

As filed with the Securities and Exchange Commission on May 20, 2020

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

POST-EFFECTIVE AMENDMENT NO. 2
TO
FORM S-8
REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

Pentair plc

(Exact name of registrant as specified in its charter)

Ireland

(State or other jurisdiction of incorporation or organization)

98-1141328

(I.R.S. Employer Identification Number)

Regal House, 70 London Road, Twickenham, London, TW13QS United Kingdom

(Address of Principal Executive Offices, including Zip Code)

Pentair plc 2020 Share and Incentive Plan

Pentair plc 2012 Stock and Incentive Plan

(Full title of the plan)

Karla C. Robertson

Executive Vice President, General Counsel and Secretary

Pentair Management Company

5500 Wayzata Boulevard, Suite 900

Golden Valley, Minnesota 55416-1261

(Name and address of agent for service)

(763) 545-1730

(Telephone number, including area code, of agent for service)

with a copy to:

John K. Wilson

Foley & Lardner LLP

777 East Wisconsin Avenue

Milwaukee, Wisconsin 53202

(414) 271-2400

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting
company

Emerging growth
company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

EXPLANATORY NOTE

On May 5, 2020 (the “Effective Date”), the shareholders of Pentair plc (the “Company”) approved the Pentair plc 2020 Share and Incentive Plan (the “2020 Plan”). The total number of the Company’s ordinary shares, nominal value \$0.01 per share (the “Ordinary Shares”), that may be granted under the 2020 Plan includes, in addition to 3,285,000 newly reserved Ordinary Shares (included by the Company on a new Registration Statement on Form S-8 filed on May 20, 2020), (a) the number of Ordinary Shares reserved under the Pentair plc 2012 Stock and Incentive Plan (the “2012 Plan”) that were not the subject of outstanding awards under the 2012 Plan as of the Effective Date and (b) any Ordinary Shares subject to outstanding awards under the 2012 Plan as of the Effective Date that would have been replenished to the 2012 Plan’s share reserve after the Effective Date pursuant to the terms of the 2012 Plan, such as upon forfeiture of an award (the Ordinary Shares described in (a) and (b), the “2012 Plan Shares”).

This Post-Effective Amendment No. 2 to the original Registration Statement on Form S-8 (Registration No. 333-184151) (the “Registration Statement”), which registered shares to be issued under the 2012 Plan, is being filed with the U.S. Securities and Exchange Commission (the “SEC”) pursuant to the undertaking in Item 512(a)(1)(iii) of Regulation S-K, which requires the Company to disclose any material change in the plan of distribution as it was originally disclosed in the Registration Statement. This Post-Effective Amendment No. 2 adds the 2020 Plan to the Registration Statement and indicates that the previously registered 2012 Plan Shares may, on and after the Effective Date, be issued under the 2020 Plan. A copy of the 2020 Plan is incorporated herein by reference as an exhibit hereto and an opinion as to the validity of the 2012 Plan Shares issuable under the 2020 Plan is filed as an exhibit hereto.

This Post-Effective Amendment No. 2 to the Registration Statement amends and supplements the items listed below, as they were amended by the Post-Effective Amendment No. 1 filed on June 3, 2014 (the “Post-Effective Amendment No. 1”). No additional Ordinary Shares are being registered hereby. All other items of the Registration Statement, as amended by the Post-Effective Amendment No. 1, are incorporated herein by reference without change (the Registration Statement as amended by the previously filed Post-Effective Amendment No. 1 and this Post-Effective Amendment No. 2, the “Amended Registration Statement”).

PART I INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

The documents constituting Part I of this Amended Registration Statement will be sent or given to the participants in the 2020 Plan as specified by Rule 428(b)(1) under the Securities Act of 1933, as amended (the “Securities Act”). In accordance with Rule 428 and the requirements of Part I of Form S-8, such documents are not being filed with the SEC either as part of this Amended Registration Statement or as prospectuses or prospectus supplements pursuant to Rule 424 under the Securities Act. The Company will maintain a file of such documents in accordance with the provisions of Rule 428. Upon request, the Company will furnish to the SEC or its staff a copy of any or all of the documents included in such file.

PART II INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3 Incorporation of Documents by Reference

The following documents filed with the SEC pursuant to the Securities Exchange Act of 1934, as amended (the “Exchange Act”), are incorporated herein by reference and deemed to be a part hereof:

- (a) [The Company’s Annual Report on Form 10-K for the fiscal year ended December 31, 2019;](#)
- (b) [The Company’s Quarterly Report on Form 10-Q for the quarterly period ended March 31, 2020;](#)
- (c) The Company’s Current Reports on Form 8-K dated [January 28, 2020](#) (only as to Item 5.02), [April 15, 2020](#) and [May 5, 2020](#); and
- (d) [The description of the Ordinary Shares contained in the Company’s Current Report on Form 8-K dated June 3, 2014.](#)

All other documents subsequently filed by the Company pursuant to Section 13(a), 13(c), 14 and 15(d) of the Exchange Act prior to the filing of a post-effective amendment to this Amended Registration Statement that indicates that all securities offered have been sold or that deregisters all securities that remain unsold shall be deemed to be incorporated by reference in this Amended Registration Statement and to be a part hereof from the date of filing of such documents.

Any statement contained in a document incorporated or deemed incorporated herein by reference shall be deemed to be modified or superseded for the purpose of this Amended Registration Statement to the extent that a statement contained herein or in any subsequently filed document which also is, or is deemed to be, incorporated herein by reference modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Amended Registration Statement.

Item 4 Description of Securities.

Not applicable.

Item 5 Interests of Named Experts and Counsel.

None.

Item 6 Indemnification of Directors and Officers

Pursuant to the Company's articles of association, subject to the provisions of, and so far as may be permitted by the Companies Act 2014 of Ireland (as amended), every director or other officer of the Company (other than an auditor) shall be indemnified out of the assets of the Company, against all costs, losses, expenses and liabilities incurred by him or her in the execution and discharge of his or her duties or in relation thereto including any liability incurred by him or her in defending civil or criminal proceedings which relate to anything done or omitted or alleged to have been done or omitted by him or her as an officer or employee of the Company and in which judgment is given in his or her favor (or the proceedings are otherwise disposed of without any finding or admission of any material breach of duty on his part) or in which he or she is acquitted or in connection with any application under any statute for relief from liability in respect of any such act or omission in which relief is granted to him or her by the court; provided, however that the indemnity shall not extend to any liability arising from such person's fraud or dishonesty in the performance of their duties or such officers' conscious, intentional or willful breach of any duty to act in the best interest of the Company.

The Company maintains insurance to reimburse the Company's directors and officers and the directors and officers of the Company's subsidiaries for charges and expenses incurred by them for wrongful acts claimed against them by reason of their being or having been directors or officers of the Company or any of the Company's subsidiaries.

The Company and Pentair Management Company, a Delaware corporation and subsidiary of the Company, have each entered into indemnification agreements with the directors and officers of the Company that provide for the indemnification of and the advancing of expenses to the indemnitee to the fullest extent (whether partial or complete) permitted under Irish law in the case of the Company, and under the Delaware General Corporation Law, in the case of Pentair Management Company. The indemnification agreements between the Company and the directors and officers of the Company further provide that, to the extent insurance is maintained, the Company will provide continued coverage of the indemnitee under their directors' and officers' liability insurance policies.

Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers or persons controlling the registrant pursuant to the foregoing provisions, the registrant has been informed that in the opinion of the SEC such indemnification is against public policy as expressed in the Securities Act and is therefore unenforceable.

Item 7 Exemption from Registration Claimed

Not applicable.

Item 8 Exhibits

Exhibit Index

| <u>Exhibit Number</u> | <u>Description</u> |
|-----------------------|--|
| 4.1 | Amended and Restated Memorandum and Articles of Association of Pentair plc (Incorporated by reference to Exhibit 3.1 of the Company's Current Report on Form 8-K filed on May 9, 2017 (File No. 001-11625)). |
| 4.2 | Pentair plc 2020 Share and Incentive Plan (Incorporated by reference to Appendix B to the Company's Definitive Proxy Statement on Schedule 14A filed on March 20, 2020 (File No. 001-11625)). |
| 5 | Opinion of Arthur Cox. |
| 23.1 | Consent of Arthur Cox (included in Exhibit 5). |
| 23.2 | Consent of Deloitte & Touche LLP. |
| 24 | Powers of Attorney. |

Item 9 Undertakings

(a) The undersigned Company hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act;

(ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the SEC pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than a 20 percent change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement; and

(iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement;

provided, however, that paragraphs (a)(1)(i) and (a)(1)(ii) of this section do not apply if the registration statement is on Form S-8, and the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the SEC by the Company pursuant to Section 13 or Section 15(d) of the Exchange Act that are incorporated by reference in this registration statement; and

(2) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(b) The undersigned Company hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the Company's annual report pursuant to Section 13(a) or Section 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.

(c) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the Company pursuant to the foregoing provisions, or otherwise, the Company has been advised that in the opinion of the SEC such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Company of expenses incurred or paid by a director, officer or controlling person of the Company in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Company will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this post-effective amendment to the Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Golden Valley, State of Minnesota, on May 20, 2020.

PENTAIR PLC

By: /s/ John L. Stauch
John L. Stauch
President and Chief Executive Officer

Pursuant to the requirements of the Securities Act, this post-effective amendment to the Registration Statement has been signed by the following persons in the capacities listed below on May 20, 2020.

| <u>SIGNATURE</u> | <u>TITLE</u> |
|---|--|
| <u>/s/ John L. Stauch</u> John L. Stauch | President and Chief Executive Officer, Director (Principal Executive Officer) |
| <u>/s/ Robert P. Fishman</u> Robert P. Fishman | Executive Vice President, Chief Financial Officer and Chief Accounting Officer (Principal Financial Officer and Principal Accounting Officer and Authorized Representative in the United States) |
| <u>*</u> Mona Abutaleb Stephenson | Director |
| <u>*</u> Glynis A. Bryan | Director |
| <u>*</u> T. Michael Glenn | Director |
| <u>*</u> Theodore L. Harris | Director |
| <u>*</u> David A. Jones | Director |
| <u>*</u> Michael T. Speetzen | Director |
| <u>*</u> Billie I. Williamson | Director |
| *By <u>/s/ Karla C. Robertson</u> Karla C. Robertson Attorney-in-fact | |

20 May 2020

To: Board of Directors
Pentair plc
10 Earlsfort Terrace
Dublin 2
D02 T380
Ireland

Re: **Pentair plc - registration statement on Form S-8 in relation to the Pentair plc 2020 Share and Incentive Plan and the Pentair plc 2012 Stock and Incentive Plan**

Dear Sirs

1. **Basis of Opinion**

- 1.1 We are acting as Irish counsel to Pentair plc, registered number 536025, a public company limited by shares, incorporated under the laws of Ireland, with its registered office at 10 Earlsfort Terrace, Dublin 2, D02 T380 (the "**Company**"), in connection with Post-Effective Amendment No. 2 to the original Registration Statement on Form S-8 (Registration No. 333-184151) to be filed with the United States Securities and Exchange Commission (the "**SEC**") on the date hereof (the "**Registration Statement**") under the Securities Act of 1933, as amended (the "**Securities Act**") with respect to (a) the number of ordinary shares with nominal value US\$0.01 per share (the "**Ordinary Shares**") of the Company reserved under the Pentair plc 2012 Stock and Incentive Plan (the "**2012 Plan**") that were not the subject of outstanding awards under the 2012 Plan as of 5 May 2020 (the "**Effective Date**") and (b) any Ordinary Shares subject to outstanding awards under the 2012 Plan as of the Effective Date that would have been replenished to the 2012 Plan's share reserve after the Effective Date pursuant to the terms of the 2012 Plan, such as upon forfeiture of an award (the Ordinary Shares described in (a) and (b), the "**Shares**"), which will become available for issuance pursuant to the Pentair plc 2020 Share and Incentive Plan (the "**2020 Plan**") pursuant to awards granted under the 2020 Plan.
- 1.2 This Opinion is confined to and given in all respects on the basis of the laws of Ireland (meaning Ireland exclusive of Northern Ireland) in force as at the date hereof as currently applied by the courts of Ireland. We have made no investigation of and we express no opinion as to the laws of any other jurisdiction or the effect thereof. In particular, we express no opinion on the laws of the European Union as they affect any jurisdiction other than Ireland. We have assumed without investigation that insofar as the laws of any jurisdiction other than Ireland are relevant, such laws do not prohibit and are not inconsistent with any of the obligations or rights expressed in the Plan Documents (as set out in the Schedule) or the transactions contemplated thereby.
- 1.3 This Opinion is also strictly confined to:
- (a) the matters expressly stated herein at paragraph 2 below and is not to be read as extending by implication or otherwise to any other matter;
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(b) the Plan Documents (as set out in the Schedule); and

(c) the Searches (as defined at 1.7 below),

and is subject to the assumptions and qualifications set out below.

- 1.4 We express no opinion, and make no representation or warranty, as to any matter of fact or in respect of any documents which may exist in relation to the 2012 Plan or the 2020 Plan or the Shares other than the Plan Documents.
- 1.5 In giving this Opinion, we have relied upon the Corporate Certificate (as defined in the Schedule to this Opinion) and the Searches and we give this Opinion expressly on the terms that no further investigation or diligence in respect of any matter referred to in the Corporate Certificate or the Searches is required of us.
- 1.6 For the purpose of giving this Opinion, we have examined and relied on copies sent to us by email in pdf or other electronic format of the Plan Documents.
- 1.7 For the purpose of giving this Opinion, we have caused to be made legal searches against the Company on 20 May 2020 (together the “**Searches**”):
- (a) on the file of the Company maintained by the Registrar of Companies in the Irish Companies Registration Office for mortgages, debentures or similar charges or notices thereof and for the appointment of any examiner, receiver or liquidator;
 - (b) in the Judgments Office of the High Court for unsatisfied judgments, orders, decrees and the like for the five years immediately preceding the date of the search; and
 - (c) in the Central Office of the High Court for any proceedings and petitions filed in respect of the Company in the last two years.
- 1.8 This Opinion is governed by and is to be construed in accordance with the laws of Ireland as interpreted by the courts of Ireland at the date hereof. This Opinion speaks only as of its date. We assume no obligation to update this Opinion at any time in the future or to advise you of any change in law, change in interpretation of law which may occur after the date of this Opinion.

2. **Opinion**

Subject to the assumptions and qualifications set out in this Opinion and to any matters not disclosed to us, we are of the opinion that:

- 2.1 The Company is a public company limited by shares, is duly incorporated and validly existing under the laws of Ireland and has the requisite corporate authority to allot and issue the Shares.
- 2.2 When the Shares are allotted and issued (and, if required, paid for in cash) pursuant to and in accordance with the terms and conditions referred to or summarised in the applicable resolutions and the 2020 Plan, the Shares will be validly issued, fully paid up and non-assessable (which term means when used herein that no further sums are required to be paid by the holders thereof in connection with the allotment and issue of such Shares).
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3. Assumptions

For the purpose of giving this Opinion, we assume the following without any responsibility on our part if any assumption proves to have been untrue as we have not verified independently any assumption:

The Registration Statement and the 2020 Plan

- 3.1 that when filed with the SEC, the Registration Statement for the 2020 Plan will not differ in any material respect from the latest draft that we have examined;
 - 3.2 that any awards granted pursuant to the 2020 Plan will be paid up in consideration of the receipt by the Company prior to, or simultaneously with, the allotment and issue of the Shares pursuant thereto of cash at least equal to the nominal value of such Shares and any premium required to be paid up on the Shares pursuant to their terms of allotment and issue and that where Shares are allotted and issued under the 2020 Plan without the requirement for the payment of cash consideration by or on behalf of the relevant beneficiary, then such shares shall either be fully paid up by the Company or one of its subsidiaries within the time permitted by section 1027(1) of the Companies Act 2014 (as amended) (the “**Companies Act**”) (and, in the case of the Company or a subsidiary incorporated in Ireland, in a manner permitted by sections 82(6) and 1043(1) of the Companies Act or allotted and issued for consideration as set out in section 1028(2) of the Companies Act);
 - 3.3 that the filing of the Registration Statement with the SEC has been authorised by all necessary actions under all applicable laws (other than Irish law), including applicable U.S. federal and state securities law;
 - 3.4 that the exercise of any options and rights granted under the 2020 Plan and the allotment and issue of the Shares upon exercise of such options and rights (and the allotment and issue of the Shares in connection with any other awards granted under the 2020 Plan) will be conducted in accordance with the terms and the procedures described in the 2020 Plan and the applicable award agreement;
 - 3.5 that at the time of the allotment and issuance of the Shares, such allotment and issuance shall not be in contravention or breach of any agreement, undertaking, arrangement, deed or covenant affecting the Company or to which the Company is a party or otherwise bound or subject;
 - 3.6 that the Company has sufficient authorised but unissued share capital to allot and issue the required number of Shares to be delivered to the recipients of any awards granted under the 2020 Plan;
 - 3.7 that, at the time of the allotment and issuance of the Shares, the authority of the Company and the directors of the Company to allot and issue the Shares, as provided for in the Companies Act and the Constitution, is in full force and effect and that the statutory pre-emption rights have been disapplied in respect of any allotment and issuance of the Shares;
 - 3.8 that the Company will continue to renew its authority to allot and issue the Shares in accordance with the terms and conditions set out in the Constitution and Companies Act and that, where such authority has not been renewed, the Company will not allot or issue the Shares after such authority has expired;
 - 3.9 that from the date of the board resolutions set out in Schedule, no other corporate or other action has been taken by the Company to amend, alter or repeal those resolutions;
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Authenticity and bona fides

- 3.10 the completeness and authenticity of all documents submitted to us as originals or copies of originals and (in the case of copies) conformity to the originals of copy documents and the genuineness of all signatories, stamps and seals thereon;
- 3.11 where incomplete Plan Documents have been submitted to us or signature pages only have been supplied to us for the purposes of issuing this Opinion, that the originals of such Plan Documents correspond in all respects with the last draft of the complete Plan Documents submitted to us;
- 3.12 that the Plan Documents will be executed in a form and content having no material difference to the drafts provided to us, will be delivered by the parties thereto, and that the terms thereof will be observed and performed by the parties thereto;
- 3.13 that the copies produced to us of minutes of meetings and/or of resolutions correctly record the proceedings at such meetings and/or the subject matter which they purport to record and that any meetings referred to in such copies were duly convened, duly quorate and held, that those present at any such meetings were entitled to attend and vote at the meeting and acted bona fide throughout and that no further resolutions have been passed or other action taken which would or might alter the effectiveness thereof and that such resolutions have not been amended or rescinded and are in full force and effect;
- 3.14 that the Constitution of the Company effective as of 9 May 2017 is the current Constitution of the Company, is up to date and has not been amended or superseded and that there are no other terms governing the Shares other than the those set out in the Constitution of the Company;
- 3.15 that there is, at the relevant time of the allotment and issue of the Shares, no matter affecting the authority of the Directors to allot and issue the Shares, not disclosed by the Constitution or the resolutions produced to us, which would have any adverse implications in relation to the opinions expressed in this Opinion;

Accuracy of Searches and Warranties

- 3.16 the accuracy and completeness of the information disclosed in the Searches is accurate as of the date of this Opinion and that such information has not since the time of such search or enquiry been altered. It should be noted that:
- (a) the matters disclosed in the Searches may not present a complete summary of the actual position on the matters we have caused searches to be conducted for;
 - (b) the position reflected by the Searches may not be fully up-to-date (and this risk may be higher while emergency measures introduced by the Irish Government in light of the COVID-19 pandemic remain in place); and
 - (c) searches at the Companies Registration Office, Dublin, do not necessarily reveal whether or not a prior charge has been created or a resolution has been passed or a petition presented or any other action taken for the winding-up of or the appointment of a receiver or an examiner to the Company or its assets.
- 3.17 That there has been no alterations in the status or condition of the Company as disclosed by the Searches.
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3.18 The truth, completeness and accuracy of all representations and statements as to factual matters contained in the Plan Documents.

Solvency and Insolvency

3.19 That:

- (a) the Company is at the date of this Opinion able to pay its debts within the meaning of Sections 509(3) and 570 of the Companies Act or any analogous provisions under any applicable laws; and
- (b) the Company will not as a consequence of doing any act or thing which the Plan Documents contemplate, permit or require any relevant party to do, be unable to pay its debts within the meaning of such Sections or any analogous provisions under any applicable laws.

3.20 That:

- (a) no liquidator, receiver or examiner or other similar or analogous officer has been appointed in relation to the Company any of the assets or undertakings; and
- (b) no petition for the making of a winding-up order or the appointment of an examiner or any similar officer or any similar or analogous procedure in any jurisdiction has been presented in relation to the Company.

Commercial Benefit

3.21 that the Plan Documents have been entered into for bona fide commercial purposes, on arm's length terms and for the benefit of each party thereto and are in those parties' respective commercial interests and for their respective corporate benefit.

4. **Disclosure**

This Opinion is addressed to you in connection with the registration of the Shares with the SEC. We hereby consent to the inclusion of this Opinion as an exhibit to the Registration Statement to be filed with the SEC. In giving this consent, we do not thereby admit that we are in a category of persons whose consent is required under Section 7 of the Securities Act.

Yours faithfully,

/s/ Arthur Cox

ARTHUR COX

SCHEDULE

The Plan Documents

1. A copy of the form of the Registration Statement to be filed by the Company with the SEC;
 2. A copy of the 2020 Plan;
 3. A copy of the 2012 Plan;
 4. A copy of the award agreement in respect of the 2020 Plan;
 5. A copy of the resolutions of the board of directors of the Company regarding the approval of, among other things, the adoption of the 2020 Plan and authorising the directors or any authorised persons to take any actions and prepare any documents, including the filing of the Registration Statement with the SEC and the registration of the Shares, dated 25 February 2020;
 6. A copy of the resolutions of the board of directors of the Company approving, among other things, the assumption by the Company of all rights and obligations of Pentair Ltd. under the 2012 Plan dated 19 May 2014.
 7. A copy of the resolutions of the board of directors of the Company regarding, among other things, the approval of the issue of the Shares in the Company dated 25 February 2014.
 8. A corporate certificate of the Secretary of the Company dated 20 May 2020 (the “**Corporate Certificate**”) for reliance of the information and documents provided in connection to this opinion;
 9. A copy of the Constitution of the Company in the form adopted by resolution of the shareholders of the Company on 9 May 2017;
 10. A copy of the Certificate of Incorporation of the Company dated 28 November 2013; and
 11. Letter of Status from the Irish Companies Registration Office dated 20 May 2020.
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CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement No. 333-184151 on Form S-8 of our reports dated February 25, 2020 relating to the financial statements of Pentair plc and the effectiveness of Pentair plc's internal control over financial reporting, appearing in the Annual Report on Form 10-K of Pentair plc for the year ended December 31, 2019.

/s/ Deloitte & Touche LLP

Minneapolis, MN
May 20, 2020

Power of Attorney

KNOW ALL MEN BY THESE PRESENTS that the undersigned directors of Pentair plc, an entity organized under the laws of Ireland, hereby constitute and appoint John L. Stauch and Karla C. Robertson, and each of them individually, his/her true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him/her and in his/her name, place and stead, in any and all capacities, to sign his/her name as a director of Pentair plc (the "Company") to this Registration Statement on Form S-8 and any amendments (including post-effective amendments) or supplements thereto, relating to the securities to be offered and sold pursuant to the Pentair plc 2020 Share and Incentive Plan (as such plan may be renamed from time to time) and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission under the Securities Act of 1933, as amended.

The undersigned hereby ratifies and confirms all that said attorneys-in-fact and agents, or each of them, have done or shall lawfully do by virtue of this Power of Attorney.

WITNESS my hand this 20th day of May, 2020.

| <u>Signature</u> | <u>Title</u> |
|---|---------------------|
| <u>/s/ Mona Abutaleb Stephenson</u> Mona Abutaleb Stephenson | Director |
| <u>/s/ Glynis A. Bryan</u> Glynis A. Bryan | Director |
| <u>/s/ T. Michael Glenn</u> T. Michael Glenn | Director |
| <u>/s/ Theodore L. Harris</u> Theodore L. Harris | Director |
| <u>/s/ David A. Jones</u> David A. Jones | Director |
| <u>/s/ Michael T. Speetzen</u> Michael T. Speetzen | Director |
| <u>/s/ Billie I. Williamson</u> Billie I. Williamson | Director |
