



7 February 2023

Financial Reporting Council
125 London Wall
London
EC2Y 5AS

Dear Ms Currie

Re: Financial Reporting Council Consultation on Audit Committee Standard

We have read and reviewed the draft Audit Committee Standard which was issued for consultation in November 2022. We understand the need for it to be created, recognise that it is broadly consistent with the existing published guidance and are supportive of the additional clauses which have been added to promote diversity in the audit market.

We welcome the opportunity to comment on the draft Standard and have no further comments at this time.

Kathryn McLeland

Kathryn McLeland
Chief Financial Officer
M&G plc