

# Addendum for Belgian Investors

relating to the issue of Shares of Janus Henderson Capital Funds Plc

Addendum dated 30 June 2021 to the Prospectus for Investors in Belgium  
(the “Belgian Addendum”)

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## Janus Henderson Capital Funds Plc (the “Company”)

An investment company with variable capital with limited liability in Ireland and established as an umbrella fund with segregated liability between sub-funds

*Registered office: 10 Earlsfort Terrace, Dublin 2, Ireland*

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**The information contained in this Belgian Addendum forms part of the prospectus dated 30 June 2021 for Janus Henderson Capital Funds Plc (the “Company”) and the supplements thereto (together, the “Prospectus”).** The Belgian Addendum and the Prospectus should be provided to any investor who subscribes for shares in Belgium in the framework of the Belgian legislation on the public call on savings. Investors’ attention is drawn to the section titled “How to Purchase Shares” in the Prospectus whereby the Company reserves the right to reject any purchase order.

Unless otherwise defined, capitalised terms used herein shall have the meanings attributed to them in the Prospectus.

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### 1. Intermediary in charge of the financial service in Belgium

The Company has appointed CACEIS Belgium S.A., avenue du Port 86 C b320, B-1000 Bruxelles, Belgique, as intermediary in charge of the financial service in Belgium (the “**Intermediary**”).

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### 2. Distributor(s) in Belgium

The Company has appointed the following distributor(s) in Belgium: CACEIS Belgium S.A., avenue du Port 86 C b320, B-1000 Bruxelles, Belgique, and Fortuneo NV/SA (rue des Colonies 11, 1000 Brussels) each of which can appoint Distribution Agents (each a “**Distributor**”, collectively, the “**Distributors**”). Investors can contact the Distributor(s) to subscribe for, exchange and redeem shares in the Company.

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### 3. Sub-funds registered for public offering in Belgium

The following sub-funds of the Company are publicly offered in Belgium (each a “**Fund**”):

Janus Henderson Absolute Return Income Fund  
Janus Henderson Absolute Return Income Fund (EUR)  
Janus Henderson Absolute Return Income Opportunities Fund  
Janus Henderson Balanced Fund  
Janus Henderson Flexible Income Fund  
Janus Henderson Global Adaptive Multi-Asset Fund  
Janus Henderson Global Life Sciences Fund  
Janus Henderson Global Real Estate Equity Income Fund  
Janus Henderson Global Research Fund  
Janus Henderson Global Technology and Innovation Fund  
Janus Henderson High Yield Fund  
Janus Henderson Intech European Core Fund  
Janus Henderson Intech US Core Fund  
Janus Henderson Multi-Sector Income Fund  
Janus Henderson Opportunistic Alpha Fund  
Janus Henderson US Forty Fund  
Janus Henderson US Research Fund  
Janus Henderson US Short-Term Bond Fund

4. Certain non-recurring provisions and charges borne by the investor in Belgium. Please refer to the Prospectus for a complete list of all charges.

(in the currency of the Class and, unless otherwise set out below, in percentage calculated on the net asset value per share)

<b>Commission grid :</b>	<b>On Application</b>	<b>On Redemption</b>	<b>On Conversion</b>
<b>Transaction costs</b>	Up to 5% of the amount subscribed (depending on the Fund, the share class and the decision of the Distributor)	-	-
<b>Amount intended to discourage exit during the year following entry</b>	Up to 4% of the amount subscribed (depending from the share class)		
<b>Administrative costs</b>	-	A Distributor may charge customer service fees in connection with redemptions. Investors should contact their Distributor for more information.	Some Distributors may charge an exchange fee of up to 1% of the net asset value of the Shares to be exchanged for the purpose of covering transaction costs in relation to such exchanges.
<b>Stock exchange duty</b>	-	Redemption of accumulating Shares : 1.32% with a maximum of 4,000 EUR	Acc. → Acc./Dis. : 1.32% with a maximum of 4,000 EUR
<b>Operations on nominative shares (non-nominee)</b>	*	*	*

*\*Please refer to the fee table provided by the Distributor for the actual rates levied by the Distributor.*

The commissions and charges mentioned in the above, are the maximum amounts that can be charged in Belgium. Investors should refer to the commission grid in order to know the commissions and charges effectively charged by the Distributor effectuating the subscription, redemption or exchange of Shares in the Company.

#### 5. Available information in Belgium

The following documents are publicly available at the registered office of the Intermediary in charge of the financial service in Belgium and from the Distributors:

- the full prospectus of the Company and the key investor information documents of the share classes available to the public in Belgium;
- the memorandum and articles of association of the Company;
- the Company's latest annual reports and semi-annual reports.

The net asset value of the Class A shares for the sub-funds offered to the public in Belgium is published daily on the Janus Henderson Group website: <https://www.janushenderson.com/en-be/advisor/product/>.

All information that is published in the country of origin of the Company, will also be published or made available to the shareholders in Belgium. Such communication includes in particular, but is not limited to,

the convening notices of the shareholders' meeting, dividend distributions (if any), the resolutions to liquidate, merge or split the Company or a Fund (including the modalities thereof), and to persons likely to be affected by any temporary suspension of the calculation of the net asset value, the temporary suspension of the calculation of the net asset value if, in the opinion of the Company, such suspension is likely to continue for a period exceeding fourteen days.

#### 6. Terms and conditions for the subscription for and redemption and exchange of Shares in the Company

- The cut-off time for requests for the subscription for or redemption or exchange of Shares is the close of the regular trading session of the NYSE (normally 4:00 pm, New York time). Where Shares are subscribed through a Distributor, investors should submit subscription, redemption or exchange orders to the Distributor by such time as agreed with the Distributor so that the Distributor can send it to the Administrator prior to the relevant trade cut-off times. It is the responsibility of the Distributors to ensure that all subscription, redemption and exchange orders placed through/received by them are transmitted to the Administrator on a timely basis and in compliance with the applicable trade cut-off times.
- Subscription, redemption and exchange requests received and accepted by or on behalf of the Administrator or the Company prior to the trade cut off times on a Business Day as specified in the Prospectus will be processed at the offering price per Share, which will be calculated as the net asset value per Share of the relevant Class plus any applicable initial sales charge determined on that Business Day.
- The Company normally pays redemption proceeds (net of all expenses and deductions, if applicable) within three Business Days of receipt and acceptance of the redemption order (and in any event within 14 days of receipt and acceptance of a redemption order) provided a fully completed original application form, including relevant anti-money laundering documentation, is held by the Administrator and the Shares have been properly settled in cleared funds.

#### 7. Minimum initial subscription

The minimum initial subscription in Class A\$ Shares of each Fund is US\$2,500, in Class A€ Shares of each Fund is €2,500 and in Class A£ Shares of each Fund is £2,500. The minimum subsequent investment in Class A\$ Shares is US\$100, in Class A€ Shares €100 and in Class A£ Shares £100.

#### 8. Tax regime applicable to individuals (Belgian residents)

*All information provided here are intended as a convenient source of tax information. This information is general in nature, is not complete, and may not apply to the investor's specific situation. The investor should consult its own tax advisor regarding its tax needs.*

##### 8.1 Principle; exemption of capital gains

Without prejudice to the tax regime detailed in point 8.2 below, capital gains realised on the redemption or sale of shares of the Company or on the total or partial distribution of the assets of the Company are not subject to any personal income tax if the investor acts within the framework of normal management of his private assets.

##### 8.2. Taxation of "interest from debt claims" as a component of sale, redemption or liquidation proceeds of a UCITS (accumulating shares of the Company).

The income obtained by the investor from the accumulating shares or from distribution shares for which the by-laws do not provide for the distribution of the net gain is taxable if the compartment that issued those shares invests more than 10% (or more than 25 % if shares acquired before 1 January 2018) of its assets, directly or indirectly, in receivables, to the extent that such income relates to the period during which the investor was owner of these shares.

The income is taxed to the extent it derives, directly or indirectly (in the form of interests, capital gains or capital losses) from the income or return of the assets invested in debt claims.

Capital losses are not tax deductible.

The tax is levied by means of a withholding in case of the intervention of an intermediary established in Belgium. The withholding tax rate is 30%.

If the shares are held on a foreign bank account, the Belgian resident must declare the income in his yearly income tax return. The income will then in principle be taxed at the same rate of 30 %.

### 8.3. Taxation on dividends

Dividends distributed by a UCITS to investors who are Belgian individuals are subject to a Belgian withholding tax of 30% when they are distributed by a financial institution or an intermediary established in Belgium.

If the shares are held on a foreign bank account, the Belgian resident must declare the income in his yearly income tax return. The income will then in principle be taxed at the same rate of 30 %.

### 8.4. Tax on stock exchange transactions

The tax on stock exchange transactions is charged in particular on redemptions and conversions of accumulating shares when they are concluded or executed by Belgian residents. The tax amounts to 1,32% for both redemptions and conversions of accumulating shares (with a maximum of EUR 4000 per transaction). This tax also applies in case of sale on a secondary market.

Distribution shares are not subject to the tax on stock exchange transaction, except in case of sale on a secondary market. In that case, the rate of the tax is 0.12%, with a cap at EUR 1300 per transaction.

For transactions entered or performed in Belgium, the tax is payable by the intermediary established in Belgium.

If the shares are held on a foreign bank account, the tax is payable by the Belgian resident, unless he can demonstrate that the tax was paid by a third party.

## 9. Method of Ownership of Shares

**An investor will only be recognised as a shareholder of the Company if it is recorded as a shareholder in the Company's share register.**

Shares are offered by the Company on a nominee basis in Belgium and, to such effect, each of the Company's Distributors mentioned in point 2 above acts as a nominee. Applications for subscription, redemption and exchange of shares will be made to the Company by the Distributor acting in its own name but for the account of the investor. Shares will be registered in the shareholder register for the Fund in the name of the Distributor and be held for the beneficial entitlement of the investor.

In accordance with Circular 4/2007 issued by the Financial Services and Markets Authority ("FSMA"), investors may ask for their Shares to be registered in the shareholder register for the Fund in their own name. Investors should contact their Distributor for more information but investors' attention is drawn to the fact that the Distributor will charge a fee to effect the transfer. Investors should also note that under the Company's articles of association, the directors may refuse to transfer Shares to any person or persons which, in their opinion, might result in the Company suffering a pecuniary or material administrative disadvantage. Where, in the best interests of the Company, the directors decide to exercise this discretion the investor will be given the opportunity to redeem their Shares free of charge should they so wish.

In an attempt to secure the rights of investors conferred by Circular 4/2007, Janus Capital International Limited ("JCIL"), as lead distributor of the Company, has entered into contractual arrangements with each of the Distributors to ensure that the rights of investors are adequately protected where shares are held through a nominee structure. The Distributor will:

promptly provide the investor with all shareholder information and documentation they receive from the Company, for example, financial reports and prospectuses. Unless agreed otherwise with the investor, all communications will be made by regular mail to the address given by the investor for such purpose or the investor will be informed by regular mail that shareholder information and documentation are available from the Distributor's website.

promptly pay to the investor all dividends and other payments (including redemption proceeds) they receive on the Shares, after the deduction of any applicable taxes and fees; and

promptly provide investors with notice of any meeting of shareholders of the Company/a Fund, seek the investor's instructions as to how to exercise the voting rights attached to the Shares and state the manner in which voting instructions may be given. The Distributor will only exercise the right to vote in accordance with the investor's instructions. In the absence of such instruction the Distributor shall exercise the voting rights on behalf of the investor, in the best interests of the investor.

The Manager shall provide the Distributor with the necessary information and documents in a timely manner.

Rights of investors in case of insolvency of the Distributor acting as their nominee:

The Distributors have informed the Company that, under Belgian law, (a) an investor's interest in the Shares of the Company held in the name of the Distributor acting as their nominee, could be treated by a Belgian court as a co-ownership right of an intangible nature on a pool of fungible book-entry securities. Such right would be shared with all other investors holding interests in the shares of the Company through the same Distributor; and (b) investors may have a right of "revendication" to the shares of the Company held through the Distributor, meaning that the shares would not become part of the insolvency estate of the Distributor subject to the claims of its creditors, but instead could be reclaimed by the investor in kind in the event of the Distributor's insolvency.

Pursuant to Directive 2001/24/EC of 4 April 2001 on the reorganisation and winding up of credit institutions, and provided the register where the beneficial rights of the investor for the shares kept by the Distributor are recorded is located in Belgium, Belgian law is applicable. In the event that an investor's rights under the preceding paragraph are not recognised by a Belgian court, the investor may assert his or her rights before the courts of Ireland who may apply the laws of Belgium provided that such application complies with the rules of international private law.