Form 8937 (December 2017) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

reporting	issuei				
1 Issuer's name				2 Issuer¹s employer iden	tification number (EIN)
Standard Life Aberdeen	alc				
3 Name of contact for a		4 Telephone I	No of contact	N/A 5 Email address of contact	
o Hamo of contact for all	John Marion	4 relephone i	NO. OF COFFIACE	5 Email address of contact	ł
Shareholder Services		0345 113 00	045 or +44 (0)20 3367 8224	questions@standardlifeabe	erdeenshares.com
6 Number and street (or	P.O. box if mail is not	delivered to stre	eet address) of contact	7 City, town, or post office, sta	ate, and ZIP code of contac
Standard Life Aberdeen S	Shareholder Services			Beckenham, Kent, BR3 4TL	J
8 Date of action		9 Classific	cation and description		
See Part II, Line 14	T44 0-1-1-1-1	Ordinary sh		Tea :	
10 CUSIP number	11 Serial number(s	s) 1	2 Ticker symbol	13 Account number(s)	
ISIN: GB00BF8Q6K64	N/A	S	LA (Listed on LSE)	N/A	
		ch additional st	ratements if needed. See h	N/A ack of form for additional qu	estions
14 Describe the organiz	ational action and, if a	policable, the da	ate of the action or the date ac	painst which shareholders' owne	estions.
the action ► See At	tachment	pproductor trio de	ato of the detlem of the date ag	direct writeri strateriologis owile	rship is measured for
000711	red of fill of the				
15 Describe the quantita share or as a percent	tive effect of the organ age of old basis ► <u>Se</u>	nizational action e Attachment	on the basis of the security in	the hands of a U.S. taxpayer as	an adjustment per
Describe the calculativaluation dates ► See	on of the change in ba Attachment	asis and the data	a that supports the calculation,	such as the market values of se	ecurities and the
For Paperwork Reduction	Act Notice, see the s	separate Instruc	ctions.	at. No. 37752P	Form 8937 (12-2017)

Pa	rt II	Organizational Action (continued)		ragi
17		the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is ba	sed ▶	See Attachment
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_				
18	Can	any resulting loss be recognized? ► See Attachment		
_				
-				
	_			
19	Prov	ide any other information necessary to implement the adjustment, such as the reportable tax year $ ightharpoonup$	ee Atta	achment
-				
-				
				- Helling
	Ur	nder penalties of perjury, I declare that I have examined this return, including accompanying schedules and statem lief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which p	ents, an	d to the best of my knowledge an
Sigr		men, it is true, correct, and complete. Declaration of preparer former than officer) is based on all information of which p	oreparer	has any knowledge.
Here		gnature ▶ / Lend/ + 9 h Date ▶ 1	91	Nov 2018
		V Kanada Cilara		
		int your name ► Kenneth Gilmour Print/Type preparer's name Preparer's signature Date		pany Secretary
Paid		V		neck if PTIN
Pre Use			_	m's EIN ▶
036	UII	Firm's address ►		none no.
Send	Form	8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service,		