**(節譯文)**

**於本通知函中使用而未另行定義之用語，應與 2025 年 8 月 13 日之公開說明書（「公開說明書」）中所定義者具有相同意涵。董事承擔本信函正確性之責。**

**本文件至關重要，需要您立即注意。如您對本通知函之內容有任何疑問，請立即諮詢您的股票經紀人、銀行經理、事務律師、會計師、關係經理或其他專業顧問。**

**駿利亨德森遠見基金（「本公司」）**
**可變資本投資公司（SICAV）**
**盧森堡**
**商業登記編號 B 22847**

**致股東通知函**
**（「通知函」）**

2025 年 10 月 23 日

親愛的股東，

謹致函通知您我們對本公司及本基金進行之數項變更，摘要如下。

除另有說明外，本通知函中所述之變更預計不會對投資人或本基金之風險概況、投資策略或投資組合之組成產生重大影響，並將於 2025 年 10 月 23 日或鄰近日期（**「生效日」**）生效。

1. **更新SFDR締約前揭露下永續投資之說明**

關於永續投資評估的揭露內容將進行調整，以更準確地說明適用於第 8 條基金之既有方法，此類基金已承諾將其淨資產價值的一定最低比例投資於永續投資。

Janus Henderson Horizon Fund
78, Avenue de la Liberté, L-1930 Luxembourg, Grand Duchy of Luxembourg
**W** janushenderson.com

評估對環境或社會目標正面貢獻的「*對應至聯合國永續發展目標之收益*」標準將釐清為：「*其商業活動（定義為至少佔營收 20%）對環境及/或社會目標產生正面貢獻者，此可能包含但不限於：替代能源、能源效率、污染防治、營養、衛生設施及教育。*」

此外，由於以下內容未能反映現行方法，故將從 SFDR 締約前揭露中「評估被投資公司之良好治理實務之政策為何」之段落移除該項揭露。

> *「投資管理人使用第三方資料及/或分析（包括 MSCI ESG 爭議方法）以評估被投資公司之良好治理實務。因此，MSCI ESG 評等為 BB 或更高者通常表示治理良好。」*

本次更新涵蓋的股票基金如下所列（「股票基金」）

- 全球地產股票基金(本基金之配息來源可能為本金)
- 亞太地產收益基金(本基金之配息來源可能為本金且並無保證收益及配息)
- 泛歐地產股票基金
- 泛歐小型公司基金
- 歐元領域基金
- 日本機會基金

(略譯)

本次更新涵蓋的債券基金如下所列（「債券基金」）

- 歐元企業債券基金
- 歐元非投資等級債券基金

(略譯)

此等變更僅係對本基金既有方法之釐清性修訂，其基礎方法本身並未變更，亦不會對投資組合產生任何影響。

對本基金揭露文件所做修訂的摘要已列於**附錄 A**。

2. **<u>更新SFDR締約前揭露下良好治理政策之說明</u>**

為向投資人提供更全面的說明，闡述現行政策如何評估所有現有 SFDR 第 8 條及第 9 條基金所投資企業的良好治理實踐，將於 SFDR 締約前揭露之「評估被投資公司之良好治理實務之政策為何？」段落下增列下列揭露內容：

*「投資管理人基於內部分析及外部供應商提供的數據，開發了一套自有架構，用以評估證券在良好治理相關之特定指標上的表現。」*

這些變更僅係對本基金現行良好治理評估方法之釐清性修訂，其基礎方法本身並未變更，亦不會對投資組合產生任何影響。

3. **更新永續風險政策與責任投資政策之超連結**

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公開說明書中關於永續風險政策與責任投資政策（目前為「ESG 投資政策」）的超連結，將更新為引導投資人前往 Janus Henderson Investors 的「ESG 資源資料庫」網頁。

您毋庸因此項變更採取任何行動，因其僅供參考之用。

**需要更多資訊？如何聯絡我們**

若您有任何問題，請依附錄 B 提供之詳細資訊，聯繫登記人及股務代理機構。

（與臺灣投資人無關部分略譯）

您誠摯地，

董事
代表駿利亨德森遠見基金

## 附錄 A

## 股票基金之締約前揭露事項

| 締約前揭露事項範本 | 現行揭露事項 | 新揭露事項（更新內容加底線標示，刪除內容以刪節線劃除） |
| --- | --- | --- |
| *金融產品部分預計進行之永續投資之目標為何？永續投資如何有助於實現該等目標?* | 投資管理人使用通過/不通過測試，此意謂著各個永續投資必須符合以下三項要求：<br><br>1. 基於對應至聯合國永續發展目標或具有科學基礎減量目標倡議（SBTi）核准之碳排放目標之收益，其有助於實現環境或社會目標；<br>2. 並未對任何環境或社會永續投資目標造成重大損害；及<br>3. 遵循良好治理實務。<br><br>(…)<br><br>本基金持有之永續投資可能有助於解決聯合國永續發展目標中提出之一系列環境及/或社會問題。如一項投資之業務活動或實踐對環境及/或社會目標具有正面貢獻，則該投資將被認定為對環境或社會目標具有正面貢獻。 | 投資管理人使用通過/不通過測試，此意謂著各個永續投資必須符合以下三項要求：<br><br>1. ~~基於對應至聯合國永續發展目標或具有科學基礎減量目標倡議（SBTi）核准之碳排放目標之收益，~~其有助於<ins>正面</ins>實現環境或社會目標；<br>2. 並未對任何環境或社會永續投資目標造成重大損害；及<br>3. 遵循良好治理實務。<br><br>(…)<br><br>本基金持有之永續投資可能有助於解決~~聯合國永續發展目標中提出之一系~~列環境及/或社會問題。如~~一項投資之業務活動或實踐對環境及/或社會目標具有正面貢獻，則該投資將被認定為~~對環境或社會目標具有正面貢獻<ins>，如：</ins><br><ins>1. 其商業活動（定義為至少佔營收20%）對環境及/或社會目標產生正面貢獻者，此可能包含但不限於：替代能源、能源效率、污染防治、營養、衛生設施及教育；或</ins> |

| | | |
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| | | 2. 其商業實踐納入經科學基礎減量目標倡議（SBTi）核准之碳排放目標。 |

Janus Henderson INVESTORS

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| *用於選定投資以實現此金融產品提倡之各種環境或社會特徵之投資策略，其具拘束力之要素為何？* | (…)<br><br>投資管理人使用通過/不通過測試，此意謂著各個永續投資必須符合以下三項要求：<br><br>1. 基於對應至聯合國永續發展目標或具有科學基礎減量目標倡議（SBTi）核准之碳排放目標之收益，其有助於實現環境或社會目標；<br>2. 並未對任何環境或社會永續投資目標造成重大損害；及<br>3. 遵循良好治理實務。<br><br>(…) | (…)<br>如「金融產品部分預計進行之永續投資之目標為何？永續投資如何有助於實現該等目標？」一節所詳述。投資~~管理人使用通過/不通過測試，此意謂著各個永續投資必須符合以下三項要求：~~<br><br>~~1. 基於對應至聯合國永續發展目標或具有科學基礎減量目標倡議（SBTi）核准之碳排放目標之收益，其有助於實現環境或社會目標；~~<br>~~2. 並未對任何環境或社會永續投資目標造成重大損害；及~~<br>~~3. 遵循良好治理實務。~~<br>(…) |
| *評估被投資公司之良好治理實務之政策為何？* | (…)<br><br>投資管理人使用第三方資料及/或分析（包括 MSCI ESG 爭議方法）以評估被投資公司之良好治理實務。因此，MSCI ESG 評等為 BB 或更高者通常表示治理良好。<br><br>(…) | (…)<br><br>~~投資管理人使用第三方資料及/或分析（包括 MSCI ESG 爭議方法）以評估被投資公司之良好治理實務。因此，MSCI ESG 評等為 BB 或更高者通常表示治理良好。~~<br><br>(…) |

Janus Henderson INVESTORS

**債券基金之締約前揭露事項**

| **締約前揭露事項範本** | **現行揭露事項** | **新揭露事項（更新內容加底線標示，刪除內容以刪節線劃除）** |
|---|---|---|
| ***金融產品部分預計進行之永續投資之目標為何？永續投資如何有助於實現該等目標？*** | 投資管理人使用通過/不通過測試，此意謂著各個永續投資必須符合以下三項要求：<br><br>1. 基於對應至聯合國永續發展目標或具有科學基礎減量目標倡議（SBTi）核准之碳排放目標之收益，其有助於實現環境或社會目標，或就綠色、社會及永續債券而言，100%之收益須專門且正式地運用於具社會及/或環境效益之項目之融資或再融資；<br>2. 並未對任何環境或社會永續投資目標造成重大損害；及<br>3. 遵循良好治理實務。<br><br>(…)<br><br>本基金持有之永續投資可能有助於解決聯合國永續發展目標中提出之一系列環境及/或社會問題。如一項投資之業務活動或實踐對環境及/或社會目標具有正面貢獻，則該投資將被認定為對環境或社會目標具有正面貢獻。 | 投資管理人使用通過/不通過測試，此意謂著各個永續投資必須符合以下三項要求：<br><br>1. ~~基於對應至聯合國永續發展目標或具有科學基礎減量目標倡議（SBTi）核准之碳排放目標之收益，~~其有助於<u>正面</u>實現環境或社會目標~~，或就綠色、社會及永續債券而言，100%之收益須專門且正式地運用於具社會及/或環境效益之項目之融資或再融資；~~<br>2. 並未對任何環境或社會永續投資目標造成重大損害；及<br>3. 遵循良好治理實務。<br><br>(…)<br><br>本基金持有之永續投資可能有助於解決~~聯合國永續發展目標中提出之一~~系列環境及/或社會問題。~~如一項投資之業務活動或實踐對環境及/或社會目標具有正面貢獻，則~~該投資將被認定為對環境或社會目標具有正面貢獻<u>，如：</u><br><br>1. <u>其商業活動（定義為至少佔營收20%）對環境及/或社會目標產生正面貢獻者，此可能包含但不限於：替代能源、能源效</u> |

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| | | 率、污染防治、營養、衛生設施及教育；或<br>2. 其商業實踐納入經科學基礎減量目標倡議（SBTi）核准碳排放目標；或<br>3. 針對綠色、社會及永續債券，100%的收益須為專用，且正式用於資助或再融資具社會及/或環境效益的專案。<br><br>投資管理人透過使用第三方數據及/或分析（包括彭博永續債券（Bloomberg Sustainable Bond）工具方法），以辨識綠色、社會及永續債券。<br><br>彭博永續債券（Bloomberg Sustainable Bond）工具方法旨在辨識及標記債券為綠色、社會或永續，僅當發行人已概述債券淨收益之 100%或等值貨幣之總額係專門用於具社會及/或環境成果及/或轉型成果之項目之融資或再融資時，方始當之。 |
| ***用於選定投資以實現此金融產品提倡之各種環境或社會特徵之投資策略，其具拘束力之要素為何?*** | (…)<br><br>投資管理人使用適用於發行人或發行之通過/不通過測試，以評估各項持股必須符合以下三項要求： | (…)<br><br>如「*金融產品部分預計進行之永續投資之目標為何？永續投資如何有助於實現該等目標？*」一節所詳述。投資 |

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| | 1. 基於對應至聯合國永續發展目標或具有科學基礎減量目標倡議（SBTi）核准之碳排放目標之收益，其有助於實現環境或社會目標，或就綠色、社會及永續債券而言，100%之收益須專門且正式地運用於具社會及/或環境效益之項目之融資或再融資；<br>2. 並未對任何環境或社會永續投資目標造成重大損害；及<br>3. 遵循良好治理實務。<br><br>投資管理人透過使用第三方數據及/或分析（包括彭博永續債券（Bloomberg Sustainable Bond）工具方法），以辨識綠色、社會及永續債券。<br><br>彭博永續債券（Bloomberg Sustainable Bond）工具方法旨在辨識及標記債券為綠色、社會或永續，僅當發行人已概述債券淨收益之 100%或等值貨幣之總額係專門用於具社會及/或環境成果及/或轉型成果之項目之融資或再融資時，方始當之。<br><br>(…) | ~~管理人使用適用於發行人或發行之通過/不通過測試，以評估各項持股必須符合以下三項要求：~~<br><br>~~1. 基於對應至聯合國永續發展目標或具有科學基礎減量目標倡議（SBTi）核准之碳排放目標之收益，其有助於實現環境或社會目標，或就綠色、社會及永續債券而言，100%之收益須專門且正式地運用於具社會及/或環境效益之項目之融資或再融資；~~<br>~~2. 並未對任何環境或社會永續投資目標造成重大損害；及~~<br>~~3. 遵循良好治理實務。~~<br><br>~~投資管理人透過使用第三方數據及/或分析（包括彭博永續債券（Bloomberg Sustainable Bond）工具方法），以辨識綠色、社會及永續債券。~~<br><br>~~彭博永續債券（Bloomberg Sustainable Bond）工具方法旨在辨識及標記債券為綠色、社會或永續，僅當發行人已概述債券淨收益之 100%或等值貨幣之總額係專門用於具社會及/或環境成果及/或轉型成果之項目之融資或再融資時，方始當之。~~<br>(…) |

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| *評估被投資公司之良好治理實務之政策為何?* | (…)<br><br>投資管理人使用第三方資料及/或分析（包括 MSCI ESG 爭議方法）以評估被投資公司之良好治理實務。因此，MSCI ESG 評等為 BB 或更高者通常表示治理良好。<br><br>(…) | (…)<br><br>~~投資管理人使用第三方資料及/或分析（包括 MSCI ESG 爭議方法）以評估被投資公司之良好治理實務。因此，MSCI ESG 評等為 BB 或更高者通常表示治理良好。~~<br><br>(…) |

Janus Henderson INVESTORS

## 附錄 B

## 本公司之代理機構及當地代表

| | |
|---|---|
| **登記人及股務代理機構**<br><br>電話號碼：+353 1 242 5453<br>傳真號碼：+353 1 562 5537 | ***(與台灣投資人無關部分略譯)*** |
| ***(與台灣投資人無關部分略譯)*** | ***(與台灣投資人無關部分略譯)*** |
| ***(與台灣投資人無關部分略譯)*** | **所有其他投資人**<br><br>若臺端對此等事項或文件副本有任何疑問，臺端應透過上述地址聯繫我們，或臺端亦得酌情聯繫臺端之投資顧問、稅務顧問及/或法律顧問。<br><br>若臺端對欲採取之行動有任何疑問，請向臺端之股票經紀人、銀行經理、事務律師、會計師、關係經理或其他專業顧問尋求建議。<br><br>謹請注意，就臺端之投資與臺端溝通之駿利亨德森集團子公司及/或受任之第三人，可能基於訓練、品質及監督之目的，並符合隱私權政策之法定紀錄保存義務，就電話或其他對話錄音。 |

**THE TERMS USED BUT NOT OTHERWISE DEFINED IN THIS NOTICE SHALL HAVE THE SAME MEANINGS AS THOSE DEFINED IN THE PROSPECTUS DATED 13 AUGUST 2025 (THE "PROSPECTUS"). THE DIRECTORS ACCEPT RESPONSIBILITY FOR THE ACCURACY OF THIS NOTICE.**

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

**JANUS HENDERSON HORIZON FUND (the "Company")**
**Société d'Investissement à Capital Variable (SICAV)**
**LUXEMBOURG**
**RCS B22847**

**NOTICE TO SHAREHOLDERS**
**(the "Notice")**

23 October 2025

Dear Shareholder,

We are writing to inform you of certain changes we are making to the Company and the Funds, which are summarised below.

The changes described in this Notice do not have any material impact on investors or on the risk profile, investment strategy, or portfolio construction of the Funds, and unless otherwise stated will be effective on or around 23 October 2025 (the "**Effective Date**").

1. **Update of the sustainable investment description under the SFDR pre-contractual disclosures**

The disclosures regarding the assessment of sustainable investments will be refined to provide a more accurate description of the existing methodology for the Article 8 Funds that has adopted a commitment to invest a minimum percentage of its net asset value in sustainable investments.

The criteria of "*revenue-mapping to UN Sustainable Development Goals*" for assessing positive contribution to environmental or social objectives will be clarified to having "*business activity, defined as a minimum 20% of revenue, positively contributes to environmental and/or social objectives, which may include but are not limited to, alternative energy, energy efficiency, pollution prevention, nutrition, sanitation, and education.*".

Further, the below disclosure under the section "What is the policy to assess good governance practices of the investee companies?" of the SFDR pre-contractual disclosures will be removed because it is not reflective of the existing methodology.

> "*The Investment Manager uses third-party data and/or analysis, including the MSCI ESG Controversies methodology, to assess good governance practices of the investee companies. Accordingly, an MSCI ESG Rating of BB or higher generally indicates good governance.*"

The equity Funds in scope of this update are listed below (the "**Equity Funds**"):

- Global Property Equities Fund
- Asia-Pacific Property Income Fund
- Pan European Property Equities Fund
- Pan European Smaller Companies Fund
- Biotechnology Fund
- Euroland Fund

- Global Smaller Companies Fund
- Pan European Mid and Large Cap Fund
- Japan Opportunities Fund

The bond Funds in scope of this update are listed below (the "**Bond Funds**"):

- Global High Yield Bond Fund
- Euro Corporate Bond Fund
- Euro High Yield Bond Fund
- Strategic Bond Fund

These changes are purely clarificatory refinements of the existing methodology applied to the Funds and there is no change to the underlying methodology itself, nor is there any impact to the portfolios.

A summary of the amendments added to the Fund disclosures is included in **Appendix A**.

2. **Update of the good governance policy description under the SFDR pre-contractual disclosures**

To provide investors with a more comprehensive description of the existing policy of how investee companies are assessed for good governance practices for all existing Article 8 and Article 9 Funds under SFDR, the following disclosures will be added under the section "What is the policy to assess good governance practices of the investee companies?" of the SFDR pre-contractual disclosures.

> "*The Investment Manager has developed a proprietary framework based on internal analysis and data from external vendors to assess securities on specific indicators relating to good governance.*"

This is purely a clarificatory refinement of the existing good governance assessment methodology and there is no change to the underlying methodology itself, nor is there any impact to the portfolios.

3. **Update of hyperlinks to the Sustainability Risk Policy and Responsible Investment Policy**

The hyperlink references disclosed in the Prospectus regarding the Sustainability Risk Policy and Responsible Investment Policy (currently the "ESG Investment Policy") will be updated to direct investors to the Janus Henderson Investors "ESG Resource Library" web page.

You are not required to take any action as a result of these changes, as it is for your information only.

**Need more information? How to contact us**

If you have any questions, please contact the Registrar and Transfer Agent, using the details provided in Appendix B.

For local agents and representatives for Singaporean, Swiss, German or Belgian investors please see details in Appendix B.

Yours faithfully,

Director
For and on behalf of Janus Henderson Horizon Fund

# Appendix A

## Pre-Contractual Disclosures for the Equity Funds

<table>
<tr><th>Template pre-contractual disclosure section</th><th>Existing Disclosure</th><th>New Disclosure (updates underlined and deletions struck-through)</th></tr>
<tr><td>What are the objectives of the sustainable investments that the financial product partially intends to make and how does the sustainable investment contribute to such objectives?</td><td>The Investment Manager uses a pass/fail test meaning that each sustainable investment must meet all three of the requirements below:<br><br>1. based on revenue mapping to UN Sustainable Development Goals or having a carbon emissions target approved by the Science Based Targets initiative (SBTi), it contributes to an environmental or social objective;<br>2. it does not cause significant harm to any environmental or social sustainable investment objective; and<br>3. it follows good governance practices.<br><br>(…)<br><br>The sustainable investments held by the Fund may contribute to addressing a range of environmental and/or social issues set out in the UN Sustainable Development Goals. An investment will be determined to make a positive contribution to an environmental or social objective where its business activity or practices positively contribute to environmental and/or social objectives.</td><td>The Investment Manager uses a pass/fail test meaning that each sustainable investment must meet all three of the requirements below:<br><br>1. ~~based on revenue mapping to UN Sustainable Development Goals or having a carbon emissions target approved by the Science Based Targets initiative (SBTi)~~, it <u>positively</u> contributes to an environmental or social objective;<br>2. it does not cause significant harm to any environmental or social sustainable investment objective; and<br>3. it follows good governance practices.<br><br>(…)<br><br>The sustainable investments held by the Fund may contribute to addressing a range of environmental and/or social issues~~ set out in the UN Sustainable Development Goals~~. An investment will be determined to make a positive contribution to an environmental or social objective where ~~its business activity or practices positively contribute to environmental and/or social objectives~~:<br><br>1. <u>its business activity, defined as a minimum 20% of revenue, positively contributes to environmental and/or social objectives, which may include but are not limited to, alternative energy, energy efficiency, pollution prevention, nutrition, sanitation, and education; or</u><br>2. <u>its business practices incorporate carbon emissions targets approved by the Science-Based Targets initiative (SBTi).</u></td></tr>
</table>

| | | |
|---|---|---|
| ***What are the binding elements of the investment strategy used to select the investments to attain each of the environmental or social characteristics promoted by this financial product?*** | (…)<br><br>The Investment Manager uses a pass/fail test meaning that each holding must meet all three of the requirements below:<br><br>1. based on revenue mapping to UN Sustainable Development Goals or having a carbon emissions target approved by the Science Based Targets initiative (SBTi), it contributes to an environmental or social objective;<br>2. it does not cause significant harm to any environmental or social sustainable investment objective; and<br>3. it follows good governance practices.<br><br>(…) | (…)<br><br>,as outlined in more detail in the section "*What are the objectives of the sustainable investments that the financial product partially intends to make and how does the sustainable investment contribute to such objectives?*" ~~The Investment Manager uses a pass/fail test meaning that each holding must meet all three of the requirements below:~~<br><br>~~1. based on revenue mapping to UN Sustainable Development Goals or having a carbon emissions target approved by the Science Based Targets initiative (SBTi), it contributes to an environmental or social objective;~~<br>~~2. it does not cause significant harm to any environmental or social sustainable investment objective; and~~<br>~~3. it follows good governance practices.~~<br><br>(…) |
| ***What is the policy to assess good governance practices of the investee companies?*** | (…)<br><br>The Investment Manager uses third-party data and/or analysis, including the MSCI ESG Controversies methodology, to assess good governance practices of the investee companies. Accordingly, an MSCI ESG Rating of BB or higher generally indicates good governance.<br><br>(…) | (…)<br><br>~~The Investment Manager uses third-party data and/or analysis, including the MSCI ESG Controversies methodology, to assess good governance practices of the investee companies. Accordingly, an MSCI ESG Rating of BB or higher generally indicates good governance.~~<br><br>(…) |

## Pre-Contractual Disclosures for the Bond Funds

| Template pre-contractual disclosure section | Existing Disclosure | New Disclosure (updates underlined and deletions struck-through) |
|---|---|---|
| ***What are the objectives of the sustainable investments that the financial product partially intends to make and how does the sustainable investment contribute to such objectives?*** | The Investment Manager uses a pass/fail test meaning that each sustainable investment must meet all three of the requirements below:<br><br>1. based on revenue mapping to UN Sustainable Development Goals or having a carbon emissions target approved by the Science Based Targets initiative (SBTi), it contributes to an environmental or social objective or in the case of Green, Social and Sustainability Bonds 100% of the proceeds must be exclusively and formally applied for the financing or refinancing of projects with social and/or environmental benefits;<br>2. it does not cause significant harm to any environmental or social sustainable investment objective; and<br>3. it follows good governance practices.<br><br>(…)<br><br>The sustainable investments held by the Fund may contribute to addressing a range of environmental and/or social issues set out in the UN Sustainable Development Goals. An investment will be determined to make a positive contribution to an environmental or social objective where its business activity or practices positively contribute to environmental and/or social objectives. | The Investment Manager uses a pass/fail test meaning that each sustainable investment must meet all three of the requirements below:<br><br>1. ~~based on revenue mapping to UN Sustainable Development Goals or having a carbon emissions target approved by the Science Based Targets initiative (SBTi),~~ it positively contributes to an environmental or social objective ~~or in the case of Green, Social and Sustainability Bonds 100% of the proceeds must be exclusively and formally applied for the financing or refinancing of projects with social and/or environmental benefits~~;<br>2. it does not cause significant harm to any environmental or social sustainable investment objective; and<br>3. it follows good governance practices.<br><br>(…)<br><br>The sustainable investments held by the Fund may contribute to addressing a range of environmental and/or social issues ~~set out in the UN Sustainable Development Goals~~. An investment will be determined to make a positive contribution to an environmental or social objective where ~~its business activity or practices positively contribute to environmental and/or social objectives~~:<br><br>1. its business activity, defined as a minimum 20% of revenue, positively contributes to environmental and/or social objectives, which may include but are not limited to, alternative energy, energy efficiency, pollution prevention, nutrition, sanitation, and education; or<br>2. its business practices incorporate carbon emissions targets approved by the Science-Based Targets initiative (SBTi); or<br>3. in the case of Green, Social and Sustainability Bonds 100% of the proceeds must be exclusively and formally applied for the financing or refinancing of projects with social and/or environmental benefits.<br><br>The Investment Manager identifies Green, Social and Sustainability Bonds by using third party data and/or analysis, including the Bloomberg Sustainable Bond Instrument methodology.<br><br>The Bloomberg Sustainable Bond Instrument methodology seeks to identify and label bonds as Green, Social or Sustainable only where an issuer has outlined that either 100% |

| | | |
|---|---|---|
| | | of the bond's net proceeds, or a sum of an equivalent monetary value are used exclusively for the financing or refinancing of projects with social and/or environmental outcomes, and/or transitional outcomes. |

| | | |
|---|---|---|
| ***What are the binding elements of the investment strategy used to select the investments to attain each of the environmental or social characteristics promoted by this financial product?*** | (…)<br><br>The Investment Manager uses a pass/fail test applied to the issuer or issuance to assess that each holding must meet all three of the requirements below:<br><br>1. based on revenue mapping to UN Sustainable Development Goals or having a carbon emissions target approved by the Science Based Targets initiative (SBTi), it contributes to an environmental or social objective or in the case of Green, Social and Sustainability Bonds 100% of the proceeds of the issuance must be exclusively and formally applied for the financing or refinancing of projects with social and/or environmental benefits;<br>2. it does not cause significant harm to any environmental or social sustainable investment objective; and<br>3. it follows good governance practices.<br><br>The Investment Manager identifies Green, Social and Sustainability Bonds by using third party data and/or analysis, including the Bloomberg Sustainable Bond Instrument methodology.<br><br>The Bloomberg Sustainable Bond Instrument methodology seeks to identify and label bonds as Green, Social or Sustainable only where an issuer has outlined that 100% of the bond's net proceeds, or a sum of an equivalent monetary value are used exclusively for the financing or refinancing of projects with social and/or environmental outcomes, and/or transitional outcomes.<br><br>(…) | (…)<br><br>, as outlined in more detail in the section "*What are the objectives of the sustainable investments that the financial product partially intends to make and how does the sustainable investment contribute to such objectives?*". ~~The Investment Manager uses a pass/fail test applied to the issuer or issuance to assess that each holding must meet all three of the requirements below:~~<br><br>~~based on revenue mapping to UN Sustainable Development Goals or having a carbon emissions target approved by the Science Based Targets initiative (SBTi), it contributes to an environmental or social objective or in the case of Green, Social and Sustainability Bonds 100% of the proceeds of the issuance must be exclusively and formally applied for the financing or refinancing of projects with social and/or environmental benefits;~~<br>~~it does not cause significant harm to any environmental or social sustainable investment objective; and~~<br>~~it follows good governance practices.~~<br><br>~~The Investment Manager identifies Green, Social and Sustainability Bonds by using third party data and/or analysis, including the Bloomberg Sustainable Bond Instrument methodology.~~<br><br>~~The Bloomberg Sustainable Bond Instrument methodology seeks to identify and label bonds as Green, Social or Sustainable only where an issuer has outlined that 100% of the bond's net proceeds, or a sum of an equivalent monetary value are used exclusively for the financing or refinancing of projects with social and/or environmental outcomes, and/or transitional outcomes.~~<br><br>(…) |
| ***What is the policy to assess good governance practices of the investee companies?*** | (…)<br><br>The Investment Manager uses third-party data and/or analysis, including the MSCI ESG Controversies methodology, to assess good governance practices of the investee companies. Accordingly, an MSCI ESG Rating of BB or higher generally indicates good governance.<br><br>(…) | (…)<br><br>~~The Investment Manager uses third-party data and/or analysis, including the MSCI ESG Controversies methodology, to assess good governance practices of the investee companies. Accordingly, an MSCI ESG Rating of BB or higher generally indicates good governance.~~<br><br>(…) |

Janus Henderson Horizon Fund
78, Avenue de la Liberté, L-1930 Luxembourg, Grand Duchy of Luxembourg
**W** janushenderson.com

Janus Henderson INVESTORS

## Appendix B

## Agents and Local Representatives of the Company

| | |
|---|---|
| **<u>Registrar and Transfer Agent</u>**<br><br>**International Financial Data Services (Luxembourg) S.A.**<br>Bishops Square<br>Redmond's Hill<br>Dublin 2<br>Ireland<br><br>Telephone number: +353 1 242 5453<br>Fax number: +353 1 562 5537 | **Investors in Singapore**<br><br>**Singapore representative**<br><br>**Janus Henderson Investors (Singapore) Limited**<br>Level 34 - Unit 03-04<br>138 Market Street<br>CapitaGreen<br>Singapore 048946<br><br>*The Prospectus, the Product Highlights Sheet ("PHS"), the Articles, as well as the annual and semi-annual reports of the Company, may be obtained free of charge from the Singapore representative.* |
| **Investors in Switzerland**<br><br>**Swiss Representative:**<br>**FIRST INDEPENDENT FUND SERVICES LTD.**<br>Feldeggstrasse 12, 8008 Zurich<br><br>**Swiss Paying Agent:**<br>**Banque Cantonale de Genève**<br>17, quai de l'Ile<br>1204 Geneva<br><br>The prospectus for Switzerland, the key information documents, the articles, as well as the annual and semi-annual reports of the Company, may be obtained free of charge from the Swiss Representative. | **Investors in Germany**<br><br>**Janus Henderson Investors Europe S.A. ("JHIESA")**<br>78, Avenue de la Liberté<br>L-1930<br>Luxembourg<br>Grand Duchy of Luxembourg<br><br>*JHIESA is the facilities service provider according to Sec. 306a (1) German Investment Code (KAGB) and the relevant Prospectus and key information documents for packaged retail and insurance-based investment products (PRIIPs-KIDs), the Certificate of Incorporation and Memorandum and Articles of Association and the annual and semi-annual reports are available there free of charge in paper form.* |
| **Investors in Belgium**<br><br>**Janus Henderson Investors Europe S.A.**<br>("**JHIESA**")<br>78, Avenue de la Liberté<br>L-1930<br>Luxembourg<br>Grand Duchy of Luxembourg<br><br>*The PRIIPS KIDs (in English and French), the Prospectus, the Articles of association and the annual audited accounts and report (in English) of the Company can be obtained free of charge at the registered seat of the Company and the facilities agent.* | **For all other investors**<br><br>Should you have any questions relating to these matters or copies of documents, you should either contact us at the above address or alternatively you should contact your investment consultant, tax adviser and/or legal adviser as appropriate.<br><br>If you are in any doubt about the action to be taken, please seek advice from your stockbroker, bank manager, solicitor, accountant, relationship manager or other professional adviser.<br><br>Please note that subsidiaries and/or delegated third parties of the Janus Henderson Group that you communicate with about your investment may record telephone calls and other communications for training, quality and monitoring purposes and to meet regulatory record keeping obligations in accordance with the Privacy Policy. |

# 附件-影響基金對照表

| 基金代號 | 中文名稱 | 英文名稱 | Isin Code |
|---|---|---|---|
| HEN01 | 駿利亨德森遠見基金-日本機會基金 A2 美元 | Janus Henderson Horizon Fund - Japan Opportunities Fund A2 USD | LU0011889929 |
| HEN25 | 駿利亨德森遠見基金-日本機會基金 I2 美元 | Janus Henderson Horizon Fund - Japan Opportunities Fund I2 USD | LU0196035983 |
| HEN10 | 駿利亨德森遠見基金-全球地產股票基金 A2 美元 | Janus Henderson Horizon Fund - Global Property Equities Fund A2 USD | LU0209137388 |
| HEN23 | 駿利亨德森遠見基金-全球地產股票基金 I2 美元 | Janus Henderson Horizon Fund - Global Property Equities Fund I2 USD | LU0209137628 |
| HEN32 | 駿利亨德森遠見基金-全球地產股票基金 I3 月配 美元 | Janus Henderson Horizon Fund - Global Property Equities Fund I3m USD | LU1963063232 |
| HEN33 | 駿利亨德森遠見基金-全球地產股票基金 A4 月配 美元 | Janus Henderson Horizon Fund - Global Property Equities Fund A4m USD | LU2065174687 |
| HEN11 | 駿利亨德森遠見基金-亞太地產收益基金 A2 美元 | Janus Henderson Horizon Fund - Asia-Pacific Property Income Fund A2 USD | LU0229494975 |
| HEN20 | 駿利亨德森遠見基金-亞太地產收益基金 I2 美元 | Janus Henderson Horizon Fund - Asia-Pacific Property Income Fund I2 USD | LU0229495352 |
| HEN44 | 駿利亨德森遠見基金-亞太地產收益基金 A4 月配 美元 | Janus Henderson Horizon Fund - Asia-Pacific Property Income Fund A4m USD | LU2226123144 |
| HEN45 | 駿利亨德森遠見基金-亞太地產收益基金 A5 月配 美元 | Janus Henderson Horizon Fund - Asia-Pacific Property Income Fund A5m USD | LU2226123227 |
| HEN04 | 駿利亨德森遠見基金-泛歐小型公司基金 A2 歐元 | Janus Henderson Horizon Fund - Pan European Smaller Companies Fund A2 EUR | LU0046217351 |
| HEN18 | 駿利亨德森遠見基金-泛歐小型公司基金 A2 美元避險 | Janus Henderson Horizon Fund - Pan European Smaller Companies Fund A2 HUSD | LU1169991020 |
| HEN27 | 駿利亨德森遠見基金-泛歐小型公司基金 I2 歐元 | Janus Henderson Horizon Fund - Pan European Smaller Companies Fund I2 EUR | LU0196034663 |
| HEN09 | 駿利亨德森遠見基金-泛歐地產股票基金 A2 歐元 | Janus Henderson Horizon Fund - Pan European Property Equities Fund A2 EUR | LU0088927925 |
| HEN15 | 駿利亨德森遠見基金-泛歐地產股票基金 A2 美元避險 | Janus Henderson Horizon Fund - Pan European Property Equities Fund A2 HUSD | LU1059379971 |
| HEN28 | 駿利亨德森遠見基金-泛歐地產股票基金 I2 歐元 | Janus Henderson Horizon Fund - Pan European Property Equities Fund I2 EUR | LU0196034317 |
| HEN40 | 駿利亨德森遠見基金-歐元企業債券基金 A2 歐元 | Janus Henderson Horizon Fund - Euro Corporate Bond Fund A2 EUR | LU0451950314 |
| HEN41 | 駿利亨德森遠見基金-歐元企業債券基金 A2 美元避險 | Janus Henderson Horizon Fund - Euro Corporate Bond Fund A2 HUSD | LU0756068184 |
| HEN42 | 駿利亨德森遠見基金-歐元企業債券基金 I2 歐元 | Janus Henderson Horizon Fund - Euro Corporate Bond Fund I2 EUR | LU0451950587 |
| HEN30 | 駿利亨德森遠見基金-歐元非投資等級債券基金 A2 歐元 | Janus Henderson Horizon Fund - Euro High Yield Bond Fund A2 EUR | LU0828815570 |
| HEN31 | 駿利亨德森遠見基金-歐元非投資等級債券基金 I2 歐元 | Janus Henderson Horizon Fund - Euro High Yield Bond Fund I2 EUR | LU0828818087 |
| HEN34 | 駿利亨德森遠見基金-歐元非投資等級債券基金 A2 美元避險 | Janus Henderson Horizon Fund - Euro High Yield Bond Fund A2 HUSD | LU0828816461 |
| HEN35 | 駿利亨德森遠見基金-歐元非投資等級債券基金 I2 美元避險 | Janus Henderson Horizon Fund - Euro High Yield Bond Fund I2 HUSD | LU0828818913 |
| HEN03 | 駿利亨德森遠見基金-歐元領域基金 A2 歐元 | Janus Henderson Horizon Fund - Euroland Fund A2 EUR | LU0011889846 |
| HEN14 | 駿利亨德森遠見基金-歐元領域基金 A2 美元避險 | Janus Henderson Horizon Fund - Euroland Fund A2 HUSD | LU1039938227 |
| HEN22 | 駿利亨德森遠見基金-歐元領域基金 I2 歐元 | Janus Henderson Horizon Fund - Euroland Fund I2 EUR | LU0196034820 |

***I級別為法人級別**