ADDITIONAL INFORMATION FOR INVESTORS OF JANUS HENDERSON HORIZON FUND

23 October 2026

*This document constitutes additional information for investors in Poland acquiring shares in **Janus Henderson Horizon Fund** with its registered office at 78, Avenue de la Liberté, L-1930 Luxembourg, Grand Duchy of Luxembourg ("**Company**") and was drawn up in connection with the obligation under Article 254 sec. 1 point 2 of the Polish Act on Investment Funds and Management of Alternative Investment Funds of 27 May 2004 (as subsequently amended) and based on the Company's prospectus dated 23 October 2026 (as subsequently amended) ("**Prospectus**").*

All capitalized words in this document that are not defined herein but have the meaning given to them in the Prospectus.

This document pertains to the following sub-funds (Funds) of the Company which are available in Poland:

- **Euro Corporate Bond Fund**
- **Euro High Yield Bond Fund**
- **Euroland Fund**
- **Global High Yield Bond Fund**
- **Global Property Equities Fund**
- **Global Sustainable Equity Fund**
- **Strategic Bond Fund**

1. Basic information on the sale and redemption of Company Shares

A. "Who can buy?"

In accordance with the sales policy of the Company, Shares in the Company's Funds are offered and may be sold in Poland only to Institutional Investors (as defined in the Prospectus), which generally corresponds to the category of entities defined as professional clients within the meaning of Act on Investment Funds and Management of Alternative Investment Funds.

B. "Where to buy?"

In order to invest in Shares in the Funds, the investor must contact the Authorised Distributor or the Registrar and Transfer Agent (indicated below), who will provide the investor with the documents required for the Share purchase process.

Registrar and Transfer Agent:

SS&C Administration Services (Luxembourg) S.A.
5, Rue Jean Monnet
L-2180 Luxembourg
Grand Duchy of Luxembourg
E-mail: JanusHendersonTACS@StateStreet.com

Authorised Distributor (the Management Company):

Janus Henderson Investors Europe S.A.

78, Avenue de la Liberté
L-1930 Luxembourg
Grand Duchy of Luxembourg
E-mail: Compliance.Luxembourg@janushenderson.com

C. "How to buy?"

Account opening

Prior to placing of the initial application to purchase Shares, the investor must open an account by completing an Application Form available from the Registrar and Transfer Agent and Authorised Distributor.

A Key Information Document ("**KID**") is available for each Share Class. The KID and Prospectus can be obtained from the website https://www.janushenderson.com/pl-pl/advisor/ or from the Registrar and Transfer Agent. The Company will not be able to accept any instruction from investors unless they have signed and returned the declaration stating how they wish to obtain the KID.

The Application Form and the relevant documents supporting the Application Form should be sent by post or facsimile or through other electronic means of communication (subject to acceptance by the investor of any electronic delivery terms imposed by the Fund and/or the Registrar and Transfer Agent) to the Authorised Distributor or to the Registrar and Transfer Agent. The original documents should follow by post. Applicants are also requested to provide information required under relevant anti-money laundering laws and regulations. Failure to supply the required documentation in original or certified copy form, may delay the processing of the application. All original documents should follow by post.

Applications to purchase Shares

Once an account has been opened and the investor has been issued with an account number by the Registrar and Transfer Agent, the investor may apply for purchases of Shares in the Funds.

Applications for purchases of Shares may be made by post or facsimile or through other electronic means of communication (subject to acceptance by the shareholder of any electronic delivery terms imposed by the Fund and/or the Registrar and Transfer Agent) to the Authorised Distributor or to the Registrar and Transfer Agent, or through any other communication medium allowed by the Company in the future, on any Dealing Day.

If an application is made through an Authorised Distributor, the application will only be effective, and the relevant time limits on settlement will commence, once the Registrar and Transfer Agent have themselves received the application.

Investors shall be deemed to have read the latest version of each relevant KID prior to submitting every investment application. Investors who obtain the KID from the Registrar and Transfer Agent must confirm to have read the latest version of each relevant KID prior to submitting every subsequent purchase.

The minimum content of an application is provided in the Prospectus.

D. "How to switch"

Investors may switch (convert) all or part of their shareholdings from one or more Funds into the same Class of one or more of the other Funds on any Dealing Day (subject to the minimum limits set out in the 'Key Information' section of this Prospectus) by contacting the Registrar and Transfer Agent. In certain circumstances, switching instructions may also be given through the Authorised Distributor, although the instructions will only be effective, and the relevant time limits will commence, once the Registrar and Transfer Agent have received all the relevant details themselves.

E. **"How to redeem"**

Redemption orders may be sent by post or facsimile or through other electronic means of communication (subject to acceptance by the investor of any electronic delivery terms imposed by the Fund and/or the Registrar and Transfer Agent) to the Authorised Distributor or to the Registrar and Transfer Agent or the Company. Redemption instructions given through the Authorised Distributor will only be effective and the relevant time limits will commence once the Registrar and Transfer Agent itself has received the instructions.

The above outline information should be read in conjunction with the detailed information regarding the purchase, repurchase, conversion and redemption of Shares contained in the Company's Prospectus available at the Company's website: https://www.janushenderson.com/pl-pl/advisor/ or from the Registrar and Transfer Agent.

The minimum content of a redemption order is provided in the Prospectus.

2. General information on the tax obligations of investors

The following summary outlines certain principal Polish tax law consequences arising from investing in the Company Shares. It does not purport to be a comprehensive description of all potentially relevant Polish tax considerations. This summary is intended as general information only. Each prospective investor should consult a professional tax adviser with respect to the tax consequences of investing in the Company Shares.

This summary has been prepared based on the tax legislation in force as at the date of the Prospectus and does not take into account any developments or amendments thereto after that date, whether or not such developments or amendments operate retroactively.

The nature of income tax in Poland is that it is imposed on income of all natural persons and corporate bodies. The Polish tax system differentiates between unlimited and limited tax liability that applies to a Polish tax resident and a Polish tax non-resident, respectively. Unlimited tax liability means that taxpayers are subject to taxation

in Poland on their entire worldwide income (revenue). Limited tax liability applies to taxpayers who are tax non-resident in Poland and are therefore liable to tax only in respect of their income earned from Polish sources.

References to Polish income tax generally encompass personal income tax (*podatek dochodowy od osób fizycznych*) and corporate income tax (*podatek dochodowy od osób prawnych*). Natural persons (individuals) are generally subject to personal income tax. Corporate income tax applies generally to legal persons (corporations), companies under organization and organizations without legal personality, certain general partnerships, limited partnerships and joint-stock partnerships).

Tax treatment of Polish tax-resident individuals

This summary does not address the Polish tax consequences of Shares that are redeemable by settlement in kind (physical delivery of the underlying assets).

Taxation of income gained outside the scope of business activity

The income generated outside the scope of business activity from a redemption of Shares (including Fund shares) by a Polish tax resident is subject to Polish personal income tax at a flat rate of 19%. The taxable income is the positive difference between income obtained from a redemption of Shares and the costs of obtaining that income as defined in relevant provisions of the Personal Income Tax Act (generally expenses involved in the acquisition).

The taxable income which is liable to 19% personal income tax includes also the participant's share in the profit distributed from the Funds without a redemption of the Shares.

Income from the Shares is not subject to taxation, in the event of a conversion of Shares from one Fund into shares of another Fund.

Income from a sale and exercise of financial instruments (here the Shares) received by a taxpayer in Poland and abroad is generally aggregated and non-Polish tax is deducted from the tax calculated on the aggregate income. As a rule, the deduction cannot exceed the amount of tax calculated before the deduction which proportionally corresponds to the income earned abroad.

A solidarity tax surcharge may apply. A solidarity tax surcharge of 4% is charged on the excess above PLN 1,000,000 of annual taxable income in certain categories (including sale of shares/sub-fund of shares).

Taxation of income gained as part of business activity

The income generated from a redemption of Shares (including Fund Shares) by a Polish tax resident as part of the resident’s business activity is subject to Polish personal income tax at either a 19% flat rate or at progressive rates of 12% (up to PLN 120,000 p.a.) and 32%, depending on the investor’s individual decision. Attributable costs are tax-deductible. The taxable income that is subject to Polish personal income tax in accordance with the same rules also includes the participant's share in the profit distributed from the Funds, without a redemption of the Shares.

Foreign-sourced income accumulates with income earned in the territory of Poland, unless such income is exempted from taxation in Poland under the provisions of the relevant double taxation treaty. Non-Polish tax is deducted from tax calculated on the aggregate income. Generally, the deduction cannot exceed the tax calculated before the deduction which proportionally corresponds to the income earned abroad.

A solidarity tax surcharge may apply. The solidarity tax surcharge of 4% is charged on the excess above PLN 1,000,000 of annual taxable income in certain categories (including sale of shares/sub-fund shares).

Tax treatment of Polish tax-resident legal persons

This summary does not address the Polish tax consequences of Shares that are redeemable by settlement in kind (physical delivery of the underlying assets).

The income generated from a redemption of the Shares by a legal entity with its registered office or place of management in Poland is deemed a capital gain (one of two sources of revenue/income for corporate income tax purposes) and is aggregated with other capital gains received by the entity and is subject to corporate income tax at a rate of 19%. Attributable costs are tax deductible.

Foreign-sourced income accumulates with income earned in the territory of Poland, unless such income is exempted from taxation in Poland under the provisions of the relevant double taxation treaty. Non-Polish tax is deducted from tax calculated on the aggregate income. Generally, the deduction cannot exceed the tax calculated before the deduction which proportionally corresponds to the income earned abroad.

Tax treatment of Polish tax non-residents

A holder of Shares who is either a natural or legal person and is not treated as a tax resident of Poland should not be subject to income tax on benefits derived from Shares, unless the tax non-resident is entitled to a share in the profits of a Polish partnership which is not tax transparent, i.e. is not a payer of corporate income tax (i.e. different from certain general partnerships, limited partnerships or joint-stock partnerships) and that directly holds

the Shares. Polish income tax may also apply if the tax non-resident earns revenue/income from certain categories of shares including:

1) income/revenue from a transfer of shares in an entity, if at least 50% of the value of the assets of such entity is derived, directly or indirectly, from immovable property located in Poland,
2) income/revenue from a transfer of ownership of shares in a real estate company as defined in Polish personal income tax law or corporate income tax law;
3) income/revenue from shares admitted to public trading in Poland as part of the regulated stock exchange market, including obtained from a disposal of such shares, or the exercise of rights resulting from them;

- such revenue/income is considered as being Polish-sourced (subject to the provisions of the applicable double taxation treaty, if any).

Civil law transactions tax

Civil law transaction tax at the rate of 1% may apply to a purchase or exchange agreement regarding the Shares, unless the transaction is made outside of Poland or tax exemption applies (e.g. if the sale is made to or through investment firm or foreign investment firm; detailed conditions of the exemption should be verified as the case may be).

3. Providing Fund information

The Company has not established a representative or payment agent in Poland.

The Company has adopted the facilities required under Article 92 of the UCITS Directive and as implemented in art. 256 sec. 1 of the Act on Investment Funds and Management of Alternative Investment Funds of 27 May 2004, the purpose of which is to:

- provide investors with information on how subscription and redemption orders may be placed and how proceeds of repurchases and redemptions are to be settled;
- facilitate the handling of information and access to procedures and arrangements concerning complaints and investor rights;
- make certain information and documents available to investors for inspection and/or obtaining copies thereof;
- provide investors with the information required to be made available by law on a durable medium, in such form.

To obtain this information, investors may contact the Management Company as follows:

- via phone at: +352 27 863 969, or
- by email at fa_gfr@fefundinfo.com

Duties connected with the processing of subscription and redemption orders for Shares as well as other payments will be performed by the Registrar and Transfer Agent (see contact details in point 1.B).

4. Complaints handling

Any investor complaints regarding the marketing of or investing in Company Shares are to be sent to **Janus Henderson Investors Europe S.A.** at 2 Rue de Bitbourg, L-1273 Luxembourg, or by email to the following address: JHIESAComplaints@janushenderson.com. In any event, the complaints must clearly indicate the investor's contact details and include a brief description of the reason for the complaint. The complaints handling officer at Janus Henderson Investors Europe S.A. will liaise with such contact person as may be appropriate in order to resolve the issue.

If the investor fails to receive an answer or a satisfactory answer within one month from the date on which the complaint was sent in accordance with the preceding paragraph, the investor may bring a claim before the Commission de Surveillance du Secteur Financier (CSSF), either by post addressed to CSSF, 283, route d'Arlon, L-2991 Luxembourg, or by email to the following address: reclamation@cssf.lu.

The up-to-date complaints handling policy is available on the website www.janushenderson.com. A paper copy of the complaints handling policy is available at the registered office of the Company.

5. Company's website

All information and documents for investors acquiring Company Shares in Poland, as required by the Act on Investment Funds and Management of Alternative Investment Funds of 27 May 2004 and regulations in force in Luxembourg, are available from the Company's website: https://www.janushenderson.com/pl-pl/advisor/