

**ACUITY BRANDS, INC.**  
**WHISTLEBLOWER AND NON-RETALIATION POLICY**

The Audit Committee of Acuity Brands, Inc.'s Board of Directors has approved these policies and procedures for: (1) the receipt, retention and treatment of complaints received by Acuity Brands, Inc. (the "Company") regarding accounting, internal accounting controls or auditing matters ("Accounting Complaints") and (2) the confidential, anonymous submission by Company employees of concerns regarding questionable accounting or auditing matters ("Employee Complaints" and, together with Accounting Complaints, "Complaints").

These procedures are contemplated by the Sarbanes-Oxley Act of 2002 and related regulations of the Securities and Exchange Commission. The Audit Committee has established these procedures to facilitate disclosures of questionable practices, encourage proper individual conduct and alert the Audit Committee of potential problems before they have serious consequences.

The Company shall maintain on its website directions for submitting Complaints by (1) telephone, (2) mail and (3) electronic mail. If an employee or any other person has Complaints or concerns regarding accounting, internal accounting controls or auditing matters, such persons are encouraged to report these Complaints or concerns to the Audit Committee. Employees may submit such Complaints or concerns to the Audit Committee on an anonymous/confidential basis; however, the Company may, in certain circumstances, be obligated by law to disclose the information or the identity of the person providing the information. The Company's policy is not to retaliate against any director, officer or employee who provides information relating to the accounting and auditing matters discussed herein that he or she reports in good faith.

The Audit Committee has established the following additional procedures relating to such Complaints or concerns:

- All Complaints will be received by the Legal Department and forwarded to the chair of the Audit Committee on at least a quarterly basis.
- The Legal Department shall conduct or oversee an initial inquiry into the Complaint and submit an initial report of findings to the chair of the Audit Committee.
- The chair of the Audit Committee will direct such additional inquiry as he or she deems appropriate.
- The status of any ongoing Complaints will be reported on at least a quarterly basis to the chair of the Audit Committee, and, if the chair so directs, to the Audit Committee or the full Board.
- The Audit Committee chair may request special treatment of any Complaint, including the retention of outside counsel, accountants or other advisors.
- The chair of the Audit Committee is authorized to take, or cause to be taken, all appropriate actions in response to any Complaint.