

2022
SASB INDEX

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Disclosures are influenced by the Sustainability Accounting Standards Board's (SASB) standards for Electrical & Electronic Equipment and Software & IT Services. This report covers fiscal 2022 results, and assumptions collected from September 1, 2021 to August 31, 2022. For information concerning the current fiscal year, please refer to the Company's latest quarterly reports and other filings with the SEC. These documents are available online at investors.acuitybrands.com.

Electrical & Electronic Equipment

Topic	SASB Accounting Metric	Code	Acuity Fiscal 2022 Data
Energy Management	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	RT-EE-130a.1	(1) 977,517 GJ; (2) 40%. Note that in past years, we reported percentage grid electricity with total electricity as the denominator. For fiscal 2022, this has been corrected to total energy as the denominator, which is why the response has declined from 100% to 40%; (3) 3%.
Hazardous Waste Management	Amount of hazardous waste generated, percentage recycled	RT-EE-150a.1	Each facility complies with local regulations regarding disposal or recycling of hazardous waste.
	Number and aggregate quantity of reportable spills, quantity recovered	RT-EE-150a.2	0 kg. We had zero reportable spills in fiscal 2022.
Product Safety	Number of recalls issued, total units recalled	RT-EE-250a.1	Zero recalls in fiscal 2022.
	Total amount of monetary losses as a result of legal proceedings associated with product safety	RT-EE-250a.2	\$0 USD

Topic	SASB Accounting Metric	Code	Acuity Fiscal 2022 Data
Product Lifecycle Management	Percentage of products by revenue that contain IEC 62474 declarable substances	RT-EE-410a.1	We do not directly purchase or use any IEC 62474 declarable substances. Our supply agreements specify that goods purchased by Acuity Brands under said agreements will not contain any substances on the RoHS or REACH lists.
	Percentage of eligible products, by revenue, that meet ENERGY STAR® criteria	RT-EE-410a.2	Approximately 8.6% in the year ending December 31, 2021.
	Revenue from renewable energy-related and energy efficiency-related products	RT-EE-410a.3	86%
Materials Sourcing	Description of the management of risks associated with the use of critical materials	RT-EE-440a.1	See page 7 of fiscal 2022 10-K.
Business Ethics	Description of policies and practices for prevention of: (1) corruption and bribery and (2) anti-competitive behavior	RT-EE-510a.1	See Anti-Bribery and Anti-Corruption Program Overview . See pages 11-12 of Code of Ethics and Business Conduct .
	Total amount of monetary losses as a result of legal proceedings associated with bribery or corruption	RT-EE-510a.2	\$0 USD
	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	RT-EE-510a.3	\$0 USD
Activity Metrics	Number of units produced by product category	RT-EE-000.A	We do not disclose the number of units produced.
	Number of employees	RT-EE-000.B	13,200 as of August 31, 2022.

Software & IT Services

Topic	SASB Accounting Metric	Code	Acuity Fiscal 2022 Data
Environmental Footprint of Hardware Infrastructure	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	TC-SI-130a.1	(1) 977,517 Gj; (2) 40%. Note that in past years, we reported percentage grid electricity with total electricity as the denominator. For fiscal 2022, this has been corrected to total energy as the denominator, which is why the response has declined from 100% to 40%; (3) 3%.
	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	TC-SI-130a.2	(1) 344.56 megaliters; (2) 38% of withdrawals.
	Discussion of the integration of environmental considerations into strategic planning for data center needs	TC-SI-130a.3	We have been moving forward with a “cloud-first” data center strategy for the past five years. Our strategy will move production data processing capacity and data storage to 20% on-prem and 80% cloud over several years.
Data Privacy & Freedom of Expression	Description of policies and practices relating to behavioral advertising and user privacy	TC-SI-220a.1	See our Privacy Policy .
	Number of users whose information is used for secondary purposes	TC-SI-220a.2	Zero. We do not use any user information for secondary purposes. We are explicit in our user agreements about the purposes for which data are collected, and any additional uses, per our privacy policy, require explicit additional permissions granted by users. See our Privacy Policy .
	Total amount of monetary losses as a result of legal proceedings associated with user privacy	TC-SI-220a.3	\$0 USD

Topic	SASB Accounting Metric	Code	Acuity Fiscal 2022 Data
Data Privacy & Freedom of Expression (cont'd)	(1) Number of law enforcement requests for user information, (2) number of users whose information was requested, (3) percentage resulting in disclosure	TC-SI-220a.4	(1) 0; (2) 0; (3) 0%.
	List of countries where core products or services are subject to government-required monitoring, blocking, content filtering, or censoring	TC-SI-220a.5	We have not been asked to alter our core products or services by government entities of any country except by issuance of a public law (e.g., GDPR, CPRA). We are not aware of any governments altering, blocking, censoring or filtering our products or services.
Data Security	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of users affected	TC-SI-230a.1	We have not had any material data breaches, individually or in the aggregate, in fiscal 2022.
	Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards	TC-SI-230a.2	We use a secure development lifecycle for our products and identify risks by conducting various assessments, security tests (internal and 3rd party), and monitoring threat intelligence. In addition, we use a risk management framework to categorize our risks based on impact and work with our engineering teams to address any potential risks.
Recruiting & Managing a Global, Diverse & Skilled Workforce	Percentage of employees that are (1) foreign nationals, (2) located offshore	TC-SI-330a.1	See page 5 of fiscal 2022 10-K.
	Employee engagement as a percentage	TC-SI-330a.2	Sustainable engagement is 85% favorable. See page 57 of this report.
	Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, (3) all other employees	TC-SI-330a.3	Gender: 24% female in management globally, 43% female Company globally. Ethnic: 16% people of color in US management, 44% people of color in US Company. *Management is defined as Vice President and above.

Topic	SASB Accounting Metric	Code	Acuity Fiscal 2022 Data
Intellectual Property Protection & Competitive Behavior	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	TC-SI-520a.1	\$0 USD
Managing Systemic Risks from Technology Disruptions	Number of (1) performance issues (2) service disruptions, (3) total customer downtime	TC-SI-550a.1	(1) 2 performance issues; (2) 5 service disruptions; (3) 1 day, 18 hours of downtime that may have affected at least one customer with a cloud subscription. Acuity does not track total downtime on a per impacted customer basis.
	Description of business continuity risks related to disruptions of operations	TC-SI-550a.2	See pages 10-14 of the fiscal 2022 10-K.
Activity Metrics	(1) Number of licenses or subscriptions, (2) percentage cloud-based	TC-SI-000.A	(1) 1,498 subscriptions, (2) 100%. Acuity's primary software product strategy is offering SaaS subscriptions. There are, however, (a) a small number of active licenses of legacy software products that are no longer being offered for sale and (b) certain licenses of mobile device apps and desktop applications, from which Acuity does not directly derive material income, which are licensed to support the sale of other products.
	(1) Data processing capacity, (2) percentage outsourced	TC-SI-000.B	(1) 6.6THz processing capacity (2) 30% cloud.
	(1) Amount of data storage, (2) percentage outsourced	TC-SI-000.C	(1) 4.2PB storage (2) 50% cloud.

