events*, for additional information. The computations of the actuarial present value of accumulated plan benefits were made as of January 1, 2024. Had the valuations been performed as of December 31, 2023, there would be no material differences. There have been no subsequent actuarial valuations or analysis of the impact of the termination on the accumulated plan benefits.

As of January 1, 2024 (the date of the most recent actuarial valuation), the Plan's actuarial present values of accumulated plan benefits were as follows (ongoing):

	January 1, 2024
Vested benefits of participants in-pay status	\$ 38,161,189
Vested benefits of participants not in-pay status	19,104,805
Total actuarial present value of accumulated plan benefits	<u>\$ 57,265,994</u>

The change in the actuarial present value of accumulated plan benefits during the twelve month period ended January 1, 2024 is summarized as follows:

	Twelve Months Ended January 1, 2024 (Ongoing)
Actuarial present value, beginning of year	\$ 55,912,482
Accumulation of benefits including losses and (gains)	(660,361)
Interest due to decrease in discount period	2,976,067
Benefit payments	(3,651,808)
Change in assumptions	2,689,614
Actuarial present value, end of year	<u>\$ 57,265,994</u>

Acuity Brands, Inc. Legacy Defined Benefit Retirement Plan

Notes to Financial Statements

Note 7 — Plan Termination

In the event of termination of the Plan, accrued benefits shall become 100% vested and non-forfeitable to the extent funded. Additionally, the assets of the Plan will be liquidated and used to fund benefits. Generally, the net assets will not be available on a pro-rata basis to provide participants' benefits. Whether a particular participant's accumulated plan benefits will be paid depends on both the priority of those benefits and the level of benefits guaranteed at that time by the Pension Benefit Guaranty Corporation ("PBGC"), a U.S. governmental agency. Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the plan sponsor and the level of benefits guaranteed by the PBGC. Some benefits may be fully or partially provided for by the then existing assets and the PBGC guaranty, while other benefits may not be provided for at all. Benefit distribution shall be allocated in the order noted in the relevant Plan document to the extent of the sufficiency of assets.

In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

1. Benefits attributable to employee contributions, taking into account those paid out before termination.
2. Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under Plan provisions in effect at any time during the five years preceding Plan termination.
3. Other vested benefits insured by the PBGC up to the applicable limitations.
4. All other vested benefits not insured by the PBGC.
5. All nonvested benefits.

Note 8 — Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate risk, credit risk, and overall market volatility. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term, and such changes could materially affect the amounts reported in the financial statements.

For both December 31, 2024 (In Liquidation) and December 31, 2023 (Ongoing), there was one investment held that individually accounted for more than 10% of total investments. See the supplemental Schedule of Assets (Held at End of Year) for a complete listing of investments held at December 31, 2024 (In Liquidation).

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates, and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimation and assumption processes, it is at least reasonably possible that changes in these estimates and assumptions in the near term could materially affect the amounts reported and disclosed in the financial statements.

Note 9 — Party-in Interest and Related Party Transactions

Transactions occurring between the Plan and the Trustee qualify as party-in-interest transactions, and are exempt from prohibited transaction rules under ERISA. Certain administrative fees are also deducted from the assets of the

Acuity Inc. Selected Defined Benefit Retirement Plans

Notes to Financial Statements

Plan by the Trustee. Cash paid by the Plan for services provided by the Trustee amounted to \$221,555 and \$263,981 for the years ended December 31, 2024 and 2023, respectively. Cash for all other administrative expenses paid by the Plan amounted to \$626,549 and \$259,947 for the years ended December 31, 2024 and 2023, respectively.

There were no amounts due from or owed to related parties as of December 31, 2024. Amounts due from and owed to related parties were \$610,032 and \$1,520,567, respectively, as of December 31, 2023.

Note 10 — Subsequent Events

In 2025, the Plan Sponsor received all necessary approvals from the IRS and PBGC to complete the termination of the Plan. We offered lump sums to participants between May and July 2025. For participants who did not elect lump sums, we transferred the remaining benefit obligation for participants to a third-party insurer on August 14, 2025. As of October 15, 2025, approximately \$2.0 million of the outstanding obligation remains, primarily for missing participants, which the Plan Administrator expects to transfer to the PBGC in early 2026.

Note 11 — Reconciliation of Financial Statements to Form 5500

The following table reconciles *Net asset available for benefits* per the financial statements to the Form 5500:

	December 31, 2024	December 31, 2023
	(In Liquidation)	(Ongoing)
Net assets available for benefits per the financial statements	\$ 59,159,748	\$ 63,465,120
Receivables from Acuity Brands, Inc. Pension Plan	—	(610,032)
Payables to Acuity Brands, Inc. Pension Plan	—	1,520,567
Net assets available for benefits per the Form 5500	<u>\$ 59,159,748</u>	<u>\$ 64,375,655</u>

The following table reconciles net changes in *Net assets available for benefits* per the financial statements to the Form 5500:

	Twelve Months Ended	
	December 31, 2023	December 31, 2022
Net (decrease) increase in net assets	\$ (4,305,372)	\$ 374,505
Receivables from Acuity Brands, Inc. Pension Plan	610,032	(610,032)
Payables to Acuity Brands, Inc. Pension Plan	(1,520,567)	1,520,567
Net income per the Form 5500	<u>\$ (5,215,907)</u>	<u>\$ 1,285,040</u>

ERISA-Required Supplemental Schedules

Acuity Brands, Inc. Legacy Defined Benefit Retirement Plan

Schedule H, line 4i-Schedule of Assets (Held at End of Year) - December 31, 2024 (In Liquidation)

EIN: 58-2632672

Plan ID: 045

Acuity Brands, Inc. Legacy Defined Benefit Retirement Plan				
(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
Short-Term Investments:				
	Federated Hermes Govt Obligations FD CL Prem	Money market fund	\$ 1,335,018	\$ 1,339,125
*	BOA Temporary Overnight Deposit - Custody	Money market fund	—	176
Fixed Income Investments:				
	US Treasury Bond 4.250% May 15 2039	US Treasury Bond	726,636	667,799
	US Treasury Bond 4.375% Nov 15 2039	US Treasury Bond	1,060,900	964,110
	US Treasury Bond 2.875% May 15 2043	US Treasury Bond	172,403	156,036
	US Treasury Bond 2.875% Aug 15 2045	US Treasury Bond	862,660	748,429
	US Treasury Bond 1.375% Aug 15 2050	US Treasury Bond	153,653	123,203
	US Treasury Bond 3.875% May 15 2043	US Treasury Bond	88,086	79,662
	US Treasury Bond 4.375% Aug 15 2043	US Treasury Bond	709,177	689,361
	US Treasury Bond 4.750% Nov 15 2043	US Treasury Bond	125,669	124,193
	US Treasury Bond 4.500% Feb 15 2044	US Treasury Note	124,849	121,434
	US Treasury Bond 4.625% Nov 15 2044	US Treasury Note	488,587	473,173
	US Treasury Note 1.125% Feb 15 2031	US Treasury Note	843,051	829,499
	US Treasury Note 4.125% Nov 15 2032	US Treasury Note	2,106,102	1,961,351
	US Treasury Note 4.000% Feb 29 2028	US Treasury Note	2,644,798	2,611,703
	US Treasury Note 4.000% Feb 28 2030	US Treasury Note	3,589,208	3,482,784
	US Treasury Note 4.625% Mar 15 2026	US Treasury Note	1,944,693	1,944,606
	US Treasury Note 3.875% Apr 30 2025	US Treasury Note	1,473,099	1,482,562
	US Treasury Note 3.750% Aug 31 2031	US Treasury Note	1,014,809	970,614
	US Treasury Note 4.250% Nov 15 2034	US Treasury Note	2,488,779	2,458,440
	US Treasury Strip Zero% Feb 15 2036	US Treasury Strip	1,561,925	1,467,475
	US Treasury Strip Zero% Aug 15 2036	US Treasury Strip	1,530,850	1,425,700
	L&G Long Duration US CR	Core Bond Trust Fund	29,419,490	31,514,426
Real Estate Funds:				
	Blackrock US Core Property Fund	Commercial real estate investments, including mortgage loans	4,414,666	3,526,181
Total			\$ 58,879,108	\$ 59,162,042

*Party-in interest as defined by ERISA

Acuity Brands, Inc. Legacy Defined Benefit Retirement Plan

Schedule H, line 4j-Schedule of Reportable Transactions

Year ended December 31, 2024 (In Liquidation)

EIN: 58-2632672

Plan ID: 045

Acuity Brands, Inc. Legacy Defined Benefit Retirement Plan							
(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current value of Asset on Transaction Date	(i) Net Gain (Loss)	
Category (i) - Single Transaction							
Federated Hermes Govt Obligations FD CL Prem	Money market fund	\$ —	\$ 3,677,306	\$ 3,677,306	\$ 3,677,306	\$ —	
Total Category (i)		\$ —	\$ 3,677,306	\$ 3,677,306	\$ 3,677,306	\$ —	
Category (iii) - a Series of Transactions							
US Treasury Note	U.S. Treasury Investments	\$ 7,835,609.92	\$ 7,798,264	\$ 15,671,220	\$ 15,633,874	\$ (37,345)	
Total Category (iii)		\$ 7,835,609.92	\$ 7,798,264	\$ 15,671,220	\$ 15,633,874	\$ (37,345)	

Schedule SB, Part V – Schedule of Actuarial Assumptions/Methods

Acuity Brands, Inc. Legacy Pension Plan

EIN: 58-2632672 PN: 045

Summary of Actuarial Methods

The ultimate cost of a pension plan is the excess of actual benefits and administrative expenses paid over actual net investment return on plan assets during the plan's existence until the last payment has been made to the last participant. A plan's "actuarial cost method" determines the expected incidence of actuarial costs by allocating portions of the ultimate cost to each plan year. The cost method is thus a budgeting tool to help ensure that a plan will be adequately and systematically accounted for and funded. Annual contributions and accounting expense are also affected by a plan's "asset valuation method" (as well as plan provisions, actuarial assumptions, and actual plan demographic and investment experience each year).

Actuarial Cost Method

The actuarial cost method used for determining the Plan's ERISA funding requirements is the Unit Credit method. Under this method, an accrued benefit is determined at each active participant's assumed retirement age based on compensation and service at both the beginning and the end of the current year. The Plan's normal cost is the sum of the present value of the excess of each active participant's accrued benefit at the end of the current year over that at the beginning of the current year. The Plan's accrued liability is the sum of (a) the present value of each active participant's accrued benefit at the beginning of the current year plus (b) the present value of each inactive participant's benefits. This method is prescribed for ERISA funding requirements by the Pension Protection Act of 2006.

Asset Valuation Method

The actuarial value of assets used for determining the Plan's ERISA funding requirements is equal to the market value of assets as of the valuation date minus a decreasing fraction of the investment gain or loss for each of the 24 preceding months, but it cannot be less than 90% nor more than 110% of the market value of assets. The expected investment return for a plan year is based on the lesser of the expected rate of return on plan assets and the applicable statutory interest rate for the year.

A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).

PBGC Variable-Rate Premium Method

The Plan Sponsor elected to use the standard methodology for determining the PBGC variable-rate premium for the 2023 plan year, and subsequently, must continue to use this method until the plan year beginning January 1, 2028.

Amortization Method

For the Plan's ERISA funding requirements, incremental funding shortfall amounts are amortized over a fifteen-year period, and the related shortfall amortization payment is determined on the first valuation date following the plan year in which it arises based on the segment rates used for ERISA minimum funding purposes on that date, as prescribed under IRC Section 430. The Plan Sponsor elected to eliminate existing shortfall amortization bases and begin reflecting a fifteen-year amortization period for plan years beginning after December 31, 2021.

Summary of Actuarial Assumptions

ECONOMIC ASSUMPTIONS

The current funding and PBGC interest rates are as follows. The funding interest rates are prescribed under IRS regulations based on the Plan Sponsor's interest rate election. The PBGC interest rates are based on the Plan Sponsor's elected method for determining the premium funding target.

	Minimum Funding	Maximum Deductible	PBGC Premium
Segment 1 (0–5 years)	4.75%	3.62%	5.01%
Segment 2 (5–20 years)	4.87%	4.46%	5.13%
Segment 3 (20+ years)	5.59%	4.52%	5.15%
Effective Interest Rate	5.09%	4.42%	5.13%

ERISA minimum funding: 24-month average segment rates, using a four-month lookback period, adjusted to reflect the applicable segment rate stabilization corridor (adopted January 1, 2008). The Plan Sponsor elected to begin reflecting an extended segment rate stabilization corridor for plan years beginning after December 31, 2021 for funding and IRC Section 436 purposes.

Maximum deductible contribution: 24-month average segment rates, using a four-month lookback period, but not adjusted to reflect segment rate stabilization.

PBGC premium: IRC Section 417(e)(3) segment rates for the month preceding the beginning of the plan year.

Expected investment return: 4.50% per year for the 2024 plan year (5.10% per year for the 2023 plan year, 5.00% per year for the 2022 plan year) to reflect future expected market conditions, limited to the third segment rate. The expected investment return is based on the median results for a 5-year period from Milliman's investment return model, which uses Milliman's capital market outlook and the Plan's target asset allocation as of the valuation date, rounded to the nearest 10 basis points.

Expenses

ERISA minimum funding and maximum deductible contribution: Administrative expenses expected to be paid with plan assets is equal to the average of actual administrative expenses paid during the last three plan years, net PBGC premiums, plus the PBGC premium for the current plan year, rounded to the nearest \$5,000 (\$455,000 for the 2024 plan year and \$440,000 for the 2023 plan year).

DEMOGRAPHIC ASSUMPTIONS

Unless prescribed by statute, the following demographic assumptions are based on the actuary's judgment and experience expectations for the Plan.

Decrement Timing

Decrements are assumed to occur in the middle of the year, except that 100% retirement (see below) is assumed to occur at the beginning of the year.

Mortality

ERISA minimum funding, maximum deductible contribution, and PBGC premium: Statutory generational tables for 2024, with separate rates for annuitants and non-annuitants, based on the PRI-2012 Mortality Tables with generational mortality improvement based on the 2024 Adjusted MP-2021 projection scale is used for healthy lives. The Rev. Rul. 96-7 Disabled Mortality Table is used post-decrement for disabled lives.

Retirement

The following are annual rates of retirement for active participants eligible for retirement:

Age	Rate
60 – 61	4.0%
62	25.0%
63 – 64	10.0%
65+	100.0%

Current and future terminated vested participants with less than 10 years of service are assumed to retire at age 65. For those with at least 10 years of service, 50% are assumed to retire at age 60 and 50% are assumed to retire at age 65.

Disability

The following are sample annual rates of disablement for active participants based on age (per 1,000 participants):

Age	Rate
23	0.00
25	0.07
30	0.08
35	0.09
40	0.10
45	0.12
50	0.18
55	0.26
60	0.46
65	0.98

Termination

Sample annual rates of termination are as follows (per 1,000 participants):

Age	Rate
25	175
30	150
35	125
40	100
45	75
50	50
55	40
60	40

Form of Payment

Life annuity; 50% joint and survivor annuity for future death benefits. Missed payments for terminated vested participants over the age of 65 are increased with interest at 5.00% per year based on plan practice.

Marital Characteristics

Actual beneficiary birth dates if included in the census data. Otherwise, 85% of male participants and 65% of female participants are assumed to be married with males assumed to be 3 years older than females.

Special Data Adjustments

Terminated participants that die without a marital status of married or unknown are assumed not to have any beneficiary benefits.

Benefits not Valued

Although the top-heavy test has not been performed, collectively bargained employees are not subject to the additional vesting and benefit requirements per IRC Section 416 for qualified plans considered top-heavy, so these provisions are not reflected.

Acuity Brands, Inc. Legacy Defined Benefit Retirement Plan

Schedule H, line 4j-Schedule of Reportable Transactions

Year ended December 31, 2024 (In Liquidation)

EIN: 58-2632672

Plan ID: 045

Acuity Brands, Inc. Legacy Defined Benefit Retirement Plan							
(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current value of Asset on Transaction Date	(i) Net Gain (Loss)	
Category (i) - Single Transaction							
Federated Hermes Govt Obligations FD CL Prem	Money market fund	\$ —	\$ 3,677,306	\$ 3,677,306	\$ 3,677,306	\$ —	
Total Category (i)		\$ —	\$ 3,677,306	\$ 3,677,306	\$ 3,677,306	\$ —	
Category (iii) - a Series of Transactions							
US Treasury Note	U.S. Treasury Investments	\$ 7,835,609.92	\$ 7,798,264	\$ 15,671,220	\$ 15,633,874	\$ (37,345)	
Total Category (iii)		\$ 7,835,609.92	\$ 7,798,264	\$ 15,671,220	\$ 15,633,874	\$ (37,345)	

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <hr/> <small>Department of Labor Employee Benefits Security Administration</small> <hr/> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> <hr/> 2024 <hr/> This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

▶ **Round off amounts to nearest dollar.**
 ▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>Acuity Brands, Inc. Legacy Pension Plan</u>	B Three-digit plan number (PN) ▶	<u>045</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>Acuity Brands, Inc.</u>	D Employer Identification Number (EIN) <u>58-2632672</u>	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500	

Part I Basic Information

1 Enter the valuation date: Month 1 Day 1 Year 2024

2 Assets:

a Market value	2a	<u>63,445,879</u>
b Actuarial value	2b	<u>66,638,289</u>

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment.....	1,183	38,249,300	38,249,300
b For terminated vested participants.....	766	18,457,136	18,457,136
c For active participants	21	496,170	496,170
d Total.....	1,970	57,202,606	57,202,606

4 If the plan is in at-risk status, check the box and complete lines (a) and (b).....

a Funding target disregarding prescribed at-risk assumptions	4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b	

5 Effective interest rate

	5	<u>5.09 %</u>
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6 Target normal cost

a Present value of current plan year accruals	6a	<u>0</u>
b Expected plan-related expenses	6b	<u>455,000</u>
c Target normal cost	6c	<u>455,000</u>

Statement by Enrolled Actuary
 To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	<u>M/KM 8/27/25</u> Signature of actuary	<u>08/27/2025</u> Date
	<u>Mary Kathryn McCorison</u> Type or print name of actuary	<u>23-08344</u> Most recent enrollment number
	<u>Milliman, Inc.</u> Firm name	<u>(404) 254-6751</u> Telephone number (including area code)
	<u>3424 Peachtree Road NE, Suite 1900</u> Address of the firm	
	<u>Atlanta GA 30326</u> Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>7.31</u> %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		0
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.23</u> %		0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	116.49%
15	Adjusted funding target attainment percentage	15	116.49%
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	118.16%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
Totals ▶			18(b)	0	18(c)
					0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	0

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? Yes No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? Yes No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost				
21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 4.87 %	3rd segment: 5.59 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 64
23 Mortality table(s) (see instructions)	<input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute			

Part VI Miscellaneous Items				
24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
26 Demographic and benefit information				
a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment..... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....				27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years				
28 Unpaid minimum required contributions for all prior years				28 0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....				29 0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)				30 0

Part VIII Minimum Required Contribution For Current Year				
31 Target normal cost and excess assets (see instructions):				
a Target normal cost (line 6c)				31a 455,000
b Excess assets, if applicable, but not greater than line 31a				31b 455,000
32 Amortization installments:	Outstanding Balance		Installment	
a Net shortfall amortization installment	0		0	
b Waiver amortization installment	0		0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount				33
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....				34 0
	Carryover balance	Prefunding balance	Total balance	
35 Balances elected for use to offset funding requirement	0	0	0	
36 Additional cash requirement (line 34 minus line 35)				36 0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)				37 0
38 Present value of excess contributions for current year (see instructions)				
a Total (excess, if any, of line 37 over line 36)				38a 0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....				38b 0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)				39 0
40 Unpaid minimum required contributions for all years				40 0

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)				
41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. <input type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input type="checkbox"/> 2021				

Schedule SB, Line 22 – Weighted Average Retirement Age

Acuity Brands, Inc. Legacy Pension Plan

EIN: 58-2632672

PN: 045

Age	Retirement Rate	Age Weight
60	4%	2.40
61	4%	2.34
62	25%	14.28
63	10%	4.35
64	10%	3.98
65	100%	36.39

Average Weighted Retirement Age	63.74
ARA	64

Schedule SB, line 26b – Schedule of Projection of Expected Benefit Payments**Acuity Brands, Inc. Legacy Pension Plan**

EIN: 58-2632672 PN: 045

Plan Year	Active Participants	Deferred Participants	In-Pay Participants	Total
2024	8,539	548,962	3,626,836	4,184,337
2025	9,455	458,898	3,532,376	4,000,729
2026	10,478	601,408	3,437,570	4,049,456
2027	14,714	734,065	3,337,401	4,086,180
2028	17,372	831,062	3,222,737	4,071,171
2029	21,220	946,051	3,113,706	4,080,977
2030	29,591	1,086,334	3,006,390	4,122,315
2031	31,814	1,233,175	2,896,360	4,161,349
2032	38,660	1,332,477	2,782,708	4,153,845
2033	39,351	1,397,740	2,663,550	4,100,641
2034	40,899	1,452,761	2,543,959	4,037,619
2035	43,783	1,502,961	2,424,811	3,971,555
2036	44,819	1,526,847	2,303,345	3,875,011
2037	44,352	1,547,932	2,179,875	3,772,159
2038	44,918	1,542,344	2,055,327	3,642,589
2039	45,261	1,527,462	1,929,750	3,502,473
2040	44,312	1,513,242	1,804,132	3,361,686
2041	43,542	1,497,235	1,678,508	3,219,285
2042	42,435	1,470,428	1,553,447	3,066,310
2043	41,253	1,431,684	1,429,564	2,902,501
2044	39,992	1,396,695	1,307,517	2,744,204
2045	38,652	1,349,536	1,187,990	2,576,178
2046	37,229	1,304,161	1,071,686	2,413,076
2047	35,726	1,251,090	959,333	2,246,149
2048	34,147	1,195,447	851,664	2,081,258
2049	32,496	1,136,770	749,394	1,918,660
2050	30,783	1,075,552	653,187	1,759,522
2051	29,015	1,012,361	563,627	1,605,003
2052	27,201	946,969	481,202	1,455,372
2053	25,349	880,390	406,279	1,312,018
2054	23,469	812,545	339,067	1,175,081
2055	21,572	744,301	279,596	1,045,469
2056	19,674	676,609	227,723	924,006
2057	17,791	609,892	183,141	810,824
2058	15,945	544,611	145,406	705,962
2059	14,156	481,783	113,963	609,902
2060	12,441	422,083	88,179	522,703
2061	10,821	366,106	67,379	444,306
2062	9,310	314,328	50,876	374,514

2063	7,919	267,088	38,004	313,011
2064	6,657	224,572	28,135	259,364
2065	5,527	186,818	20,697	213,042
2066	4,530	153,745	15,184	173,459
2067	3,664	125,164	11,159	139,987
2068	2,922	100,794	8,261	111,977
2069	2,297	80,290	6,194	88,781
2070	1,779	63,263	4,730	69,772
2071	1,356	49,307	3,691	54,354
2072	1,017	38,015	2,949	41,981
2073	749	28,996	2,410	32,155

Schedule SB, Part V – Summary of Plan Provisions

Acuity Brands, Inc. Legacy Pension Plan

EIN: 58-2632672 PN: 045

Summary of Principal Plan Provisions

This summary of plan provisions is intended only to describe the essential features of the Plan for actuarial valuation purposes. All eligibility requirements and benefit amounts should be determined in strict accordance with the plan document itself.

Plan Year: January 1 – December 31

Fiscal Year: September 1 – August 31

Valuation Date: January 1st

Sponsoring Employer: Acuity Brands, Inc.

Union: Local No. 1132, International Brotherhood of Electrical Workers (A.F.L.C.I.O.) (“1132 participants”); District No. 8, International Association of Machinists and Aerospace Workers, or Local No. 6, Meal Polishers, Buffers, Platers and Helpers International Union (“Major participants”); Local No. 998 International Brotherhood of Electrical Workers (A.F.L.C.I.O.) (“Vermilion participants”); participants employed by the Emergency Lighting Division (“Emergency participants”) are not covered under a collective bargaining agreement.

Plan Effective Date: January 15, 1981; amended and restated effective January 1, 2022.

Effective December 31, 1995, benefit accruals in the National Lighting Standards Pension Plan froze when the plan merged into the Pension Plan for Hourly Employees of the Emergency Lighting Division of Acuity Brands Lighting Group, Inc. Effective December 31, 1996, benefit accruals in the Pension Plan of Insulation Division of National Service Industries, Inc. froze when the plan merged into the Acuity Brands, Inc. Pension Plan. Effective December 31, 2002, benefit accruals in the Acuity Brands, Inc. Pension Plan froze when the plan merged into the Pension Plan for Hourly Employees of the Emergency Lighting Division of Acuity Brands Lighting Group, Inc.

Due to plant shutdowns, participation in the National Lighting Standards Pension Plan, Pension Plan of Insulation Division of National Service Industries, Inc., and in the Acuity Brands, Inc. Pension Plan is closed, and participants are 100% vested in their accrued benefits.

The Pension Plan of Lithonia Lighting Company for Members of Bargaining Union Represented by IBEW Local Union #1132 (originally effective January 15, 1981) was renamed the Acuity Brands, Inc. Legacy Pension Plan as of December 31, 2021 after it was merged with the Major Reflector Products Co. Employees' Pension Plan (originally effective August 1, 1984), the Lithonia Lighting Division Hourly Employees Retirement Plan (Vermilion) (originally effective July 9, 1987), and the Pension Plan for Hourly Employees of the Emergency Lighting Division of Acuity Brands Lighting Group, Inc. (originally effective April 1, 1984).

Definitions

Actuarially Equivalent: Equality in value such that the present value of the amount under any form of payment is the same as the present value of the amount under the normal form of annuity payment for single participants. For purposes other than determining lump sum amounts, actuarially equivalent factors are based on the 1984 Unisex Pensioners Mortality Table and a 7% interest rate. For purposes of determining lump sum amounts, actuarially equivalent factors are based on the applicable mortality table specified in IRS Notice 2008-85 for the plan year of distribution and the statutory three-tier segment interest rates in effect for the second month prior to the plan year of distribution.

Participation: Any 1132 and Vermilion employee becomes a participant as of their date of hire, provided they are covered by the applicable bargaining unit. Any production employee of the Emergency Lighting Division who is paid on an hourly basis becomes a participant after six months of service, provided they are not covered under a collective bargaining agreement. A Major employee becomes a participant after a year of service, provided they are covered by the applicable bargaining unit.

Employee Contributions: Participant contributions to the Acuity Brands, Inc. Pension Plan ceased effective January 1, 1994. Contributions accumulate with interest each year at 120% of the Federal Midterm Rate for each January 1st.

Vesting Service: A year of vesting service is granted for each plan year in which a participant works at least 1,000 hours.

Credited Service: A year of credited service is granted for each plan year in which a participant works at least 1,600 hours, limited to 35 years for 1132 and Emergency participants, 25 years for Major participants, and 30 years for Vermilion participants. Partial years of service are granted if a participant works at least 400 hours, except for Major participants who must work at least 1,000 hours.

Accrued Benefit: An 1132 participant's monthly accrued benefit is equal to credited service times the benefit level in effect at the time of termination. Effective January 1, 2004, the monthly benefit level in effect is \$19.00. Participants are guaranteed a minimum monthly benefit of \$25.

An Emergency, Major, or Vermilion participant's monthly accrued benefit is equal to the benefit levels listed below times credited service earned during each applicable period. Vermilion participants are guaranteed a minimum monthly benefit of \$25.

Monthly Benefit Level for Vermilion Participants	Credited Service Earned During Following Period
\$12	7/9/1994 to 12/31/1995
13	1/1/1996 to 12/31/1997
14	1/1/1998 to 12/31/1998
15	1/1/1999 to 12/31/2000
16	1/1/2001 to 12/31/2002
17	On or after 1/1/2003

Monthly Benefit Level for Emergency Participants	Credited Service Earned During Following Period (for terminations after 8/31/1995)
\$22	Before 9/1/1995
23	9/1/1995 to 8/31/1999
24	On or after 9/1/1999

Monthly Benefit Level for Major Participants	Credited Service Earned During Following Period
\$5.20	Before 8/1/1977
5.50	8/1/1977 to 4/19/1981
6.25	4/20/1981 to 4/15/1985
6.75	4/16/1985 to 4/15/1986
7.25	4/16/1986 to 4/15/1988
7.75	4/16/1988 to 4/15/1989

8.25	4/16/1989 to 4/15/1991
8.75	4/16/1991 to 4/15/1992
9.25	4/16/1992 to 4/15/1993
10.75	4/16/1993 to 12/31/1994
11.75	1/1/1995 to 12/31/1996
12.75	1/1/1997 to 12/31/1997
14.00	1/1/1998 to 12/31/1999
16.00	On or after 1/1/2000

Normal Retirement

Normal Retirement Date: The first day of the month coincident with, or next following, the attainment of age 65.

Normal Retirement Benefit: The monthly accrued benefit payable as a life annuity for 1132, Emergency, and Vermilion participants, and payable as a 5-year certain and continuous annuity for Major participants.

Frozen benefits accrued under the prior Acuity Brands, Inc. Pension Plan, which merged with the former Pension Plan for Hourly Employees of the Emergency Lighting Division of Acuity Brands Lighting Group, Inc. effective December 31, 2002, are payable monthly as a 10-year certain and continuous annuity.

Early Retirement

Eligibility: The attainment of age 60 and 10 years of credited service for 1132, Emergency, and Vermilion participants. The attainment of age 55 and 10 years of vesting service for Major participants. The attainment of age 55 and 15 years of credited service for benefits accrued under the Pension Plan of Insulation Division of National Service Industries, Inc.

For benefits accrued under the Acuity Brands, Inc. Pension Plan, the attainment of age 55 and i) 20 years of credited service if termination occurred before January 1, 1994, ii) 15 years of vesting service if termination occurred before September 18, 1996, or iii) 10 years of vesting service if termination occurred on or after September 18, 1996.

Benefit: The monthly accrued benefit reduced by 5/12% for each month commencement precedes normal retirement for 1132, Emergency, and Vermilion participants. The monthly accrued benefit reduced by 6/12% for each month commencement precedes normal retirement for Major participants. For benefits accrued under the Pension Plan of Insulation Division of National Service Industries, Inc., the monthly accrued benefit is reduced by .006 for each month commencement precedes normal retirement.

For benefits accrued under the Acuity Brands, Inc. Pension Plan, the monthly accrued benefit is reduced by 5/12% for each month commencement precedes normal retirement if termination occurred before January 1, 1994. Otherwise, the reduction is 4/12% for each month commencement precedes normal retirement.

Deferred Retirement

Eligibility: Termination after normal retirement.

Benefit: The monthly accrued benefit as of the commencement date.

Termination

Eligibility: The completion of at least 5 years of vesting service. As a result of the site closure, any 1132 participant employed at the Cochran facility as of February 10, 2010 is automatically vested regardless of service.

Benefit: The monthly accrued benefit at normal retirement. Participants that met the service requirements for early retirement at termination are eligible to commence payments early and receive a reduced monthly benefit.

Disability Benefit

Eligibility: Termination of service due to total disability after the completion of at least 5 years of credited service provided the participant qualifies for Social Security disability income.

Benefit: Monthly accrued benefit payable immediately without reduction for early commencement. If the participant is eligible for early retirement as of the date of disability, the benefit may be taken in accordance with early retirement provisions.

Preretirement Death

Eligibility: Death after the completion of at least 5 years of vesting service with a surviving spouse.

Benefit: The surviving spouse of a terminated participant is eligible to receive the survivor's portion of the 50% joint and survivor annuity that would have been payable had the participant terminated employment on their date of death, survived to their earliest possible retirement date (or age 60 for Vermilion participants), and begun receiving benefits as a 50% joint and survivor annuity. This benefit is payable at the earliest date the participant could have retired under the plan, except for Vermilion participants who do not need to meet the service requirements for early retirement eligibility.

If the service requirements for early retirement under the Acuity Brands, Inc. Pension Plan were met, surviving spouses may elect to commence payments prior to the participant's earliest retirement date, and receive a monthly benefit equal to the amount that would have been paid on the participant's earliest retirement date, actuarially reduced for payment prior to that date.

The surviving spouse of an 1132 or Vermilion participant who dies while receiving a disability benefit will receive 50% of the disability benefit the participant was receiving at the time of death, payable immediately. The surviving spouse of an Emergency participant who dies while receiving a disability benefit will receive 50% of the actuarially equivalent amount of the benefit the participant was receiving, payable immediately. The surviving spouse of a Major participant who dies while receiving a disability benefit will receive 50% of the actuarially equivalent amount of the participant's accrued benefit, payable at the participant's normal retirement date, in the form of a life annuity.

Forms of Payment

Normal Forms: For 1132, Emergency, and Vermilion participants or benefits accrued under the Pension Plan of Insulation Division of National Service Industries, Inc., the normal form of payment is a life annuity, if single, or an actuarially equivalent 50% joint and survivor annuity, if married.

For Major participants, 5-year certain and continuous annuity, if single, or an actuarially equivalent 50% joint and survivor annuity, if married.

For benefits accrued under the Acuity Brands, Inc. Pension Plan, 10-year certain and continuous annuity, if single, or an actuarially equivalent 50% joint and survivor annuity, if married.

Optional Forms: For 1132, Emergency, and Vermilion participants or benefits accrued under the Pension Plan of Insulation Division of National Service Industries, Inc., optional forms of payment include a life annuity or actuarially equivalent 5, 10, or 15-year certain and continuous annuity, 50%, 75%, or 100% joint and survivor annuity, or a mandatory lump sum if the value is \$5,000 or less.

For Major participants, 5-year certain and continuous annuity or actuarially equivalent life annuity, a 10 or 15-year certain and continuous annuity, 50%, 75%, or 100% joint and survivor annuity, or a mandatory lump sum if the value is \$5,000 or less.

For benefits accrued under the Acuity Brands, Inc. Pension Plan, 10-year certain and continuous annuity or actuarially equivalent life annuity, a Social Security level income option, a 5 or 15-year certain and continuous annuity, 50%, 75%, or 100% joint and survivor annuity, or a mandatory lump sum if the value is \$5,000 or less. Unlimited lump sums are available to those hired before February 15, 1984 who were participating in the plan before January 1, 1994. Participants that contributed to the plan prior to January 1, 1994 may elect to receive a refund of their contributions with interest upon termination and receive a reduced monthly accrued benefit at commencement.

Acuity Brands, Inc. Legacy Defined Benefit Retirement Plan

Schedule H, line 4i-Schedule of Assets (Held at End of Year) - December 31, 2024 (In Liquidation)

EIN: 58-2632672

Plan ID: 045

Acuity Brands, Inc. Legacy Defined Benefit Retirement Plan				
(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
Short-Term Investments:				
	Federated Hermes Govt Obligations FD CL Prem	Money market fund	\$ 1,335,018	\$ 1,339,125
*	BOA Temporary Overnight Deposit - Custody	Money market fund	—	176
Fixed Income Investments:				
	US Treasury Bond 4.250% May 15 2039	US Treasury Bond	726,636	667,799
	US Treasury Bond 4.375% Nov 15 2039	US Treasury Bond	1,060,900	964,110
	US Treasury Bond 2.875% May 15 2043	US Treasury Bond	172,403	156,036
	US Treasury Bond 2.875% Aug 15 2045	US Treasury Bond	862,660	748,429
	US Treasury Bond 1.375% Aug 15 2050	US Treasury Bond	153,653	123,203
	US Treasury Bond 3.875% May 15 2043	US Treasury Bond	88,086	79,662
	US Treasury Bond 4.375% Aug 15 2043	US Treasury Bond	709,177	689,361
	US Treasury Bond 4.750% Nov 15 2043	US Treasury Bond	125,669	124,193
	US Treasury Bond 4.500% Feb 15 2044	US Treasury Note	124,849	121,434
	US Treasury Bond 4.625% Nov 15 2044	US Treasury Note	488,587	473,173
	US Treasury Note 1.125% Feb 15 2031	US Treasury Note	843,051	829,499
	US Treasury Note 4.125% Nov 15 2032	US Treasury Note	2,106,102	1,961,351
	US Treasury Note 4.000% Feb 29 2028	US Treasury Note	2,644,798	2,611,703
	US Treasury Note 4.000% Feb 28 2030	US Treasury Note	3,589,208	3,482,784
	US Treasury Note 4.625% Mar 15 2026	US Treasury Note	1,944,693	1,944,606
	US Treasury Note 3.875% Apr 30 2025	US Treasury Note	1,473,099	1,482,562
	US Treasury Note 3.750% Aug 31 2031	US Treasury Note	1,014,809	970,614
	US Treasury Note 4.250% Nov 15 2034	US Treasury Note	2,488,779	2,458,440
	US Treasury Strip Zero% Feb 15 2036	US Treasury Strip	1,561,925	1,467,475
	US Treasury Strip Zero% Aug 15 2036	US Treasury Strip	1,530,850	1,425,700
	L&G Long Duration US CR	Core Bond Trust Fund	29,419,490	31,514,426
Real Estate Funds:				
	Blackrock US Core Property Fund	Commercial real estate investments, including mortgage loans	4,414,666	3,526,181
Total			\$ 58,879,108	\$ 59,162,042

*Party-in interest as defined by ERISA

Schedule SB, Line 24 – Change in Actuarial Assumptions

Acuity Brands, Inc. Legacy Pension Plan

EIN: 58-2632672 PN: 045

Expected return on plan assets: The expected return on plan assets was updated from the median results from Milliman's investment return model for a 10-year period to the median results for a 5-year period to reflect future expected market conditions for a plan with a shorter duration and time horizon for plan termination.