Part I Reporting Issuer

1 Issuer's name

Standard Life Aberdeen plc

3 Name of contact for additional information Shareholder Services

4 Telephone No. of contact 0345 113 0045 or +44 (0)20 3367 8224

5 Email address of contact questions@standardlifeaberdeenshares.com

6 Number and street (or P.O. box if mail is not delivered to street address) of contact

Standard Life Aberdeen Shareholder Services, 34 Beckenham Road

8 Date of action Beckenham, Kent, BR3 4TU

9 Classification and description Ordinary shares

10 CUSIP number ISIN: GB00BFBQ0K64

11 Serial number(s) N/A

12 Ticker symbol SLA (Listed on LSE)

13 Account number(s) N/A

Part II Organizational Action

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► See Attachment

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ► See Attachment

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► See Attachment

For Paperwork Reduction Act Notice, see the separate Instructions.
Part II: Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ➤ See Attachment

18 Can any resulting loss be recognized? ➤ See Attachment

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ➤ See Attachment

Sign Here

Signature ➤ [Signature]

Print your name ➤ Kenneth Gilmour

Title ➤ Group Company Secretary

Paid Preparer Use Only

Print/Type preparer’s name ➤ [Preparer’s name]

Preparer’s signature ➤ [Preparer’s signature]

Date ➤ [Date]

Check ☐ if self-employed

PTIN ➤ [PTIN]

Firm’s EIN ➤ [Firm’s EIN]

Firm’s address ➤ [Firm’s address]

Phone no. ➤ [Phone no.]

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

[Signature] ➤ [Signature]

Date ➤ 29 Nov 2018

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054