

## 野村證券投資信託股份有限公司 函

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受文者：英屬百慕達商安達人壽保險股份有限公司台灣分公司

發文日期：中華民國111年8月26日

發文字號：字第1110000423號

速別：普通件

密等及解密條件或保密期限：

附件：中、英文股東通知書 (0000423B90\_ATTCH1.pdf)

主旨：謹函轉本公司擔任總代理人之駿利亨德森資產管理基金系列境外基金公開說明書相關內容調整如後說明，請查照。

說明：

一、本公司經金融監督管理委員會核准，擔任駿利亨德森資產管理基金系列境外基金之總代理人，在國內公開募集及銷售，合先敘明。

二、本次駿利亨德森資產管理基金系列境外基金公開說明書調整事項如下：

(一)駿利亨德森的公司整體排除政策

(二)針對駿利亨德森環球生命科技基金、駿利亨德森美國逆勢機會基金、駿利亨德森美國40基金及駿利亨德森美國創業基金就投資特殊目的收購公司相關之說明

(三)針對營業日定義、電話交易及「歐盟永續金融揭露規範」(SFDR)-特定基金永續性發展方法之變更說明

(四)存託機構重組及公開說明書中指派之各種法人實體的更

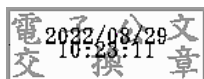
新，包含管理公司名稱變更

### (五)其他說明、行政及文字細節更新

三、本基金之管理公司名稱變更事宜須取得金融監督管理委員會之核准，目前尚在審核中，僅係配合境外基金機構訂定之全球統一公告日先行公告，惟最終仍取決於金管會之核准，特此說明。

正本：臺灣土地銀行股份有限公司、星展(台灣)商業銀行信託部(T&O-WMO)、第一商業銀行股份有限公司信託處規劃部、台中商業銀行股份有限公司、高雄銀行股份有限公司信託部、永豐商業銀行股份有限公司理財商品部、王道商業銀行股份有限公司財富管理部、王道商業銀行股份有限公司財富信託部、安泰商業銀行股份有限公司、玉山商業銀行股份有限公司信託部、日盛國際商業銀行股份有限公司、陽信商業銀行股份有限公司信託部、彰化商業銀行股份有限公司信託處、元大商業銀行股份有限公司、國泰世華商業銀行股份有限公司信託部(統編12163963)、遠東國際商業銀行股份有限公司投資顧問部、遠東國際商業銀行股份有限公司信託部、臺灣新光商業銀行股份有限公司(信託部)、臺灣新光商業銀行股份有限公司(財富管理部)、中國信託商業銀行股份有限公司、合作金庫商業銀行(信託部)、瑞士商瑞士銀行股份有限公司台北分公司、華南商業銀行股份有限公司、京城商業銀行股份有限公司信託部、上海商業儲蓄銀行股份有限公司信託部、板信商業銀行股份有限公司信託部、兆豐國際商業銀行股份有限公司、台新國際商業銀行股份有限公司、凱基商業銀行股份有限公司、聯邦商業銀行股份有限公司財管部、臺灣中小企業銀行股份有限公司、臺灣銀行股份有限公司信託部、華泰商業銀行股份有限公司信託部、台北富邦商業銀行股份有限公司、瑞興商業銀行股份有限公司信託部、容海國際證券投資顧問股份有限公司、元大證券股份有限公司、凱基證券股份有限公司、永豐金證券股份有限公司、統一綜合證券股份有限公司、基富通證券股份有限公司、中國人壽保險股份有限公司、元大人壽保險股份有限公司、全球人壽保險股份有限公司、南山人壽保險股份有限公司、英屬百慕達商安達人壽保險股份有限公司台灣分公司、國泰人壽保險股份有限公司、富邦人壽保險股份有限公司產品行銷部、安聯人壽保險股份有限公司、台灣人壽保險股份有限公司、三商美邦人壽保險股份有限公司、新光人壽保險股份有限公司、元大證券投資信託股份有限公司、永豐證券投資信託股份有限公司、群益證券投資信託股份有限公司、合作金庫證券投資信託股份有限公司、安聯證券投資信託股份有限公司、復華證券投資信託股份有限公司、富蘭克林華美證券投資信託股份有限公司、聯邦證券投資信託股份有限公司、保德信證券投資信託股份有限公司、統一證券投資信託股份有限公司、國泰證券投資信託股份有限公司、第一金證券投資信託股份有限公司、瀚亞證券投資信託股份有限公司、鉅亨證券投資顧問股份有限公司、中租證券投資顧問股份有限公司、富達證券投資信託股份有限公司、香港商香港上海滙豐銀行股份有限公司台北分公司、花旗(台灣)商業銀行股份有限公司、渣打國際商業銀行股份有限公司信託部、宏利證券投資信託股份有限公司、國泰證券投資顧問股份有限公司、中國信託證券投資信託股份有限公司、富邦證券投資信託股份有限公司、台新證券投資信託股份有限公司

副本：



裝

訂



線



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(中譯文)

此為重要文件，請立即閱讀。若台端對本通知的內容有任何疑問，請立即諮詢台端的證券經紀商、銀行經理、律師、會計師、客戶關係經理或其他專業顧問。

本通知中所使用但未另行定義之詞彙，悉與2022年3月1日之公開說明書（下稱「公開說明書」）中所定義的詞彙具相同涵義。董事對本通知之精確性負責。

依中央銀行現行政策，本文件尚未經央行審核。

駿利亨德森資產管理基金(下稱「本公司」)

本公司係於1998年11月19日在愛爾蘭註冊成立的可變資本投資公司，註冊編號為296610。依「可轉讓證券集體投資企業規則」(UCITS)之規定，本公司經中央銀行授權為UCITS。

西元2022年8月26日

致各股東：

謹以本文件通知台端本公司董事擬對本公司及其基金進行之某些變更，其摘要如下，且除另有載明外，下述變更將於2022年10月31日（下稱「生效日」）前後生效。

有關如何回應本通知的詳細資訊，請參閱下方「可供選擇之選項」。

## 1. 駿利亨德森的公司整體排除政策

駿利亨德森擬採用適用於公司整體的排除政策（下稱「排除政策」），該政策適用於投資顧問或相關副投資顧問做出的所有投資決策，從而影響每檔基金。

該政策要求投資顧問或相關副投資顧問的投資適用排除性篩選，以避免投資於參與當前製造爭議性武器、或持有爭議武器製造商20%以上股權的實體，爭議性武器係指：(i) 集束彈藥；(ii) 人員殺傷地雷；(iii) 化學武器；(iv) 生物武器。由於此等篩選乃基於第三方 ESG 數據供應商所提供的數據，若所提供之數據不準確或不適當，本政策亦包含以下說明：

「發行人的分類主要係基於本公司之第三方 ESG 數據供應商提供的活動識別領域；倘有證據足以證明第三方數據不準確或不適當，則投資研究應優先適用於此分類。在任何情況下，若投資組合因任何原因（繼受部位、過渡部位等）

駿利亨德森資產管理基金

10 Earlsfort Terrace, Dublin 2, Ireland

T +353 1 920 1000

W janushenderson.com

董事：Carl O' Sullivan 先生; Peter Sandys 先生; Ian Dyble 先生(英國); Jane Shoemake 女士 (英國), Matteo Candolfini 先生 (義大利)

子基金間責任獨立分離之傘型基金。登記編號：296610; 登記地址：同上。

經認定為未符合此排除標準，則投資組合經理應有 90 天的時間對發行人的分類進行審查或質疑(如適當)。在此期間後，若投資研究優先適用未獲批准，則在正常市場交易情況下應立即撤資。」

該政策將自生效日起生效。

## 2. 特定基金就投資特殊目的收購公司相關之說明

自生效日起並經中央銀行批准後，下方表格所列基金補充文件將進行更新，以闡明其等可投資於符合可轉讓證券資格條件的特殊目的收購公司（下稱「SPACs」）：

| 基金            | 基金淨資產價值可投資於 SPACs 之比例<br>(%) |
|---------------|------------------------------|
| 駿利亨德森環球生命科技基金 | 至多達淨資產價值的 10%                |
| 駿利亨德森美國逆勢機會基金 | 至多達淨資產價值的 5%                 |
| 駿利亨德森美國 40 基金 | 至多達淨資產價值的 5%                 |
| 駿利亨德森美國創業基金   | 至多達淨資產價值的 5%                 |

若此處所列與基金投資SPACs相關之資訊發生重大變更，股東將於生效日前收到該變更的通知。

有關SPACs及投資SPACs相關風險的詳細資訊，請參閱附錄 1。

## 3. 「營業日」的定義說明

於公開說明書中營業日之定義將特別闡明現行向台端告知非交易日之方式。

目前，申購、買回或轉換股份可於任何營業日進行，公開說明書中營業日定義如下：

「紐約股票交易所的任何營業日，不包括(i)每年之12月26日、12月27日、12月28日(倘該日為愛爾蘭銀行之國定假日)；及/或(ii)由投資顧問在徵得管理公司、過戶代理人、行政管理人和存託機構的同意後所確定的任何其他日子。」

自生效日起，公開說明書中之營業日將定義為：

「紐約股票交易所的任何營業日，惟排除落在以下日期之相關營業日：(i)每年之12月26日、12月27日、12月28日(倘該日為愛爾蘭銀行之國定假日)；及/或

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(ii)投資顧問徵得管理公司、過戶代理人、行政管理人和存託機構的同意後，依股東的最佳利益認定為相關基金的非交易日(例如，若基金投資組合很大一部分因國定假日或其他重大原因而可能受到限制或暫停交易)。於此情況，下一個營業日將緊接在相關非交易日之後。

[www.janushenderson.com](http://www.janushenderson.com) 網站上可查閱預定非交易日之行事曆，其至少每半年更新一次，並於行事曆所載的相關非交易日前更新。惟在管理公司認為符合相關特定基金股東的最佳利益的特殊情況下，行事曆亦可能隨時更新。」

此闡明內容不會改變本基金之營運及/或管理方式。

#### 4. 電話交易

自生效日起，將不再接受以電話指示買回、轉換與後續(即在首次申購股份後)申購。

買回、轉換及後續申購之指示應於相關補充文件所載之交易截止時間前以書面形式提交予過戶代理人。

#### 5. 「歐盟永續金融揭露規範」(SFDR)-特定基金永續性發展方法之變更

本公司以下基金的投資政策及策略將自生效日起更新，以反映其推廣SFDR第8條所定義之環境及/或社會特徵：

- 環球房地產股票收益基金(下稱「本基金」)

為推廣SFDR第8條定義之環境/社會特徵，駿利亨德森環球房地產股票收益基金擬排除對經認定屬未能遵守聯合國全球盟約之監獄不動產投資信託基金及公司之投資。此外，相關副投資顧問將積極與被投資公司議合，鼓勵採用以科學為基礎的排放目標，且促使至少10%的被投資公司通過或承諾實現該等目標。

本基金並未考慮分類標準定義下歐盟對環境永續性經濟活動的標準，亦未將與分類標準的一致性納入計算。

基金推廣環境及/或社會特徵及基金如何尋求實現推廣該等特徵的方法之詳細資訊，自生效日起將揭露於公開說明書中「永續性發展方法」一節及基金的補充文件中。

#### 6. 存託機構重組

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本公司的存託機構 J.P. Morgan Bank (Ireland) PLC已因J.P. Morgan在歐洲實施法人實體策略併入 J.P. Morgan AG，同時其法人形式由德國的股份公司（Aktiengesellschaft）變更為名為J.P. Morgan SE的歐洲公司（Societas Europaea）（下稱「合併」）。

合併已於2022年1月22日生效。自該日起，J.P. Morgan SE成為J.P. Morgan Bank (Ireland) PLC的合法繼受人，承擔J.P. Morgan Bank (Ireland) PLC根據與本公司的現有協議下的一切權利及義務，故基金的權利與義務亦不受影響。

詳細資訊請參閱附錄2。

## 7. 公開說明書中指定之各種法人實體的更新

作為駿利亨德森集團在2017年駿利資產管理集團與亨德森集團合併後持續整合計劃的一部分，駿利亨德森的某些法人實體已更名，並於生效日的公開說明書中反映如下：

| 受指定對象    | 舊名稱                                  | 新名稱                                             |
|----------|--------------------------------------|-------------------------------------------------|
| 管理公司及分銷商 | Henderson Management S.A.            | Janus Henderson Investors Europe S.A.           |
| 投資顧問     | Janus Capital International Limited  | Janus Henderson Investors International Limited |
| 副投資顧問    | Janus Capital Management LLC         | Janus Henderson Investors US LLC                |
|          | Henderson Global Investors Limited   | Janus Henderson Investors UK Limited            |
| 分銷商      | Henderson Global Investors Limited   | Janus Henderson Investors UK Limited            |
|          | Janus Capital International Limited  | Janus Henderson Investors International Limited |
| 發起人      | Janus Capital International Limited. | Janus Henderson Investors International Limited |

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為免疑義，上述法人實體並無實際變化。

## 8. 其他說明、行政及文字細節更新

公開說明書亦將包括各種雜項、行政、闡明、編輯、文字細節的更新及格式的變動。

台端毋需對此等更新採取任何行動。

董事們確認，除非另有載明，與本通知所述變動有關的成本及開支將由本通知所述變動所涉及的相關基金負擔。此等成本及費用不會對各基金產生的費用及開支產生重大影響。

與上述「存託機構重組」相關的所有費用均由本公司及基金之管理公司 Henderson Management S.A. 負擔。本公司或基金並未因此項變更而承受額外成本及/或費用。

本文件概述之變更不會對基金的投資策略、投資組合或風險產生重大影響。任何基金的「綜合風險及回報指數」(「SRRI」) 均不會因此等變動而有變更。

## 可供選擇之選項

若台端同意上述變更，則毋需就本通知採取任何行動。

若台端有意願，於2022年10月30日相關補充文件所規定之交易截止時間前，得隨時免費轉換或買回台端的股份。轉換與買回將依公開說明書及相關補充文件的規定為之。

任何轉換或買回台端股份之指示均應透過以下之聯繫方式對過戶代理人發出：

過戶代理人

International Financial Data Services(Ireland)Limited,  
Bishops Square  
Redmond' s Hill  
Dublin 2  
Ireland Telephone number: +353 1 242 5453  
Fax number: +353 1 562 5537

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董事: Carl O' Sullivan 先生; Peter Sandys 先生; Ian Dyble 先生(英國); Jane Shoemake 女士 (英國), Matteo Candolfini 先生 (義大利)

子基金間責任獨立分離之傘型基金。登記編號： 296610; 登記地址：同上。



轉換或買回台端股份可能會影響台端之稅務適用狀況。因此，台端應就台端國籍、住所或居所地適用之任何稅賦尋求專業顧問意見。

董事於認為適當的情況下，可酌情運用稀釋調整以更公平地反映投資價值，以保護剩餘股東的利益。任何稀釋調整將依公開說明書的規定適用，並可能減少台端在買回時出售股份所收到之價金或在轉換時降低台端股份之價值。

除本公司已持有驗證或更新台端身份之文件外，本公司可能要求台端提供該文件。在收到此等驗證前，本公司通常會按照存檔資料中的常規指示付款。若台端更改銀行帳戶但未通知本公司，請按上述地址以書面形式向註冊及過戶代理人確認台端的最新詳細資訊。

若台端選擇將台端之股份轉換以持有不同子基金，本公司將依公開說明書的規定，依適用於該基金的價格，以價金購買台端所指定的基金股份，惟台端因本通知中所載之變更而選擇轉換者，本公司將不會收取任何費用(除上述任何稀釋調整外)。

#### 附加資訊

若台端對本通知所述事項或文件有任何疑問，應該按上述地址與本公司聯繫，或應聯繫台端之投資顧問、稅務顧問及/或法律顧問（視情況而定）。

若台端對要採取的行動有任何疑問，請諮詢台端的證券經紀商、銀行經理、律師、會計師、客戶關係經理或其他專業顧問。

請注意，駿利亨德森集團的子公司及/或委任之第三人可能將與台端間就台端之投資所進行溝通之內容進行電話錄音或記錄其他通訊往來，以用於培訓、品管及監控，並依據隱私政策履行規定之記錄保存義務。

董事



卡羅·歐蘇利文 Carl O' Sullivan

謹啟

駿利亨德森資產管理基金

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附件1  
特定基金投資特殊目的收購公司之相關說明  
收購公司

自生效日起，下表所列基金的補充文件將進行更新，以闡明其等可投資於符合可轉讓證券資格條件的特殊目的收購公司 (SPAC)。

| 基金            | 基金淨資產價值可投資於 SPACs 之比例<br>(%) |
|---------------|------------------------------|
| 駿利亨德森環球生命科技基金 | 至多達淨資產價值的 10%                |
| 駿利亨德森美國逆勢機會基金 | 至多達淨資產價值的 5%                 |
| 駿利亨德森美國 40 基金 | 至多達淨資產價值的 5%                 |
| 駿利亨德森美國創業基金   | 至多達淨資產價值的 5%                 |

SPAC係未曾營運或進行商業運作的公司，其成立目的僅限於為透過首次公開發行(IPO) 籌集資金以收購另一家公司。於首次公開發行(「IPO」)時，SPAC無既存的業務運作或明定的收購目標。

SPAC的生命週期通常分為三個階段：

**第一階段** - 首次公開發行，SPAC之單位或股票與認股權證獲准在交易場或進行交易。

**第二階段** - SPAC尋找收購的目標公司（通常於12-24個月內）。

**第三階段** - 最後階段包括與目標公司的業務結合（de-SPAC交易），通常透過合併為之。第三階段後，SPAC成為一家正常的上市公司。

### 與投資SPAC基金有關的特定風險

**稀釋風險：**由於SPAC的結構，存在相關基金的所有權比例可能因多種因素而顯著下降之固有風險。

**缺乏透明度：**向SPAC投資者所揭露之內容透明度有限，因SPAC無營運或歷史，故無可得之歷史財務資訊，且其風險因素通常有限且具有一般性，在所定收購策略較廣時更甚。

由於缺乏透明度，可能不清楚發起人是否從所收取之SPAC投資者資金中收取不成比例或不公平的報酬。承銷費用的成本是否由SPAC的贖回投資者及剩餘投資者公平承擔亦可能難以估算。

#### 駿利亨德森資產管理基金

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**利益衝突風險：**基於SPAC的透明度有限及發起人在尋找目標公司方面所擔任的職務，可能會發生利益衝突。

**評價風險：**因SPAC的目標係投資未上市的事業，故可能難以估計目標公司的實際價值及潛在績效。

**流動性風險：**由於缺乏有形標的資產及/或標的資產在證券交易所無可靠記錄，可能難以在理想的時點出售SPAC的股票而不會蒙受任何價格損失(另請參閱上文「評價風險」一節)。SPAC亦可能訂有贖回限制。

**託管帳戶風險：**於IPO階段，SPAC在沒有任何有形標的投資時向投資者募資，一段期間後始尋得合適的目標投資。因此，可能有存入資金的機構的信用相關風險，在收購目標公司前可能對發行價金進行再投資。

**基金風險概況：**一旦取得SPAC的股份，SPAC可能處於無任何有形投資標的之募資階段(第一階段)。相關基金將依相關法律及規範於投資SPAC前進行分析，並於投資後持續分析，以確定SPAC之風險概況、結構及是否符合相關基金的條件。投資標的對相關基金之風險與報酬概況的風險影響評估乃持續性風險分析的一部分。惟其複雜度可能高於其他可轉讓證券標的。

此變動與相關基金的整體投資策略一致，不會對基金或其風險概況造成任何重大變更，相關基金的運作及/或管理方式亦不會有重大改變。相關基金股東的權益將不受重大不利影響。相關基金並不因此變動而增加新費用、收費或增加現有的費用或收費。

有關如何回應此等變更的詳細資訊，請參閱「可供選擇之選項」一節。

#### 駿利亨德森資產管理基金

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附件2  
存託機構重組

本公司的存託機構 J.P. Morgan Bank (Ireland) PLC已因J.P. Morgan實施之歐洲地區法人實體策略併入J.P. Morgan AG，其法人形式同時由德國的股份公司(Aktiengesellschaft)變更為名為J.P. Morgan SE的歐洲公司(Societas Europaea)(下稱「合併」)。

自合併日起，J.P. Morgan SE成為一家依德國法組設的歐洲公司(Societas Europaea)，註冊辦事處位於Taunustor 1 (TaunusTurm), 60310 Frankfurt am Main, Germany，並於法蘭克福的當地法院商業登記處註冊。

J.P. Morgan SE 係一家信貸機構，受歐洲中央銀行(ECB)、德國聯邦金融監管局(Bundesanstalt für Finanzdienstleistungsaufsicht, BaFin)德國中央銀行德意志聯邦銀行的直接監管。

J.P. Morgan AG, 都柏林分行已經中央銀行核准，可為於愛爾蘭經許可的集體投資企業(包括本公司及旗下基金)提供存託服務。J.P. Morgan SE都柏林分行已於公司註冊辦公室註冊，將受上述母國監管機構的監督及中央銀行的當地監管。

合併並未改變對本公司及各基金提供的存託服務範圍。本公司及各基金之存託機構之地址或聯絡資料均未變動。

除本通知所述者外，本公司及基金的營運及/或管理方式並無其他變動，亦無因存託機構重組而對現有股東造成其他影響。適用於本公司及各基金的特徵及風險，或管理本公司及基金的費用或成本均未變動，現有股東的權益亦未因上述變動而受到重大損害。

與上述「存託機構重組」相關的所有費用均由本公司及基金之管理公司 Henderson Management S.A.負擔。本公司或其基金並未因此項變更而承受額外成本及/或費用。

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子基金間責任獨立分離之傘型基金。登記編號：296610; 登記地址：同上。

**THIS DOCUMENT IS IMPORTANT AND REQUIRES YOUR IMMEDIATE ATTENTION. IF YOU ARE IN ANY DOUBT ABOUT THE CONTENTS OF THIS NOTICE, PLEASE CONSULT YOUR STOCKBROKER, BANK MANAGER, SOLICITOR, ACCOUNTANT, RELATIONSHIP MANAGER OR OTHER PROFESSIONAL ADVISER IMMEDIATELY.**

**THE TERMS USED BUT NOT OTHERWISE DEFINED IN THIS NOTICE SHALL HAVE THE SAME MEANINGS AS THOSE DEFINED IN THE PROSPECTUS DATED 1 MARCH 2022 (THE "PROSPECTUS"). THE DIRECTORS ACCEPT RESPONSIBILITY FOR THE ACCURACY OF THIS NOTICE.**

**IN ACCORDANCE WITH THE CURRENT POLICY OF THE CENTRAL BANK, THIS DOCUMENT HAS NOT BEEN REVIEWED BY THE CENTRAL BANK.**

**JANUS HENDERSON CAPITAL FUNDS plc  
(the "Company")**

The Company is an investment company with variable capital incorporated in Ireland on 19 November 1998 under Registration No. 296610. The Company has been authorised by the Central Bank as a UCITS pursuant to the UCITS Regulations.

26 August 2022

Dear Shareholder,

We are writing to inform you of certain changes we are making to the Company and the Funds, which are summarised below and will be effective on or around 31 October 2022 (the "**Effective Date**"), unless otherwise stated.

Please see "**Options Available to You**" below for further information on how to respond to this notice.

**1. Introduction of Janus Henderson Investors' Firmwide Exclusions Policy**

Janus Henderson Investors intends to adopt a firm-wide exclusions policy (the "**Policy**") which applies to all investment decisions made by the Investment Adviser or relevant Sub-Investment Adviser, and so affects each of the Funds.

The Policy mandates the application by the Investment Adviser or relevant Sub-Investment Adviser, of exclusionary screens to avoid investment in entities involved in the current manufacture of, or minority shareholding of 20% or greater in a manufacturer of, controversial weapons, namely: (i) cluster munitions; (ii) anti-Personnel mines; (iii) chemical weapons; (iv) biological weapons. As these screens are based on data provided by third party ESG data providers, the Policy also includes the following clarification in the event that the data provided is inaccurate or inappropriate: -

*"Classification of issuers is primarily based on activity identification fields supplied by our third-party ESG data providers. This classification is subject to an investment research override in cases where sufficient evidence exists that the third-party data field is not accurate or appropriate. In any scenario where a portfolio position is identified as not meeting this exclusion criteria for any reason (legacy holding, transition holding, etc.) the portfolio manager shall be granted 90 days to review or challenge the classification of the issuer if appropriate. After this period, in the event an investment*

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*research override is not granted, divestment is required immediately under normal market trading circumstances.”*

The Policy will come into effect from the Effective Date.

## **2. Clarifications to certain Funds relating to investments into Special Purpose Acquisition Companies**

From the Effective Date, and subject to Central Bank approval, the supplements for the Funds listed in the table below will be updated to clarify that they may invest in Special Purpose Acquisition Companies (“**SPACs**”) that qualify as transferable securities:

| <b>Fund</b>                               | <b>% of the Fund’s net asset value that may be invested in SPACs</b> |
|-------------------------------------------|----------------------------------------------------------------------|
| Janus Henderson Global Life Sciences Fund | Up to 10% of its net asset value                                     |
| Janus Henderson US Contrarian Fund        | Up to 5% of its net asset value                                      |
| Janus Henderson US Forty Fund             | Up to 5% of its net asset value                                      |
| Janus Henderson US Venture Fund           | Up to 5% of its net asset value                                      |

Should there be a material change to the information set out herein in relation to the investment by the Funds in SPACs, shareholders will be notified of such change before the Effective Date.

**Please see Appendix 1 for further information on SPACs and the risks associated with investing in SPACs.**

## **3. Clarification of ‘Business Day’ Definition**

We are clarifying the definition of Business Day in the Prospectus, in particular, the manner in which non-dealing days are already communicated to you.

Currently, subscription, redemption or exchange of Shares may be made on any Business Day which is defined in the Prospectus as:

*“any day on which the NYSE is open for business excluding (i) either 26th December, 27th December or 28th December if in any year any of these days are observed as a public holiday by banks in Ireland; and/or (ii) any other day as the Investment Adviser may determine with the consent of the Manager, the Transfer Agent, the Administrator and the Depositary”.*

From the Effective Date, Business Day will be defined in the Prospectus as:

*“any day on which the NYSE is open for business excluding provided that the relevant Business Day does not fall on: (i) either 26th December, 27th December or 28th December if in any year any of these days are observed as a public holiday by banks in Ireland; and/or (ii) a day which the Investment Adviser has determined as a non-dealing day for the relevant Fund(s) in the best interests of Shareholders with the consent of the Manager, the Transfer Agent, the Administrator and the Depositary (e.g. if a significant portion of a Fund’s portfolio becomes exposed to restricted or suspended dealing due to*

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public holiday or other material reasons). In this case, the next Business Day will be immediately after the relevant non-dealing day.

A schedule of expected non-dealing days is available at [www.janushenderson.com](http://www.janushenderson.com) and will be updated at least semi-annually and in advance of the relevant non-dealing days shown in the schedule. However, the schedule may also be updated from time to time in the presence of exceptional circumstances in respect of specific Fund(s) where the Manager believes it is in the best interests of the Shareholders of the relevant Fund(s)."

**There is no change to the operation and/or manner in which the Funds are being managed as a result of this clarification.**

#### **4. Termination of Telephone Dealing**

From the Effective Date, redemption orders, exchange orders and subsequent subscription orders (i.e., subsequent to an initial subscription for Shares) will no longer be accepted by telephone.

Redemption orders, exchange orders and subsequent subscription orders shall be submitted to the Transfer Agent in writing by the Trade Cut-Off Time specified in the relevant Supplement.

#### **5. Sustainable Finance Disclosure Regulation (SFDR) – updates to the Sustainability Approaches of certain Funds**

The investment policies and strategies of the following Funds will be updated from the Effective Date to reflect that they promote environmental and/or social characteristics as defined under Article 8 of SFDR:

- Janus Henderson Global Real Estate Equity Income Fund;

the "Fund").

In order to promote environmental/social characteristics within the meaning of Article 8 of SFDR, it is proposed that the Janus Henderson Global Real Estate Equity Income Fund will exclude investment in prison REITs and companies deemed to have failed to comply with the UN Global Compact. In addition, the relevant Sub-Investment Adviser will actively engage with investee companies to encourage the adoption of science-based emissions targets and to have at least 10% of investee companies having approved or committed to such targets.

The Fund will not take into account the EU criteria for environmentally sustainable economic activities within the meaning of the Taxonomy Regulation and alignment with the Taxonomy Regulation will not be calculated.

Details of the environmental and/or social characteristics promoted by the Funds and how the Funds seek to achieve the promotion of such characteristics will be disclosed in the "Sustainability Approach" section in the Prospectus and the relevant Supplements from the Effective Date.

#### **6. Restructuring of the depositary**

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As part of the implementation of the J.P. Morgan legal entity strategy within Europe, J.P. Morgan Bank (Ireland) PLC, the depositary of the Company, merged into J.P. Morgan AG and at the same time changed its legal form from a German Stock Corporation (*Aktiengesellschaft*) to a European Company (*Societas Europaea*) called J.P. Morgan SE (the “**Merger**”).

The Merger took effect on 22 January 2022 and as of this date J.P. Morgan SE became legal successor of J.P. Morgan Bank (Ireland) PLC assuming all rights and obligations that J.P. Morgan Bank (Ireland) PLC had under the existing agreement with the Company, and accordingly the rights and obligations of the Funds were not impacted.

**Please see Appendix 2 for further information.**

## **7. Updates to various legal entities appointed in the prospectus**

As part of Janus Henderson Group’s continued integration plans following the 2017 merger of Janus Capital Group and Henderson Group, certain Janus Henderson legal entities have been renamed and will be reflected in the Prospectus on the Effective Date as follows: -

| <b>Appointed Party</b>         | <b>Old Name</b>                      | <b>New Name</b>                                 |
|--------------------------------|--------------------------------------|-------------------------------------------------|
| <b>Manager and Distributor</b> | Henderson Management S.A.            | Janus Henderson Investors Europe S.A.           |
| <b>Investment Adviser</b>      | Janus Capital International Limited  | Janus Henderson Investors International Limited |
| <b>Sub-Investment Advisers</b> | Janus Capital Management LLC         | Janus Henderson Investors US LLC                |
|                                | Henderson Global Investors Limited   | Janus Henderson Investors UK Limited            |
| <b>Distributors</b>            | Henderson Global Investors Limited   | Janus Henderson Investors UK Limited            |
|                                | Janus Capital International Limited  | Janus Henderson Investors International Limited |
| <b>Promoter</b>                | Janus Capital International Limited. | Janus Henderson Investors International Limited |

**For the avoidance of doubt, there are no actual changes in the above entities,**

## **8. Miscellaneous clarificatory, administrative, and clerical updates**

The Prospectus will also include various miscellaneous, administrative, clarificatory, editorial, clerical updates and formatting changes.

**You do not need to take any action in response to these updates.**

The Directors confirm that, unless otherwise stated, the costs and expenses in connection with the changes outlined in this notice will be borne by the relevant Funds to which the

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changes outlined herein relate. These costs and expenses will not have a material impact on the fees and expenses incurred by the respective Funds.

All costs associated with the 'Restructuring of the Depositary' were borne by Henderson Management S.A., the Manager of the Company and the Funds. There have been no additional costs and/or expenses incurred by the Company or the Funds as a result of this change.

**The changes outlined herein do not have a material impact on the Funds' investment strategies, portfolio composition, or risk profiles. There is no change to the SRRI (Synthetic Risk and Reward Indicator) of any of the Funds as a result of these changes.**

### **Options Available to You**

If you agree with the above changes, you do not need to take any action in response to this notice.

Should you wish to, you may, at any time prior to the Trade Cut-Off Time specified in the relevant Supplement on 30 October 2022, exchange or redeem your Shares without any charge. Exchanges and redemptions will be carried out in accordance with the terms of the Prospectus and relevant Supplement.

Any instruction to exchange or redeem your Shares should be sent to the Transfer Agent via the contact details provided below:

Transfer Agent  
International Financial Data Services (Ireland) Limited  
Bishops Square  
Redmond's Hill  
Dublin 2  
Ireland Telephone number: +353 1 242 5453  
Fax number: +353 1 562 5537

An exchange or redemption of your Shares may affect your tax position. You should therefore seek guidance from a professional adviser on any taxes that apply in the country of your respective citizenship, domicile or residence.

Please note that the Directors have discretion to apply a dilution adjustment to reflect more fairly the value of the investments in circumstances the Directors consider appropriate, with the view to protecting the interests of remaining Shareholders. Any dilution adjustment will be applied in accordance with the provisions of the Prospectus and may lower the proceeds that you receive from the sale of your Shares in the case of redemption or the value of your Shares in the case of exchange.

We may require documentation to verify or update your identity if we do not already hold it. We may delay payment until we receive such verification. We will normally make payment in accordance with the standing instructions we hold on file. If you have changed your bank account and not informed us, please confirm your up-to-date details in writing to Registrar and Transfer Agent at the address provided above.

### **Janus Henderson Capital Funds PLC**

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If you choose to exchange your Shares to a holding in a different sub-fund, then we will use the proceeds to purchase Shares in the Fund(s) you specify at the share price applicable to that Fund in accordance with the provisions of the Prospectus except that we will not impose any fee (except for any dilution adjustment, as described above) if you exchange because of the changes described in this notice.

### **Additional Information**

Should you have any questions relating to these matters or copies of documents, you should either contact us at the above address or alternatively you should contact your investment consultant, tax adviser and/or legal adviser as appropriate.

**If you are in any doubt about the action to be taken, please seek advice from your stockbroker, bank manager, solicitor, accountant, relationship manager or other professional adviser.**

Please note that subsidiaries and/or delegated third parties of the Janus Henderson Group that you communicate with about your investment may record telephone calls and other communications for training, quality and monitoring purposes and to meet regulatory record keeping obligations in accordance with the Privacy Policy.

Yours faithfully,



Carl O'Sullivan  
Director

### **Janus Henderson Capital Funds PLC**

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## Appendix 1

### Clarifications to certain Funds relating to investments into Special Purpose Acquisition Companies

From the Effective Date, the supplements for the Funds listed in the table below will be updated to clarify that they may invest in Special Purpose Acquisition Companies (“SPACs”) that qualify as transferable securities:

| Fund                                      | % of the Fund's net asset value that may be invested in SPACs |
|-------------------------------------------|---------------------------------------------------------------|
| Janus Henderson Global Life Sciences Fund | Up to 10% of its net asset value                              |
| Janus Henderson US Contrarian Fund        | Up to 5% of its net asset value                               |
| Janus Henderson US Forty Fund             | Up to 5% of its net asset value                               |
| Janus Henderson US Venture Fund           | Up to 5% of its net asset value                               |

A SPAC is a company with no prior operating history or commercial operations and is formed strictly to raise capital through an initial public offering (IPO) to buy another company. At the time of the IPO, a SPAC has no existing business operations or stated targets for acquisition.

The life cycle of a SPAC is typically divided into three stages:

**Stage One** - The IPO, whereby the units or shares and warrants in the SPAC are admitted to trading on a trading venue.

**Stage Two** - The SPAC searches for a target company to acquire (usually within 12-24 months).

**Stage Three** - The final stage consists of the business combination (de-SPAC transaction) with the target company, typically through a merger. After the third stage, the SPAC is a normal listed company.

#### **Specific risks relating to Funds investing in SPACs**

**Dilution risk:** Due to the structure of a SPAC there is inherent risk that the relevant Fund's level of ownership may drop significantly due to a number of factors.

**Lack of transparency:** The level of transparency provided in disclosures to SPAC investors is limited as the SPAC has no operations or history, therefore there is no historical financial information available, and the risk factors are typically limited and generic in nature, particularly where the acquisition strategy is more broadly defined.

As a result of the lack of transparency, it might not be clear whether the sponsors are unproportionally or unfairly compensated, from the funds collected from the investors in SPACs. It might also be hard to estimate if the costs of underwriting fees are borne fairly by SPAC redeeming investors and remaining investors.

**Conflicts of interest risks:** Due to limited transparency associated with SPACs and the role of the sponsors in finding the target company, conflicts of interest may occur.

#### Janus Henderson Capital Funds PLC

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Directors: Mr. Carl O'Sullivan; Mr. Peter Sandys; Mr Ian Dyble (UK); Ms. Jane Shoemake (UK), Mr. Matteo Candolfini (Italy).  
An umbrella fund with segregated liability between sub-funds. Registered No. 296610; Registered Address: as above.

**Valuation risk:** Since the objective of SPAC is to invest in a business which was not listed before, it might be hard to estimate the real value and potential performance of the target company.

**Liquidity risk:** Due to the lack of tangible underlying assets and/ or underlying assets without proven track record in stock exchanges, it might be hard to sell the shares in SPAC at a desired time without incurring in any losses in price. (please also refer to the 'Valuation risk' section, here above). It may also be the case that a SPAC imposes a redemption limit.

**Escrow account risk:** At the IPO stage, SPACs collect financing from the investors without any tangible underlying investments, until certain period in time when the proper target investment is found. Therefore, there might be a risk related to the creditworthiness of the institution where the funds are deposited, as well as possible reinvestment of the proceeds of the offering until the target company is acquired.

**SPAC Risk Profile:** Once the shares of SPAC are acquired, the SPAC might be in a funding stage (stage one) without any underlying tangible investment. Analysis will be conducted prior to the relevant Fund's investment in the SPAC and on an ongoing basis according to the relevant laws and regulations in order to identify the SPAC's risk profile, its structure and its eligibility for investment in the relevant Fund. The risk impact of the underlying investments on the relevant Fund's risk and reward profile is assessed as part of the ongoing risk analysis. However, it may be more complex to do so compared to other transferable securities.

**This change is consistent with the relevant Funds' overall investment strategies and will not result in any material change to the Funds or their risk profiles. There will be no material change in the operation and/or manner in which the relevant Funds are being managed. There will not be material adverse impact on the rights or interests of the Shareholders of the relevant Funds. There are no new fees, charges or increases in existing fees or charges borne by the relevant Funds because of this change.**

**Please see "Options Available to You" for details on how to respond to these changes.**

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## Appendix 2

### Restructuring of the depositary

As part of the implementation of the J.P. Morgan legal entity strategy within Europe, J.P. Morgan Bank (Ireland) PLC, the depositary of the Company, merged into J.P. Morgan AG and at the same time changed its legal form from a German Stock Corporation (*Aktiengesellschaft*) to a European Company (*Societas Europaea*) called J.P. Morgan SE (the “**Merger**”).

From the Merger Date, J.P. Morgan SE became a European Company (*Societas Europaea*) organized under the laws of Germany, with registered office at Taunustor 1 (TaunusTurm), 60310 Frankfurt am Main, Germany and registered with the commercial register of the local court of Frankfurt.

J.P. Morgan SE is a credit institution subject to direct prudential supervision by the European Central Bank (ECB), the German Federal Financial Supervisory Authority (Bundesanstalt für Finanzdienstleistungsaufsicht, BaFin) and Deutsche Bundesbank, the German Central Bank.

J.P. Morgan AG, Dublin Branch has been approved by the CBI to provide depositary services to Irish authorised collective investment schemes (including the Company and the Funds). J.P. Morgan SE, Dublin Branch is registered in the Companies Registration Office and will be subject to the supervision of the aforementioned home State supervisory authorities as well as local supervision by the CBI.

The Merger did not change the scope of depositary services provided to the Company and the Funds. There has been no change of address or contact details of the depositary of the Company and the Funds.

Save as mentioned in this notice, there are no other changes to the operation and/or manner in which the Company and the Funds are being managed and no other effects on existing Shareholders as a result of the restructuring of the depositary. There has been no change to the features and risks applicable to the Company and the Funds, nor to the fee level or cost in managing the Company and the Funds. The rights or interests of existing Shareholders have not been materially prejudiced as a result of the above change. All costs associated with the changes to the Company and the Funds above were borne by Henderson Management S.A., the Manager of the Company and the Funds. There have been no additional costs and/or expenses incurred by the Company or the Funds as a result of this change.

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