

Please note that due to an adjustment required to the reportable income calculations for the Janus Henderson Fund for the 12-month period ended on 30 September 2018, a number of the investor reports for this period have been revised. The revised reportable income data for the relevant share classes are detailed on the revised Janus Henderson 2018 UK Reportable Income report available on our website:  
[Janus Henderson Fund UK Reportable Income 30.09.18 Revised.pdf](#)

# Janus Henderson

— INVESTORS —

## REPORT TO INVESTORS

Janus Henderson Fund SICAV

ACCOUNTING PERIOD 01/10/18 - 30/09/19

No.	Sub-fund name	HMRC sub-fund reference	Currency of calculation	ISIN/SEDOL	Share class	Accounting period	Distribution per unit - A (ex-date 30/09/2019, pay date 11/11/2019)	Excess reportable income per unit - B	Equalisation per unit - C
1	Continental European Fund	J0068-0066	EUR	LU1041546547	R\$ Acc (hedged)	01/10/2018 - 30/09/2019		0.0714	-
2	Continental European Fund	J0068-0092	EUR	LU0135928298	B€ Acc	01/10/2018 - 30/09/2019		0.0292	0.0037
3	Continental European Fund	J0068-0064	EUR	LU0995139424	H€ Acc	01/10/2018 - 30/09/2019		0.2243	0.0530
4	Continental European Fund	J0068-0072	EUR	LU1125367018	G\$ Acc	01/10/2018 - 30/09/2019		0.0754	-
5	Continental European Fund	J0068-0111	EUR	LU0953998860	G£ Acc	01/10/2018 - 30/09/2019		0.2228	-
6	Continental European Fund	J0068-0073	EUR	LU1196326760	GE Dist (hedged)	01/10/2018 - 30/09/2019	0.1981	Nil	0.0417
7	Continental European Fund	J0068-0071	EUR	LU1125359346	G€ Acc	01/10/2018 - 30/09/2019		Nil	-
8	Continental European Fund	J0068-0070	EUR	LU1125355518	G€ Dist	01/10/2018 - 30/09/2019	0.1887	0.0004	0.1810
9	Continental European Fund	J0068-0091	EUR	LU1276832398	H\$ Acc	01/10/2018 - 30/09/2019		0.1643	0.0592
10	Continental European Fund	J0068-0090	EUR	LU1276832471	H\$ Acc (hedged)	01/10/2018 - 30/09/2019		0.1736	-
11	Continental European Fund	J0068-0107	EUR	LU0989423784	H€ Acc	01/10/2018 - 30/09/2019		0.1943	0.0768
12	Continental European Fund	J0068-0069	EUR	LU1125349974	H€ Dist	01/10/2018 - 30/09/2019	0.1877	Nil	0.1337
13	Continental European Fund	J0068-0067	EUR	LU1086934103	I\$ Acc (hedged)	01/10/2018 - 30/09/2019		0.1764	0.0366
14	Continental European Fund	J0068-0074	EUR	LU1199651792	I\$ Dist (hedged)	01/10/2018 - 30/09/2019		Nil	-
15	Continental European Fund	J0068-0026	EUR	LU0113993397	I€ Acc	01/10/2018 - 30/09/2019		0.1636	0.1134
16	Continental European Fund	J0068-0015	EUR	LU0150924321	R\$ Acc	01/10/2018 - 30/09/2019		0.1005	0.0048
17	Continental European Fund	J0068-0017	EUR	LU0201071890	R€ Acc	01/10/2018 - 30/09/2019		0.0754	0.0455
18	Continental European Fund	J0068-0016	EUR	LU0210855028	R€ Dist	01/10/2018 - 30/09/2019	0.0810	Nil	0.0225
19	Emerging Markets Fund	J0068-0061	USD	LU0113993983	I€ Acc	01/10/2018 - 30/09/2019		0.0414	0.0414
20	Emerging Markets Fund	J0068-0102	USD	LU1526027666	H\$ Acc	01/10/2018 - 30/09/2019		0.0945	0.0178
21	Emerging Markets Fund	J0068-0101	USD	LU1526027823	H€ Acc	01/10/2018 - 30/09/2019		0.0953	0.0253
22	Emerging Markets Fund	J0068-0103	USD	LU0995139697	H€ Acc	01/10/2018 - 30/09/2019		0.1611	0.0384
23	Emerging Markets Fund	J0068-0106	USD	LU0330915165	I\$ USD	01/10/2018 - 30/09/2019		Nil	-
24	Emerging Markets Fund	J0068-0012	USD	LU0201073169	R\$ Acc	01/10/2018 - 30/09/2019		0.1141	0.0352
25	Emerging Markets Fund	J0068-0014	USD	LU0113993801	R€ Acc	01/10/2018 - 30/09/2019		0.1107	0.0326
26	Global Equity Market Neutral Fund	J0068-0117	USD	LU1832181827	E\$ Acc	01/10/2018 - 30/09/2019		Nil	-
27	Global Equity Market Neutral Fund	J0068-0113	USD	LU1807488496	E€ Acc (Hedged)	01/10/2018 - 30/09/2019		Nil	0.0000
28	Global Equity Market Neutral Fund	J0068-0114	USD	LU1807487845	H€ Acc (Hedged)	01/10/2018 - 30/09/2019		Nil	-
29	Global Equity Market Neutral Fund	J0068-0105	USD	LU1542613549	I\$ Acc	01/10/2018 - 30/09/2019		Nil	0.0000
30	Global Equity Market Neutral Fund	J0068-0115	USD	LU1807488066	I€ Acc (Hedged)	01/10/2018 - 30/09/2019		Nil	-
31	Global Equity Market Neutral Fund	J0068-0104	USD	LU1542613465	R\$ Acc	01/10/2018 - 30/09/2019		Nil	-
32	Global Equity Market Neutral Fund	J0068-0116	USD	LU1807487761	R€ Acc (Hedged)	01/10/2018 - 30/09/2019		Nil	-
33	Global Equity Market Neutral Fund	J0068-0112	USD	LU1542613622	Z\$ Acc	01/10/2018 - 30/09/2019		Nil	-
34	Global Equity Fund	J0068-0078	USD	LU1273675584	H€ Acc	01/10/2018 - 30/09/2019		0.0420	0.0288
35	Global Equity Fund	J0068-0076	USD	LU0330915322	I\$ Acc	01/10/2018 - 30/09/2019		0.0084	0.0035
36	Global Equity Fund	J0068-0077	USD	LU0298310920	I€ Acc	01/10/2018 - 30/09/2019		Nil	-
37	Global Equity Fund	J0068-0002	USD	LU0200076999	R\$ Acc	01/10/2018 - 30/09/2019		Nil	0.0000
38	Global Equity Fund	J0068-0034	USD	LU0200072294	R€ Acc	01/10/2018 - 30/09/2019		Nil	0.0000
39	Global Equity Fund	J0068-0108	USD	LU1678960227	H\$ Acc	01/10/2018 - 30/09/2019		0.0326	0.0057
40	Global Equity Fund	J0068-0004	USD	LU0200076213	R€ Acc	01/10/2018 - 30/09/2019		Nil	0.0000
41	Latin American Fund	J0068-0048	USD	LU0200081056	B€ Acc	01/10/2018 - 30/09/2019		0.1416	0.0639
42	Latin American Fund	J0068-0065	USD	LU0995139770	H€ Acc	01/10/2018 - 30/09/2019		0.1190	-
43	Latin American Fund	J0068-0109	USD	LU1678960490	H\$ Acc	01/10/2018 - 30/09/2019		0.2074	-
44	Latin American Fund	J0068-0046	USD	LU0200081486	I€ Acc	01/10/2018 - 30/09/2019		0.3818	0.2214
45	Latin American Fund	J0068-0042	USD	LU0200081304	R\$ Acc	01/10/2018 - 30/09/2019		0.1750	0.1288
46	Latin American Fund	J0068-0044	USD	LU0200080918	R€ Acc	01/10/2018 - 30/09/2019		0.2495	0.1060
47	Pan European Fund	J0068-0096	EUR	LU1266140711	B\$ Acc (hedged)	01/10/2018 - 30/09/2019		Nil	-
48	Pan European Fund	J0068-0063	EUR	LU0113993041	I€ Acc	01/10/2018 - 30/09/2019		0.1789	0.0681
49	Pan European Fund	J0068-0098	EUR	LU1321015403	H\$ Acc (hedged)	01/10/2018 - 30/09/2019		0.1010	0.0804
50	Pan European Fund	J0068-0095	EUR	LU1276832125	H€ Acc	01/10/2018 - 30/09/2019		0.1006	0.0172
51	Pan European Fund	J0068-0097	EUR	LU1293647423	H CHF Acc (hedged)	01/10/2018 - 30/09/2019		0.0903	0.0401
52	Pan European Fund	J0068-0049	EUR	LU0953999082	I\$ Acc (hedged)	01/10/2018 - 30/09/2019		0.1207	-
53	Pan European Fund	J0068-0068	EUR	LU1041547941	R\$ Acc (hedged)	01/10/2018 - 30/09/2019		0.0630	0.0620
54	Pan European Fund	J0068-0040	EUR	LU0201075453	R€ Acc	01/10/2018 - 30/09/2019		0.0718	0.0240
55	Pan European Fund	J0068-0094	EUR	LU1276832042	R CHF Acc (hedged)	01/10/2018 - 30/09/2019		0.0528	-
56	Pan European Smaller Companies Fund	J0068-0099	EUR	LU0135928611	B€ Acc	01/10/2018 - 30/09/2019		0.0621	0.0031
57	Pan European Smaller Companies Fund	J0068-0110	EUR	LU1678960573	H\$ Acc (Hedged)	01/10/2018 - 30/09/2019		0.1749	-
58	Pan European Smaller Companies Fund	J0068-0051	EUR	LU0995140356	H€ Acc	01/10/2018 - 30/09/2019		0.1487	0.0069
59	Pan European Smaller Companies Fund	J0068-0050	EUR	LU0113993553	I€ Acc	01/10/2018 - 30/09/2019		0.1346	0.0288
60	Pan European Smaller Companies Fund	J0068-0085	EUR	LU1041547511	R\$ Acc (hedged)	01/10/2018 - 30/09/2019		0.1018	0.1018
61	Pan European Smaller Companies Fund	J0068-0038	EUR	LU0201078713	R€ Acc	01/10/2018 - 30/09/2019		0.1588	0.0346
62	Pan European Smaller Companies Fund	J0068-0037	EUR	LU0210856778	R€ Dist	01/10/2018 - 30/09/2019	0.1694	Nil	0.0148
63	United Kingdom Absolute Return Fund	J0068-0086	GBP	LU0995140430	B\$ Acc (Hedged)	01/10/2018 - 30/09/2019		Nil	-
64	United Kingdom Absolute Return Fund	J0068-0059	GBP	LU0966753138	G\$ Acc (hedged)	01/10/2018 - 30/09/2019		0.0127	0.0052
65	United Kingdom Absolute Return Fund	J0068-0057	GBP	LU0966752833	G£ Acc	01/10/2018 - 30/09/2019		0.0148	0.0130
66	United Kingdom Absolute Return Fund	J0068-0058	GBP	LU0973214777	G£ Dist	01/10/2018 - 30/09/2019	0.0174	Nil	0.0101
67	United Kingdom Absolute Return Fund	J0068-0060	GBP	LU0966752916	G€ Acc (hedged)	01/10/2018 - 30/09/2019		0.0146	0.0066
68	United Kingdom Absolute Return Fund	J0068-0089	GBP	LU1377839755	H CHF Acc (hedged)	01/10/2018 - 30/09/2019		0.0045	0.0056
69	United Kingdom Absolute Return Fund	J0068-0087	GBP	LU1432398888	H€ Dist	01/10/2018 - 30/09/2019	0.0000	Nil	-
70	United Kingdom Absolute Return Fund	J0068-0056	GBP	LU0995139341	H\$ Acc (hedged)	01/10/2018 - 30/09/2019		0.0001	0.0005
71	United Kingdom Absolute Return Fund	J0068-0054	GBP	LU0995139184	H€ Acc	01/10/2018 - 30/09/2019		0.0018	0.0012
72	United Kingdom Absolute Return Fund	J0068-0055	GBP	LU0995139267	H€ Acc (hedged)	01/10/2018 - 30/09/2019		Nil	-
73	United Kingdom Absolute Return Fund	J0068-0027	GBP	LU0580143203	I\$ Acc (hedged)	01/10/2018 - 30/09/2019		Nil	-
74	United Kingdom Absolute Return Fund	J0068-0075	GBP	LU1214468123	I CHF Acc (hedged)	01/10/2018 - 30/09/2019		Nil	-
75	United Kingdom Absolute Return Fund	J0068-0100	GBP	LU1498519096	I£ Dis	01/10/2018 - 30/09/2019	0.0011	Nil	0.0011
76	United Kingdom Absolute Return Fund	J0068-0052	GBP	LU0953998605	I€ Acc	01/10/2018 - 30/09/2019		0.0037	0.0031
77	United Kingdom Absolute Return Fund	J0068-0032	GBP	LU0490769915	I€ Acc (hedged)	01/10/2018 - 30/09/2019		Nil	-
78	United Kingdom Absolute Return Fund	J0068-0088	GBP	LU1377839839	R CHF Acc (hedged)	01/10/2018 - 30/09/2019		Nil	-
79	United Kingdom Absolute Return Fund	J0068-0053	GBP	LU0953998514	R\$ Acc (hedged)	01/10/2018 - 30/09/2019		Nil	-
80	United Kingdom Absolute Return Fund	J0068-0031	GBP	LU0200083342	R€ Acc	01/10/2018 - 30/09/2019		Nil	-
81	United Kingdom Absolute Return Fund	J0068-0033	GBP	LU0490786174	R€ Acc (hedged)	01/10/2018 - 30/09/2019		Nil	0.0000

There is no excess reportable income where actual cash and other distributions in relation to the period is equal to, or more than, the reportable income in accordance with the Offshore Funds (Tax) Regulations 2009 (as amended).

### Confirmations:

- The excess income is deemed to arise on 31 March 2020.
- The Fund operates full equalisation in accordance with regulation 50A(b) and regulation 53(1)(h).
- The Fund remains within the reporting fund regime as at the date of this report.
- The Fund declares that it has complied with its obligations specified in regulation 53 and regulation 58.

Note: Please note that due to an adjustment required to the reportable income calculations for Janus Henderson Fund for the 12-month period ended on 30 September 2018, a number of the investor reports for this period have been updated. Depending on the level of the adjustment, we have either restated the reportable income for the year ended 30 September 2018 or adjusted the reportable income for the year ended 30 September 2019. The revised reportable income calculations for the relevant share classes are detailed on our website. Please review your tax returns to ensure the correct reportable income calculation has been used.

### Investor guidance

#### New investors

If you are a new investor in a share class in the period to 30 September 2019 you should bring the following amounts into your tax return:

All distributions received in the period on the same day or after your joining date [A]

You must also bring the excess reportable income per unit in the period in as taxable income (note this is the case regardless of when you joined in the accounting period) [B]

You may deduct the equalisation against the distributions [A] and excess reportable income [B] until the equalisation is fully utilised [C]

The amounts imputed into your tax return may be reduced no lower than nil as a result of the adjustment from equalisation [C]

Please note - all the amounts in the table above are per unit and you should multiply by the number of units held on the distribution date [A] or 30 September 2019 for [B] and the number of units issued to you [C]

Please note that the amounts above are in respect of distributions from the fund for the year ended 30 September 2019.

You will therefore need to consider the tax fiscal year in which the distributions should be included in your tax return.  
The distributions above fall into the 2019/20 fiscal year.  
For the excess reportable income, the deemed distribution date will be 31 March 2019, therefore this will also fall into the 2019/20 fiscal year-end.  
The information above is for guidance only. You should consult your tax adviser for detailed advice.

**Existing investors**

If you have not joined as a new investor in a share class in the period to 30 September 2019 you should bring in the following amounts into your tax return:  
All distributions per unit in the period while you remain an existing investor- [A]  
Excess reportable income per unit as taxable income - [B]  
Please note - all the above amounts are per unit and you should multiply by the number of units held on the distribution date [A] or 30 September 2019 for [B]  
No equalisation deductions are permitted if you are an existing investor in the period to 30 September 2019 and have not increased your shareholding.

Please note that the amounts above are in respect of distributions from the fund for the year ended 30 September 2019  
As an existing investor, distributions for the year ended 30 September 2019 will comprise of distributions to be reported in the fiscal year 2019/20  
You will need to consider the periods when completing your tax return.  
For the excess reportable income, the deemed distribution date will be 30 September 2019, therefore this will also fall into the 2019/20 fiscal year-end.  
The information above is for guidance only. You should consult your tax adviser for detailed advice.









169	Pan European Equity Fund	HEEZPE	EUR	LU0828814250	H2	01/07/13 - 30/06/14	0.1391
170	Pan European Equity Fund	HEEZPE	EUR	LU0942194852	H1 EUR	04/02/14 - 30/06/14	Nil
171	Pan European Equity Fund	HEEZPE	EUR	LU0978624517	I2 HUSD	30/10/13 - 30/06/14	0.1092
172	Pan European Equity Fund	HEEZPE	EUR	LU0642279474	I2 (USD)	01/07/13 - 30/06/14	0.1509
173	Pan European Equity Fund	HEEZPE	EUR	LU0196036957	Class I2 -Acc	01/07/13 - 30/06/14	0.3170

174	Pan European Equity Fund	HEEZPE	EUR	LU0564657749	Class Z1 -Dis	01/07/13 - 30/06/14	Nil
175	Pan European Equity Fund	HEEZPE	EUR	LU0562899848	Class Z2 -Acc	01/07/13 - 30/06/14	Nil
176	Pan European Property Equities Fund	HEPZPP	EUR	LU0088927925	Class A2 -Acc	01/07/13 - 30/06/14	1.3945
177	Pan European Property Equities Fund	HEPZPP	EUR	LU0209156925	Class A1 -Dis	01/07/13 - 30/06/14	0.5238
178	Pan European Property Equities Fund	HEPZPP	EUR	LU1003273924	G2 EUR	26/02/14 - 30/06/14	13.2845
179	Pan European Property Equities Fund	HEPZPP	EUR	LU0892274969	H2 EUR	28/08/13 - 30/06/14	0.4192
180	Pan European Property Equities Fund	HEPZPP	EUR	LU0942195669	H1 EUR	18/12/13 - 30/06/14	0.0289
181	Pan European Property Equities Fund	HEPZPP	EUR	LU0196034317	Class I2 -Acc	01/07/13 - 30/06/14	1.2340
182	Pan European Property Equities Fund	HEPZPP	EUR	LU0564656428	Class Z1 -Dis	01/07/13 - 30/06/14	Nil
183	Pan European Property Equities Fund	HEPZPP	EUR	LU0562898956	Class Z2 -Acc	01/07/13 - 30/06/14	Nil
184	Pan European Property Equities Fund	HEPZPP	EUR	LU1059379971	A2 Acc HUSD	28/04/14 - 30/06/14	0.0422
185	Pan European Smaller Companies Fund	HESZPE	EUR	LU0046217351	Class A2 -Acc	01/07/13 - 30/06/14	Nil
186	Pan European Smaller Companies Fund	HESZPE	EUR	LU0892273995	H2 EUR	28/08/13 - 30/06/14	0.0998
187	Pan European Smaller Companies Fund	HESZPE	EUR	LU0196034663	Class I2 -Acc	01/07/13 - 30/06/14	0.1510
188	Pan European Smaller Companies Fund	HESZPE	EUR	LU0209157493	Class I1 -Dis	01/07/13 - 30/06/14	0.0253
189	Pan European Smaller Companies Fund	HESZPE	EUR	LU0642275217	Class Z2 -Acc	01/07/13 - 30/06/14	0.2949
190	Pan European Smaller Companies Fund	HESZPE	EUR	LU0564656774	Class Z1 -Dis	01/07/13 - 30/06/14	Nil
191	Total Return Bond Fund	PPHFGE	EUR	LU0756065164	Class A2 EUR	01/07/13 - 30/06/14	1.6885
192	Total Return Bond Fund	PPHFGE	EUR	LU0756065321	Class A2 HUSD	01/07/13 - 30/06/14	1.3650
193	Total Return Bond Fund	PPHFGE	EUR	LU0756065081	A1	01/07/13 - 30/06/14	Nil
194	Total Return Bond Fund	PPHFGE	EUR	LU1068766655	H2 Acc EUR	30/05/14 - 30/06/14	0.0076
195	Total Return Bond Fund	PPHFGE	EUR	LU0756067020	Class Z2 GBP	01/07/13 - 30/06/14	4.0620

There is no excess reportable income where actual cash and other distributions in relation to the period is equal to, or more than, the reportable income in accordance with the Offshore Funds (Tax) Regulations 2009 (as amended).

Confirmations:

- The excess income is deemed to arise on 31 December 2014
- The Fund operates full equalisation in accordance with regulation 50A(b) and regulation 53(1)(h).
- The Fund remains within the reporting fund regime as at the date of this report
- The Fund declares that it has complied with its obligations specified in regulation 53 and regulation 58.

Investor guidance

New investors

If you are a new investor in a share class in the period to 30 June 2014 you should bring the following amounts into your tax return:

All distributions per unit in the period with an ex-date on the same day or after your joining date. This would include all subsequent distributions in the year to 30 June 2014 - A

From this you may deduct the corresponding equalisation on distribution amounts - B

You must also bring the excess reportable income per unit in the period in as taxable income (note this is the case regardless of when you joined in the accounting period) - C

From this you may deduct the corresponding equalisation on excess reportable income per unit - D

Please note - all the above amounts are per unit and you should multiply by the number of units held

Please note that the amounts above are in respect of distributions from the fund for the year ended 30 June 2014. You will therefore need to consider the tax fiscal year in which the distributions should be included in your tax return.



This will comprise of distributions above which may fall into the 2013/14 fiscal year or 2014/15 fiscal year.  
For the excess reportable income, the deemed distribution date will be 31 December 2014, therefore this will fall into the 2014/15 fiscal year-end.  
The information above is for guidance only. You should consult your tax adviser for detailed advice.

**Existing investors**

If you have not joined as a new investor in a share class in the period to 30 June 2014 you should bring in the following amounts into your tax return:

All distributions per unit in the period while you remain an existing investor- A

Excess reportable income per unit as taxable income - C

Please note - all the above amounts are per unit and you should multiply by the number of units held

No equalisation deductions are permitted if you are an existing investor in the period to 30 June 2014

Please note that the amounts above are in respect of distributions from the fund for the year ended 30 June 2014.

As an existing investor, distributions for the year ended 30 June 2013 will comprise of distributions to be reported in the fiscal year 2012/13 and the fiscal year 2013/14.

You will need to consider the periods when completing your tax return.

For the excess reportable income, the deemed distribution date will be 31 December 2014, therefore this will fall into the 2014/15 fiscal year-end.

The information above is for guidance only. You should consult your tax adviser for detailed advice.