



The Directors (the “**Directors**”)  
SSE plc  
Inveralmond House  
200 Dunkeld Road  
Perth, PH1 3AQ

27 June 2018

Dear Sirs

**SSE plc (the “Company”)**

We hereby consent to the inclusion in the circular dated 27 June 2018 and published by the Company (the “**Circular**”), of our accountant’s report on the Consolidated Historical Financial Information of npower Group Limited (formerly npower Group plc) and its subsidiaries as set out in Section XI of Part B of the Circular, in the form and context in which it is included.

Our consent is provided in connection with the Directors’ responsibilities under item 13.3.1R (3) of the Listing Rules issued by the Financial Conduct Authority and is given for the purpose of complying with that provision and for no other purpose.

Yours faithfully

A handwritten signature in black ink that reads 'PricewaterhouseCoopers LLP'. The signature is written in a cursive, flowing style.

PricewaterhouseCoopers LLP  
Chartered Accountants

*PricewaterhouseCoopers LLP, 1 Embankment Place, London, WC2N 6RH  
T: +44 (0) 2075 835 000, F: +44 (0) 2072 124 652, www.pwc.co.uk*

PricewaterhouseCoopers LLP is a limited liability partnership registered in England with registered number OC303525. The registered office of PricewaterhouseCoopers LLP is 1 Embankment Place, London WC2N 6RH. PricewaterhouseCoopers LLP is authorised and regulated by the Financial Conduct Authority for designated investment business.