

ACUITY BRANDS, INC. ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

Acuity Brands, Inc. and its subsidiaries (“Acuity Brands” or the “Company”) are committed to maintaining the highest level of ethical and legal standards in the conduct of our business activities. The Company’s Anti-Bribery and Anti-Corruption (“ABAC”) Policy is designed to ensure that we live up to this core commitment and that we comply with key legal requirements for conducting international business.

The following guidelines are derived from the United States Foreign Corrupt Practices Act (“FCPA”), and other global and local ABAC laws, and no deviation from these guidelines is permitted. Any employee of Acuity Brands, including any employee of any Acuity Brands operating unit or affiliate, who violates this Policy, will be subject to severe disciplinary action, including dismissal.

In addition, any employee found guilty of violating ABAC laws could be personally subject to criminal fines and prison sentences, and violations of these laws could also subject Acuity Brands to additional severe penalties and damage to our Company’s reputation.

The Company also expects its agents and representatives to comply with the standards set forth in this Policy. Any agent acting on behalf of Acuity Brands (whether in an individual capacity or as an entity, including contractors, consultants, brokers, lobbyists and/or vendors) who is determined to have violated this Policy and/or ABAC laws will be subject to termination of its agency relationship with Acuity Brands, significant financial penalties, and criminal fines and/or imprisonment, which governmental authorities may impose.

A. OVERVIEW OF FCPA

The FCPA is intended to restrict U.S. companies from making or offering to make illegal political contributions or payments to foreign officials for the purpose of obtaining or retaining business or to otherwise secure any improper advantage. The FCPA has two main components: anti-bribery provisions and accounting control provisions.

1. Anti-Bribery Provisions. The FCPA prohibits bribes or the offering of bribes to a foreign official, foreign political party, party official, or candidate for foreign political office for the purpose of obtaining or retaining business or directing such business to any person, or otherwise to secure any improper advantage.

August 2020

Page 1 of 8

The term “foreign official” includes any officer or employee of an international agency, a foreign government or any department, agency, or instrumentality of a foreign government, any foreign political party, foreign party official or candidate for foreign political office, and any person acting on behalf of any one or combination of these, including part-time government employees and any other person, if there is reason to believe that such person would pass on a prohibited payment or benefit to an officer or employee of a foreign government.

The FCPA’s definition of “bribe” includes anything of value (whether in the form of cash or in any other form) given or offered as an inducement to obtain, retain, or direct business or otherwise to secure any improper advantage. The bribe need only influence a foreign official to do or refrain from doing something in violation of his or her lawful duty.

2. Accounting Control Provisions. The FCPA requires publicly-traded U.S. companies, including Acuity Brands, to maintain reasonably complete and accurate books and records and to devise “sufficient” systems of internal accounting controls which satisfy FCPA requirements. These accounting and record-keeping requirements are intended to prevent techniques to hide unlawful bribes such as off-the-books “slush” funds and intentionally mis-recorded illegal payments. The guidelines set forth below contain certain procedures that must be followed to ensure compliance with the FCPA’s accounting and record-keeping requirements. The procedures set forth in Section D below are not exhaustive, however, and Acuity Brands employees must at all times follow the specific accounting and record-keeping policies established periodically by the Chief Financial Officer.

B. OTHER ANTI-BRIBERY/ANTI-CORRUPTION LAWS

Acuity Brands is a multi-national company and therefore must comply with ABAC laws in all of the jurisdictions in which it conducts business. Although many of these laws are similar to the FCPA and are based on the same principles, some of these laws are even more stringent than the FCPA. For example, the UK Bribery Act prohibits facilitation payments altogether and it has a strict liability offense, which means that there is no requirement that the person offering the bribe did so with a corrupt intent.

Domestic bribery is also against the law in the United States and other countries, and therefore Acuity Brands prohibits bribery of any individual or organization, regardless of whether he/she is a government official. We expect our employees, agents, and representatives to be aware of and to comply with all ABAC laws worldwide.

C. CERTAIN PAYMENTS PERMITTED UNDER FCPA

“Facilitating” or “grease” payments may **NOT** be made to government officials (*i.e.*, payments to get officials to perform the sort of routine, ministerial, “rubber stamp” tasks that they should already be performing). One narrow category of payments to or for the benefit of foreign officials may be permitted under ABAC laws and this Policy -- under

strictly-controlled circumstances -- but such payments should never be made without first consulting with, and following the written direction of, an Acuity Brands attorney. Such payments are as follows:

Certain Bona Fide Payments or Gifts. Payments or gifts that are reasonable and bona fide expenditures (such as travel and lodging expenses) incurred by or on behalf of a foreign official directly related to the promotion, demonstration, or explanation of a product or service or for the execution or performance of a contract with the foreign government, are permitted. For example, paying for a foreign official's airline ticket and lodging to a demonstration site in the U.S. would likely qualify under this provision, although paying for the official's spouse or paying to send the official on a ski trip would not likely qualify.

D. GENERAL GUIDELINES

The following general guidelines are applicable to all Acuity Brands employees and agents:

- 1. Disbursements and Gifts.** No Acuity Brands employee or agent shall make prohibited, unauthorized, or illegal disbursements, in cash or otherwise, to a foreign official (which includes any employee of a foreign government, international agency, foreign political party, or candidate for foreign political office, or any person acting on behalf of any such person). No Acuity Brands employee or agent shall make a gift to any foreign official exceeding a nominal value, and in no event in a total value greater than \$250.00 (USD) in any twelve-month period. The following guidelines apply to any proposed, nominal gift:
 - Gifts may not be in the form of cash.
 - Gifts should only be provided as a token of esteem, courtesy or in return for hospitality.
 - No gift may be given unless it would be permitted under both local law and the guidelines of the Company.
 - Gifts should be of a value which is customary for the country involved and appropriate for the occasion.
 - Gifts should be presented openly, with complete transparency.
 - The expense for gifts should be correctly recorded on the Company's books and records.

- 2. Entertainment and Travel.** No Acuity Brands employee or agent shall engage in business entertainment of any government official or pay travel or miscellaneous expenses on behalf of any government officials except for reasonable (not lavish) meals or expenses in connection with the demonstration of Company products and services and consistent with other written policies of the Company. Any expense associated with such approved entertainment and/or travel must be correctly recorded on the Company's books and records.

3. **Accounting.** No Acuity Brands employee or agent shall engage in any activity, domestic or foreign, which he or she knows or has reason to believe circumvents Acuity Brands' systems, procedures, and controls for (i) internal accounting, fund expenditure, and purchasing, or (ii) the sale, barter, transfer, or disposition of assets. No Acuity Brands employee or agent shall make a disbursement of any kind and intentionally fail to make the correct input into the system accounting for the disbursement.
4. **Transaction Documentation.** No employee or agent of Acuity Brands shall place an order, enter into barter agreements, authorize or make payments for supplies, materials, inventory items, facilities, hardware, software, professional or technical services, reimbursements, or any other item or service without (i) utilizing a purchase requisition, contract, or other written authorization in accordance with applicable policies, or (ii) observing any other practice or procedure specifically required by Acuity Brands.
5. **No Anonymous or "Off-The-Books" Transactions.** If an Acuity Brands employee or agent is approached or asked to hide the identity of the other party to a transaction or to participate in an illegal payment, an "off-the-book" disbursement, a payment in cash, or a payment to a third party or in a country other than the country in question, he or she shall refuse to take such action and shall immediately report the incident directly to an Acuity Brands attorney.
6. **Due Diligence/Background Checks.** When doing business outside of the United States, Acuity Brands employees shall, in each instance, retain an approved third-party diligence provider to conduct initial, as well as ongoing, due diligence efforts to determine the reputation and identity of the Company's agents, customs brokers, freight forwarders, prospective joint venture partners, and targets for mergers and/or acquisitions. In addition, Acuity Brands employees shall perform a risk assessment to determine whether an approved third-party diligence provider is needed to determine the reputation and identity of the Company's contractors, distributors, consultants, suppliers, and other business partners, consistent with the **Acuity Brands Anti-Bribery and Anti-Corruption Due Diligence Process** attached as **Attachment 1** to this Policy.
 - **Completed Forms.** Upon completing the **Acuity Brands Anti-Bribery and Anti-Corruption Due Diligence Checklist** attached as **Attachment 2** to this Policy and having the third party complete and sign the **Acuity Brands Anti-Bribery and Anti-Corruption Questionnaire** attached as **Attachment 3** to this Policy (or, if applicable, the questionnaire provided by the contracted third-party due diligence provider), the contracted third-party due diligence provider and/or employee responsible for the business relationship at issue must provide copies of the completed forms to the Acuity Brands Legal Department, and the responsible Acuity employee should retain copies for his/her records. The responsible Company employee should maintain a due diligence file on each

investigated party, as described in the Company's **Acuity Brands Anti-Bribery and Anti-Corruption Due Diligence Process**.

- ***Investigating Government Affiliations.*** When retaining a foreign agent, contractor, distributor, customs broker, freight forwarder, consultant, supplier, or when investigating a prospective joint venture partner, target for merger and/or acquisition or other business transaction involving Acuity Brands and any other party, such due diligence should include specifically investigating whether any owners, officers, directors, parents, or employees of such other party are foreign officials or are closely related to any foreign officials.
 - ***Local Investigation.*** Such due diligence may also include discussions with the other party as well as contacting the U.S. embassy in the country in question, trade associations, local attorneys, accountants, or other sources of information.
 - ***Heightened Scrutiny In Certain Countries.*** More extensive due diligence should be performed in countries with reputations for corruption and bribery.
7. **Market Costs.** Acuity Brands shall not pay unusually large or above-market fees, commissions, costs, or other expenses for goods or services in a foreign country without first consulting with, and following the written direction of, an Acuity Brands attorney.
8. **Mandatory ABAC Contract Language.** All Acuity Brands contracts and agreements establishing partnerships, joint ventures, or similar business arrangements to do business in or with any foreign country, and any contracts and agreements by which Acuity Brands engages the services of any consultant, agent, or other representative to act on behalf of Acuity Brands in any foreign country must contain language provided by an Acuity Brands attorney (i) requiring the other party to be aware of the prohibitions contained in ABAC laws and to abide by ABAC laws, (ii) providing for the immediate termination of the relationship in the event of an improper payment that would violate ABAC laws and for payment by the other party of any damages and expenses suffered by Acuity Brands as a result thereof, (iii) pursuant to which the other party represents and warrants that none of the other party's principals, staff, officers, or key employees is a governmental official, candidate of a political party, or other person who might assert illegal influence on Acuity Brands' behalf, (iv) prohibiting assignment of the agreement by the other party without Acuity Brands' consent, (v) prohibiting any payments for travel, entertainment, or other miscellaneous expenses under such contracts or agreements by the other party to third parties without the express consent of Acuity Brands, and (vi) requiring the other party to periodically certify its compliance with ABAC laws upon Acuity Brands' request.

9. Affiliated and/or Controlled Entities. Acuity Brands employees and agents shall cause each foreign company, partnership, joint venture, or similar business arrangement controlled by Acuity Brands to be subject to all of the anti-bribery and record-keeping requirements of ABAC laws. Acuity Brands' employees and agents shall use good faith efforts to cause each foreign company, partnership, joint venture, or similar business arrangement in which Acuity Brands participates as a minority member to abide by all of the requirements of ABAC laws, and in any event shall cause Acuity Brands to disassociate itself from any such entity immediately upon an actual or perceived violation by such entity of ABAC laws. Such good faith efforts should include performing each of the steps identified above to conduct and memorialize the due diligence conducted into third party business relationships as well as conducting periodic training, securing the above-referenced contractual commitments, and performing such business analysis and investigation as may be necessary and appropriate given the nature of the proposed relationship.

10. Investigating and Reporting "Red Flags". Acuity Brands employees and agents, including all contracted third-party due diligence providers, shall report any conduct or circumstances indicating a potential violation of ABAC laws as described in this Policy. "Willful ignorance" or the "conscious disregard" of any such conduct or circumstances are not defenses to a charge of violating ABAC laws if the circumstances would have alerted a reasonable person to the high probability of a violation. So-called "red flags," such as requests for payments in cash, claims by a prospective agent that it has connections or an inside track with governmental officials, requests for payments to third parties, requests for payments to accounts in a third country, or similar warning signs should alert Acuity Brands employees and Acuity Brands' agents of the need to conduct additional investigation and obtain input/authorization from the Acuity Brands Legal Department.

E. EXAMPLES

The following hypothetical examples are intended to illustrate how ABAC laws might be applied to certain business situations:

Example 1: Acuity Brands has submitted a bid proposal to retrofit an office building of the Canadian government. During a lunch meeting with an Acuity Brands sales representative, the government procurement officer tells the sales representative "off the record" that companies submitting bids with an up-front cash payment will have a greater likelihood of being awarded the contract.

In this example, any such payment would likely be treated as a payment to obtain an improper business advantage, or an unlawful bribe under ABAC laws, and could subject the sales representative and Acuity Brands to criminal prosecution.

Example 2: Acuity Brands is deciding whether to hire a consultant in Colombia to advise and assist Acuity Brands in efforts to import and export lighting fixtures between Colombia and the United States. The consultant's fees are higher than Acuity Brands normally pays for consulting services, but the consultant assures Acuity Brands that Acuity Brands will actually save money in the long run because the consultant has "inside connections" with Colombian trade officials and can avoid many of the normal requirements for exporting goods from Colombia. The consultant insists on being paid only in cash.

In this example, several red flags are present indicating a potential for FCPA and local legal violations. Although this example does not involve a direct bribe to a foreign official, the country's reputation for corruption, the consultant's reference to "inside connections," the excessive fees requested, and the request for payment in cash together indicate a likelihood that the consultant will pass on unlawful payments to foreign officials while acting as an agent on behalf of Acuity Brands, and will thus subject Acuity Brands to prosecution under ABAC laws.

These examples only reflect a few of the possible situations to which ABAC laws might be applied. Any questions regarding these or other situations should be directed to an Acuity Brands attorney.

F. GENERAL PROVISIONS

- 1. Education.** Acuity Brands will effectively communicate this Policy to any new employees of the Company, as well as take appropriate action, on a periodic basis, to ensure that its employees understand this Policy.
- 2. Evaluation.** Acuity Brands will evaluate its ABAC compliance efforts (including this Policy) on a periodic basis, with outside assistance as necessary, and make adjustments as necessary to enhance such efforts.
- 3. Reporting.** Any employee who has information leading the employee to believe that this Policy is being or may be violated must report that information to the Acuity Brands' Legal Department or to the toll-free telephone number listed below. Every reasonable effort will be made to keep confidential the identity of the employee reporting such information. Any reported activities that appear to be inconsistent with this Policy will be investigated by the Legal Department or the Internal Audit Department. Appropriate measures (including disciplinary action, up to and including termination) will be taken with respect to any violation. No employee reporting a violation of this Policy in good faith will be subject to disciplinary action based on such reporting.

This Policy does not address every aspect of ABAC laws, but is instead intended to explain ABAC laws in general terms and to provide certain guidelines for Acuity Brands employees and agents. This Policy is in addition to the Acuity Brands Code of Ethics and

Business Conduct and any other policy, code, or guideline established by Acuity Brands with respect to the conduct of Acuity Brands' employees.

Any questions about this Policy, requests for specific contractual language, or reporting of conduct violating ABAC laws or this Policy should be directed to Barry Goldman (770-860-3545) or Rich Hoyt (770-860-3308) in the Legal Department. Employees may also anonymously report conduct that they believe may violate ABAC laws or this Policy by calling the Company's toll free Hotline (24 hours per day, 7 days per week):

- US and Canada – 1-866-613-6358
- Mexico – 01-800-436-0166
- China – 400-880-1482
- France – 080-094-8673
- Netherlands – 0800-020-1671
- Spain – 900-822-527
- United Kingdom – 0800-023-2264

In addition, reports can be made via the internet, at the following URL in English in the U.S. and Canada: <http://reportlineweb.com/acuitybrands>; reports may be made from any of the above listed countries in any foreign language at the following URL: <https://iwf.tnwgrc.com/acuitybrands> (24 hours per day, 7 days per week).

Appendices:

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| Appendix 1 | -- | Acuity Brands Anti-Bribery and Anti-Corruption Due Diligence Process |
| Appendix 2 | -- | Acuity Brands Anti-Bribery and Anti-Corruption Checklist |
| Appendix 3 | -- | Acuity Brands Anti-Bribery and Anti-Corruption Questionnaire |
| Appendix 4 | -- | Acuity Brands Anti-Bribery and Anti-Corruption Acknowledgement |