

**FERGUSON PLC  
(the "Company")**

**FINANCIAL FRAUD REPORTING POLICY**

Complaints or concerns regarding potential accounting, internal controls, and auditing matters (Financial Fraud Matter) may be made to the Company's **Ethics Helpline**. Reports are confidential and can be made anonymously. Reports may also be made in writing to our Group General Counsel. Letters may be mailed to the address below and email notices may be sent to **ethics@ferguson.com**, noting in the subject line that the report involves a Financial Fraud Matter:

Ferguson

Attn: Group General Counsel - Confidential Complaint

12500 Jefferson Avenue

Newport News, VA 23602

These reports will be opened only by the Group General Counsel (or designee), who will address the complaint or concern in accordance with the Financial Fraud Reporting Policy.

Complaints or concerns regarding Financial Fraud Matters may also be made in writing to the Chair of the Audit Committee of the Company's Board of Directors. Letters may be mailed to the address below:

Ferguson

Audit Committee Chair - Confidential Complaint

c/o Group Head of Audit

12500 Jefferson Avenue

Newport News, VA 23602

Any letter so marked will be forwarded by the Group Head of Audit to the Chair of the Audit Committee, who will address the complaint or concern in accordance with the Financial Fraud Reporting Policy.