



## Acuity Brands Code of Ethics and Business Conduct

Dear Associates:

How we do business matters. Acuity Brands is deeply committed to conducting business with the utmost integrity and ethics and to complying with applicable laws worldwide. We expect you to share that commitment.

The Acuity Brands Code of Ethics and Business Conduct (or “Code of Conduct”) applies to our employees, directors, officers, agents, distributors and suppliers worldwide (collectively, our “associates”). It is important that you understand and follow this Code of Conduct, comply with applicable laws, and refrain from situations that would jeopardize our Company’s integrity.

As you apply Acuity Business Systems principles in your daily activities, think about this Code of Conduct and let it serve as a guide in your decisions. We have achieved and will continue to achieve success by using “E” metrics for ethics and business conduct throughout our company to drive continuous improvement and to ensure we conduct our business the right way. Our values are reflected in your daily actions. Have courage to do the right thing. If you see something that concerns you from an ethical or legal perspective, speak up. Acuity Brands makes many avenues available to you to report your concerns.

Our continued success depends upon all of us to use good judgment and make ethical decisions. Your integrity drives our success. Let’s keep up the good work.

Vernon J. Nagel  
Chairman, President, and Chief Executive Officer

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## 1. We Go Above and Beyond Complying with Laws

We expect our associates to comply with applicable laws and regulations worldwide. If you are unclear about which laws apply to your activities, or need assistance interpreting laws or this Code of Conduct, we encourage you to seek assistance from the Legal Department.

We don't just comply with laws – we go above and beyond, striving to do the right thing with the highest standards of ethics and integrity. When in doubt, think about whether the proposed course of action is the right and ethical thing to do. We also encourage associates to think about how your actions and decisions will affect our Company's reputation.

## 2. Report Your Concerns

If you have a concern about a potential violation of an applicable law or this Code of Conduct, you have several options to report your concern:

1. Discuss the matter with your supervisor or another manager;
2. Discuss the matter with a Human Resources representative;
3. Discuss the matter with the Senior Vice President, General Counsel or Deputy General Counsel (contact information is listed at the end of this Code of Conduct);
4. Contact the Company's multi-lingual hotline, which is run by a third party, as follows:
  - a. Via the Internet:  
reportlineweb.com/acuitybrands
  - b. Via telephone, 24 hours/day, 7 days/week:  
U.S. and Canada: 866-613-6358  
China: 400-880-1482  
France: 080-094-8673  
Mexico: 01-800-436-0166  
Netherlands: 0800-020-1671  
Spain: 900-822-527  
United Kingdom: 0800-023-2264

Any complaints or concerns regarding accounting, internal accounting controls, or auditing matters should be reported to the Audit Committee of the Company's Board of Directors pursuant to the Company's Whistleblower and Non-Retaliation Policy by any of the following methods:

- a. By telephone to the attention of the Company's Senior Vice President, General Counsel, at 770-860-3545,
- b. By mail to Senior Vice President, General Counsel, Acuity Brands, Inc., One Lithonia Way, Conyers, Georgia 30012, or
- c. By electronic mail to [compliance@acuitybrands.com](mailto:compliance@acuitybrands.com).

### **3. No Retaliation**

There will be no retaliation against an associate for reports made in good faith. You may remain anonymous if you wish, except as required by law. All reports will be thoroughly investigated, confidentially to the extent possible. Matters that relate to a) financial fraud, and/or b) securities or financial whistleblowing will be reported directly to the Chair of the Audit Committee of our Board of Directors.

A violation of this Code of Conduct may result in discipline, up to and including termination, or loss of business relationship with the Company.

### **4. Acuity Business Systems is Our Way of Doing Business**

Acuity Business Systems (“ABS”) is our unique application of Lean Manufacturing and business processes, and guides our way of life in business. Lean Manufacturing is the pursuit of the elimination of waste from every business process. ABS enables us to deliver a superior customer experience, achieve a globally-competitive cost structure, and create a culture of continuous improvement in everything we do. We believe that ABS makes us more efficient and allows us to deliver high quality products to our customers.

One important aspect of ABS is Strategy Deployment (“SD”), which is implementation of our business strategy. Each year, we devote time and energy to developing our SD plan. Our SD identifies where we are going and how we will get there. We use Key Performance Indicators to track and measure our implementation of SD.

Process Discipline, which involves creating and following standard work in our daily activities, helps us to understand and adhere to best practice standardized processes. We also use various Lean Manufacturing tools (such as 90-day plans, for example) to implement process improvements and drive change throughout the organization.

We also use metrics for ethics and business conduct (“E” metrics) throughout our Company to drive continuous improvement in our activities related to ethics and business conduct. We believe that “how” we do business matters.

#### **Resources**

For more information on ABS, contact any of our ABS engineers. See the Resources Contact Information section at the end of this Code of Conduct for contact information for all resources.

## **5. We Are Committed to Providing a Safe Workplace and Avoiding Adverse Impact on the Environment**

We are committed to an injury-free and healthy workplace. It is essential that our employees work in a healthy and safe environment. We all share in this commitment. We use the Acuity Business System to proactively identify job hazards and implement protective controls. We train and we perform internal and external audits to help drive continuous improvement. We set proactive targets, monitor performance, and review our execution against those targets every quarter with senior management and our Board of Directors. We expect our associates to follow safety procedures and guidelines and, in doing so, help create a safe workplace.

We provide a work environment free from threats or violence. All threats of violence, occurrences of intimidation, and acts of violence in our workplace are strictly prohibited. We expect everyone who visits our locations to follow this standard.

Our goal is to eliminate, to the fullest extent practicable, the use of hazardous materials, and the generation of hazardous waste in our operations. We comply with environmental regulations worldwide. We have a robust environmental compliance and management program, and we continuously assess potential environmental consequences relating to our operations. We strive to diligently avoid any adverse impact on (a) the environment and (b) the communities in which we conduct business due to the conduct of our operations. We design our products to have a positive impact on the environment by reducing raw materials needed, avoiding hazardous components, and providing energy-saving features and solutions to our customers. We recycle water used in many of our operations (such as painting), we recycle scrap metal and other materials, and we conserve water, electricity, and natural gas usage at each of our facilities.

### **Resources**

If you see a colleague behaving in an unsafe manner, or have an environmental concern, speak with a manager, your site Environmental, Health, and Safety designee, a member of the Human Resources Department, or a member of the Legal Department.

Call 911 (or in locations without 911 service, your local emergency dispatch number) for any imminent danger.

## **6. We Act in the Best Interests of Acuity Brands**

We all must put the interests of Acuity Brands first, and not put our personal interests ahead of those of our Company. A conflict of interest occurs whenever the potential for personal gain influences your judgment while conducting business for our Company. We all have a duty to avoid conflicts of interest. Remember, appearance matters. Think about how each situation would look from the outside. Furthermore, our associates are prohibited from taking unethical personal advantage of opportunities that arise from the use of Company property, information or position or for using any of these for

unethical personal gain or to compete against the Company. Our associates have a duty to advance the Company's legitimate business interest whenever possible.

Some examples of possible conflicts of interest include, but are not limited to:

- Ownership interests in customers, suppliers, or competitors;
- Giving or receiving loans to or from customers, suppliers, or competitors;
- Working for customers, suppliers, or competitors;
- Holding outside employment; or
- Holding an outside for-profit directorship position.

### **Resources**

If you identify a potential conflict of interest, alert your manager. Your manager will explore the issue with you, and will consult with the Deputy General Counsel or Senior Vice President, General Counsel as appropriate, to determine whether there is a conflict, and if so, the appropriate outcome. Prior approval from your manager, and the Senior Vice President, General Counsel, is required to work for or have ownership in a customer or supplier or other third-party business partner of Acuity Brands. If any director or executive officer identifies a potential conflict of interest, the Chairman of the Governance Committee of the Board of Directors should be alerted. The Governance Committee will deliberate and determine whether there is an actual conflict of interest.

## **7. We Treat Our Employees, Business Partners and Communities with Respect**

We are an equal opportunity employer, and we value diversity in our organization. We treat our employees fairly and equally and do not make employment decisions on the basis of personal characteristics, including race, color, religion, national origin, citizenship, age, disability, veteran status, marital status, pregnancy, sex (which includes sexual orientation, gender identity, and gender expression), or any other legally protected status. We do not allow these personal characteristics to influence our judgment, and instead we focus on the value that people add to our organization. We do not tolerate harassment of any kind.

We are committed to complying with applicable labor and employment laws where we conduct business. We do not engage directly or indirectly in child or slave labor or human trafficking, or associate with any business partners who engage directly or indirectly in child or slave labor or human trafficking.

We have collective bargaining arrangements in place or in process with most of our hourly workers. We maintain a strong and positive working relationship with our unionized and non-unionized employees. We have a pay-for-performance culture, which includes various incentive compensation programs for all groups of employees. We provide many training and development opportunities for our employees.

## **Resources**

Immediately report all incidents of actual or potential harassment or discrimination to a manager, a Human Resources representative, a Legal Department representative, or the Company hotline.

## **8. We Have a Drug and Alcohol-Free Workplace**

We have a vital interest in maintaining safe and efficient working conditions for our associates, and the use of drugs and alcohol adversely affects safety, productivity, and quality. Our associates may not: a) use, possess, distribute, sell or be under the influence of alcohol, marijuana, or illegal drugs while at work, b) use prescription drugs in a manner not prescribed by a licensed medical professional, or c) use over-the-counter drugs in a manner not intended or that impairs the associate's ability to safely perform his/her job without impairment. Refer to our drug and alcohol-free workplace policy for further details.

Moderate consumption of alcohol at social business events is allowed so long as no laws are violated and good judgment is exercised.

## **Resources**

If you observe anyone in our workplace who you suspect is impaired, report your concern to a manager, a Human Resources representative, a Legal Department representative, or the Company hotline.

## **9. Our Books and Records Will Be Accurate**

We have a responsibility to fairly and accurately report our financial results to our shareholders and the public. We ensure that our books and records are materially accurate, complete, and maintained as required by law and applicable financial accounting standards. We expect our associates to follow all our written policies, standard work, and controls relating to financial reporting. Be accurate and complete when recording transactions. Be honest and transparent. Comply with all established controls and procedures. Do not make false or misleading entries, or omit any required details. Maintain supporting documentation that is required.

## **Resources**

If you find errors or are having trouble reconciling an account, notify your manager. Copies of internal accounting procedures are available from the Finance Department.

## **10. We Continually Assess and Manage Risks That Our Business May Encounter**

We have an enterprise-wide risk management program in which we continually assess the risks applicable to our business. We strive to minimize risk and ensure compliance with applicable laws, while seeking to effectively serve our customers and provide return to our shareholders. We expect our associates to identify, evaluate, and monitor risks associated with our business activities consistent with

our risk management policies and procedures. If you identify any issues that are likely to result in harmful consequences and you are concerned about management of that risk, notify your manager or our Vice President of Risk Management.

### **Resources**

For more information on our risk management program, you may contact our Vice President of Risk Management.

## **11.Excessive or Inappropriate Business Gifts Are Not Allowed**

Lavish or inappropriate business gifts may create the perception that we are trying to obtain or give business by attempting to influence individuals with personal benefits. Giving and receiving business gifts is allowed only if certain circumstances are met. Gifts and entertainment must not be:

- Frequent or excessive;
- In the form of cash or stored-value gift cards;
- Given or received in violation of laws or the recipient's policies (as applicable);
- Improperly expensed; or
- Otherwise in violation of our gifts and entertainment policy.

Particular attention must be given to situations involving government officials, who in many cases are not allowed to accept gifts of any kind. Please also consult our Anti-Bribery/Anti-Corruption program.

### **Resources**

See our gifts and entertainment policy for further details, including details about specific monetary limits, as well as our Anti-Bribery/Anti-Corruption program. For questions on whether a gift or event is appropriate, contact the Senior Vice President, General Counsel, or Deputy General Counsel, for guidance.

## **12.We Strictly Comply with Anti-Bribery and Anti-Corruption Laws Worldwide**

We compete based on our innovative products and services and the integrity of our reputation. We forbid offering, paying, giving, promising or accepting bribes or other unlawful payments to get or keep business. Bribes can take many forms, including money, lavish gifts or tips, kickbacks, excessive commissions or rebates, unusual charges or contributions, offering jobs, or anything else of value. Our strict prohibition of bribery and corruption extends to our third-party business partners. If we can't do it, neither can they. You can't hire a third party to do your dirty work for you.

We maintain an extensive program to reduce the risk of such inappropriate conduct, including performing due diligence of third parties acting on our behalf, certifications and undertakings, and training of our employees and agents.



We do not allow “grease” or facilitation payments. These payments are often small payments to individuals to make them perform a government service to which we would already be entitled. Do NOT make such payments.

#### **Resources**

We have a comprehensive Anti-Bribery/Anti-Corruption program that applies to our employees, representatives, and our third-party business partners. For more information on this program and its related procedures, contact the Deputy General Counsel.

### **13. We Strictly Comply with Trade Compliance Laws Worldwide**

We strictly comply with all applicable international trade laws, including laws concerning:

- Import and export of products, services, and technology;
- Prohibition of transactions with specific countries, entities, and people; and
- Participation in international boycotts.

Our associates should be aware that trade laws may apply to any import or export activity, even including electronic transmission of information. Furthermore, we require our associates to follow all our policies and processes when selling our products internationally or importing anything. Remember, you can't do indirectly what you can't do directly. You cannot ask a third-party to act on your behalf if it would violate laws.

#### **Resources**

We have a comprehensive trade compliance program that applies to our employees, representatives, and our third-party business partners. For more information, contact the Director of Trade Compliance and Customs.

### **14. We Compete Vigorously and Fairly**

We believe in competing on the merits of what we offer. We strictly comply with applicable antitrust and competition laws worldwide. Our associates may not join in any agreements or discussions with competitors about fixing prices, rigging bids, dividing products, territories, customers or markets, or limiting production or sale of products. Associates should also consult with a member of the Legal Department before entering into any joint venture, non-competition agreement, merger, acquisition, tying contract, exclusive dealing arrangement, or bundled discount or loyalty program.

#### **Resources**

Antitrust and competition laws are complex. Consult with a member of the Legal Department if you have any questions about these laws.

## **15. We Safeguard Our Company's Intellectual Property and Confidential Information**

Our intellectual property is vital to our success. We all share in the responsibility to protect our intellectual property, confidential information, and trade secrets from misuse by others. Do not disclose any confidential information regarding the Company, its customers, operations, finances, or business dealings to any third parties or to anyone who does not have a need to know the information, or otherwise in violation of any agreements to which we are a party, or in violation of our Regulation FD policy covering the disclosure of confidential information to the public. Our intellectual property includes patents, trade secrets, trademarks, services marks, and copyrights. We expect our associates to safeguard our intellectual property by using it in ways consistent with applicable law and by not allowing third parties to misuse it. As a reminder, associates should take care when discussing confidential information in public places.

We also respect the intellectual property, trade secrets, and confidential information of third parties. Do not induce or cause any third-party to disclose information that they are required by their company to keep confidential.

### **Resources**

Notify the Legal Department if you see a third-party misusing Acuity Brands intellectual property. Consult with our Chief Counsel, Intellectual Property, if you have any questions about safeguarding our intellectual property. For more information about Regulation FD or our related Company policies put into place in order to avoid inappropriate publicity and ensure that all such information is communicated in a way that is reasonably designed to provide broad, non-exclusionary distribution of information to the public, contact the Legal Department.

## **16. We Appropriately Use and Protect Personal Data and Company Assets**

We maintain and respect the privacy of our associates and all stakeholders. Access to personal data is strictly limited to our associates who have appropriate authorization and a business need for that information. We use personal data only to support our business operations. We are dedicated to complying with data privacy laws worldwide.

Company-issued computers, mobile devices, and other property must be used appropriately and for Company purposes. Do not use Acuity Brands computer systems or media to offend, harass, or threaten anyone, or to access, send, or store illegal or offensive material. Incidental personal use of Company-issued assets is permissible, so long as the activity is occasional, minimal, and does not interfere with your job duties.

### **Resources**

Most countries have laws regulating the collection and use of personal data. These laws vary in scope. Contact the Legal Department if you have questions about these laws. If you have questions about

proper use of Company-issued assets, you may speak with your manager, a member of the Information Systems Department, or a member of the Legal Department.

## **17. We Do Not Trade on Inside Information**

We are committed to maintaining a fair market for buying and selling Acuity Brands stock. Trading in stock based on material, non-public information is called “insider trading” and is illegal. “Material” information is anything a reasonable investor would consider important in the decision to buy or sell stock. “Non-public” information is information that is treated as confidential and not available to the public. We expect our associates to strictly comply with our insider trading policies and procedures.

### **Resources**

See our insider trading policy for more details. For more information about securities laws or our insider trading policy, contact the Deputy General Counsel.

## **18. Code of Ethics for Senior Officers**

For purposes of Section 406 of the Sarbanes-Oxley Act of 2002 and the rules promulgated thereunder, this Code of Conduct shall be the code of ethics for the Company’s Chief Executive Officer and President, Chief Financial Officer, principal accounting officer or other chief accounting officer, and any other senior executive or financial officers of the Company performing similar functions and so designated from time to time by the Chief Executive Officer of the Company.

## **19. Administration**

Except as otherwise provided herein, this Code of Conduct shall be administered and monitored by the Company’s Legal Department and overseen by the Governance Committee of the Board of Directors. The Company’s Legal Department will handle day-to-day compliance matters, including:

- receiving, reviewing, investigating and resolving concerns and reports on the matters described in this Code of Conduct;
- interpreting and providing guidance on the meaning and application of this Code of Conduct; and
- reporting periodically and as matters arise to the Governance Committee on the implementation and effectiveness of this Code of Conduct and other compliance matters, and recommending any updates or amendments to this Code of Conduct that he or she deems necessary or advisable.

The Company’s Legal Department may seek the advice of the Governance Committee as to interpretation of this Code of Conduct.

## **Waivers**

In certain limited circumstances, the Company in its discretion may grant a written waiver for certain activities, relationships or situations that otherwise would violate or could reasonably be expected to violate this Code of Conduct. To obtain a waiver, the director, officer or employee must disclose all relevant facts and information concerning the matter in writing either to (1) the Governance Committee of the Board of Directors for matters involving a director or executive officer, or (2) the General Counsel of the Company for matters relating to all other corporate employees. Waivers that are not expressly approved in writing shall be deemed to be denied.

## **Directors**

The Code of Conduct applies to each director (employee and non-employee directors) to the extent applicable and not inconsistent with the director's duties under the Company's certificate of incorporation, bylaws, Delaware law, NYSE listing requirements, SEC rules and regulations, or other superseding authority. The Governance Committee of the Board of Directors is charged with the administration of this Code of Conduct for our directors.

## **20. Resources Contact Information**

The following departments and personnel may be reached using the main switchboard number **770-922-9000**.

### Legal Department:

- Senior Vice President, General Counsel
- Deputy General Counsel (ethics and compliance)
- Deputy General Counsel (contracts)
- Chief Intellectual Property Counsel
- Director, Environmental Health, Safety, and Security

### Human Resources:

- Senior Vice President, Human Resources
- Director, Human Resources

### Trade Compliance:

- Vice President of Tax and Trade Compliance
- Director of Customs and Trade Compliance

### Risk Management:

- Vice President, Risk Management



Finance Department:

Vice President, Finance  
Director, Accounting

Information Systems Department

Acuity Brands ethics and compliance hotline:

Via the Internet:

<https://www.reportlineweb.com/acuitybrands>

Via telephone, 24 hours/day, 7 days/week:

|                  |                 |
|------------------|-----------------|
| U.S. and Canada: | 866-613-6358    |
| China:           | 400-880-1482    |
| France:          | 080-094-8673    |
| Mexico:          | 01-800-436-0166 |
| Netherlands:     | 0800-020-1671   |
| Spain:           | 900-822-527     |
| United Kingdom:  | 0800-023-2264   |

Our Company's policies and procedures referenced herein are accessible to employees through the Company's Intranet, <https://acuitybrandsinc.sharepoint.com/sites/acuityconnect> in the Legal Department section.