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

2025

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

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 INC. PENSION PLAN

1b Three-digit plan number (PN) ▶ 034

1c Effective date of plan 04/01/1971

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
ACUITY INC.

1170 PEACHTREE STREET, N.E.
SUITE 1200
ATLANTA, GA 30309-7673

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.

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2026	PENNY MCBURNETT
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address [X] 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 ACUITY BRANDS, INC.

c Plan Name ACUITY BRANDS, INC. PENSION PLAN

4b EIN 58-2632672

4d PN 034

5	Total number of participants at the beginning of the plan year	**5**	2512
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	**6a(1)**	862
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	918
b	Retired or separated participants receiving benefits	**6b**	281
c	Other retired or separated participants entitled to future benefits	**6c**	29
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	1228
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	71
f	Total. Add lines **6d** and **6e**.	**6f**	1299
g(1)	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	**6g(1)**	
g(2)	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g(2)**	
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.	**6h**	231
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 Characteristic Codes in the instructions:

1B 3H

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

9a Plan funding arrangement (check all that apply)

- (1) [ ] Insurance
- (2) [ ] Code section 412(e)(3) insurance contracts
- (3) [X] Trust
- (4) [ ] General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- (1) [X] Insurance
- (2) [ ] Code section 412(e)(3) insurance contracts
- (3) [X] Trust
- (4) [ ] 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

- (1) [X] **R** (Retirement Plan Information)
- (2) [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3) [X] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- (4) [ ] **DCG** (Individual Plan Information) – Number Attached _____
- (5) [ ] **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- (1) [X] **H** (Financial Information)
- (2) [ ] **I** (Financial Information – Small Plan)
- (3) [X] **A** (Insurance Information) – Number Attached 1
- (4) [X] **C** (Service Provider Information)
- (5) [X] **D** (DFE/Participating Plan Information)
- (6) [ ] **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 2025 Form M-1 annual report. If the plan was not required to file the 2025 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 A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
ACUITY INC. PENSION PLAN

B Three-digit plan number (PN) ▶ 034

C Plan sponsor's name as shown on line 2a of Form 5500
ACUITY INC.

D Employer Identification Number (EIN)
58-2632672

Part I **Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
PACIFIC LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
95-1079000	67466	G-28669.01.0001	923	01/01/2025	12/31/2025

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶ SINGLE-PREMIUM BUY-OUT GROUP ANNUITY CONTRACT

b	Premiums paid to carrier	6b	33806737
c	Premiums due but unpaid at the end of the year	6c	104500
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☒ group deferred annuity (3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)			
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below) ▶	7c(5)			
	(6) Total additions			7c(6)	0
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	0
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below) ▶	7e(4)			
	(5) Total deductions			7e(5)	0
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	0

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- **a** ☐ Health (other than dental or vision)
- **b** ☐ Dental
- **c** ☐ Vision
- **d** ☐ Life insurance
- **e** ☐ Temporary disability (accident and sickness)
- **f** ☐ Long-term disability
- **g** ☐ Supplemental unemployment
- **h** ☐ Prescription drug
- **i** ☐ Stop loss (large deductible)
- **j** ☐ HMO contract
- **k** ☐ PPO contract
- **l** ☐ Indemnity contract
- **m** ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	0
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	0
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**10b**	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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.**

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

▶ **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
ACUITY INC. PENSION PLAN

B Three-digit plan number (PN) ▶ 034

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
ACUITY INC.

D Employer Identification Number (EIN)
58-2632672

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2025

2 Assets:

a Market value	**2a**	67983151
b Actuarial value	**2b**	69463654

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	973	36955416	36955416
b For terminated vested participants	682	14567398	14567398
c For active participants	866	10650378	11526261
d Total	2521	62173192	63049075

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**	5.37 %
6 Target normal cost		
a Present value of current plan year accruals	**6a**	903307
b Expected plan-related expenses	**6b**	515000
c Target normal cost	**6c**	1418307

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

10/07/2026
Date

MARY KATHRYN MCCORISON
Type or print name of actuary

26-08344
Most recent enrollment number

MILLIMAN, INC.
Firm name

404-254-6751
Telephone number (including area code)

3424 PEACHTREE RD. NE, SUITE 1900
ATLANTA, GA 30326
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 1.09 %	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 5.15 %		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	110.17 %
15	Adjusted funding target attainment percentage	15	110.17 %
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	113.05 %
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: 5.07 %	2nd segment: 5.31 %	3rd segment: 5.50 %	☐ 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) ☐ 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**	1418307
b Excess assets, if applicable, but not greater than line 31a	**31b**	1418307

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

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. ☐ 2019 ☐ 2020 ☐ 2021

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2025** **This Form is Open to Public Inspection.**

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
ACUITY INC. PENSION PLAN

B Three-digit plan number (PN) ▶ 034

C Plan sponsor's name as shown on line 2a of Form 5500
ACUITY 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).. . . . . [X] 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

EARNEST PARTNERS

58-2386669

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

SEI TRUST COMPANY

06-1271230

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

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

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

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

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	234116	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

(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	161984	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

(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	116436	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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	24002	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

GALLAGHER FIDUCIARY ADVISORS LLC

PO BOX 71396
CHICAGO, IL 60694

(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	6045	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

(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 [ ] No [ ]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

(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

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)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

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.**

OMB No. 1210-0110

2025

This Form is Open to Public Inspection.

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
ACUITY INC. PENSION PLAN

B Three-digit plan number (PN) ▶ 034

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
ACUITY INC.

D Employer Identification Number (EIN)
58-2632672

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)

a Name of MTIA, CCT, PSA, or 103-12 IE: EARNEST PARTNERS MULTIPLE INVST TR

b Name of sponsor of entity listed in (a): SEI TRUST COMPANY

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)
26-4377500-041	C	644951

a Name of MTIA, CCT, PSA, or 103-12 IE: L&G LONG DUR US CREDIT CIT FD

b Name of sponsor of entity listed in (a): RELIANCE TRUST COMPANY

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)
35-7085469-020	C	11252159

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)

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)

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)

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)

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

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b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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.**

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
ACUITY INC. PENSION PLAN

B Three-digit plan number (PN) ▶ 034

C Plan sponsor's name as shown on line 2a of Form 5500
ACUITY 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.

Assets		(a) Beginning of Year	(b) End of Year
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)	1210016	2380392
(2) U.S. Government securities	1c(2)	25675832	5262932
(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)	0	3595470
(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)	31757198	11897110
(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)	9340105	3181304
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	35

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
1e Buildings and other property used in plan operation	1e		
1f Total assets (add all amounts in lines 1a through 1e)	1f	67983151	26317243
Liabilities			
1g Benefit claims payable	1g	1415	271361
1h Operating payables	1h		
1i Acquisition indebtedness	1i		
1j Other liabilities	1j	0	104500
1k Total liabilities (add all amounts in lines 1g through1j)	1k	1415	375861
Net Assets			
1l Net assets (subtract line 1k from line 1f)	1l	67981736	25941382

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)	221841	
(B) U.S. Government securities	2b(1)(B)	671415	
(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)		893256
(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)	71406	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		71406
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	215265489	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	214837077	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		428412
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	-210950	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		-210950

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		1239912
(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)		896185
c Other income	2c		7196
d Total income. Add all **income** amounts in column (b) and enter total	2d		3325417
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	10439747	
(2) To insurance carriers for the provision of benefits	2e(2)	33911237	
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		44350984
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)	240219	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	148757	
(6) Bank or trust company trustee/custodial fees	2i(6)	214882	
(7) Actuarial fees	2i(7)	142220	
(8) Legal fees	2i(8)	6147	
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	262562	
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		1014787
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		45365771
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		-42040354
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) [X] 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) [X] 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.)	**4a**		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.)	**4b**		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.)	**4c**		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.)	**4d**		X	
e Was this plan covered by a fidelity bond?	**4e**	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?	**4f**		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?	**4g**		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?	**4h**		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.)	**4i**	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.)	**4j**	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?	**4k**		X	
l Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**		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.	**4n**			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? [ ] Yes [X] No

If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

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.) ..... [X] Yes [ ] No [ ] Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 586346.

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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

2025

This Form is Open to Public Inspection.

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
ACUITY INC. PENSION PLAN

B Three-digit plan number (PN) ▶ 034

C Plan sponsor's name as shown on line 2a of Form 5500
ACUITY INC.

D Employer Identification Number (EIN)
58-2632672

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** 371

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: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment)	**14a**	
b The plan year immediately preceding the current plan year. ☐ 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. ☐ 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: 14.0 % Private Equity: 0.0 % Investment-Grade Debt and Interest Rate Hedging Assets: 64.0 %
High-Yield Debt: 0.0 % Real Assets: 14.0 % Cash or Cash Equivalents: 8.0 % 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 Inc. Pension Plan

Financial Statements and ERISA-Required Supplemental Schedules

As of and for the Years Ended
December 31, 2025 and 2024

Acuity Inc. Pension Plan

Financial Statements and ERISA-Required Supplemental Schedules

As of and for the Years Ended December 31, 2025 and 2024

Acuity Inc. 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

Tel: 404-688-6841
Fax: 404-688-1075
www.bdo.com

1180 Peachtree Street NE
Suite 1950
Atlanta, GA 30309

Independent Auditor's Report

To the Plan Administrator
Acuity Inc. 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 Inc. 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, 2025 and 2024, and the related statements of changes in net assets available for benefits for the years then ended, 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 a certification from a qualified institution as of December 31, 2025 and 2024, and for the years then ended, 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).

BDO USA, P.C., a Virginia professional corporation, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.



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.

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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, 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 ERISA-required Supplemental Schedule H, line 4i- Schedule of Assets (Held at End of Year) as of December 31, 2025 and the Schedule H, line 4j - Schedule of Reportable Transactions) for the year ended December 31, 2025 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, 2026

Financial Statements

Acuity Inc. Defined Benefit Retirement Plan

Statements of Net Assets Available for Benefits

	December 31, 2025	December 31, 2024
Assets:		
Investments at fair value	$ 26,317,243	$ 67,983,151
Total assets	26,317,243	67,983,151
Liabilities:		
Accrued premium to annuity purchase	104,500	—
Accrued liabilities	271,361	1,415
Total liabilities	375,861	1,415
Net assets available for benefits	$ 25,941,382	$ 67,981,736

See accompanying notes to financial statements.

Acuity Inc. Defined Benefit Retirement Plan

Statements of Changes in Net Assets Available for Benefits

	December 31, 2025	December 31, 2024
Additions to net assets:		
Interest and dividend income	$ 964,662	$ 815,108
Net appreciation in fair value of assets	2,360,755	26,810
Total additions	3,325,417	841,918
Deductions from net assets:		
Benefit payments	10,439,747	3,949,464
Purchase of annuity contracts	33,806,737	—
Premium paid to annuity provider	104,500	—
Administrative expenses	1,014,787	608,021
Total deductions	45,365,771	4,557,485
Net decrease in net assets	(42,040,354)	(3,715,567)
Net assets available for benefits:		
Beginning of year	67,981,736	71,697,303
End of year	$ 25,941,382	$ 67,981,736

See accompanying notes to financial statements.

Note 1 — Description of Plan

The following description of the Acuity Inc. Pension Plan (the "Plan") provides only general information. Participants should refer to the comprehensive Plan documents for a more complete description of the 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. Participants within the Plan continue to accrue benefits.

The Plan was amended to allow for a temporary lump sum window for deferred participants in 2025. Subsequently, the liability for the majority of the in-pay population was transferred to an annuity provider as of August 14, 2025. Cash lump sum distributions totaled $7.0 million, and the liability for 923 participants was transferred to an annuity provider. As of December 31, 2025, 1,299 participants remained with a $19.9 million associated balance. See our *Purchase of Annuity Contract* footnote of the *Notes to Financial Statements* for more details.

Plan Administration

Administration of the Plan is the responsibility of Acuity Inc. (the "Company" or "Plan Sponsor"). The Company's Investment Committee (the "Committee"), whose members are appointed and designated by management, 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, 2025 and 2024. There were no required contributions for 2025 and 2024.

Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA.

Vesting and Pension Benefits

Company-contributed benefits become 100% vested upon the completion of five years of vesting service, as defined by the Plan. 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 termination from the Company and have five years of credited service receive monthly disability benefits as specified in the Plan agreement.

Plan Amendment

Effective October 3, 2025, the Plan was amended to change the employer's legal name from Acuity Brands, Inc. to Acuity Inc.

Note 2 — Significant Accounting Policies

Basis of Accounting

The accompanying 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 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 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 Internal Revenue Service ("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.

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 relates to investments held at December 31, 2025 and 2024, as well as net appreciation in fair value of assets, interest, dividends, and investment transactions for the years ended December 31, 2025 and 2024. This information 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 Accounting Standards Codification ("ASC") Topic 820, *Fair Value Measurement*, ("ASC 820"), the Company determines its fair value measurements based on the assumptions a market participant would use in pricing an asset or a liability. ASC 820 provides for a three-tiered hierarchy of 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 a model (Level 3). In accordance with ASC 820 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.

Level 1

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.

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 2

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.

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 and fixed-income U.S. Treasury securities. The investment is valued on each business day based on the values of the underlying holdings and is not actively traded.

Collective Trust: The collective trust seeks to outperform the overall small-cap stock market and is comprised primarily of small-cap equity securities with quoted prices in active markets for identical investments. The value of this fund is calculated on each business day based on its daily net asset value; however, the collective trust is not deemed to be actively traded.

NAV Per Share

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, 2025 and 2024.

The following tables present information about the Plan's assets as of December 31, 2025 and 2024:

December 31, 2025	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Short-term investments	$ 2,380,392	$ —	$ —	$ 2,380,392
Mutual funds	3,181,304	—	—	3,181,304
U.S. Treasury investments	—	5,262,932	—	5,262,932
Fixed-income investments	—	11,252,194	—	11,252,194
Collective trust	—	644,951	—	644,951
Total assets in the fair value hierarchy	5,561,696	17,160,077	—	22,721,773
Real estate fund				3,595,470
Total assets at fair value	$ 5,561,696	$ 17,160,077	$ —	$ 26,317,243

December 31, 2024	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Short-term investments	$ 1,210,016	$ —	$ —	$ 1,210,016
Mutual funds	5,554,722	—	—	5,554,722
U.S. Treasury investments	—	25,675,832	—	25,675,832
Fixed-income investments	—	30,056,148	—	30,056,148
Collective trust	—	1,700,981	—	1,700,981
Total assets in the fair value hierarchy	6,764,738	57,432,961	—	64,197,699
Real estate fund				3,785,452
Total assets at fair value	$ 6,764,738	$ 57,432,961	$ —	$ 67,983,151

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 through 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:

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: 5.25% and 5.50% per annum, compounded annually in the plan years ended December 31, 2025 and 2024, respectively.

IRS segment rates:	2025	2024
First 5 years	4.57 %	5.00 %
Next 15 years	5.26 %	5.27 %

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 5.25% and 5.50% for the plan years ended December 31, 2025 and 2024, respectively. The foregoing actuarial assumptions are based on the presumption that the Plan will continue. If the Plan were to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits. The computations of the actuarial present value of accumulated plan benefits were made as of January 1, 2025 and 2024. Had the valuations been performed as of December 31, there would be no material differences, except for the benefit payments made.

As of January 1, 2025 (the date of the most recent actuarial valuation), the Plan's actuarial present values of accumulated plan benefits were as follows:

	January 1, 2025
Vested benefits of participants in-pay status	$ 36,640,467
Vested benefits of participants not in-pay status	25,618,086
Non-vested benefits	954,939
Total actuarial present value of accumulated plan benefits	$ 63,213,492

The change in the actuarial present value of accumulated plan benefits during the twelve month period ended January 1, 2025 is summarized as follows:

	Twelve Months Ended January 1, 2025
Actuarial present value, beginning of year	$ 61,911,750
Accumulation of benefits including losses and (gains)	384,462
Interest due to decrease in discount period	3,296,953
Benefit payments	(3,949,464)
Change in assumptions	1,569,791
Actuarial present value, end of year	$ 63,213,492

During 2025, the Plan was amended for a Lump Sum Window offering for certain not-in-pay participants. Those who elected lump sums received payment in August 2025. The Plan Sponsor also purchased annuities for most in-pay participants in the Plan. The premium for the annuity purchase was paid primarily in August 2025. During 2025, the effect of the Lump Sum Window amendment and the annuity purchase would have resulted in a decrease of $43,879,389 in the actuarial present value of accumulated plan benefits, which includes a decrease of $2,888,000 associated with the estimated gain on as the settlement of the liabilities and a decrease of $40,991,389 related to the settlement of the liabilities.

Note 7 — Plan Termination

Although the Company intends for the Plan to be permanent, the Company has the right to terminate the Plan. 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 — Purchase of Annuity Contract

On August 14, 2025, the Plan entered into a purchase agreement with Pacific Life ("Insurer") to provide a non-participating single premium and separate account rider guaranteed annuity contract ("GAC") in connection with the settlement of liabilities associated with certain benefits under the Plan. Under the terms of the GAC, the obligation to make future pension payments transferred to the Insurer, and participants ceased to be participants in the Plan. The Insurer will make all future benefit payments to the Plan's participants and beneficiaries. The GAC provides for the continued payment of the participants' pension benefit in the same form that was in effect under the Plan immediately before the annuity purchase, including any beneficiary designation and survivor benefit. The purchase price of the annuity contract was approximately $33.8 million and is reported in the accompanying statements of changes in net assets available for benefits for the years ended December 31, 2025 and 2024. Under the terms of the GAC, the obligation to make future pension payments began on November 1, 2025.

Note 9 — 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 December 31, 2025, there were two investments held that individually accounted for more than 10% of total investments. For December 31, 2024, 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, 2025.

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 10 — 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 Plan by the Trustee. Cash paid by the Plan for services provided by the Trustee amounted to $214,882 and $245,928 for the years ended December 31, 2025 and 2024, respectively. Cash for all other administrative expenses paid by the Plan amounted to $799,905 and $362,093 for the years ended December 31, 2025 and 2024, respectively.

There were no amounts due from or owed to related parties as of December 31, 2025 and 2024.

Note 11 — Subsequent Events

The Plan has evaluated subsequent events through October 15, 2026, the date the financial statements were available to be issued.

ERISA-Required Supplemental Schedules

Acuity Inc. Defined Benefit Retirement Plan

Schedule H, line 4i-Schedule of Assets (Held at End of Year) - December 31, 2025
EIN: 58-2632672
Plan ID: 034

Acuity Inc. Pension 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	$ 2,372,965	$ 2,380,372
*	BOA Temporary Overnight Deposit - Custody	Money market fund	—	20
	Fixed-Income Funds:			
	US Treasury Bond 3.375% Nov 15 2048	US Treasury Bond	1,571,492	1,590,997
	US Treasury Bond 1.250% May 15 2050	US Treasury Bond	1,239,682	1,248,672
	US Treasury Bond 4.750% Nov 15 2053	US Treasury Bond	491,074	493,858
	US Treasury Bond 4.500% Nov 15 2054	US Treasury Bond	322,374	317,888
	US Treasury Bond 4.750% Aug 15 2055	US Treasury Bond	1,612,958	1,611,517
	L&G Long Duration US CR	Portfolio of intermediate and long term debt securities	9,738,550	11,252,194
	Mutual Funds:			
	Dodge & Cox Intl Stock FD CL I	International Fund	529,208	716,873
	American Euro Pacific Growth FD CL R6	EuroPacific Growth Fund	685,015	651,772
	Vanguard Institutional Index FD CL Instl	Institutional Index Fund	1,339,087	1,812,659
	Collective Trust:			
	Earnest Partners SMID Cap Core FD CL I	Growth fund of small to medium cap equity securities	524,971	644,951
	Real Estate Funds:			
	Blackrock US Core Property Fund	Commercial real estate investments, including mortgage loans	4,739,264	3,595,470
	Total		$ 25,166,640	$ 26,317,243

*Party-in interest as defined by ERISA

Acuity Inc. Defined Benefit Retirement Plan

Schedule H, line 4j-Schedule of Reportable Transactions-
Year ended December 31, 2025
EIN: 58-2632672
Plan ID: 034

Acuity Inc. Pension 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	$ 9,700,000		$ 9,700,000	$ 9,700,000	$ —
	Federated Hermes Govt Obligations FD CL Prem	Money market fund	3,884,409		3,884,409	3,884,409	—
	Federated Hermes Govt Obligations FD CL Prem	Money market fund		3,712,044	3,712,044	3,712,044	—
	Federated Hermes Govt Obligations FD CL Prem	Money market fund	208,816,838		208,816,838	208,816,838	—
	Federated Hermes Govt Obligations FD CL Prem	Money market fund	10,300,000		10,300,000	10,300,000	—
	Federated Hermes Govt Obligations FD CL Prem	Money market fund		20,965,314	20,965,314	20,965,314	—
	Federated Hermes Govt Obligations FD CL Prem	Money market fund	21,000,000		21,000,000	21,000,000	—
	Federated Hermes Govt Obligations FD CL Prem	Money market fund		33,806,737	33,806,737	33,806,737	—
	Federated Hermes Govt Obligations FD CL Prem	Money market fund		7,030,142	7,030,142	7,030,142	—
	L&G Long Duration US CR	Portfolio of intermediate and long term debt securities		9,700,000	9,175,676	9,829,064	(129,064.49)
	L&G Long Duration US CR	Portfolio of intermediate and long term debt securities		10,300,000	9,144,033	9,795,169	504,831.01
*	BOA Temporary Overnight Deposit - Custody	Money market fund	9,700,000		9,700,000	9,700,000	—
*	BOA Temporary Overnight Deposit - Custody	Money market fund		9,700,000	9,700,000	9,700,000	—
*	BOA Temporary Overnight Deposit - Custody	Money market fund	21,050,044		21,050,044	21,050,044	—
*	BOA Temporary Overnight Deposit - Custody	Money market fund	9,200,000		9,200,000	9,200,000	—
*	BOA Temporary Overnight Deposit - Custody	Money market fund		21,055,114	21,055,114	21,055,114	—
*	BOA Temporary Overnight Deposit - Custody	Money market fund	10,700,000		10,700,000	10,700,000	—
*	BOA Temporary Overnight Deposit - Custody	Money market fund		21,000,000	21,000,000	21,000,000	—
Total Category (i)			**$ 304,351,291**	**$ 137,269,351**	**$ 439,940,351**	**$ 441,244,875**	**$ 375,767**

*Party-in interest as defined by ERISA.

Acuity Inc. Pension 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 (iii) - a Series of Transactions							
	Federated Hermes Govt Obligations FD CL Prem	Money market fund	$ 79,952,310	$ 78,784,979	$ 1,324,381	$ 158,737,288	$ —
	US Treasury Bond 4.250% AUG 15 2054	U.S. Treasury Investments	$ —	$ 6,532,694	$ 7,385,977	$ 6,532,694	$ 62,672
	US Treasury Bond 4.500% Nov 15 2054	U.S. Treasury Investments	$ 6,591,829	$ 6,124,230	$ 322,374	$ 12,716,059	$ (145,225)
	US Treasury Note 4.625% Feb 15 2055	U.S. Treasury Investments	$ 3,119,352	$ 3,134,644	$ —	$ 6,253,997	$ 15,292
	US Treasury Note 3.750 Aug 31 2031	U.S. Treasury Investments	$ —	$ 3,458,814	$ (3,551,830)	$ 3,458,814	$ 105,534
	US Treasury Note 4.000 Mar 31 2030	U.S. Treasury Investments	$ 2,260,654	$ 2,261,501	$ —	$ 4,522,155	$ 846
	US Treasury Note 3.875 Mar 31 2027	U.S. Treasury Investments	$ 2,001,022	$ 2,003,750	$ —	$ 4,004,772	$ 2,728
	US Treasury Note 3.750 Apr 30 2030	U.S. Treasury Investments	$ 1,925,082	$ 1,918,308	$ —	$ 3,843,389	$ (6,774)
	US Treasury Note 3.875 Apr 30 2030	U.S. Treasury Investments	$ 2,223,825	$ 2,223,825	$ —	$ 4,447,650	$ —
	US Treasury Note 3.875 May 31 2027	U.S. Treasury Investments	$ 1,843,349	$ 1,849,324	$ —	$ 3,692,673	$ 5,976
	US Treasury Note 4.000 May 31 2030	U.S. Treasury Investments	$ 2,203,875	$ 2,219,938	$ —	$ 4,423,812	$ 16,063
	US Treasury Note 3.875 Jun 30 2030	U.S. Treasury Investments	$ 2,181,665	$ 2,185,025	$ —	$ 4,366,690	$ 3,361
	US Treasury Note 3.750 Jun 30 2027	U.S. Treasury Investments	$ 1,776,046	$ 1,775,832	$ —	$ 3,551,878	$ (214)
	US Treasury Note 3.875 Jul 31 2030	U.S. Treasury Investments	$ 2,149,955	$ 2,148,854	$ —	$ 4,298,809	$ (1,101)
	US Treasury Note 3.875 Jul 31 2027	U.S. Treasury Investments	$ 1,705,185	$ 1,704,908	$ —	$ 3,410,094	$ (277)
	L&G Long Duration US CR	Portfolio of intermediate and long term debt securities	$ —	$ 20,000,000	$ (18,319,709)	$ 20,000,000	$ 375,767
*	BOA Temporary Overnight Deposit - Custody	Short-term investments	$ 63,313,900	$ 63,314,063	$ (30,437)	$ 126,627,963	$ —
Total Category (iii)			**$ 173,248,049**	**$ 201,640,689**	**$ (12,869,244)**	**$ 374,888,737**	**$ 434,648**

*Party-in interest as defined by ERISA.

Schedule SB, line 26 – Schedule of Active Participant Data

Acuity Brands, Inc. Pension Plan

EIN: 58-2632672 PN: 034

The number of active participants summarized by attained age and years of credited service as of January 1, 2025 is shown below.

	Years of Credited Service										
Age	**0--1**	**1–4**	**5–9**	**10–14**	**15–19**	**20–24**	**25–29**	**30–34**	**35–39**	**40+**	**Total**
0–24	39	34	1								74
25–29	23	39	14								76
30–34	35	49	24	9							117
35–39	20	45	22	9	1						97
40–44	17	49	41	14	10	1	1				133
45–49	7	28	28	10	14	5	6				98
50–54	6	32	20	13	9	3	2	1	1		87
55–59	2	23	11	15	11	3	5		8	1	79
60–64	4	10	10	7	8	11	6	1	8	7	72
65–69		8	7	2		2	4	1	1	5	30
70+	1									2	3
Total	154	317	178	79	53	25	24	3	18	15	866

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

Acuity Brands, Inc. Pension Plan

EIN: 58-2632672 PN: 034

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)	5.07%	5.07%	4.65%
Segment 2 (5–20 years)	5.31%	5.33%	5.28%
Segment 3 (20+ years)	5.50%	5.36%	5.63%
Effective Interest Rate	5.37%	5.32%	5.37%

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: 5.70% per year for the 2025 plan year (5.50% per year for the 2024 plan year, 6.00% per year for the 2023 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 10-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 ($515,000 for the 2025 plan year and $525,000 for the 2024 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 2025, 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 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, based on the results of an experience study performed in 2015 using data from 2011 through 2013 plan years, for active participants eligible for retirement:

Age	Rate
60 – 61	7.5%
62 – 63	30.0%
64	20.0%
65 – 69	30.0%
70	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.

Termination

Sample annual rates of termination, based on the results of an experience study performed in 2015 using data from 2011 through 2013 plan years, are as follows (per 1,000 participants):

Age	Years of Service					
	0	1	2	3	4	5+
25	313	313	250	250	250	125
30	238	238	190	190	190	95
35	184	184	147	147	147	74
40	139	139	111	111	111	56
45	104	104	83	83	83	42
50	77	77	62	62	62	31
55	62	62	50	50	50	25
60+	67	67	54	54	54	27

Disability

The following are sample annual rates of disablement for active participants based on age (per 100 participants):

Age	Rate
25	0.00
30	0.11
35	0.17
40	0.23
45	0.46
50	0.69
55	1.42
60	2.14
65	0.00

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 Inc. Defined Benefit Retirement Plan

Schedule H, line 4j-Schedule of Reportable Transactions-
Year ended December 31, 2025
EIN: 58-2632672
Plan ID: 034

Acuity Inc. Pension 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	$ 9,700,000		$ 9,700,000	$ 9,700,000	$ —
	Federated Hermes Govt Obligations FD CL Prem	Money market fund	3,884,409		3,884,409	3,884,409	—
	Federated Hermes Govt Obligations FD CL Prem	Money market fund		3,712,044	3,712,044	3,712,044	—
	Federated Hermes Govt Obligations FD CL Prem	Money market fund	208,816,838		208,816,838	208,816,838	—
	Federated Hermes Govt Obligations FD CL Prem	Money market fund	10,300,000		10,300,000	10,300,000	—
	Federated Hermes Govt Obligations FD CL Prem	Money market fund		20,965,314	20,965,314	20,965,314	—
	Federated Hermes Govt Obligations FD CL Prem	Money market fund	21,000,000		21,000,000	21,000,000	—
	Federated Hermes Govt Obligations FD CL Prem	Money market fund		33,806,737	33,806,737	33,806,737	—
	Federated Hermes Govt Obligations FD CL Prem	Money market fund		7,030,142	7,030,142	7,030,142	—
	L&G Long Duration US CR	Portfolio of intermediate and long term debt securities		9,700,000	9,175,676	9,829,064	(129,064.49)
	L&G Long Duration US CR	Portfolio of intermediate and long term debt securities		10,300,000	9,144,033	9,795,169	504,831.01
*	BOA Temporary Overnight Deposit - Custody	Money market fund	9,700,000		9,700,000	9,700,000	—
*	BOA Temporary Overnight Deposit - Custody	Money market fund		9,700,000	9,700,000	9,700,000	—
*	BOA Temporary Overnight Deposit - Custody	Money market fund	21,050,044		21,050,044	21,050,044	—
*	BOA Temporary Overnight Deposit - Custody	Money market fund	9,200,000		9,200,000	9,200,000	—
*	BOA Temporary Overnight Deposit - Custody	Money market fund		21,055,114	21,055,114	21,055,114	—
*	BOA Temporary Overnight Deposit - Custody	Money market fund	10,700,000		10,700,000	10,700,000	—
*	BOA Temporary Overnight Deposit - Custody	Money market fund		21,000,000	21,000,000	21,000,000	—
Total Category (i)			**$ 304,351,291**	**$ 137,269,351**	**$ 439,940,351**	**$ 441,244,875**	**$ 375,767**

*Party-in interest as defined by ERISA.

Acuity Inc. Pension 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 (iii) - a Series of Transactions							
	Federated Hermes Govt Obligations FD CL Prem	Money market fund	$ 79,952,310	$ 78,784,979	$ 1,324,381	$ 158,737,288	$ —
	US Treasury Bond 4.250% AUG 15 2054	U.S. Treasury Investments	$ —	$ 6,532,694	$ 7,385,977	$ 6,532,694	$ 62,672
	US Treasury Bond 4.500% Nov 15 2054	U.S. Treasury Investments	$ 6,591,829	$ 6,124,230	$ 322,374	$ 12,716,059	$ (145,225)
	US Treasury Note 4.625% Feb 15 2055	U.S. Treasury Investments	$ 3,119,352	$ 3,134,644	$ —	$ 6,253,997	$ 15,292
	US Treasury Note 3.750 Aug 31 2031	U.S. Treasury Investments	$ —	$ 3,458,814	$ (3,551,830)	$ 3,458,814	$ 105,534
	US Treasury Note 4.000 Mar 31 2030	U.S. Treasury Investments	$ 2,260,654	$ 2,261,501	$ —	$ 4,522,155	$ 846
	US Treasury Note 3.875 Mar 31 2027	U.S. Treasury Investments	$ 2,001,022	$ 2,003,750	$ —	$ 4,004,772	$ 2,728
	US Treasury Note 3.750 Apr 30 2030	U.S. Treasury Investments	$ 1,925,082	$ 1,918,308	$ —	$ 3,843,389	$ (6,774)
	US Treasury Note 3.875 Apr 30 2030	U.S. Treasury Investments	$ 2,223,825	$ 2,223,825	$ —	$ 4,447,650	$ —
	US Treasury Note 3.875 May 31 2027	U.S. Treasury Investments	$ 1,843,349	$ 1,849,324	$ —	$ 3,692,673	$ 5,976
	US Treasury Note 4.000 May 31 2030	U.S. Treasury Investments	$ 2,203,875	$ 2,219,938	$ —	$ 4,423,812	$ 16,063
	US Treasury Note 3.875 Jun 30 2030	U.S. Treasury Investments	$ 2,181,665	$ 2,185,025	$ —	$ 4,366,690	$ 3,361
	US Treasury Note 3.750 Jun 30 2027	U.S. Treasury Investments	$ 1,776,046	$ 1,775,832	$ —	$ 3,551,878	$ (214)
	US Treasury Note 3.875 Jul 31 2030	U.S. Treasury Investments	$ 2,149,955	$ 2,148,854	$ —	$ 4,298,809	$ (1,101)
	US Treasury Note 3.875 Jul 31 2027	U.S. Treasury Investments	$ 1,705,185	$ 1,704,908	$ —	$ 3,410,094	$ (277)
	L&G Long Duration US CR	Portfolio of intermediate and long term debt securities	$ —	$ 20,000,000	$ (18,319,709)	$ 20,000,000	$ 375,767
*	BOA Temporary Overnight Deposit - Custody	Short-term investments	$ 63,313,900	$ 63,314,063	$ (30,437)	$ 126,627,963	$ —
Total Category (iii)			**$ 173,248,049**	**$ 201,640,689**	**$ (12,869,244)**	**$ 374,888,737**	**$ 434,648**

*Party-in interest as defined by ERISA.

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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.**

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

▶ **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
ACUITY BRANDS, INC. PENSION PLAN

B Three-digit plan number (PN) ▶ 034

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
ACUITY BRANDS, INC.

D Employer Identification Number (EIN)
58-2632672

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1 Enter the valuation date: Month 1 Day 1 Year 2025

2 Assets:

a Market value	**2a**	67,983,151
b Actuarial value	**2b**	69,463,654

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	973	36,955,416	36,955,416
b For terminated vested participants	682	14,567,398	14,567,398
c For active participants	866	10,650,378	11,526,261
d Total	2,521	62,173,192	63,049,075

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**	5.37 %
6 Target normal cost		
a Present value of current plan year accruals	**6a**	903,307
b Expected plan-related expenses	**6b**	515,000
c Target normal cost	**6c**	1,418,307

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 MKM 10/7/26
Signature of actuary

10/07/2026
Date

Mary Kathryn McCorison
Type or print name of actuary

26-08344
Most recent enrollment number

Milliman, Inc.
Firm name

(404)254-6751
Telephone number (including area code)

3424 Peachtree Rd. NE, Suite 1900
Atlanta GA 30326
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 1.09%	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 5.15%		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**	110.17%
15	Adjusted funding target attainment percentage	**15**	110.17%
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**	113.05%
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:	2nd segment:	3rd segment:	
5.07 %	5.31 %	5.50 %	☐ 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) ☐ 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**	1,418,307
b Excess assets, if applicable, but not greater than line 31a	**31b**	1,418,307

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment		

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. ☐ 2019 ☐ 2020 ☐ 2021

Schedule SB, Line 22 – Weighted Average Retirement Age

Acuity Brands, Inc. Pension Plan

EIN: 58-2632672 PN: 034

Age	Retirement Rate	Age Weight
60	7.5%	4.50
61	7.5%	4.23
62	30%	15.91
63	30%	11.32
64	20%	5.37
65	30%	6.54
66	30%	4.65
67	30%	3.30
68	30%	2.35
69	30%	1.67
70	100%	3.95

Average Weighted Retirement Age	**63.79**
ARA	**64**

Schedule SB, line 26b – Schedule of Projection of Expected Benefit Payments
Acuity Brands, Inc. Pension Plan
EIN: 58-2632672 PN: 034

Plan Year	Active Participants	Deferred Participants	In-Pay Participants	Total
2025	83,186	776,437	3,903,396	4,763,019
2026	194,930	450,493	3,771,080	4,416,503
2027	295,800	549,300	3,647,518	4,492,618
2028	406,735	655,052	3,515,183	4,576,970
2029	481,333	722,342	3,379,735	4,583,410
2030	548,049	814,925	3,238,443	4,601,417
2031	607,893	876,466	3,082,709	4,567,068
2032	666,491	924,204	2,933,989	4,524,684
2033	713,649	958,415	2,783,061	4,455,125
2034	752,480	991,061	2,630,418	4,373,959
2035	787,206	1,031,839	2,476,799	4,295,844
2036	815,610	1,046,117	2,321,018	4,182,745
2037	842,696	1,048,755	2,167,175	4,058,626
2038	864,375	1,066,263	2,014,728	3,945,366
2039	884,811	1,066,278	1,864,875	3,815,964
2040	904,212	1,062,505	1,718,111	3,684,828
2041	919,885	1,076,857	1,575,178	3,571,920
2042	936,630	1,075,396	1,436,754	3,448,780
2043	945,405	1,074,136	1,303,424	3,322,965
2044	952,449	1,061,136	1,175,692	3,189,277
2045	958,206	1,054,307	1,053,988	3,066,501
2046	956,064	1,045,462	938,679	2,940,205
2047	953,870	1,029,545	830,074	2,813,489
2048	944,794	1,003,855	728,445	2,677,094
2049	935,253	974,387	634,043	2,543,683
2050	923,186	951,234	547,084	2,421,504
2051	899,628	913,194	467,717	2,280,539
2052	880,920	871,374	396,011	2,148,305
2053	856,866	829,304	331,944	2,018,114
2054	831,776	788,965	275,372	1,896,113
2055	807,806	743,654	226,043	1,777,503
2056	776,475	701,822	183,593	1,661,890
2057	749,498	658,065	147,554	1,555,117
2058	715,913	614,844	117,385	1,448,142
2059	685,864	571,666	92,487	1,350,017
2060	654,209	530,822	72,237	1,257,268
2061	619,658	491,776	56,004	1,167,438
2062	589,650	454,236	43,173	1,087,059
2063	557,868	416,369	33,167	1,007,404
2064	524,573	381,175	25,458	931,206
2065	494,753	348,559	19,583	862,895
2066	465,367	318,371	15,142	798,880

Schedule SB, line 26b – Schedule of Projection of Expected Benefit Payments
Acuity Brands, Inc. Pension Plan
EIN: 58-2632672 PN: 034

Plan Year	Active Participants	Deferred Participants	In-Pay Participants	Total
2067	435,972	290,438	11,800	738,210
2068	407,580	264,567	9,286	681,433
2069	379,418	240,565	7,388	627,371
2070	351,700	218,257	5,940	575,897
2071	325,211	197,485	4,817	527,513
2072	299,709	178,125	3,930	481,764
2073	275,355	160,075	3,215	438,645
2074	252,158	143,254	2,629	398,041

Schedule SB, Part V – Summary of Plan Provisions

Acuity Brands, Inc. Pension Plan

EIN: 58-2632672 PN: 034

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. 613, International Brotherhood of Electrical Workers (A.F.L.C.I.O.), Local No. 1048 ("1048 participants"); International Brotherhood of Electrical Workers (A.F.L.C.I.O), and Truck Drivers and Helpers Local No. 728 ("728 participants"); International Brotherhood of Teamsters, Chauffeurs, Warehousemen, and Helpers of America ("1048 participants")

Plan Effective Date: April 1, 1971; amended and restated effective January 1, 2022 and most recently amended effective January 1, 2025.

The Pension Plan of Lithonia Lighting Company for Members of Bargaining Unit Represented by IBEW Local Union #613 (originally effective April 1, 1971) was renamed the Acuity Brands, Inc. Pension Plan as of December 31, 2021 after it was merged with the Pension Plan of Lithonia Lighting Company for Members of Bargaining Unit Represented by TDH Local Union #728 IBTCWHA (originally effective April 1, 1977), and the Pension Plan of Lithonia Lighting Company for Members of Bargaining Union Represented by IBEW Local Union #1048 (originally effective February 2, 1983).

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 employee becomes a participant as of their date of hire, provided they are covered by the applicable bargaining unit.

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 50 years for 613 participants, 55 years for 1048 participants, and 40 years for 728 participants. Partial years of service are granted if a participant works at least 400 hours.

Accrued Benefit: A participant's monthly accrued benefit is equal to the benefit levels listed below times credited service earned during each applicable period. A minimum monthly benefit of $25 is guaranteed for 613 and 728 participants.

Monthly Benefit Level for 613 Participants	Credited Service Earned During Following Period
$26	Prior to 4/2/1992
28	4/2/1992 to 12/31/2002
29	On or after 1/1/2003

Monthly Benefit Level for 728 Participants	Credited Service Earned During Following Period
$26	Prior to 4/1/1992
28	After 4/1/1992 (termination 4/1/1992 – 3/31/2000)
29	After 4/1/1992 (termination 4/1/2000 – 3/31/2002)
30	After 4/1/1992 (termination 4/1/2002 – 3/31/2004)
31	After 4/1/1992 (termination 4/1/2004 – 3/31/2006)
32	After 4/1/1992 (termination 4/1/2006 – 3/31/2008)
33	After 4/1/1992 (termination on or after 4/1/2008)

Monthly Benefit Level for 1048 Participants	Credited Service Earned During Following Period
$8	Prior to 2/2/1987
9	2/2/1987 to 2/1/1989
10	2/2/1989 to 2/1/1990
11	2/2/1990 to 2/1/1991
12	2/2/1991 to 2/1/1992
13	2/2/1992 to 2/1/1994
14	2/2/1994 to 2/1/1995
15	2/2/1995 to 12/31/1996
16	1/1/1997 to 12/31/1999
17	1/1/2000 to 12/31/2000
18	1/1/2001 to 12/31/2003
19	1/1/2004 to 12/31/2005
20	1/1/2006 to 12/31/2021
22	1/1/2022 to 12/31/2024
24	On or after 1/1/2025

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.

Early Retirement

Eligibility: The attainment of age 60 and 10 years of credited service.

Benefit: The monthly accrued benefit, reduced by 5/12% for each month commencement precedes normal retirement, payable as a life annuity.

Deferred Retirement

Eligibility: Termination after normal retirement.

Benefit: The monthly accrued benefit as of the commencement date payable as a life annuity.

Termination

Eligibility: The completion of at least 5 years of vesting service.

Benefit: The monthly accrued benefit payable as a life annuity at normal retirement. Participants that had 10 years of credited service at termination are eligible to commence payments early and receive a benefit reduced by 5/12% for each month commencement precedes normal retirement.

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 1048 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 1048 participants who do not need to meet the service requirements for early retirement eligibility.

The surviving spouse of a participant who dies while receiving a disability benefit will receive 50% of the disability benefit the participant was receiving at the time of death.

The surviving spouse of an active 1048 participant is eligible to receive 50% of the participant's monthly accrued benefit. The surviving spouse of an active 613 or 728 participant is eligible to receive 50% of the participant's monthly accrued benefit when determined using the greater of credited service at the time of death (limited to applicable credited service maximum) or credited service at normal retirement date (not to exceed 25 years). If any participant is unmarried at the date of death, the benefit is paid to any dependent children until the youngest dependent reaches age 18 or until 60 monthly payments have been made, if earlier.

Postretirement Death

In addition to any survivor benefits, the beneficiary of a retired 613 or 728 participant that dies after attaining age 65 with 20 years of credited service will also receive a one-time lump sum distribution of $1,000.

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 as a life annuity for 1048 participants. For 613 and 728 participants, monthly benefit is equal to $10 times credited service at disability, not to exceed the applicable credited service maximum, payable immediately as a life annuity. If a 613 or 728 participant has less than 12.5 years of credited service at the time of disability, credited service will be granted through normal retirement, total credited service not to exceed 12.5 years. If the 613 or 728 participant is eligible for early retirement as of the date of disability, the benefit is the greater of the disability benefit and the early retirement benefit.

Forms of Payment

Normal Forms: Life annuity, if single; an actuarially equivalent 50% joint and survivor annuity, if married.

Optional Forms: 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 $7,000 or less.

Acuity Inc. Defined Benefit Retirement Plan

Schedule H, line 4i-Schedule of Assets (Held at End of Year) - December 31, 2025
EIN: 58-2632672
Plan ID: 034

Acuity Inc. Pension 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	$ 2,372,965	$ 2,380,372
*	BOA Temporary Overnight Deposit - Custody	Money market fund	—	20
	Fixed-Income Funds:			
	US Treasury Bond 3.375% Nov 15 2048	US Treasury Bond	1,571,492	1,590,997
	US Treasury Bond 1.250% May 15 2050	US Treasury Bond	1,239,682	1,248,672
	US Treasury Bond 4.750% Nov 15 2053	US Treasury Bond	491,074	493,858
	US Treasury Bond 4.500% Nov 15 2054	US Treasury Bond	322,374	317,888
	US Treasury Bond 4.750% Aug 15 2055	US Treasury Bond	1,612,958	1,611,517
	L&G Long Duration US CR	Portfolio of intermediate and long term debt securities	9,738,550	11,252,194
	Mutual Funds:			
	Dodge & Cox Intl Stock FD CL I	International Fund	529,208	716,873
	American Euro Pacific Growth FD CL R6	EuroPacific Growth Fund	685,015	651,772
	Vanguard Institutional Index FD CL Instl	Institutional Index Fund	1,339,087	1,812,659
	Collective Trust:			
	Earnest Partners SMID Cap Core FD CL I	Growth fund of small to medium cap equity securities	524,971	644,951
	Real Estate Funds:			
	Blackrock US Core Property Fund	Commercial real estate investments, including mortgage loans	4,739,264	3,595,470
	Total		$ 25,166,640	$ 26,317,243

*Party-in interest as defined by ERISA