

Valid from 30 June 2026

Janus Henderson Horizon Fund
Janus Henderson Fund
Janus Henderson Capital Funds plc
Janus Henderson Alternatives Fund SICAV - RAIF S.A.

Janus Henderson
INVESTORS

APPLICATION FORM FOR CORPORATE INVESTORS

Capitalised terms in this application form shall have the same meaning given to them in the Prospectus, unless defined otherwise herein. For applicants seeking to invest in the Janus Henderson Capital Funds plc, the following terms in this application form shall have the same meaning as the corresponding capitalised term in the prospectus, so that: (i) Management Company, Janus Henderson Investors Europe S.A, shall mean the Manager; (ii) Transfer Agent and Registrar shall mean the Transfer Agent, SS&C Administration Services (Ireland) Limited for Janus Henderson Capital Funds plc and SS&C Administration Services (Luxembourg) S.A. for Janus Henderson Fund, Janus Henderson Horizon Fund and Janus Henderson Alternatives Fund SICAV - RAIF S.A.; (iii) Articles shall mean the Articles of Association. For applicants seeking to invest in the Janus Henderson Alternatives Fund SICAV-RAIF S.A, the following terms in this application form shall have the same meaning as the corresponding capitalised term in the prospectus, so that Management Company shall mean the Alternative Investment Fund Manager (AIFM).

Please ensure you have read the Prospectus for the relevant fund: Janus Henderson Fund, Janus Henderson Horizon Fund, Janus Henderson Capital Funds plc and/or Janus Henderson Alternatives Fund SICAV - RAIF S.A. (as amended, restated, supplemented or otherwise from time to time) prior to completing this application form. Applicants in all Funds (apart from Janus Henderson Alternatives Fund SICAV – RAIF S.A.) are required to have read the latest version of the relevant Key Information Document (the “KID”) prior to placing a subscription. These documents are available from www.janushenderson.com.

Please complete this form in BLOCK CAPITALS and return to the below address.

All sections are mandatory unless otherwise stated.

Europe/Americas - Janus Henderson Investors, c/o SS&C Administration Services (Ireland) Limited, Transfer Agency, Bishops Square, Redmond's Hill, Dublin 2, D02 TD99, Ireland. Tel: +353 1 242 5453, Fax: +353 1 562 5537.

Asia Pacific – Janus Henderson Investors, c/o SS&C Technologies (Asia) Limited, Suite 2702-4, Central Plaza, 18 Harbour Road, Wanchai, Hong Kong. Tel: +852 2978 9277, Fax: +852 2103 0266.

If faxed, please also send the original and all supporting documentation to the address above.

The prevailing anti-money laundering legislation requires that the identity of applicants is verified. Without this information subscriptions cannot be processed.

SECTION 1 – Applicant Information

1.1 General information on applicant

Registered Name		
Account Designation (if any)*		
Country of Incorporation		
Business Activity		
Date of Incorporation		
Legal Form		
Company Legal Entity Identifier Number		
Is the registered applicant or its parent company listed on a recognised market?	Yes ☐	No ☐
If yes, please provide details?		

*If this application form should cover all designated accounts for this relationship, the Applicant should state 'All Designations' in this field.

Registered Office Address (PO Box and c/o addresses are not accepted)

Contact name		
Number and street		
City/town	Postcode	Country
Tel no.	Fax	Email

Correspondence address (if different from above, PO Box and c/o addresses are not accepted)

Contact name		
Number and street		
City/town	Postcode	Country
Tel no.	Fax	Email

Please provide the email address to be used for media delivery, including contract notes and statements. (group email address preferred)

Preferred Language choice: English ☐ French ☐ German ☐ Spanish ☐ Italian ☐

If no language is chosen, the default language will be English

1.2 Regulation

Is the company regulated? Yes ☐ No ☐

If "Yes"

Name of Regulatory Body

Regulator website address of the page showing the name and registration number of the company

Please confirm your local regulatory number

1.3 Name as it should appear on the Fund's register

1.4 Electronic Trading Information

If orders will be placed using SWIFT (or an intermediary that connects via SWIFT), please provide the SWIFT identifier from which orders will be sent for the relevant account. All orders placed using SWIFT are subject to the BIC validation process and subsequent processing will be either delayed or rejected if the identifiers above are incorrect or not provided.

Business Identifier Code (BIC)

Distinguished Name (DN) for ISO 20022 messages

Intermediary Information

Instructions received from intermediaries will be acted upon, provided that the Company and/or the Registrar and Transfer Agent have received documents proving authorisation of the intermediary satisfactory to them. Where applicable, the intermediary must also sign this application form

1.5 The intermediary is the financial company through which the applicant submits the Application Form, before it is sent to the Registrar and Transfer Agent

I/We am/are investing direct and **not** through an intermediary ☐ Please proceed to section 1.8

I/We am/are investing through an intermediary ☐ The intermediary must proceed to section 1.6

1.6 General information on intermediary

Intermediary name

Intermediary registered address (PO Box and c/o addresses are not accepted)

Number and street

City/town

Postcode

Country

Tel no.

Fax

Email

Is the intermediary regulated? Yes ☐ No ☐

If Yes:

Name of Regulatory Body

Regulator website address of the page showing the name of the Intermediary

Please confirm your local regulatory number

1.7 The FCA's Retail Distribution Review ("RDR")

The following section applies only where the Applicant is UK-resident or investing into UK retail business.

If the named applicant on the application is a UK resident, please indicate if this investment and all future investments for this applicant pursuant to this application form are to be placed on an execution only basis, or alternatively if advice has been given in respect of this investment:

Advised ☐ Execution Only ☐

Note: if you intend to place a mixture of advised and execution-only business for this applicant, you must apply for two separate accounts: one to hold advised business and one to hold execution-only business.

If neither option is selected, or if it is unclear at the time of application whether the business will be advised or execution-only, the investment will be treated as advised. The account will be recorded as such, and no commission will be payable in respect of it.

1.8 The FCA's Retail Distribution Review ("RDR")

Is this application associated with any UK retail distribution activities under the FCA's RDR rules? Yes ☐ No ☐

If you have ticked Yes, please read and complete the following:

As this business relates to UK retail business, please tick the box to confirm that any payment made to you is permitted by applicable legal and regulatory requirements (including, without limitation, provisions implementing the Financial Conduct Authority's ("FCA") Retail Distribution Review) ☐

If this box is not ticked, or if it is in any way unclear at the time of the application whether the account will be used for UK or non-UK retail business, no commission or rebate payment may be made in respect of this account and the account will be noted as such.

Note: if you intend to place a mix of UK and non-UK business for this applicant, you are required to apply for two separate accounts - one to hold UK business and the other to hold non-UK business.

1.9 Declaration concerning Know Your Client/Anti-Money Laundering ("KYC/AML") controls done by the intermediary

This declaration shall be deemed reiterated at the time of any order placed with the Registrar and Transfer Agent and shall continue throughout the period of the investor's holding(s) in the Company. In completing this application form we hereby confirm that the entity herein is regulated for anti-money laundering purposes and subject to AML/CFT requirements equivalent to the obligations set forth in the EU Directive 2015/849, as amended, on the prevention of the use of the financial system for the purpose of money laundering and terrorist financing.

We hereby confirm the following for all clients, investors, and beneficial owners in all designations in the Janus Henderson Funds.

- If required by the Management Company and/or the Registrar and Transfer Agent, we shall provide more details concerning the financial institutions from which the transfer payments are to be made. If such financial institution is not based in a jurisdiction which has implemented AML-CTF regulations deemed equivalent to Ireland and/or Luxembourg, we acknowledge that the Management Company and/or the Registrar and Transfer Agent may ask for complementary documents in order to verify the facts listed in this application form. If we are not able to provide the required details or other necessary documents, we acknowledge that the Management Company may refuse or rescind the subscription and/or block the accounts and that the Management Company reserves the right to reject any incomplete form, provided without signature or necessary information of identification.
- We are aware that you are placing reliance upon the anti-money laundering and counter-terrorist financing identification carried out by us for the above clients, investors and beneficial owners and that such reliance may result in detriment to you if there is a deficiency in the anti-money laundering and counter-terrorist financing identification carried out by us.
- We confirm, we have access to and have verified the true name, permanent address and other relevant customer due diligence (CDD) of the above clients, investors and beneficial owners including (i) collecting relevant information in respect of the purpose and intended nature of the business relationship (ii) verifying the identity of and performing ongoing due diligence on Shareholders (iii) verifying the legal origin of funds and wealth of the Shareholders, and (iv) applying enhanced due diligence measures to higher risk Shareholders (including PEPs).
- We confirm we have the appropriate policies, controls and procedures (including but not limited to model risk management models, customer due diligence, cooperation, record-keeping, internal control) to prevent and avoid, where appropriate, mitigate and manage effectively the risks of, and the utilisation of the Company for the purposes of money laundering and terrorist financing (i.e. any activity involving the investment, concealment or conversion of the direct or indirect proceeds of criminal activities as listed and/or identified at international, European, national (in particular of Ireland and/or of the Grand Duchy of Luxembourg), sectorial level and at the level of the professionals themselves. We further confirm we have the appropriate policies, controls, and procedures to detect and intercept money laundering channels or chains.
- We have AML/CFT, Sanctions and Tax Non-Compliance policies and procedures that do not allow trading with Sanctioned parties or shell banks. We have implemented system-wide trading restrictions to prevent transactions in securities subject to applicable Sanctions regimes, including those administered by the Office of Financial Sanctions Implementation (UK), the UN Security Council (UN), the Office of Foreign Asset Control (US) and the European Union (EU), to the extent permitted by law.
- Our procedures to prevent money laundering and financing terrorism include the identification and verification of any investor prior to placing a subscription, the on-going monitoring of the investor and/or UBO's and scrutiny of transactions undertaken throughout the course of the business relationship to ensure that the transactions conducted are consistent with its knowledge of the underlying investors, the business and risk profile, including, where necessary, the origin of funds, the identification of the economic beneficiaries and/or controllers of those investors that are not natural persons, the application of enhanced due diligence measures to higher risk shareholders, and to undertake reasonable measures in this respect to monitor, regularly assess and understand the purpose and intended nature of the subscription and any transactions made thereof, to monitor the source and destination of funds and, with a risk based approach, to apply enhanced checking procedures to transactions which we identify as unusual in their size, conditions or nature in accordance with the law of Ireland and/or the Grand Duchy of Luxembourg.
- With respect to the above paragraph, we substantiate, on the basis of probative official documents, the true identity of (a) all our clients, both regular and occasional, including investors into funds for which we act as intermediary and (b) where our clients are not acting on their own behalf, of economic beneficiaries (i.e. beneficial owners) and authorised representatives of the clients hereinafter collectively referred to as the client.
- We will inform you immediately if we are unable to verify the identity of any clients, investors or beneficial owners..
- We substantiate, on the basis of probative official documents, relevant tax residency and, where required, the FATCA status for all our clients.
- We retain register opening and Client identification documentation for a period of at least 5 years after the end of our relationship with the client or after the date of an occasional transaction (if applicable).
- When requested by the Management Company or the Registrar and Transfer Agent, client, investor and beneficial owner identification documents and any information relevant to certain tax regulations (including but not limited to, FATCA/CRS) shall be promptly made available by us and, where these documents are not in our possession, by the applicant.
- We will inform you immediately if we are aware of the clients, investors or beneficial owners engaging in activities which lead us to suspect that the clients, investors or beneficial owners are involved in money laundering or terrorist financing, subject to such disclosure not being prohibited under our regulatory requirements.
- We have an annual (at minimum) internal AML/CFT and Sanctions training programme for all relevant employees.

- We hereby certify that;
 - we are not a shell bank and
 - we do not accept shell banks as a client.
- We will take measures to ensure that the clients, investors or beneficial owners are neither individuals nor institutions against whom sanctions have been imposed by the UK (OFSI), EU, OFAC, or United Nations or persons or entities that are included on the List of Specially Designated Nationals and Blocked Persons maintained by each of these sanctions regimes. Should the clients, investors or beneficial owners appear on such list and/or be subject to embargo we will immediately inform the Management Company and/or the Registrar and Transfer Agent and take the necessary measure in relation thereto.
- Our officers and employees have been identified and verified through appropriate identification documentation, comply strictly with all related procedures and controls in place and complete annual (at minimum) internal AML/CFT and Sanctions training programme(s).
- We commit to inform the Registrar and Transfer Agent if the intermediary ceases to be regulated

Please tick:

We do comply with the above declarations ☐ We do not comply with the above declarations ☐

- For the employees or any other persons appointed by us ("Proxy Holder(s)/Mandate holder(s)"):
 - We have identified and verified them through appropriate identification documentation before the establishment of a professional relationship and on an ongoing basis.
 - We have screened them against all relevant Sanctions Lists which include amongst others, the EU or United Nations or persons or entities that are included on the List of Specially Designated Nationals and Blocked Persons maintained by the U.S. Treasury's Department's Office of Foreign Asset Control ("OFAC"). We will perform ongoing screening of employees and other such persons.

We agree with above proxy mandate ☐ We do not agree with the above proxy mandate ☐

Title:

Signature:

Date:

This must be signed by an appropriate senior official (e.g. MLRO, Vice President, Director, Compliance Representative or Legal Representative).
 You will be required to provide your own Anti-Money Laundering comfort letter if you do not comply with the above declarations.

SECTION 2 – Tax Regulations¹

Tax Regulations¹ require us to collect certain information about each applicant's tax residency and tax classifications. In certain circumstances (including if we do not receive a valid self-certification from you) we may be obliged to share information about your account(s) with the relevant tax authorities who may in turn share it with other tax authorities. If you have any questions about your organisation's classifications in the form below, please contact your tax adviser. Please see explanatory notes for key definitions. For further information, please see the OECD Automatic Exchange Portal <http://www.oecd.org/tax/automatic-exchange>. Should any information provided change in the future, please ensure you advise us promptly.

Section 2.1: Tax residency

If your organisation has more than one country of tax residency, please complete one self-certification form for each country.

2.1.1 Please state the country in which your organisation is resident for tax purposes:

2.1.2 Please provide us with your organisation's Tax Reference Number:

For Janus Henderson Capital Funds plc. only, please refer to Section 7.3 as additional declarations specific to Irish Investors apply.

¹ Please refer to the Tax Regulations Explanatory Notes in Appendix 1 at the end of this application form.

SECTION 2.2A: Organisation's classification under FATCA²

Please tick only one box with reference to the tax residency stated in box 2.1.2

If your organisation is a Financial Institution⁵, please specify which type:

2.2.1 Partner Jurisdiction Financial Institution⁶

2.2.2 Participating Foreign Financial Institution (in a non-IGA jurisdiction⁷)

2.2.3 Non-Participating Foreign Financial Institution⁸ (in a non-IGA jurisdiction⁷)

2.2.4 Financial Institution resident in the USA or in a US Territory⁹

2.2.5 Exempt Beneficial Owner¹⁰

2.2.6 Deemed Compliant Foreign Financial Institution¹¹ (besides those listed above)

If your organisation is not a Financial Institution⁵, please specify the entity's FATCA status below:

2.2.7 Active Non-Financial Foreign Entity¹²

2.2.8 Passive Non-Financial Foreign Entity¹³

(If you tick this box, you must also complete Section 2.4 for each of your Controlling Persons⁴)

SECTION 2.2B: Complete this only if your organisation is US Tax Resident (box 2.1.1)

Tick this box if your organisation is any of the following and therefore not a Specified US Person¹⁶

- A regularly traded corporation on a recognised stock exchange
- Any corporation that is a member of the same expanded affiliated group as a regularly traded corporation on a recognised stock exchange
- A government entity
- Any bank as defined in section 581 of the U.S. Internal Revenue Code
- A retirement plan under section 7701(a)(37), or exempt organisation under section 501(a) of the U.S. Internal Revenue Code
- OR any other exclusion listed in Explanatory Note 16

SECTION 2.3: Organisation's classification under the Common Reporting Standard (CRS)²

Please tick only one box in this section with reference to the tax residency stated in box 2.1.1

If your organisation is a Financial Institution⁵, please specify which type:

2.3.1 Financial Institution¹⁷ (this includes Non-Reporting Financial Institutions¹⁸ such as a pension scheme, government entity, international organisation and other entities listed in Explanatory Note¹⁸).

2.3.2 A professionally managed Investment Entity²³ outside of a CRS Participating Jurisdiction²⁴
(If you tick this box, you must also complete Section 2.4 for each of your Controlling Persons⁴)

If your organisation is not a Financial Institution, please specify which type:

2.3.3 Active Non-Financial Entity²⁰ which is regularly traded on an established securities market or affiliated thereto, a Governmental Entity or an International Organisation

2.3.4 Active Non-Financial Entity²⁰ (other than those listed in 2.3.3 above)

2.3.5 Passive Non-Financial Entity²¹

(If you tick this box, you must also complete Section 2.4 for each of your Controlling Persons⁴)

SECTION 2.4: Self-Certification for Controlling Persons⁴

Complete this only if you have ticked box 2.2.8 in Section 2.2A, box 2.3.2 or box 2.3.5 in Section 2.3 above

Tax Residency

Tax regulations¹ require us to collect information about each Controlling Person’s⁴ tax residency^a. In certain circumstances we may be obliged to share information about your Controlling Persons⁴ with the relevant tax authorities who may in turn share this information with the relevant tax authorities in any or all participating tax jurisdictions^b.

Please indicate all countries in which your Controlling Persons⁴ are resident for tax purposes and their associated Tax Identification Numbers in the table below. If they are tax resident only in a jurisdiction that is not a participating or reporting jurisdiction they need not supply their TIN or Date and Place of Birth. If they are also a US citizen the United States must be included in this table along with their US Tax Identification Number(s). If you have any questions about tax residency^a, please contact your tax adviser.

If you are completing this section on behalf of your Controlling Persons⁴ it is your responsibility to ensure they are aware that their information may be shared as described above.

Full Name of Controlling Person (CP) and Permanent Residence Address (including country)	Date of Birth (dd/mm/yyyy) and Place of Birth	CP Type ^d	Country(ies) of Tax Residency	Tax Identification Number ^c	If TIN unavailable Select (A, B or C) and check box below
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐

If a TIN is unavailable, please tick the appropriate box as follows;

Reason A - The country/jurisdiction where the Account Holder is resident does not issue TINs or TIN equivalents to its residents ☐

Reason B – The Account Holder is otherwise unable to obtain a TIN (Please explain why you are unable to obtain a TIN ☐

Reason C – No TIN is required. (Note: This should only be selected if the domestic law of the relevant country/jurisdiction does not required the collection of the TIN issued by such country/jurisdiction) ☐

^a In general, you are tax resident where you are liable to taxes on your income, based on where you live and work permanently although different jurisdictions have different rules in relation to tax residency.

^b Those countries that have agreed to exchange information under FATCA and CRS.

^c The Tax Identification Number is issued by your local tax authority.

^d You must select one number from the table below for each Controlling Person⁴ to indicate the type of Controlling Person⁴.

CP Type	Description of Controlling Person ⁴
801	CP of legal person – ownership
802	CP of legal person – other means
803	CP of legal person – senior managing official
804	CP of legal arrangement – trust – settlor
805	CP of legal arrangement – trust – trustee
806	CP of legal arrangement – trust – protector
807	CP of legal arrangement – trust – beneficiary
808	CP of legal arrangement – trust – other
809	CP of legal arrangement – other – settlor-equivalent
810	CP of legal arrangement – other – trustee-equivalent
811	CP of legal arrangement – other – protector-equivalent
812	CP of legal arrangement – other – beneficiary-equivalent
813	CP of legal arrangement – other – other-equivalent

SECTION 3 – Applicant payment instructions

3.1 Applicant payment instruction - to be used in the case of redemption/dividend payments

Bank name		
Street/No		
Postcode	City	Country
BIC/SWIFT Code		
and/or National Bank Code (ex: sort code)		
IBAN or Account Number ¹		
Account holder name ²		
Account currency		
Payment Type MT202 ☐ or MT103 ☐		

In case payment must be made through a **correspondent bank**, please provide the following information:

Bank name		
Street/No		
Postcode	City	Country
BIC/SWIFT Code		
and/or National Bank Code (ex: sort code)		
IBAN or Account Number ¹		
Account holder name ²		
Account currency		

If you wish to provide bank details in more than one currency, please write this additional information on a separate sheet and provide it with this application.

Payments will be made in the currency of the relevant Share Class unless we are instructed otherwise.

If you require Payment Bulking (redemption and dividend) please tick one of the following options:

Entity Level – Payments for all accounts in the registered account holders name to be bulked
(this option is only available if the broker linked to the account is in the same as the registered account holder) ☐

OR
Account Level – Payments for this account opening only to be bulked ☐

3.2 Dividend income

For distributing share classes, choose whether to reinvest cash dividends or pay them to the bank account detailed above. We will reinvest cash dividends if no selection is made.

Paid out³ ☐ Reinvested ☐

¹ Please note that an IBAN must be provided if your account is in EURO.
² Please note that payments to, or for, the accounts of third parties are not accepted.
³ Payments will be made in the currency of the relevant Share Class unless we are instructed otherwise.

SECTION 4 – Ultimate Beneficial Owner Information

The ultimate beneficial owner of the Shares is the person who has the economic benefit of the Shares.

In case of a change in ultimate beneficial owner, the investor commits to inform the Registrar and Transfer Agent of the new beneficial owner(s) and in case of any changes to the information provided in this section 4 or any errors or omissions supported by documentary evidence, the investor commits to inform the Registrar and Transfer Agent without any delays and no later than within five business days.

I/We am/are the ultimate beneficial owner of the Shares ☐

I/We am/are **not** the ultimate beneficial owner of the Shares ☐

SECTION 5 – Source of Wealth

I/We confirm that investments into the Fund(s):

- a) Are made on my/our own behalf, or made in my/our name as nominee
- b) Are not of criminal origin, in particular, were not and are not directly derived from activities that may contravene applicable laws and regulations, including but not limited to, anti-money laundering laws;
- c) Originate from the following source (please tick the appropriate box)

Working Capital ☐ Sale of Corporate Assets ☐

Other ☐ (please provide detail)

SECTION 6 – PEP Declaration

6.1 The Applicant acknowledges that measures aimed at the prevention of money laundering and terrorist financing will require the verification of its identity, address and source of funds and, in certain circumstances, of the relevant Beneficial Owner before Shares are issued and registered in the Applicant's name. In addition, this also requires the ongoing monitoring of the Applicant's business relationship with the Company. The Applicant acknowledges that the commencement of a business relationship with politically exposed persons, commonly referred to as PEPs, requires a higher level of scrutiny. A PEP is an individual who is or has, at any time in the preceding 12 months, been entrusted with a prominent public function, his/her immediate family members and/or close associates of such person.

PEP Confirmation

Are any of the Applicant(s), or beneficial owner(s) PEPs?

YES ☐ NO ☐

If yes, please state the names here:

Source of Funds

Applicants, who are PEPs or where the beneficial owner(s) is/are PEPs, should confirm the following:

The Applicant's source of funds is from:

6.2 The Applicant acknowledges that the Transfer Agent shall not issue Shares until such time as the Transfer Agent has received and is satisfied with all the information and documentation requested to verify the Applicant's (or, where relevant, the Beneficial Owner's), address, PEP status and source of funds. The Applicant also acknowledges that the Transfer Agent shall be held harmless by the Applicant against any loss suffered by the Applicant arising as a result of a failure to process the Applicant's application for Shares if such information and documentation as has been requested by the Transfer Agent has not been provided by the Applicant. The Applicant also confirms that if its status changes it will notify the Transfer Agent.

SECTION 7 – Investor Source of Funds Information

To comply with the requirements of the Criminal Justice (Money Laundering and Terrorist Financing) Acts 2010-2021 and CSSF Law of November 12, 2004 as amended, the Applicant is required to provide information to confirm the source of funds and source of wealth in respect of the amount it is investing. **This checklist must be signed and dated by the Applicant.**

Please fully complete the appropriate sections and associated details below.

7.1 Investor

Please provide one of the following

- (i) an original document or certified true copy of latest audited financial statements, or
- (ii) an original document or certified true copy of latest financial statements, or
- (iii) confirmation that (i) or (ii) are not produced plus details of the investor's:
 - 1. Activities and nature of business activity; and
 - 2. Annual net profits for previous and current financial years and net assets at end of current and previous financial years.

7.2 Expected trading volumes and frequency

Please complete the below section with your expectations in terms of investment in the Company. The expected volumes provided will not form any kind of commitment from the account holder, the beneficial owners or the intermediary.

Level of expected total investment:

- | | |
|--|--------------------------|
| Ranging between a currency equivalent to EUR 0 to EUR 15K | ☐ |
| Ranging between a currency equivalent to EUR 15K to EUR 100K | ☐ |
| Ranging between a currency equivalent to EUR 100K to EUR 1M | ☐ |
| Ranging between a currency equivalent to EUR 1M to EUR 100M | ☐ |
| In excess of a currency equivalent to EUR 100M | ☐ |

Please tick the anticipated frequency

Single transaction ☐ Daily ☐ Weekly ☐ Monthly ☐ Quarterly ☐ Semi-annual ☐ Annual ☐ Ad-hoc ☐

7.3 Declaration of residence outside Ireland

Applicants resident outside Ireland are required by the Irish Revenue Commissioners to make the following declaration which is in a format authorised by them, in order to receive payment without deduction of tax. It is important to note that this declaration, if it is then still correct, shall apply in respect of any subsequent acquisitions of Shares. This declaration is subject to inspection by the Irish Revenue Commissioners and it is a criminal offence to make a false declaration.

Please select one of the following options:

- ☐ **Declaration as an intermediary¹** – the Applicant declares that it is applying for Shares on behalf of persons who will be beneficially entitled to the Shares and who to the best of the Applicant's knowledge and belief are neither resident nor ordinary resident in Ireland and/or a US Person. The Applicant also declares that unless it specifically notifies the Company to the contrary at the time of the application, all applications for Shares made by the Applicant from the date of this application form will be made on behalf of such persons and the Applicant will inform the Company in writing if it becomes aware that any person on whose behalf the Applicant holds Shares become resident in Ireland and/or a US Person.

OR

- ☐ **Declaration on own behalf/on behalf of a discretionary client^{*1}** – the Applicant declares that it is applying for Shares on its own behalf/on behalf of a discretionary client^{*} and that it is/the discretionary client is^{*} entitled to the Shares in respect of which this declaration is made and that it is/the discretionary client is^{*} not currently resident or ordinarily resident in Ireland, it is/the discretionary client is^{*} not a US Person and should it/the discretionary client ^{*} become (a) resident in Ireland; or (b) a US Person the Applicant will so inform the Company, in writing, accordingly.
(* Delete as appropriate).

OR

- ☐ **Declaration on own behalf** – the Applicant declares by ticking the box to the left that it is **applying for Z Shares** on its own behalf and that it is entitled to the Z Shares in respect of which this declaration is made and that it is not currently resident or ordinarily resident in Ireland, it is not a US Person and should it become (a) resident in Ireland; or (b) a US Person the Applicant will so inform the Company, in writing, accordingly.

¹ Custodians or other third parties completing this application form on behalf of their client should tick the relevant box.

SECTION 1 – Personal Portfolio Investment Undertaking (PPIU) – For Completion by Irish Resident or Ordinarily Irish Resident Applicants Only

- ☐ *I/We confirm that *I/We are an Irish resident or Irish Ordinary Resident who is a director or has a relationship with a director of the Company.

Please enter name(s) of PPIU _____

* Delete as appropriate

SECTION 2 – Return of Values (Investment Undertakings) Regulations 2013 – **For Completion by Irish Resident or Ordinarily Irish Resident Applicants Only**

Pursuant to the Return of Values (Investment Undertakings) Regulations 2013 (S.I. 245 of 2013) (the “Regulations”), the Company is required to collect certain information from non-Excepted Share Holders. All Applicants, whether individuals, bodies corporate or unincorporated body of persons which are Irish resident or ordinarily Irish resident should review the list of Excepted Share Holders set out below and must provide the following additional information and documentation:

Tax Identification Number (TIN) / Personal Public Service (PPS) Number	
---	--

Any one of the following additional documents are required to verify the TIN or PPS Number (either a copy or the original is sufficient): P60; P45; P21 balancing statement; payslip (where employer is identified by name or tax number); drug payment scheme card; tax assessment; tax return form; Pay As You Earn (PAYE) notice of tax credits; child benefit award letter/book; pension book; social services card; or public services card.

In addition, any printed documentation issued by the Irish Revenue Commissioners or by the Irish Department of Social Protection which contain the Applicant’s name, address and tax reference number will also be acceptable. In the case of joint account holders, the additional documentation is required for each Applicant.

The information provided by the Applicant in accordance with this section 2 of the application form will be processed for the purposes of complying with the Return of Values (Investment Undertakings) Regulations 2013 and this may include disclosure to the Irish Revenue Commissioners.

Excepted Share Holders	
Share Holders	TCA 1997 reference
The following entities will constitute Excepted Share Holders provided the Fund has obtained a duly completed appropriate declaration: See Appendix 2	
An investment undertaking	739D(6)(c)
An investment limited partnership	739D(6)(cc)
A pension scheme which is an exempt approved scheme	739D(6)(a)
A company carrying on a life assurance business	739D(6)(b)
A special investment scheme	739D(6)(d)
A unit trust to which section 731(5) applies	739D(6)(e)
A charity	739D(6)(f)(i)
ARFs, AMRFs	739D(6)(h)
A qualifying fund manager	739D(6)(g)
A qualifying savings manager	739D(6)(g)
PRSA providers	739D(6)(i)
The National Pensions Reserve Fund	739D(6)(l)
The National Asset Management Agency	739D(6)(ka)
A Section 110 Company	739D(6)(m)
A Credit Union	739D(6)(j)
An Irish resident company but only where the Fund is a money market fund	739D(6)(k)
A non-Irish resident unit holder in respect of whom the Fund has obtained a completed non-resident declaration or where the Fund has adopted the Equivalent Measures Regime	739D(7) 739D(7B)
A unit holder who holds their units in a recognised clearing system	739B

SECTION 8 – Declarations and signature of the investor

1. I/We declare to have read and agreed to the Terms and Conditions of this application attached hereafter (the "Terms and Conditions").
2. I/We hereby declare that the information contained in this application form is correct at the time of completion and I/we hereby undertake to promptly inform the Company and the Registrar and Transfer Agent of any change in my/our details contained herein.
3. I/We hereby confirm that the money or assets invested by me/us with the Company are neither directly nor indirectly the proceeds of any criminal act within the meaning of applicable laws and regulations in Ireland and/or Luxembourg.
4. I/We hereby confirm that the subscriber to the shares qualifies as an institutional investor within the meaning set out in the Prospectus.

For Applicants to the Janus Henderson Alternatives Fund, SICAV - RAIF S.A. I/We hereby confirm that the subscriber to the shares qualifies as a well-informed investor as defined in article 2(1) of the 2016 Law, as described in section 7.3 of the prospectus

5. I/We understand and accept that this application (and all subscriptions, redemptions and conversions of Shares) is made on the basis of, and subject to, the current Prospectus, KID where applicable and the Articles of Incorporation of the Company in force from time to time (including without limitation relevant policies advised by the Company to the Applicant in writing from time to time) and that my/our statements and instructions set out in this application form shall to such dealings and any subsequent dealings, supplemented by the latest annual report and accounts, unless I/we otherwise notify the Company and Registrar and Transfer Agent in writing. The Applicant shall co-operate with the Company, the Distributor and/or the Transfer Agent to comply with and enforce such policies. The Applicant acknowledges that applications for Shares in violation of said policies may be suspended, revoked or cancelled by the Company and/or the Transfer Agent and that the Company and/or Administrator shall not be liable for any losses incurred by the Applicant or a person on whose behalf the Applicant hold Shares as a result of such cancellation or revocation.
6. I/We acknowledge that owing to AML/KYC requirements operating within their respective jurisdictions the Company, the Transfer and Registrar Agent and/or the Distributor (as the case may be) may require further identification from me/us, as described in the Prospectus, before the application can be processed and the Company, the Transfer and Registrar Agent and/or the Distributor (as the case may be) shall be held harmless and indemnified against any loss arising as a result of a failure to process the application if such information has been required by the parties referred to and has not been provided by me/us.
7. I/We acknowledge that I/we have been offered, free of charge, the latest Prospectus, KID where applicable and accompanying financial reports (either in paper or electronic form) after 'reports' and that I/we have retained a copy for my/our records.

For Applicants to the Janus Henderson Alternatives Fund, SICAV - RAIF S.A., references in this section to the KID are not applicable as this Fund does not produce a KID

For an investor investing through an intermediary

- I/We understand as intermediary that we are bound to provide the investor with the latest version of the relevant KID where applicable prior to an investment being made.

For an investor investing direct and not through an intermediary

- I/We acknowledge that the Prospectus and KID can be requested from the Transfer Agent and Registrar or obtained from the website www.janushenderson.com. The KID can be accessed by logging on to the website, selecting your geographical region and investor type and then accessing the Literature Library.
 - I/We acknowledge that I/we have been notified of the address of the website and the place on the website where the information may be accessed.
 - I/We consent to being provided with the KIDs in this form via the website and not addressed to me/us personally.
 - I/We further confirm that the medium of a website is appropriate in the context of the business between me/us and the Company.
 - I/We confirm that, I/we will ensure that I/we have read the latest version of each relevant KID prior to submitting every investment application.
8. I/We have the necessary information and understanding of the investment in the Company, including its features characteristics and risks.
 9. I/We declare that I/we am/are not a US Person as defined in the Prospectus and that I/we am/are not applying as the proxy-holder or the nominee of a person who is a US Person; that I/we have not been solicited to purchase shares while physically present within the US; that at the time I/we placed my/our order to buy shares I was/we were outside the US; that I/we will not transfer any of the shares or any interest therein to a US Person; if my/our or underlying investors status as a non-US person should change, I/we will immediately inform you. In such event, I/we agree that the Company shall be entitled to (but shall not be obligated to) repurchase, or to require to me/us to sell my/our shares to a person designated by the Company.
 10. By subscribing for Shares in the Company, I/we accept that in certain circumstances the Transfer Agent and Registrar is obliged to provide information to the relevant tax authorities about the account(s) you hold with us even if you redeem your investment in the meantime.
 11. Where I/we am/are investing in a Share Class in respect of which at the discretion of the Directors, up to 100% of dividends may be declared and distributed out of capital, I/we am/are aware that there is a greater risk for the Shareholder of the Relevant Share Classes that capital will be eroded and "income" will be achieved by foregoing the potential future growth of the investment of the Shareholders Relevant Share Class and the value of future returns may also be diminished. This cycle may continue until all capital is depleted. I/We note that the distribution out of capital may have different tax implications to distributions of income and the Company recommends that holders of the Relevant Share Classes seek advice in the regard. Please refer to the prospectus (Distribution Policies section) for more details on which share Classes may make distributions out of capital.
 12. In the event of any conflict between this application form and the Prospectus, the terms of the Prospectus shall prevail.
 13. I/We are aware of the terms of the Prospectus, and I/we shall observe them, in particular I/we shall not allow the purchase of holding of Shares of the Company not authorised to purchase or hold them under the provisions of the Prospectus.
 14. I/we acknowledge that I/we have been offered the choice of receiving the Prospectus and KID of the Company on paper or in electronic form by means of a website, and that by providing an email address above or otherwise to the Company I/we (i) agree to receive electronically the latest version of all Company and Fund related documentation and/or communications, including but not limited to the financial reports and documentation required in respect of shareholder meetings at the email address specified in section 1 of this application form (ii) undertake to keep the Company informed of any change to such email address and (iii) consent to receiving the Prospectus and KID by way of accessing the latest version on-line at the following website address or such other websites as may be notified to the Applicant from time to time: www.janushenderson.com

I/We also confirm that we have been notified electronically of this website address and the specific location on the website of the Company where the Prospectus and KID can be accessed.

I/We acknowledge that I/we may at any time request a hard copy of such documentation from the Company and/or revoke in writing or other authorised manner the consent given to receive such information electronically. If an email address is not provided, all communications will be delivered via post to the registered address indicated in section 1 of this application form.
 15. We declare that the information provided on this form is, to the best of our knowledge and belief, accurate and complete. We agree to notify the Transfer Agent and Registrar immediately in the event that information on this self-certification form changes (including the Controlling Persons information provided in Section 2.4).

Investor or Intermediary Signature	Investor or Intermediary Signature (if applicable)
In case of Intermediary, signed on behalf of	In case of Intermediary, signed on behalf of (if applicable)
Signatory Name	Signatory Name (if applicable)
Date / /	Date / /

Terms and Conditions

1. General

1.1 These Terms and Conditions relate to the subscription, redemption, switches and transfers of Shares in the Company and the applicant(s) agree(s) to be bound by these Terms and Conditions, the Prospectus and the Articles of Incorporation (or Management Regulations, where applicable) of the Company.

1.2 The Company and the Registrar and Transfer Agent reserve the right to reject any application in whole or in part which is not completed in full and supported by the documentation requested, or for any other reason at its sole discretion. Failure to attach all documentation requested will result in a delay in the transaction being processed.

1.3 The Company and the Registrar and Transfer Agent reserve the right to request additional information and documentation, including, but not limited to, translations and certifications relating to such additional requests from the applicant(s) and existing investors in compliance with the legislation and regulations in force from time to time.

2. Prevention of Money Laundering

2.1 All applicants must fully complete the section "Ultimate Beneficial Owner Information" unless you are investing directly on your own behalf and you have economic benefit of the shares or if you are investing via an intermediary who is regulated (or as a parent company that is regulated) in a Low Sensitivity Country which controls the application of FATF KYC/AML. You must be willing to provide all relevant documentation requested and the Management Company may refuse or may rescind a subscription if the necessary documents can not be provided.

2.2 The section "Ultimate Beneficial Owner Information" constitutes an integral part of these Terms and Conditions.

2.3 All applicants understand that due to the changing nature of anti-money laundering laws and regulations and the possible extensions of applicable rules, the Company and Registrar and Transfer Agent may update and amend its procedures as might be required from time to time to comply with such amendments.

2.4 In compliance with the law of 12 November 2004 as amended and CSSF regulation 12-02 and other applicable anti-money laundering laws and regulations, the Registrar and Transfer Agent may require further identification of the applicant(s) or an existing investor before the application can be processed or the redemption proceeds can be paid out.

2.5 Subscription monies from a third party will not be accepted. Redemption proceeds cannot be paid to a third party.

3. Power of Attorney

3.1 Where a Power of Attorney Form is required, a certified copy must be provided, and such Power of Attorney Form shall form an integral part of these Terms and Conditions.

4. Indemnity

4.1 The Applicant understands that the Company, the Directors, each Fund, the Manager, the Investment Adviser, each sub-investment Adviser, the Transfer Agent, the Distributor, the Custodian and Sub-Custodian, each parent, subsidiary, affiliate or shareholders (the "Fund's Agents") thereof and each of the respective officers, directors, trustees, employees and agents of the foregoing are relying on the accuracy of all information provided by the Applicant (including without limitation the declarations, representations and warranties of the Applicant herein) and shall not be liable for, and shall be fully indemnified and held harmless by the Applicant from and against any and all claims, liabilities, losses, damages, costs and expenses (including without limitation, attorney's fees) resulting from the Applicant's failure to comply with the provisions of any Applicable Laws and Regulations or the Applicant's failure to comply with this application form or for acting or omitting to act upon instructions or inquiries believed genuine and/or arising as a result of any declarations and representations and warranties made herein being untrue or as a result of the Applicant's failure to notify the Company or Administrator of a change in status (relating to tax residency or otherwise) which would render any of the declarations and representations and warranties contained herein untrue subsequent to the date of this application form, unless due to the willful default, fraud, or negligence of the company, the Directors, the Fund (as appropriate) or the Fund's Agents.

4.2 The Registrar and Transfer Agent will indemnify the Applicant for direct damages solely to the extent of its negligence, wilful misconduct or fraud. The Registrar and Transfer Agent will in no way indemnify indirect or consequential damages suffered by the applicant(s).

5. Confidentiality

5.1 The Company, the Registrar and Transfer Agent agree to keep all information concerning the applicant(s) confidential unless required to disclose such information to third parties by applicable law or by formal instruction of the applicant(s).

5.2 The applicant(s) accept and agree that the Registrar and Transfer Agent may disclose personal details for the processing of cash payment instructions in accordance with applicable money laundering laws and regulations. provided in Article 16 of CSSF regulation 12-02, regarding the fight against money laundering and terrorism financing.

5.3 The applicant(s) accept that personal details may be disclosed to external parties such as the Company's sponsor, the Company's Authorised Distributors or other Companies in the Janus Henderson Group as necessary for the provision of enhanced shareholders' related services and that personal details (subject to the application of local laws and/or regulations) be used outside Ireland and/or Luxembourg as applicable and may therefore be potentially subject to the scrutiny of regulatory and tax authorities outside Ireland and/or Luxembourg.

6. Data Protection

Your personal information is governed by applicable data protection laws including but not limited to the General Data Protection Regulation (EU) 2016/679 (GDPR) and Janus Henderson's Privacy Policy. The Privacy Policy details our collection, use and processing of your personal data (including the data you provide in this form) and sets out your rights. A copy of the document is available under the Privacy Policy section of our website at www.janushenderson.com and in hard copy by sending a request to privacy@janushenderson.com

7. Subscription and redemption orders

7.1 Upon receipt of the completed Application Form, related documentary evidence and full subscription amount, the Transfer Agent and Registrar will allot for the Fund the Shares in the name of the applicant in accordance with the provisions of the Prospectus.

7.2 Subscription and redemption orders in accordance with the provisions of the Prospectus may be sent to the relevant Registrar and Transfer Agent for the Company, or Authorised Distributor, in writing, by fax or by other electronic means as agreed by the Company on any Business Day. The trades will be processed in accordance with the provisions of the Prospectus.

7.3 Settlement for subscriptions will be due in cleared funds (net of bank charges) within three business days of the dealing day and settlement for redemptions will normally be made within three business days of the dealing day.

8. Communications and Instructions

8.1 All notices, reports, statements, documents and communications will be sent at the risk of the applicant(s) by ordinary mail (which in the case of joint applicants, shall be sent by mail to the address of the First Applicant unless otherwise specified by the applicant(s) in writing), electronic means and/or via the website www.janushenderson.com as may be permitted from time to time by laws or regulations in Ireland and/or Luxembourg.

8.2 All notices, reports, statements, documents and communications sent to the address of the First Applicant are deemed to have been effected to all the applicants on the date sent to the first applicant's address.

8.3 Instructions may be given by letter or fax and are at the risk of the applicant(s). The applicant(s) assume(s) all risks and in particular those arising from delays in delivery, errors in communication, or comprehension, including but not limited to, errors as to the information contained in the instruction. The applicant(s) holds harmless the Company and the Registrar and Transfer Agent of all responsibility in this respect.

8.4 The applicant(s) specifically agree(s) that for instructions sent by fax, the applicant hold the Registrar and Transfer Agent fully indemnified from and against all liabilities, losses, costs, actions, proceedings, claims and demands which may be incurred by or brought or made against the Company or the Registrar and Transfer Agent arising directly or indirectly from having acted upon such instructions.

8.5 In case the application form is sent by fax, the original must also be sent to the Registrar and Transfer Agent immediately thereafter by post.

8.6 A fax authority is not sufficient for notifications of change of name, notification of death, deed of pledges and appointment of an attorney or any other notification or instruction where original documentation is required to be sent by post to the Registrar and Transfer Agent.

8.7 The applicant(s) shall ensure the authorised signatories held on the client file are authentic and current.

8.8 The applicant(s) shall check the accuracy of the details contained in the contract notes and statements of accounts sent by the Registrar and Transfer Agent. Failure to report any inaccuracy within 30 business days of their dispatch will result in the confirmation details to be deemed accurate by the applicant(s).

9. CSSF Circular 04/146-Late trading and market timing

The Registrar and Transfer Agent shall not permit transactions which it knows to be or has reason to believe to be related to late trading or market timing practices as defined in CSSF Circular 04/146 and shall report those transactions to the CSSF.

10. Telephone recording

The applicant(s) specifically accept(s) that telephone-recording procedures may be used for training, quality and monitoring purposes and to meet regulatory record keeping obligations and agree(s) that these records may be used in court or any legal proceeding, with the same value as written evidence.

11. Fraudulent use of signature

11.1 Neither the Company nor the Registrar and Transfer Agent shall be liable for the fraudulent use by a third party of the applicant's signature, whether this signature be authentic or forged ("Fraudulent Instruction").

11.2 Except in the event of negligence, fraud or willful misconduct on the part of the Company and/or the Registrar and Transfer Agent in the verification of the signatures and signatory powers on the documentation, the Company and/or the Registrar and Transfer Agent shall not be liable for any damage, loss, expense or liability of any nature which the applicant(s) may suffer due to the reliance by the Company and/or the Transfer Agent on a Fraudulent Instruction which the Company and/or Registrar and Transfer Agent believe in good faith to be genuine and to have been given or signed by the applicant(s).

12. Amendments to the Terms and Conditions

The Company reserves the right at any time to modify these Terms and Conditions. The Company shall inform the applicant(s) in writing (which may include making the updated Terms and Conditions available on the website www.janushenderson.com or by other means) of all amendments to these Terms and Conditions by providing 30 calendar days' prior notice. Such modifications shall be deemed to be accepted by the applicant(s) if the applicant(s) does not raise any objection in writing to the proposed amendments, within such 30 calendar day period.

13. Severance

If any provision or clause of these Terms and Conditions is or becomes void or unenforceable in whole or in part for any reason such enforceability or invalidity shall not affect the validity of the remaining Terms and Conditions. Corresponding Terms and Conditions must replace the invalid terms and conditions.

14. Applicable law

If the Applicant hereby intends to subscribe shares of Janus Henderson Horizon Fund, Janus Henderson Fund or Janus Henderson Alternatives Fund SICAV - RAIF S.A., the laws of the Grand Duchy of Luxembourg shall govern the validity and construction of these Terms and Conditions and the parties agree to be bound by the exclusive jurisdiction of the courts of Luxembourg City, Grand Duchy of Luxembourg. If the applicant hereby intends to subscribe shares of Janus Henderson Capital Funds plc, the laws of Ireland shall govern the validity and construction of these Terms and Conditions and the parties agree to be bound by the exclusive jurisdiction of the courts of Ireland.

15. Final Provision

These Terms and Conditions form an integral part of the Application Form, which the applicant(s) declare having accepted by signing this Application Form.

16. Mandatory risk disclosure for South African investors

Collective Investment Schemes in Securities (CIS) should be considered as medium to long-term investments. The value may go up as well as down and past performance is not necessarily a guide to future performance. CISs are traded at the ruling price and can engage in scrip lending and borrowing. A schedule of fees, charges and maximum commissions is available on request from the Manager. There is no guarantee in respect of capital or returns in a portfolio. A CIS may be closed to new investors in order for it to be managed more efficiently in accordance with its mandate. Performance has been calculated using net NAV to NAV numbers with income reinvested. Where foreign securities are included in a portfolio there may be potential constraints on liquidity and the repatriation of funds, macroeconomic risks, political risks, foreign exchange risks, tax risks, settlement risks; and potential limitations on the availability of market information. The investor acknowledges the inherent risk associated with the selected investments and that there are no guarantees.

References in this form to the Key Investor Document (the "KID") shall have the same meaning as the corresponding term Minimum Disclosure Document (the "MDD").

APPENDIX 1

Tax Regulation Explanatory Notes

The following explanatory notes are based on Tax Regulations as implemented in the United Kingdom, Ireland and/or Luxembourg. If you have any questions about your organisation's classification, please contact your tax adviser.

1 Tax Regulations

The term "tax regulations" refers to regulations created to enable automatic exchange of information and include Foreign Account Tax Compliance Act (FATCA), and the OECD Common Reporting Standard (CRS) for Automatic Exchange of Financial Account Information.

2 FATCA and CRS

FATCA

FATCA regulations in sections 1471 to 1474 of the US Internal Revenue Code and the Treasury regulations and official guidance issued thereunder, as amended from time to time. FATCA regulations have been adopted in the United Kingdom, Ireland and/or Luxembourg ratifying the Intergovernmental agreement between the United States and the United Kingdom, Ireland and/or Luxembourg respectively.

CRS

The United Kingdom, Ireland and/or Luxembourg regulations based on the OECD Common Reporting Standard.

3 Non-Profit Organisation

An entity that meets ALL of the following criteria:

- (i) it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;
- (ii) it is exempt from income tax in its country of residence;
- (iii) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- (iv) the applicable laws of the entity's country of residence or the entity's formation documents do not permit any income or assets of the entity to be distributed to, or applied for the benefit of, a private person or non-charitable entity other than pursuant to the conduct of the entity's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the entity has purchased; and
- (v) the applicable laws of the entity's country of residence or the entity's formation documents require that, upon the entity's liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit organisation, or escheat to the government of the entity's country of residence or any political subdivision thereof.

4 Controlling Persons

The term "Controlling Persons" means the natural persons who exercise control over an Entity. In the case of a trust, such term means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term "Controlling Persons" must be interpreted in a manner consistent with the Financial Action Task Force Recommendations.

Control

"Control" over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest in the Entity. A "control ownership interest" depends on the ownership structure of the legal person and is usually identified on the basis of a threshold applying a risk-based approach (e.g. any person(s) owning more than a certain percentage of the legal person, such as 25%). Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means. Where no natural person(s) is identified as exercising control of the Entity, the Controlling Person(s) of the Entity will be the natural person(s) who holds the position of senior managing official.

Classifications under FATCA

5 Financial Institution

The term "Financial Institution" means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company as defined for the purposes of FATCA. Please see the relevant Tax Regulations for the classification definitions that apply to Financial Institutions.

6 Partner Jurisdiction Financial Institution

A Partner Jurisdiction Financial Institution includes (a) any Financial Institution resident in the United Kingdom, Ireland and/or Luxembourg, but excluding any branches of such Financial Institution that are located outside the United Kingdom, Ireland and/or Luxembourg and another Partner Jurisdiction and (b) any United Kingdom, Ireland and/or Luxembourg branch of a Financial Institution not resident in the United Kingdom, Ireland and/or Luxembourg. For these purposes, "Partner Jurisdiction" means any jurisdiction that has in effect an agreement with the US to facilitate the implementation of FATCA.

7 Non-IGA jurisdiction

A non-IGA jurisdiction is one where there is no Model 1 or 2 Intergovernmental Agreement in place with the US in respect of FATCA.

8 Non-Participating Foreign Financial Institution (NPFFI)

The term "Nonparticipating Foreign Financial Institution" means a non-participating FFI, as that term is defined in relevant U.S. Treasury Regulations, but does not include a United Kingdom, Ireland and/or Luxembourg Financial Institution or other Partner Jurisdiction Financial Institution other than a Financial Institution identified as a Non-participating Financial Institution pursuant to a determination by IRS or United Kingdom, Ireland and/or Luxembourg tax authorities that there is significant non-compliance with FATCA obligations.

9 US Territory

This term means American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, the Commonwealth of Puerto Rico or the US Virgin Islands.

10 Exempt Beneficial Owner

The term "Exempt Beneficial Owner" means

- (i) a United Kingdom, Ireland and/or Luxembourg Governmental Organisation;
- (ii) an International Organisation (examples of which include The International Monetary Fund, The World Bank, The International Bank for Reconstruction and Development and The European Community – for a full list please see Annex II of the Intergovernmental Agreement between United States and the United Kingdom in relation to the UK domiciled funds, Annex II of the Intergovernmental Agreement between United States and Ireland in relation to Janus Henderson Capital Funds Plc only and Annex II of the Intergovernmental Agreement between United States and Luxembourg in relation to Janus Henderson Fund, Janus Henderson Horizon Fund and Janus Henderson Alternatives Fund SICAV – RAIF S.A., or the IRS;
- (iii) a Central Bank; or
- (iv) a United Kingdom, Ireland and/or Luxembourg retirement fund falling within the definition of Exempt Beneficial Owner for the purpose of FATCA.

11 Deemed Compliant Foreign Financial Institution

The term "Deemed Compliant Foreign Financial Institution" means

- (i) Those entities classified as such in Annex II of the United Kingdom, Ireland and/or Luxembourg IGA, which includes Non-profit Organisations and Financial Institutions with a Local Client Base, or
- (ii) Entities which otherwise qualify as such under the FATCA Regulations.

12 Active Non-Financial Foreign Entity (NFFE)

An Active NFFE is any Non-Financial Foreign Entity¹⁴ that meets one of the following criteria:

- (i) Less than 50 percent of the NFFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50 percent of the assets held by the NFFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;

- (ii) The stock of the NFFE is regularly traded on an established securities market or the NFFE is a Related Entity of an Entity the stock of which is traded on an established securities market;
- (iii) The NFFE is organised in a U.S. Territory and all of the owners of the payee are bona fide residents of that U.S. Territory;
- (iv) The NFFE is a non-U.S. government, a government of a U.S. Territory, an international organisation, a non-U.S. central bank of issue, or an Entity wholly owned by one or more of the foregoing;
- (v) Substantially all of the activities of the NFFE consist of holding (in whole or in part) the outstanding stock of, and providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an NFFE shall not qualify for this status if the NFFE functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes. In these circumstances, the Entity will be a Passive NFFE
- (vi) The NFFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution; provided, that the NFFE shall not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFFE;
- (vii) The NFFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- (viii) The NFFE primarily engages in financing and hedging transactions with or for Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or
- (ix) The Entity is a Non-Profit organisation
- (x) The NFFE is an "Excepted NFFE" as described in relevant U.S. Treasury Regulations.

13 Passive Non-Financial Foreign Entity (PNFFE)

A Passive NFFE is any Non-Financial Foreign Entity¹⁴ that is not an Active NFFE¹².

14 Non-Financial Foreign Entity (NFFE)

The term "NFFE" means any non-US Entity that is not treated as a Financial Institution⁵

15 Related Entity

An entity is a Related Entity of another entity if either entity controls the other entity, or the two entities are under common control. For this purpose control includes direct or indirect ownership of more than 50 per cent of the vote or value in an entity.

16 Specified US Person

The term "Specified U.S. Person" means a U.S. Person, other than:

- (i) a corporation the stock of which is regularly traded on one or more established securities markets;
- (ii) any corporation that is a member of the same expanded affiliated group, as defined in section 1471(e)(2) of the U.S. Internal Revenue Code, as a corporation described in clause (i);
- (iii) the United States or any wholly owned agency or instrumentality thereof;
- (iv) any State of the United States, any U.S. Territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing;
- (v) any organisation exempt from taxation under section 501(a) or an individual retirement plan as defined in section 7701(a)(37) of the U.S. Internal Revenue Code;
- (vi) any bank as defined in section 581 of the U.S. Internal Revenue Code;
- (vii) any real estate investment trust as defined in section 856 of the U.S. Internal Revenue Code;
- (viii) any regulated investment company as defined in section 851 of the U.S. Internal Revenue Code or any entity registered with the Securities Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. 80a-64);
- (ix) any common trust fund as defined in section 584(a) of the U.S. Internal Revenue Code;
- (x) any trust that is exempt from tax under section 664(c) of the U.S. Internal Revenue Code or that is described in section 4947(a)(1) of the U.S. Internal Revenue Code;
- (xi) a dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any State; or
- (xii) a broker as defined in section 6045(c) of the U.S. Internal Revenue Code.

Classifications under CRS

17 Financial Institution

The term "Financial Institution" means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company.

18 Non-Reporting Financial Institution

The term "Non-Reporting Financial Institution" means any Financial Institution which is:

- (i) a Governmental Entity, International Organisation or Central Bank, other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity of a type engaged in by a Specified Insurance Company, Custodial Institution, or Depository Institution;
- (ii) a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; a Pension Fund of a Governmental Entity, International Organisation or Central Bank; or a Qualified Credit Card Issuer;
- (iii) any other Entity that presents a low risk of being used to evade tax, has substantially similar characteristics to any of the Entities described in (a) or (b) above, and is included in the list of Non-Reporting Financial Institutions provided to the European Commission by Ireland and/or Luxembourg;
- (iv) an Exempt Collective Investment Vehicle; or
- (v) a trust to the extent that the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported pursuant to Section I of the EU Directive on Administrative Co-operation 2014/107/EU with respect to all Reportable Accounts of the trust.

19 Related Entity

An Entity is a "Related Entity" of another Entity if (i) either Entity controls the other Entity; (ii) the two Entities are under common control; or (iii) the two Entities are Investment Entities, are under common management, and such management fulfils the due diligence obligations of such Investment Entities. For this purpose control includes direct or indirect ownership of more than 50% of the vote and value in an Entity.

20 Active Non-Financial Entity (NFE)

The term "Active NFE" means any NFE that meets any of the following criteria:

- (i) less than 50 % of the NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50 % of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- (ii) the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
- (iii) the NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
- (iv) substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes. In these circumstances, the Entity will be a Passive NFE
- (v) the NFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;
- (vi) the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;

- (vii) the NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution, or
- (viii) the Entity is a non-profit organisation

21 Passive Non-Financial Entity (PNFE)

A Passive NFE is any Non-Financial Entity²² that is not an Active NFE, or an Investment Entity²³ that is not a Participating Jurisdiction²⁴ Financial Institution

22 Non-Financial Entity (NFE)

The term "NFE" means any Entity that is not a Financial Institution¹⁷

23 Investment Entity

The term "Investment Entity" means any Entity:

- (i) which primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
 - a. trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
 - b. individual and collective portfolio management; or
 - c. otherwise investing, administering, or managing Financial Assets or money on behalf of other persons; or
- (ii) the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets, if the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described in subparagraph A(6)(a) of the EU Directive on Administrative Co-operation 2014/107/EU.

An Entity is treated as primarily conducting as a business one or more of the activities described in subparagraph A(6)(a), or an Entity's gross income is primarily attributable to investing, reinvesting, or trading in Financial Assets for the purposes of subparagraph A(6)(b), if the Entity's gross income attributable to the relevant activities equals or exceeds 50% of the Entity's gross income during the shorter of:

- a. the three-year period ending on 31 December of the year preceding the year in which the determination is made; or
- b. the period during which the Entity has been in existence.

The term "Investment Entity" does not include an Entity that is an Active NFE because that Entity meets any of the criteria in subparagraphs D(8)(d) through (g) of the EU Directive on Administrative Co-operation 2014/107/EU. This paragraph shall be interpreted in a manner consistent with similar language set forth in the definition of "financial institution" in the Financial Action Task Force Recommendations.

24 Participating Jurisdiction

The term "Participating Jurisdiction" means a jurisdiction which has an agreement in place to exchange information in accordance with the OECD Common Reporting Standard

Data Protection - Customer Information Notice (Irish Funds only):

The Common Reporting Standard (CRS), formally referred to as the Standard for Automatic Exchange of Financial Account Information, is an information standard for the automatic exchange of information (AEOI), developed in the context of the Organisation for Economic Co-operation and Development (OECD).

The standard requires that Financial Institutions in participating jurisdictions gather certain information from account holders (and, in particular situations, also collect information in relation to relevant Controlling Persons of such account holders).

Pursuant to information-sharing arrangements in place between Ireland and/or the European Union and certain third countries and/or dependent or associated territories of CRS-participating jurisdictions, account holder information (and, in particular situations, information in relation to relevant Controlling Persons of such account holders) is to be reported to the relevant tax authority where the account is held, which, if a different country to that in which the account holder resides, will be shared with the relevant tax authority of the account holder's resident country, if that is a CRS-participating jurisdiction.

Information that may be reported includes name, address, date of birth, place of birth, account balance, any payments including redemption and dividend/interest payments, Tax Residency(ies), account number and TIN(s).

Further information is available on the OECD website: oecd.org/tax/automatic-exchange/

And on the Irish Revenue website: www.revenue.ie/en/business/aeoi/

APPENDIX 2

Declaration of residence within the Republic of Ireland¹

Declaration referred to in Section 739D(6) Taxes Consolidation Act, 1997

**** ONLY TO BE COMPLETED IF THE INVESTOR IS AN IRISH TAX EXEMPT ENTITY****

It is important to note that this declaration shall apply in respect of any subsequent acquisitions of Shares. The Applicant shall inform the Company, in writing, if this declaration ceases to apply

- I declare that the information contained in this declaration is true and correct.
- I also declare that I am applying for shares on behalf of the applicant named below who is entitled to the shares in respect of which this declaration is made and is a person referred to in Section 739D(6) of the Taxes Consolidation Act 1997, being a person who is: (please tick ✓ as appropriate)

*Delete as appropriate. (Please see overleaf for important information)

a pension scheme	☐
a company carrying on life business within the meaning of section 706 TCA 1997;	☐
an investment undertaking;	☐
an investment limited partnership;	☐
a special investment scheme;	☐
a unit trust to which section 731(5)(a) TCA 1997 applies;	☐
a charity being a person referred to in section 739D(6)(f)(i) TCA 1997;	☐
a qualifying management company for the purposes of Finance Act 2010 entitled to exemption from income tax and capital gains tax by virtue of section 784A(2) Tca 1997* or by virtue of section 848E TCA, 1997* (see further requirements for Qualifying Fund Manager below);	☐
a PRSA Administrator;	☐
a credit union within the meaning of section 2 of the Credit Union Act 1997	☐

Additional requirement where the declaration is completed on behalf of a pension scheme, a company carrying on life business within the meaning of section 706 TCA 1997, an investment undertaking, a special investment scheme, a unit trust to which section 731(5) (a) TCA applies, a qualifying management company or a credit union to which Section 2 of the Credit Union Act 1997 applies

• We undertake that, in the event that the Shares cease to be assets of the *pension scheme/company carrying on life business within the meaning of section 706 TCA 1997/ investment undertaking/special investment scheme/unit trust to which section 731(5) (a) TCA applies/qualifying management company/credit union to which Section 2 of the Credit Union Act 1997 applies, including a case where the Shares are transferred to another such entity, we will, by written notice, bring this fact to the attention of the Company accordingly. (*Delete as appropriate).

Additional requirements where the declaration is completed on behalf of a Charity

- We also declare that at the time of making this declaration, the Shares in respect of which this declaration is made are held for charitable purposes only and;
- Form part of the assets of a body of persons or trust related by the Revenue Commissioners as a body or trust established for charitable purposes only, or are, according to the rules or regulations established by statute, charter, decree, deed of trust or will, held for charitable purposes only and are so treated by the Revenue Commissioners.
- We undertake that, in the event that the person referred to in paragraph (7) (d) of Schedule 2B TCA 1997 ceases to be a person referred to in Section 739D(6)(f)(i) TCA 1997, we will by written notice, bring this fact to the attention of the Company accordingly

Additional requirements where the declaration is completed by a Qualifying Fund Manager

We also declare that at the time this declaration is made, the Shares in respect of which this declaration is made;

- Are assets of an *approved retirement fund/an approved minimum retirement fund, and
- Are managed by the declarant for the individual named below who is beneficially entitled to the Shares.

We undertake that, if the Shares cease to be assets of the *approved retirement fund/the approved minimum retirement fund, including a case where the Shares are transferred to another such fund, we will, by written notice, bring this fact to the attention of the Company accordingly.

* Delete as appropriate

Additional requirements where the declaration is completed by an Intermediary

We declare that we are applying for Shares on behalf of persons who

- to the best of our knowledge and belief, have beneficial entitlement to each of the Shares in respect of which this declaration is made; and
- is a person referred to in section 739D(6) TCA 1997

We also declare that

- unless we specifically notify you to the contrary at the time of application, all applications for Shares made by us* from the date of this application will be made on behalf of persons referred to in section 739D(6) TCA 1997; and
- We will inform you in writing if we become aware that any person ceases to be a person referred to in section 739D(6) TCA 1997.

* Delete as appropriate

Name of applicant	☐
² Irish tax reference number of applicant	☐
³ Authorised signatory	☐
(declarant) Title: (Mr./Ms/ etc)	☐
Capacity in which declaration is made	☐
Date:	☐

IMPORTANT NOTES

¹ This is a form authorised by the Revenue Commissioners which may be subject to inspection. It is an offence to make a false declaration.

² Tax reference number in relation to a person, has the meaning assigned to it by Section 885 TCA 1997 in relation to a "specified person" within the meaning of that section. In the case of a charity, quote the Charity Exemption Number (CHY) as issued by Revenue. In the case of a qualifying fund manager, quote the tax reference number of the beneficial owner of the Shares.

³ In the case of (i) an exempt pension scheme, the administrator must sign the declaration (ii) a retirement annuity contract to which Section 784 or 785 applies, the person carrying on the business of granting annuities must sign the declaration (iii) a trust scheme, the trustees must sign the declaration. In the case of a charity, the declaration must be signed by the trustees or other authorised officer of a body of persons or trust established for charitable purposes only within the meaning of Sections 207 and 208 TCA 1997. In the case of a company, the declaration must be signed by the company secretary or other authorised officer. In the case of a unit trust it must be signed by the trustees. In any other case, it must be signed by an authorised officer of the entity concerned or a person who holds a power of attorney from the entity. If the latter, a copy of the power of attorney should be furnished in support of this declaration

We may record telephone calls for our mutual protection, to improve customer service and for regulatory record keeping purposes.

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