

Independent Assurance Statement to Ferguson PLC

ERM Certification and Verification Services Inc. ('ERM CVS') was engaged by Ferguson PLC ('Ferguson') to provide assurance in relation to the information set out below for the period August 1st, 2021 - July 31st, 2022, and presented in the FY 2021/2022 ESG Report (Report).

Engagement summary	
Scope of our assurance engagement	<p>Whether the Ferguson 2021/22 data for the following specified indicators are fairly presented, in all material respects, with the reporting criteria.</p> <ul style="list-style-type: none"> • Greenhouse Gas Emissions* • Total Scope 1 and 2 combined GHG emissions (Scope 1 and 2 - location-based) [metric tonnes CO₂e] • Total Scope 3 GHG emissions comprised of categories 3-Fuel and Energy Related Activity, 4-Upstream Transportation and Distribution, 5-Waste generated from operations, 6-Business travel [metric tonnes CO₂e] • Total GHG emissions (Scope 1 and Scope 2)** [metric tonnes CO₂e/ \$m revenue] <p><i>*Sources of Scope 1, 2, and 3 emissions are understood to be those defined in the latest Ferguson's Basis of Reporting FY2021/2022, which is publicly presented on their website.</i></p> <p><i>** For this indicator ERM CVS will rely on revenue data audited by a financial third-party and publicly available in the 10-K annual filing.</i></p> <p>Activity Metrics</p> <ul style="list-style-type: none"> • Number of retail locations [number] • Number of distribution centers [number] • Total area of retail space [square meters, m²] • Total area of distribution centers [square meters, m²] <p>Energy Management</p> <ul style="list-style-type: none"> • Total energy consumed [GJ] • Percentage grid electricity [%] • Percentage renewable electricity [%] <p>Workforce Diversity & Inclusion</p> <ul style="list-style-type: none"> • Percent of female representation in management [%] • Percent of female representation in all other associates [%] • Percent of racial/ethnic minority representation in management [%] • Percent of racial/ethnic minority representation in all other associates [%] <p>Product Sustainability</p> <ul style="list-style-type: none"> • Amount of revenue third-party certified to environmental and/or social sustainability standards [Ferguson-specific scope: revenue from products with WaterSense and Energy Star energy efficiency ratings]**
Reporting period	August 1, 2021- July 31 st , 2022
Reporting criteria	<ul style="list-style-type: none"> • Publicly available Ferguson Basis of Reporting: Environmental data (updated to FY2022) • GHG Protocol Guidance on Scope 3 Calculations v.1.0 (2013) • SASB Multiline specialty retailers & distributors
Assurance standard	International Standard on Assurance Engagements ISAE 3000 (Revised).
Assurance level	Limited assurance.
Respective responsibilities	<p>Ferguson is responsible for preparing the Report and for the collection and presentation of the information within it.</p> <p>ERM CVS' responsibility is to provide a conclusion on the agreed scope based on the assurance activities performed and exercising our professional judgement.</p>

Our conclusion

Based on our activities, as described below, nothing has come to our attention to indicate that the FY2021/2022 data and information for the disclosures listed under 'Scope' above are not fairly presented in the Report, in all material respects, with the reporting criteria.

Our assurance activities

A multi-disciplinary team of sustainability and assurance specialists performed a range of assurance procedures which varied across the disclosures covered by our assurance engagement, as follows:

- **Analytical review of data** by conducting a year over year analysis of data per site
- **Desk-based review of source data** for energy, as well as assessment of renewable energy credit documentation for a sample of facilities.
- **In-Person Visit to Ferguson's HQ** in Newport News, VA, and **Virtual Canada Regional Office Visit** with Corporate staff to review data consolidation and emissions calculation process, outcomes of Ferguson's own internal QA/QC procedures, checks on completeness of data, and interviews with third party data providers
- **In-Person Distribution Center Visit** in Aurora, CO to review onsite data collection and reporting processes
- **Interviews with Subject Matter Experts** for review of processes related to the D&I metrics in scope
- **Interviews with relevant staff** to understand and evaluate the relevant management systems and processes (including internal review processes) used for collecting and reporting the selected disclosures.
- **A review at corporate level** of a sample of qualitative and quantitative evidence supporting the reported information.
- **Confirming** emission factors and assumptions used.

The limitations of our engagement

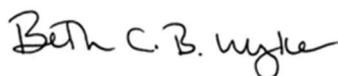
The reliability of the assured information is subject to inherent uncertainties, given the available methods for determining, calculating or estimating the underlying information. It is important to understand our assurance conclusions in this context.

Our independence

ERM CVS is a member of the ERM Group. The work that ERM CVS conducts for clients is solely related to independent assurance activities and auditor training. Our processes are designed and implemented to ensure that the work we undertake with clients is free from bias and conflict of interest. ERM CVS and the staff that have undertaken work on this assurance exercise provide no consultancy related services to Ferguson in any respect.

Our Observations

We have provided Ferguson with a separate management report with our detailed (non-material) findings and recommendations.



Beth C. B. Wyke
Head of Corporate Assurance, Malvern, PA
October 27, 2022



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