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Notice to shareholders

Suspension of the Income Access Share plan

Henderson Group plc (the Company) has suspended its Income Access Share plan (IAS plan).

What is the IAS plan?

The Company introduced the IAS plan in 2008 when it re-domiciled and became tax-resident in the Republic of Ireland. The IAS plan was intended to ensure that no tax was required to be withheld from dividends paid to shareholders. In the absence of the IAS plan, and given Henderson Group's tax-residency in the Republic of Ireland, shareholders would have needed to comply with certain administrative requirements and advance certification procedures in order to ensure that Irish dividend withholding tax was not withheld. Under the IAS plan, all holders of Henderson Group ordinary shares and CDIs were deemed to have elected to be paid dividends by IAS Issuer (HGI (Investments) Limited), a UK tax-resident subsidiary of the Henderson Group, rather than from Henderson Group plc, which was tax-resident in the Republic of Ireland. Each shareholder could elect to withdraw from the IAS plan, and instead receive dividends from Henderson Group plc, by completing and returning an Income Access Share Plan Withdrawal Notice.

Why has the IAS plan been suspended?

The Company became tax-resident in the UK with effect from 12 December 2012. Therefore, the IAS plan is no longer needed to ensure that shareholders are able to receive dividends from a UK source.

How will my dividends be paid?

Your dividends will be paid by the Company, which is tax-resident in the UK.

What do I need to do?

Nothing, unless you had previously elected to withdraw from the IAS plan, you will continue to receive dividends paid by a UK tax-resident company. This formal notification of suspension was required by the IAS plan rules.

Holders that had elected to withdraw from the IAS plan, and have been receiving dividends directly from the Company when it was tax-resident in the Republic of Ireland, will receive future dividends from a UK source.

I still have questions

If you have questions about your shares and/or the payment of dividends, please contact the Henderson Group Share Registry. The Share Registry is unable to give advice on tax matters. If you have questions about your personal tax situation, you should contact your financial adviser.