The Directors
Henderson High Income Trust plc
201 Bishopsgate
London
EC2M 3AE
7 May 2026

Dear Ladies and Gentlemen,

Statement of Reasons connected with ceasing to hold office as Auditors

In accordance with Section 519 of the Companies Act 2006 (the "Act"), we set out below the reasons connected with PricewaterhouseCoopers LLP, registered auditor number C001004062, ceasing to hold office as auditors of Henderson High Income Trust plc, registered no: 02422514 (the "Company") effective from 12 May 2026.

The reason we are ceasing to hold office is that the Company undertook a competitive tender process for the position of statutory auditor and we were unsuccessful in retaining the audit.

Section 519(3A) of the Act, requires that "Where there are matters connected with an auditor's ceasing to hold office that the auditor considers need to be brought to the attention of members or creditors of the company, the statement under this section must include details of those matters." We do not consider there to be any such matters.

Yours faithfully,

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP

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 and by the Solicitors Regulation Authority for regulated legal activities.