



The Directors and the Proposed Directors (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 prospectus dated 9 May 2017 and published by the Company, of accountant’s report on the unaudited *pro forma* financial information set out in Part B of Part XII (*Unaudited pro forma financial information*), in the form and context in which it is included.

Our consent is required by item 23.1 of Annex I of the PD Regulation and is given for the purpose of complying with that provision and for no other purpose.

We also authorise the contents of our reports for the purposes of item 5.5.3R(2)(f) of the Prospectus Rules.

Yours faithfully

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

PricewaterhouseCoopers LLP  
Chartered Accountants

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