



AcuityBrands.

Code of Ethics and Business Conduct

Start 

Letter from Neil Ashe



Dear Associates:

We are committed to doing the right thing the first time, every time. That's why integrity is one of our shared values. [Our values](#) are the foundation of our culture and will help us achieve what other companies cannot. Acting with integrity in everyday situations and our interactions with associates, customers, business partners, shareholders, and communities set our ethical tone.

Our Code of Ethics and Business Conduct provides the resources and information for us to lead through our Shared Values, do our jobs with purpose, and comply with applicable laws. Please use the Code as your guide to ensure your actions continue to proudly reflect our values.

You should always feel empowered to do the right thing at Acuity, no matter the situation. Speak up if you see something that concerns you from an ethical or legal perspective or if you are unsure about the right thing to do. This is how we protect our Company and uphold our commitment to a respectful and safe workplace for all associates.

"We are committed to doing the right thing the first time, every time."

NEIL M. ASHE
Chairman, President, and Chief Executive Officer

● LETTER FROM
NEIL ASHE

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Our Code and Responsibilities



Following the Code

Our Code of Conduct applies to all associates – whether regular, temporary, full-time, or part-time – and provides an overview of the policies, laws, and regulations that impact how we do business. We also expect our agents, suppliers, vendors, customers, and business partners to share these same commitments.

As an Acuity Brands associate, you have a responsibility to ensure that you use good judgment and make ethical business decisions every day.

Your Responsibilities

We expect each associate to know and follow our Code of Conduct (and policies), complete any assigned training, and act consistent with these policies, applicable laws, our shared commitments, and other requirements.

Our Code of Conduct does not alter the terms and conditions of your employment. It outlines what is expected from all of us as Acuity Brands associates and how to light the way with integrity. Failure to comply with the Code of Conduct may result in disciplinary action, up to and including termination.

If you are a manager or leader, you have an additional responsibility to make sure you lead by example, acting with integrity in your daily words and actions. You must report all potential violations of the Code of Conduct to your manager, HR business partner, or a member of the Legal team.

The Code of Conduct is a guide for ethical business conduct but doesn't have the answer to every question you may face.

If you are not sure of what to do, ask yourself:

Is it legal?

**Does it comply with our
Code of Conduct or Policies?**

Does it reflect our shared commitments?

**Is it good for the Company,
our associates, and shareholders?**

**Would I feel comfortable if this
was reported in the media?**

If you can answer yes, you are likely making a good decision. However, if you are still not sure, ask for help.

Where to Go for Help

Local Resources

If you have a question or concern, the best place to start is with your supervisor. If you are unable to address your questions or concerns with your supervisor, you should feel free to reach out to another manager or your HR business partner.

Ethics Helpline

You can also reach out to any member of the Legal team or the Acuity Brands Ethics Helpline. You can choose to remain anonymous or provide your information and we will investigate any concerns in a timely and thorough manner, maintaining confidentiality to the extent possible.

For employees in the European Union, our Ethics Helpline is limited to certain matters in accordance with EU laws. To report other concerns, please contact your local management, Human Resources, or a member of the Acuity Brands Legal team.

Internet:

ethicshelpline.acuitybrands.com

Telephone:

U.S. and Canada: 800-461-9330

China: 400-120-3062

France: 0805-080339

Mexico: 800-681-6945

Netherlands: 0-800-022-0441

United Kingdom: 0-808-189-1053

Audit Committee

Concerns about our accounting, internal accounting controls, or audit matters should be reported to the Audit Committee of our Board of Directors via:

Telephone:

Attention Company's Senior Vice President, General Counsel, at 770-860-3545

Mail:

To Senior Vice President, General Counsel, Acuity Brands, Inc., One Lithonia Way, Conyers, Georgia 30012

Email:

compliance@acuitybrands.com

OUR CODE AND
RESPONSIBILITIES

No Retaliation

It takes courage to speak up and we want you to always feel comfortable doing so. We strictly prohibit retaliation against an associate for raising a concern in good faith or participating in an investigation.



Review our Whistleblower and Non-Retaliation Policy.



Valuing our People



VALUING
OUR PEOPLE

We Treat Everyone with Respect

We value diversity and recognize that different perspectives, experiences, backgrounds, and ethnicities make us a better organization.

We are committed to treating everyone with respect and ensuring that employment decisions are based on your individual performance and qualifications.

We do not tolerate discrimination based on race, color, age, gender, sexual orientation, gender identity and expression, ethnicity or national origin, disability, pregnancy, religion, political affiliation, union membership, covered veteran status, protected genetic information, marital status, or any other classification protected by applicable law and regulations. This applies to all aspects of employment, including in hiring and employment practices such as wages, promotions, rewards, and access to training.

We also do not tolerate any harassment (sexual or otherwise), bullying, or intimidation by co-workers, supervisors, managers, and business partners, including consultants, customers, and vendors. This applies in the workplace and any work-related setting, such as business trips, business meetings, and business-related social events.

We take these concerns very seriously and will quickly and thoroughly investigate and take appropriate action. We prohibit retaliation against any associate who comes forward in good faith to express a concern or complaint or participates in an investigation.

If you are aware of or witness any discrimination, harassment, or similar incidents, you should immediately report it to your supervisor.

If you believe your supervisor is involved in the misconduct or are uncomfortable going to them, you should reach out to your HR business partner or a member of the Legal team. You can also contact the Ethics Helpline.

● VALUING
OUR PEOPLE



Review your employee handbook and local policies.

Committed to a Safe and Secure Workplace

The health and safety of our associates is at the forefront of everything we do.

We comply with all health and safety laws and regulations and use the Acuity Business System to proactively identify job hazards, implement protective controls, and drive continuous improvement. We also set proactive targets, monitor performance, and review our execution against those targets every quarter with senior management and our Board of Directors. All of us have a role to play in making health and safety a priority and keeping ourselves and all those around us safe.

Our goal is also to eliminate, to the fullest extent practicable, the use of hazardous materials, and the generation of hazardous waste in our operations. We have a robust environmental compliance and management program, and we continuously assess potential environmental consequences relating to our operations

We are committed to providing 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. In addition, associates (other than authorized security personnel) are prohibited from bringing any type of weapon onto Company property, unless otherwise required by state law or as approved in writing by the Chief Executive Officer or Senior Vice President, General Counsel.

We also expect associates to report to work free from the influence of illegal drugs or alcohol. Possessing, selling, or using illegal drugs on Company property is strictly prohibited.

If you see anything that might pose a health or safety risk, please immediately report it to a manager, your site Environmental, Health, and Safety designee, a HR business partner, or a member of the Legal team.

+i Review our Environment, Health and Safety Policy and your employee handbook or local policies.

We Respect All Human Rights

We are committed to complying with applicable labor and employment laws, including those related to minimum wage and overtime hours. We respect the rights of all workers to freely choose their employment and do not support forced, bonded, indentured, slave, or child labor or trafficking. We also respect the rights of all workers to form and join trade unions or labor associations of their own choosing, bargain collectively, and engage in peaceful assembly, as well as respect the right of workers to refrain from such activities.



See our Global Human Rights Policy on our commitment to positively impact human rights.

VALUING
OUR PEOPLE



Following the Law



FOLLOWING
THE LAW

We Strictly Comply with All Anti-Bribery and Anti-Corruption Laws

We compete based on our innovative products, services, and our reputation of integrity.

Offering, paying, giving, promising or accepting bribes or other unlawful payments to get or keep business is strictly prohibited. Bribes can take many forms, including money, lavish gifts or tips, kickbacks, excessive commissions or rebates, unusual charges or contri-

butions, offering jobs, or anything else of value given to improperly influence a decision or gain an improper advantage. Small payments to individuals to make them perform a government service to which we would already be entitled (also called “grease” or “facilitation” payments) are also strictly prohibited.

Our strict prohibition of bribery and corruption also extends to our third-party business partners. If we can’t do it, neither can they – regardless of local practice or custom. 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 have a comprehensive Anti-Bribery/ Anti-Corruption program that applies to our employees, representatives, and our third-party business partners.



Review our Foreign Corrupt Practices Act Compliance Policy or contact a member of the Legal team to learn more about this program.

We Compete Vigorously and Fairly

We believe in competing fairly on the merits of our products and strictly comply with applicable antitrust and competition laws worldwide. You should never 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.

You should also consult with a member of the Legal team before entering into any joint venture, non-competition agreement, merger, acquisition, tying contract, exclusive dealing arrangement, or bundled discount or loyalty program. Keep in mind that an agreement or understanding can be formal or informal, express or implied, and may even be inferred from

conduct alone. You should never use misrepresentation, deception, or abuse confidential information to gain an unfair advantage over our competitors. Additionally, always honestly communicate to customers about our products and don’t make disparaging remarks about our competitors.

● FOLLOWING THE LAW



Consult our Antitrust Compliance Policy or contact a member of the Legal team.

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.
- Participation in international boycotts.

Trade laws may apply to any import or export activity, even including electronic transmission of information. 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 the law.

We have a comprehensive trade compliance program that applies to our employees, representatives, and our third-party business partners.



Consult our Trade Compliance Policies or contact the Director of Trade Compliance and Customs.

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. You also cannot share material, non-public information with your family or friends so they can trade stock, also known as "tipping."

"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. **If you are unsure if something is material, non-public information, consult the Legal team for clarification.**



See our Insider Trading Policy or contact a member of the Legal team.

● FOLLOWING
THE LAW

**We Strictly
Comply with Trade
Compliance Laws**

**We Do Not
Trade on Inside
Information**

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 also must ensure that our books and records are materially accurate, complete, and maintained as required by law and applicable financial accounting standards. All our associates are expected to follow our written policies, standard work, and controls relating to financial reporting.

Whether you are preparing financial statements, reporting transactions, or even just recording your working time, you should always be accurate, com-

plete, honest, and transparent. You must comply with all established controls and procedures and not make false or misleading entries or omit any required details. Also, you must retain any required supporting documentation in accordance with our records retention schedules.

If you find errors, are having trouble reconciling an account, or have other financial concerns, you should immediately notify your manager, HR business partner, or contact the Ethics Helpline.

If you have specific concerns about our accounting, internal accounting controls, or audit matters, you should contact the Audit Committee of our Board of Directors via the following methods:

Telephone:

Attention of the Company's Senior Vice President, General Counsel, at 770-860-3545

Mail:

To Senior Vice President, General Counsel, Acuity Brands, Inc., One Lithonia Way, Conyers, Georgia 30012

Email:

compliance@acuitybrands.com



Reach out to the Finance team about our internal accounting procedures.

FOLLOWING
THE LAW

We Hold Our Suppliers to the Same High Standards

Our Supplier Code of Conduct sets forth our standards and expectations for our suppliers. Our goal is to ensure that all levels of our business, including our business partners and suppliers, share our commitment to driving success through ethical decision making, compliance, and integrity.

Protecting Our Company



PROTECTING
OUR COMPANY

We Safeguard Intellectual Property and Confidential Information

Our intellectual property is vital to our success as a Company and represents the hard work and dedication of our associates.

We all share in the responsibility to protect our intellectual property, confidential information, and trade secrets from misuse by others and help maintain our competitive advantage.

Ensure that you keep all intellectual property and confidential information, including business plans, customer lists, pricing, patents, design information, trade secrets, trademarks, services marks, and copyrights, protected from disclosure or misuse. You should always make sure not to disclose without prior approval from the Legal team, any intellectual property, confidential information, or trade secrets of our Company, customers, and business partners, to any third parties or anyone who does not

have a need to know the information. You should also be aware of any agreements or other regulations that would prohibit disclosing information to the public. Always be careful when you are discussing or communicating confidential information in public places, over the phone, or via e-mail.

We also respect the intellectual property, trade secrets, and confidential information of third parties. You should never ask or cause someone to disclose information that they are required by their Company to keep confidential. Just like we want to keep our information safe, we always want to respect others ability to do the same.

If you see anyone improperly disclosing or misusing our intellectual property, confidential information, or trade secrets, please immediately reach out to your manager, HR business partner, or the Legal team.

● PROTECTING
OUR COMPANY

We Appropriately Use and Protect Personal Data and Company Assets

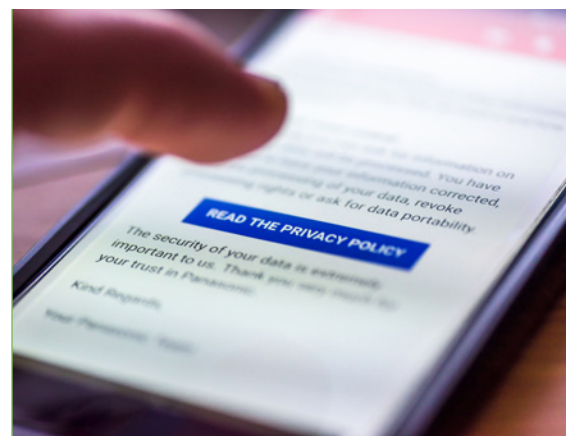
The privacy of our associates and all stakeholders is extremely important.

In the course of our business, we collect personal information, such as name, address, or e-mail, that can be used to identify someone. Data privacy laws throughout the world help provide guidance on how we should collect, store, use, and share this information. We are dedicated to complying with all data privacy laws worldwide and we limit access to personal data to only associates who have appropriate authorization and a business need for that information. If you have access to any personal information as part of your role, you should always ensure that you are using that information appropriately and not sharing it with anyone who should not have access.

Any breach or unauthorized disclosure of data should be immediately reported to your manager, HR business partner, or a member of the Legal team.

We trust you to use Company computers, mobile devices, and other property appropriately and for business purposes and to protect them from misuse, theft, or fraud. You should never use our computer systems or media to offend, harass, or threaten anyone, or to access, send, or store illegal or offensive material. Keep in mind that the information you send or receive on our Company networks, systems, and devices is not private and can be accessed by the Company at any time.

We expect you to be aware of cybersecurity risks as well. Be sure to follow all policies and processes that are in place to protect our systems and data from a cyberattack or unauthorized access.



If you have questions about data privacy or the proper use of Company assets, reach out to your manager, a member of the Information Systems team, or a member of the Legal team.

● PROTECTING
OUR COMPANY

We Communicate and Use Social Media Appropriately

As a Company, we also want to be sure that any information shared publicly is consistent, complete, and accurate.

That is why only a few designated individuals within our Company serve as official spokespersons. If you are not authorized to do so, you should not speak on behalf of Acuity Brands or its products. This helps ensure that we avoid any confusion or sharing of incorrect information.

If you are personally asked to speak at an industry event or sit on a panel, always check first with your supervisor, HR business partner, or a member of the Legal team. Also, if you receive a request from any government official or agency, they should be referred directly to a member of the Legal team for a response.

Social media is a great way to share ideas and keep in touch with our networks of family and friends. However, you should always be smart and use social media in a way that is in line with our shared commitments and policies. In addition, **you should always indicate that your online postings and views are your own and are not the views or position of Acuity Brands.**



PROTECTING
OUR COMPANY



Review our Social Media Guidelines for further details.

We Act in the Best Interests of Acuity Brands

A conflict of interest can occur when your personal interests interfere, or appear to interfere, with the interests of the Company and affect your judgment in performing your job honestly, objectively, and effectively.

We all have a duty to avoid conflicts of interest but identifying a conflict is sometimes challenging. Think about how each situation looks from the perspective of a co-worker or someone outside of the Company and if they could think your ability to act in the best interest of Acuity Brands is affected.

Additionally, you should never take personal advantage of opportunities that arise from the use of Company property, information, or even your position for unethical personal gain or to compete against the Company. This includes not asking customers, agents, or business partners for items or “favors,” such as tickets to a sporting event or a job for a family member.

If you identify a potential conflict of interest, reach out to your supervisor or HR business partner.

They will explore the issue with you, and consult the Legal team as appropriate, to determine whether there is a conflict and any 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.

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

- Owning an interest in customers, suppliers, or competitors.
- Giving or receiving loans to or from customers, suppliers, or competitors;
- Working for customers, suppliers, or competitors.
- Being involved in the selection process if a friend or family member is applying for a role with the Company or to become a vendor, supplier, agent, or other business partner.
- Holding outside employment that competes with the work you do at Acuity Brands or interferes with your ability to do your job.
- Having a direct supervisory relationship between close relatives (related by blood, adoption, marriage, or partnership) or those in a romantic relationship.
- Holding an outside for-profit directorship position, unless approved in writing by the Senior Vice President, General Counsel.

PROTECTING
OUR COMPANY

Excessive or Inappropriate Business Gifts are Not Allowed

Gifts and entertainment can help build good business relationships, but they can also pose a conflict of interest if they affect, or appear to affect, your ability to make objective and fair business decisions. 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.

Particular attention must be given to situations involving government officials, who in many cases are not allowed to accept gifts of any kind. In addition, you should never ask for a gift from a customer, agent, or business partner.

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.
- Otherwise in violation of our gifts and entertainment policy.

If you're not sure if a gift or event is appropriate, please reach out to a member of our Legal team for further guidance.

PROTECTING
OUR COMPANY



Consult our Gifts and Entertainment Policy for further details, monetary limits, and our Anti-Bribery/Anti-Corruption Program.

Being Good Global Citizens



BEING GOOD
GLOBAL CITIZENS



Our Commitment to Sustainability

As a leading provider of innovative lighting, controls, and building management solutions, we engage closely with our customers about energy efficiency, help them reduce their energy costs and lighten their impact on the Earth's environment. We also have a long and successful history of managing the health and safety of our operations, complying with environmental regulations and requirements, operating with a high level of integrity, and supporting the lives of our associates and our local communities.

We continuously assess potential environmental consequences relating to our operations. We strive to diligently avoid any adverse impact on the environment and our communities.

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.

Our EarthLight program seeks to organize our sustainability efforts in one place and share this information with all our stakeholders. We encourage you to join us on this effort to lighten our collective impact on the environment and light the way to a sustainable future.

● BEING GOOD
GLOBAL CITIZENS

Community and Political Activities

Because Acuity Brands products and services directly influence energy performance, **one of our areas of focus is working with national, federal and state energy offices and policy makers to educate and promote policy that will advance the adoption of quality lighting technologies.** It is through these efforts that Acuity Brands educates and promotes policy and standards not only for better business, but a better society.

We also recognize and celebrate our associates' personal involvement in the communities in which we live and work.

Always be mindful that your activities are lawful, consistent with our policies, and do not create a conflict of interest. You should also be sure not to utilize Company time, property, resources, or funds for personal community interests, unless approved in advance by senior leadership.

Additionally, we respect your right to engage in personal political activities, but again, you must do so on your own time, with your own resources. You should never use Acuity Brands funds, time, property, or equipment for personal political activities.

As a Company, we actively engage in promoting policy and standards that support the economy, environment and our business.



BEING GOOD
GLOBAL CITIZENS



Remember, our Code of Conduct is intended to provide each of us with resources and information needed to conduct business in the right way.

If you have any questions about our Code or policies, please reach out to your supervisor, HR business partner, any member of the Legal team, or our Ethics Helpline:

Internet:

ethicshelpline.acuitybrands.com

Telephone:

U.S. and Canada: 800-461-9330

China: 400-120-3062

France: 0805-080339

Mexico: 800-681-6945

Netherlands: 0-800-022-0441

United Kingdom: 0-808-189-1053



Our Code of Conduct is administered and monitored by our Legal team, with oversight by the Governance Committee of the Board of Directors. No part of our Code of Conduct can be waived without prior written approval.

The Code of Conduct applies to all members of the Board of Directors (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.

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.

We support our associates' right to speak out about matters of public concern or participate in certain activities related to the terms and conditions of your employment. Our Code of Conduct and policies are not intended to limit, restrain, or interfere with your right to engage in concerted activities protected under Section 7 of the National Labor Relations Act, such as discussions related to wages, hours, working conditions, and safety issues.