

## GLOSSARY

### **1H07**

Six months ended 30 June 2007

### **1H08**

Six months ended 30 June 2008

### **2H06**

Six months ended 31 December 2006

### **2H07**

Six months ended 31 December 2007

### **2H08**

Six months ended 31 December 2008

### **FY07**

Twelve months ended 31 December 2007

### **FY08**

Twelve months ended 31 December 2008

### **ASX**

Australian Securities Exchange

### **ATF**

Agricultural Trading Fund

### **AUM**

Assets under management

### **BAYE**

Buy As You Earn Plan

### **Board**

The board of directors of Henderson Group plc

### **BP**

Banco Popolare Gruppo Bancario

### **bps**

Basis points

### **CDIs**

CHESS Depositary Interests

### **Company**

Henderson Group plc

### **Corporate or Corporate office**

Henderson Group excluding Henderson Global Investors

### **Cost to income ratio**

Henderson expenses divided by Henderson income before tax and non-recurring items

### **CSOP**

Company Share Option Plan

### **Directors**

The directors of Henderson Group plc

### **DEP**

Deferred Equity Plan

### **EAFE**

Europe, Australasia and Far East

### **EM**

Emerging markets

### **ESOP**

Employee Share Ownership Plan

### **FSA**

The UK Financial Services Authority

### **FX**

Foreign exchange

### **G10**

A group of the ten major industrialised countries

### **Hedge funds**

Hedge funds including Absolute Return Funds

### **Henderson Global Investors or Henderson**

Controlled entities of Henderson Group plc carrying out core investment management activities

### **Henderson Group or Group**

Henderson Group plc and its controlled entities

### **IAS**

International Accounting Standard

### **IAS 19**

IAS issued by the International Accounting Standards Board, being IAS 19 Employee Benefits

### **IFRIC**

International Financial Reporting Interpretations Committee

### **IFRS**

International Financial Reporting Standards as adopted by the European Union

### **IFRSs**

International Financial Reporting Standards

### **LIBOR**

London Inter-bank Offered Rate

### **Life Services business**

The life insurance and pension books of Pearl Assurance Limited, London Life Limited, NPI Limited and National Provident Life Limited, and also includes the closed general insurance books of Pearl Assurance Limited, the pension trustee business of Premier Pension Trustees Limited and the retirement services business operated by NPI Limited

### **LTIP**

Long Term Incentive Plan

### **OEIC**

Open Ended Investment Company

### **Old Henderson Group plc**

The holding company of the Henderson Group prior to the implementation of the Scheme with registered number 2072534, now named HGI Group Limited

### **Pearl**

Pearl Group Limited and its subsidiaries, or Life Services business

### **Pension Scheme**

The Henderson Group Pension Scheme

### **Perpetual**

Perpetual Limited and subsidiaries

### **RSP**

Restricted Share Plan

### **Scheme**

The scheme of arrangement under sections 895 to 899 of the UK Companies Act undertaken by Old Henderson Group plc effective 31 October 2008

### **SICAV**

Société d'investissement à capital variable (collective investment scheme)

### **SIV**

Structured investment vehicle

### **SRI**

Sustainable and Responsible Investment

### **TCF**

Treating Customers Fairly

### **Towry Law International**

The international division (now closed) of Towry Law plc

### **Towry Law UK**

Towry Law plc and its controlled entities, which was sold to JS&P Holdings Limited

### **UCITS**

Undertaking for Collective Investment in Transferable Securities

### **UK or United Kingdom**

The United Kingdom of Great Britain and Northern Ireland

### **US**

United States of America

### **VAT**

Value added tax