

Status under the EU Sustainable Finance Disclosure Regulation (SFDR)

Henderson Diversified Income Trust plc

The Company is categorised as one which meets the provisions set out in Article 8 of SFDR as a product which promotes environmental and/or social characteristics.

Binding Investment Limitations

In order to meet the environmental and/or social characteristics promoted by the Company, the Investment Manager applies the following binding criteria to the selection of the underlying assets as part of its investment decision-making process:

- The Company will not make any direct investments in corporate issuers who derive more than 10 per cent. of their revenue from oil and gas generation and production, oil sands extraction, shale energy extraction, thermal coal extraction and power generation, and Arctic oil and gas extraction.
- The Company will not make any direct investments in corporate issuers that the Board, as advised by the Investment Manager, deems to have failed to comply with the United Nations Global Compact principles.
- The Company will not directly invest in sovereign bond issuers that have been sanctioned by the European Union or United Nations and/or that do not score 'free' by the Freedom House Index (or other such similar index as determined by the Board as advised by the Investment Manager) that promotes political rights and civil liberties.
- The Company will not make any direct investments in issuers who derive any of their revenue from the production or distribution of fur or from the production or distribution of controversial weapons.

Sources of data include a wide range of specialist ESG research materials, internal and external research which includes data from data providers, industry bodies and organisations, academia, and intergovernmental organisations. Such data is integrated into the Investment Manager's investment and risk management systems and procedures as part of the investment process.

Further information can be found in the AIFMD Disclosure Document for the Company.

Information on how the environmental or social characteristics are met

All investments are monitored for compliance to the above forementioned negative screening criteria to ensure that they meet the environmental and/or social characteristics promoted by the Company.

The Investment Manager may include positions in the Company that meet the above exclusionary criteria where the Investment Manager believes that the data used to apply the exclusions is insufficient or inaccurate.

Periodic Reports

A description of the extent to which environmental and/or social characteristics are met will be available as part of the annual report. This information will also be published on this website once available.