



The Directors  
Standard Life plc  
Standard Life House  
30 Lothian Road  
Edinburgh  
EH1 2DH

Goldman Sachs International (the “Sponsor”)  
Peterborough Court  
133 Fleet Street  
London  
EC4A 2BB

9 May 2017

Dear Sirs

**Standard Life plc (the “Company”)**

We hereby consent to the inclusion in the circular dated 9 May 2017 and published by the Company, of the accountant’s report on the unaudited *pro forma* financial information of the Combined Group set out in Part B of Part VI (*Unaudited pro forma financial information*), in the form and context in which it is included.

Yours faithfully

A handwritten signature in black ink that reads 'PricewaterhouseCoopers LLP'.

PricewaterhouseCoopers LLP  
Chartered Accountants

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