

## 駿利亨德森基金通知

2023 年 10 月 25 日

富達投信甫於近日接獲「駿利亨德森基金系列」之在台總代理人野村證券投資信託股份有限公司之通知事項。相關書件如附件所示供參。

若您對本通知有任何相關問題，歡迎聯絡您專屬的業務專員。富達證券營業讓與予富達投信後，目前富達投信未擔任該系列基金之銷售機構，若有其他相關問題，建議您可洽詢該系列基金之總代理人。

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**【富達投信獨立經營管理】**各基金經金管會核准或同意生效，惟不表示絕無風險，基金經理公司以往之經理績效不保證基金之最低投資收益，基金經理公司除盡善良管理人之注意義務外，不負責各基金之盈虧，亦不保證最低之收益，投資人申購前應詳閱基金公開說明書。有關基金應負擔之費用(境外基金含分銷費用)已揭露於基金之公開說明書或投資人須知中，投資人索取公開說明書或投資人須知，可至富達投資服務網 <http://www.fidelity.com.tw>或境外基金資訊觀測站 <http://www.fundclear.com.tw>查詢，或請洽富達投信或銷售機構索取。Fidelity 富達, Fidelity International, 與Fidelity International 加上其F標章為FIL Limited 之商標。FIL Limited 為富達國際有限公司。富達證券投資信託股份有限公司為FIL Limited 在台投資100%之子公司。110台北市信義區忠孝東路五段68號11樓，富達投信服務電話 0800-00-9911。

SITE 2016 09-007

正本

發文方式：電子交換（第一類，不加密）

檔 號：

保存年限：

## 野村證券投資信託股份有限公司 函

地址：11049臺北市信義路5段7號30樓  
電話：(02)81015501 # 574  
電子信箱：Julie.Huang@nomurafunds.com.tw

受文者：如正副本行文單位

發文日期：中華民國112年10月11日

發文字號：第1120000588號

速別：速件

密等及解密條件或保密期限：

附件：金管會核准函、中、英文股東通知書及基金清單

主旨：主旨：謹函轉本公司擔任總代理人之駿利亨德森遠見基金系列境外基金通知「駿利亨德森遠見基金-泛歐股票基金」（下稱「合併基金」）併入未核備之「Janus Henderson Horizon Fund - European Growth Fund」（將重新定位及更名為「Janus Henderson Horizon Fund - Pan European Mid and Large Cap Fund」（下稱「存續基金」）並終止在國外募集及銷售，如後說明，請查照。

說明：

- 一、本公司經金融監督管理委員會核准，擔任駿利亨德森遠見基金系列境外基金之總代理人，在國內公開募集及銷售，合先敘明。
- 二、相關基金合併說明請參考如下：
  - (一)金管會於112年7月18日核准駿利亨德森遠見基金-泛歐股票基金併入至未核備基金之申請。
  - (二)合併基金最後交易日為112年11月28日。
  - (三)暫停交易區間為112年11月29日至12月7日。
  - (四)合併生效日為112年12月7日。
  - (五)112年12月8日為存續基金之非交易日。
  - (六)自112年12月11日起投資人可以存續基金繼續交易。



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- 三、合併基金暫停交易區間之申購、買回、轉換及/或轉出或轉入之交易皆將不予處理，且合併基金之各投資人預計於112年12月11日收到合併通知確認，包含：合併已執行、合併之轉換股比率及合併完成後所持有存續基金股份之詳情。
- 四、原投資合併基金之投資人於合併後可依存續基金辦理贖回或轉換至其他已在台灣註冊之駿利亨德森遠見系列之子基金，原以定期定額、定期不定額或電腦自動交易之帳戶仍可依原訂契約條件繼續投資，惟不得提高扣款金額及增加扣款期數、增加基準扣款金額或在契約中增加或變更任一約定條件。
- 五、請參閱相關金管會核准函及、中、英文股東通知書及基金清單，祈請協助辦理。

正本：宏利證券投資信託股份有限公司、中租證券投資顧問股份有限公司、鉅亨證券投資顧問股份有限公司、基富通證券股份有限公司、元富證券股份有限公司、兆豐證券股份有限公司、群益金鼎證券股份有限公司、凱基證券股份有限公司、永豐金證券股份有限公司、華南商業銀行股份有限公司、上海商業儲蓄銀行股份有限公司信託部、台北富邦商業銀行股份有限公司、國泰世華商業銀行股份有限公司信託部(統編12163963)、高雄銀行股份有限公司信託部、王道商業銀行股份有限公司財富信託部、王道商業銀行股份有限公司財富管理部、渣打國際商業銀行股份有限公司信託部、台中商業銀行股份有限公司、京城商業銀行股份有限公司信託部、華泰商業銀行股份有限公司、臺灣新光商業銀行股份有限公司信託部、臺灣新光商業銀行股份有限公司財管商品部、板信商業銀行股份有限公司信託部、三信商業銀行股份有限公司(信託部)、聯邦商業銀行股份有限公司財管部、遠東國際商業銀行股份有限公司投資顧問部、永豐商業銀行股份有限公司理財商品部、玉山商業銀行股份有限公司信託部、星展(台灣)商業銀行信託部(T&O-WMO)、台新國際商業銀行股份有限公司、安泰商業銀行股份有限公司、中國信託商業銀行股份有限公司、好好證券股份有限公司、第一商業銀行股份有限公司信託處規劃部、富達證券投資信託股份有限公司、容海國際證券投資顧問股份有限公司、瑞士商瑞士信貸銀行股份有限公司台北證券分公司、瑞士商瑞士銀行股份有限公司台北分公司、安聯人壽保險股份有限公司、安達國際人壽保險股份有限公司、三商美邦人壽保險股份有限公司、全球人壽保險股份有限公司、新光人壽保險股份有限公司、台灣人壽保險股份有限公司、富邦人壽商品行銷部投資型企劃科、南山人壽保險股份有限公司、中國人壽保險股份有限公司、國泰證券投資信託股份有限公司、富蘭克林華美證券投資信託股份有限公司、復華證券投資信託股份有限公司、兆豐國際證券投資信託股份有限公司、保德信證券投資信託股份有限公司、華南產物保險股份有限公司、合作金庫證券投資信託股份有限公司

副本：



金融監督管理委員會 函

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地址：22041 新北市板橋區縣民大道2段7號1  
8樓

承辦人：陳先生

電話：02-27747348

受文者：野村證券投資信託股份有限公司（代表人毛昱文先生）

發文日期：中華民國112年7月18日

發文字號：金管證投字第1120349150號

速別：普通件



密等及解密條件或保密期限：

附件：

主旨：所請代理之「駿利亨德森遠見基金-泛歐股票基金」（Janus Henderson Horizon Fund - Pan European Equity Fund）擬併入我國未核備之「Janus Henderson Horizon Fund - European Growth Fund」，並終止在國內募集及銷售一案，同意照辦，並請依說明事項辦理，請查照。

說明：

- 一、依據境外基金管理辦法第12條第6項規定及本會證券期貨局案陳貴公司112年7月12日野村信字第1120000419號函辦理。
- 二、貴公司應依境外基金管理辦法第12條第6項規定，於事實發生日起3日內，經由本會指定之資訊傳輸系統（www.fundclear.com.tw）辦理公告。
- 三、合併存續之「Janus Henderson Horizon Fund - European Growth Fund」未經本會核准於國內募集銷售，除原「駿利亨德森遠見基金-泛歐股票基金」採定時定額扣款之投資人得繼續其扣款外，不得再受理投資人申購，貴公司並應配合辦理下列事項：

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- (一)以顯著方式告知繼續扣款之原「駿利亨德森遠見基金-泛歐股票基金」定期定額投資人，該「Janus Henderson Horizon Fund - European Growth Fund」尚未經本會核准於國內募集及銷售。
- (二)對未全部贖回或繼續扣款之原「駿利亨德森遠見基金-泛歐股票基金」定期定額投資人，應提供相關必要資訊。
- (三)「Janus Henderson Horizon Fund - European Growth Fund」於經本會核准前，不得於國內有其他募集或銷售之行為。

四、旨揭基金合併事宜尚須經註冊地主管機關核准，若註冊地主管機關嗣後有未同意本合併案之情事，請儘速向本會申報。

正本：野村證券投資信託股份有限公司（代表人毛昱文先生）

副本：中央銀行、中華民國證券投資信託暨顧問商業同業公會（代表人劉宗聖先生）、臺灣集中保管結算所股份有限公司（代表人林丙輝先生）

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**THE TERMS USED BUT NOT OTHERWISE DEFINED IN THIS NOTICE SHALL HAVE THE SAME MEANINGS AS THOSE DEFINED IN THE PROSPECTUS DATED 29 DECEMBER 2022 (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**

9 October 2023

Dear Shareholder,

We are writing to you as a shareholder in the **Janus Henderson Horizon Fund – Pan European Equity Fund** (the “**Merging Fund**”).

The purpose of this notice is to inform you of the merger (the “**Merger**”) of the Merging Fund with the Janus Henderson Horizon Fund – European Growth Fund (to be repositioned and renamed “Janus Henderson Horizon Fund - Pan European Mid and Large Cap Fund” (see further below)) (the “**Receiving Fund**”) (each a sub-fund of the Company and together, the “**Funds**”) with effect from 7 December 2023 (the “**Merger Date**”).

**You should read the information below on the Merger and the options available to you. If you have any queries or questions on the Merger, please do not hesitate to contact the Registrar or Transfer Agent using the details provided in Appendix A. Should you require investment advice please contact your stockbroker, bank manager, solicitor, accountant, relationship manager or other professional adviser.**

## **1. Why is the Merger taking place?**

In accordance with Article 28 of the Company’s Articles, the Directors of the Company believe that your interests would be better served by merging the Merging Fund into the Receiving Fund.

Following a review of the sub-funds of the Company by the Investment Manager and given recent changes to investment personnel at the Investment Manager, the Investment Manager has recommended to the Directors that the Funds be consolidated in order to create a refreshed and improved European equity strategy proposition for shareholders. The Merger will facilitate the introduction of a refined investment approach which is expected to bring opportunities for a more favourable performance profile. It is also expected that the Merger will bring operational efficiencies for shareholders over time.

In order to create the suitable investment strategy for shareholders, certain changes will be made to the Receiving Fund prior to the Merger (see Appendix B). In this letter, references to the Receiving Fund refer to it in its form at the Merger Date (i.e. after the changes have been implemented). The KID documents for the Receiving Fund (in its form at the Merger Date) will be available from 10 November 2023 at [www.janushenderson.com/pan-european-merger](http://www.janushenderson.com/pan-european-merger).

## **Janus Henderson Horizon Fund**

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## 2. Main features of the Merging Fund and the Receiving Fund

Both Funds are sub-funds of the Company and have the same investment objectives (i.e. both aim to provide capital growth over the long term). Both Funds have a target to outperform their benchmarks over a 5-year period, noting that the benchmark in the Receiving Fund is different: the MSCI Europe NR Index (which is a benchmark more commonly used by similar funds in the market) instead of the FTSE World Europe Index, which is the Merging Fund's benchmark.

Both Funds promote environmental and/or social characteristics within the meaning of Article 8(1) of the Sustainable Finance Disclosure Regulation ("SFDR"). The Sustainability Approach of the Funds differs with certain environmental, social and governance ("ESG") exclusionary screens being less restrictive and alternative exclusionary screens utilised in the Receiving Fund. However, both Funds promote support for the UN Global Compact principles (which cover matters including human rights, labour, corruption, and environmental pollution) which is key for European markets.

From a risk perspective, the risk profile of the Funds is similar and similar risks apply as set out in the prospectus and the relevant KIDs. Both Funds currently have a KID summary risk indicator of 4 out of 7. The portfolio of the Receiving Fund is less concentrated than that of the Merging Fund, thus reducing concentration risk but the Receiving Fund may invest in a higher proportion of smaller companies than the Merging Fund.

From a cost perspective, the Management Fees are the same in both Funds. Please note that ongoing charges may vary from year to year.

A full comparison of the key features of the Merging Fund and the Receiving Fund are set out in Appendix B.

## 3. The Merger procedure and Impact on Shareholders

Please refer to the Common Terms of Merger enclosed in Appendix D and available at [www.janushenderson.com/pan-european-merger](http://www.janushenderson.com/pan-european-merger) for full details regarding the methodology followed in order to merge the Funds.

### Summary of the Merger procedure:

- Shareholders not wishing to take part in the Merger (and to avoid incurring the rebalancing costs of the Merger), must switch or redeem all of their shares (without charge) by 13.00 CET on 28 November 2023 (the "Dealing Cut-Off"). Please note that the Directors have discretion to apply a dilution adjustment, as further detailed in section 8 below.
- The Merging Fund will be subject to five non-dealing days (the "Non-Dealing Days") leading up to the Merger Date, with normal dealing resuming in the Receiving Fund on 11 December 2023. On 29 November 2023, the Investment Manager will commence rebalancing (buying and/or selling) the Fund's securities where necessary to ensure compliance with the investment policy of the Receiving Fund. As a consequence, the Merging Fund may no longer be compliant with its investment restrictions (including but not limited to rules for portfolio diversification, risk diversification and cash) stipulated in the Prospectus.
- Shareholders remaining in the Merging Fund after the Dealing Cut-Off will have their Merging Fund shares exchanged for equivalent shares in the Receiving Fund on the Merger Date. Following this, a letter confirming the new holdings will be sent to the Shareholders within 14 days following the Merger Date.

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- The number of shares issued to Shareholders in the Receiving Fund may be different from the number of shares held in the Merging Fund due to the price differences between the Funds. However, the new shares will have the same value immediately after the Merger that the shares in the Merging Fund had immediately before it.
- From the Merger Date, the charging structure of the Receiving Fund will apply. See Appendix B for a summary of the fee structure of the Receiving Fund. Full details of the Receiving Fund are set out in the Prospectus and the Key Information Documents (the “KID”). Copies of these documents are available on request or can be found via the Janus Henderson website, [www.janushenderson.com/pan-european-merger](http://www.janushenderson.com/pan-european-merger).

**On the Merger Date, Shareholders of the Merging Fund will be switched to the Receiving Fund and will receive shares of an equivalent replacement class in the Receiving Fund as set out in Appendix C.**

### Summary timetable of key dates

<b>9 October 2023</b>	Date of shareholder letter mailing Block on new subscriptions into the Merging Fund (excluding top-up investments from existing Shareholders)
<b>13.00 CET on 28 November 2023</b>	The last point for dealing shares in the Merging Fund (and before rebalancing costs incurred) (the “ <b>Dealing Cut-Off</b> ”)
<b>29 November to 7 December 2023</b>	Non-dealing days in the Merging Fund
<b>13.00 CET on 7 December 2023</b>	The point at which the Merger is effective, i.e. 13.00 CET on the Merger Date
<b>8 December</b>	Non-dealing day in the Receiving Fund
<b>11 December 2023</b>	First day of dealing in new shares post-Merger in the Receiving Fund

The Merging Fund will transfer all of its assets and liabilities to the Receiving Fund and will cease to exist from the Valuation Point on the Merger Date.

#### 4. Costs

The Investment Manager will pay all legal, advisory and administrative costs associated with the preparation and the completion of the Merger and these costs will not be charged to the Merging Fund or to the Receiving Fund or to any of their Shareholders.

Shareholders in the Merging Fund will bear the transaction costs of rebalancing the Fund’s securities in compliance with the investment policy of the Receiving Fund. Such costs are estimated to be small at approximately 0.04% (approximately €0.40 for every €1,000 invested). The actual costs may differ, subject to market movements. Shareholders not wishing to take part in the Merger, must switch or redeem all their shares (without charge) by 28 November 2023 to avoid incurring the rebalancing costs of the Merger.

#### 5. Treatment of Income

The Merging Fund’s investments generate income. This income is reflected in the price of your shares in the Merging Fund. To make it easier to organise the Merger, the value of any income that has accrued in your shares up to the point of the Merger will be included in the calculation of the number of replacement shares awarded to you in the Receiving Fund. This income will be retained in your existing share class at the Merger Date and its value will be reflected in the price of the replacement shares in the Receiving Fund post Merger.

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## 6. Risk considerations

The Directors of the Company have not considered the suitability of this investment against your individual needs and risk tolerance. To ensure you understand whether the Receiving Fund or any sub-fund of the Company you may wish to switch into is suitable, please read the Prospectus and the respective KIDs, which detail more information about the risks associated with the investment and are available on our website [www.janushenderson.com](http://www.janushenderson.com). If you are in any doubt as to the level of risk that you should take, we recommend you seek independent professional advice prior to making any investment decisions.

## 7. Taxation

The Merger will not subject Luxembourg non-resident shareholders of the Merging Fund to taxation in Luxembourg. Shareholders (including Luxembourg residents) may be subject to taxation in their tax domiciles or in other jurisdictions where they pay taxes. The shareholders wishing to redeem or switch their shares into another of the Company's sub-funds should note that this may represent a disposal of shares for tax purposes in certain jurisdictions. As tax laws differ widely from country to country, Shareholders are advised to consult their tax advisers as to the tax implications of the Merger in their individual cases.

## 8. Options available to you

If you are comfortable with the Merger of the Merging Fund into the Receiving Fund, no action is required.

As a Shareholder of the Merging Fund, you may either switch your holding into another of the Company's sub-funds in which you are eligible to invest (provided that such sub-fund is registered for public distribution in your country of residence) without charge or redeem your holding (in accordance with the procedure in the Company's Prospectus) without redemption charge at any time up to the Dealing Cut-Off (as defined below). Redemptions will only be permitted until 13:00 CET on the 28 November 2023 the "**Dealing Cut-Off**") and the Merger will occur on the Merger Date, in accordance with article 73(1) of the law of 17 December 2010 relating to undertakings for collective investments. Your switch will be effected no later than the Dealing Day following receipt of your instruction.

Please note dealing requests relating to your investment in the Merging Fund received after the Dealing Cut-Off, including straight-through processing trades (automated electronic trades), will automatically be rejected. We will follow-up with you to ensure that you understand the reason for the trade rejection and should you wish a subsequent trade can be placed on the Receiving Fund.

Please note that the Directors have discretion to apply a dilution adjustment to reflect more fairly the value of the investments in circumstances the Directors consider appropriate, with the view to protecting the interests of remaining Shareholders. Any dilution adjustment will be applied in accordance with the provisions of the Prospectus and may reduce the proceeds that you receive from the sale of your shares in the case of redemption or the value of your shares in the case of switching.

If you choose to switch your shares to a holding in a different sub-fund, the proceeds will be utilised to purchase shares in the sub-fund(s) specified by you at the share price applicable to that sub-fund in accordance with the provisions of the Company's Prospectus. Shareholders must read the KID of the relevant sub-fund and share class ahead of investment. KIDs are available on our website, [www.janushenderson.com](http://www.janushenderson.com).

You may be required to provide further documentation to verify or update your identity if it has not already been provided to the Registrar or Transfer Agent. Payment may be delayed until we receive such verification. Payment will be made in accordance with the standing instructions held on file. If you have changed your bank account and not informed the Registrar and Transfer Agent, please confirm your up-to-date details in writing to the Registrar and Transfer Agent at the address provided in Appendix A.

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As is always the case, any switch or redemption of your shares may affect your tax position. You should therefore seek guidance from your professional advisers on any applicable taxes in the country of your respective citizenship, domicile or residence.

**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.**

## **9. General information**

A copy of the certificate related to the Merger issued by the Depositary (required according to art. 70 of the law of 17 December 2010) is available to you free of charge at the registered office of the Company.

A copy of the independent auditor's report prepared by PricewaterhouseCoopers, Société cooperative can be obtained upon request and free of charge once available post Merger.

Shareholders may obtain the Prospectus, the Supplements, the KIDs, the Articles, as well as the annual and semi-annual reports of the Company, free of charge from the registered office and at [www.janushenderson.com](http://www.janushenderson.com)

### **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 A.

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

Yours faithfully,

Director  
Janus Henderson Horizon Fund

### **Janus Henderson Horizon Fund**

2 Rue de Bitbourg, L-1273 Luxembourg, Grand Duchy of Luxembourg  
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**Appendix A**

**Agents and Local Representatives of the Company**

<p style="text-align: center;"><b><u>Transfer Agent</u></b></p> <p style="text-align: center;"><b>International Financial Data Services (Ireland) Limited</b> Bishops Square Redmond's Hill Dublin 2 Ireland Telephone number: +353 1 242 5453 Fax number: +353 1 562 5537</p>	<p style="text-align: center;"><b>Investors in Singapore</b></p> <p style="text-align: center;"><b>Singapore representative</b></p> <p style="text-align: center;"><b>Janus Henderson Investors (Singapore) Limited</b> Level 34 - Unit 03-04 138 Market Street CapitaGreen Singapore 048946</p> <p style="text-align: center;"><i>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.</i></p>
<p style="text-align: center;"><b>Investors in Switzerland</b></p> <p style="text-align: center;"><b>Swiss Representative:</b> <b>FIRST INDEPENDENT FUND SERVICES LTD.</b> Klausstrasse 33 8008 Zurich</p> <p style="text-align: center;"><b>Swiss Paying Agent:</b> <b>Banque Cantonale de Genève</b> 17, quai de l'Île 1204 Geneva</p> <p style="text-align: center;"><i>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.</i></p>	<p style="text-align: center;"><b>Investors in Germany</b></p> <p style="text-align: center;"><b>Janus Henderson Investors Europe S.A.</b> ("JHIESA") 2 rue de Bitbourg L-1273 Luxembourg Grand Duchy of Luxembourg</p> <p style="text-align: center;"><i>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.</i></p>
<p style="text-align: center;"><b>Investors in Belgium</b></p> <p style="text-align: center;"><b>Janus Henderson Investors Europe S.A.</b> ("JHIESA") 2 rue de Bitbourg L-1273 Luxembourg Grand Duchy of Luxembourg</p> <p style="text-align: center;"><i>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.</i></p>	<p style="text-align: center;"><b>For all other investors</b></p> <p>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.</p> <p>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.</p> <p>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.</p>

**Janus Henderson Horizon Fund**

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Société d'investissement à Capital Variable (SICAV), R.C.S Luxembourg: B22847  
We may record phone calls for our mutual protection and to improve customer service

## Appendix B

### Fund comparison of key differences between the Funds

Full details of the Merging Fund and the Receiving Fund are set out in the Prospectus and the KID (copies of which are available upon request and on our website [www.janushenderson.com/pan-european-merger](http://www.janushenderson.com/pan-european-merger)).

Please note that the wording in *underlined italics* reflects the Fund Changes that will be made to the Receiving Fund on 10 November 2023), before the Merger Date. Please note that the KIDs reflecting these changes will be available from that date at [www.janushenderson.com/pan-european-merger](http://www.janushenderson.com/pan-european-merger).

Product Features	Merging Fund	Receiving Fund
<b>Fund Name</b>	Janus Henderson Horizon Fund – Pan European Equity Fund	Janus Henderson Horizon Fund – <i>Pan European Mid and Large Cap</i> Fund  (Previously Janus Henderson Horizon Fund – European Growth Fund)
<b>Net Asset Value (approx.)</b>	€261m	€35m
<b>Umbrella Name</b>	Janus Henderson Horizon Fund	Janus Henderson Horizon Fund
<b>Domicile</b>	Luxembourg	Luxembourg
<b>Regulatory Status</b>	UCITS	UCITS
<b>Umbrella Type</b>	SICAV	SICAV
<b>Segregated Liability</b>	Yes	Yes
<b>Service Providers</b>		
<b>Manager</b>	Janus Henderson Investors Europe S.A.	Janus Henderson Investors Europe S.A.
<b>Investment Manager</b>	Janus Henderson Investors UK Limited	Janus Henderson Investors UK Limited
<b>Sub-Investment Manager</b>	N/A	N/A
<b>Administrator</b>	BNP Paribas, Luxembourg Branch	BNP Paribas, Luxembourg Branch
<b>Depository</b>	BNP Paribas, Luxembourg Branch	BNP Paribas, Luxembourg Branch
<b>Principal Distributors</b>	Janus Henderson Investors Europe S.A. Janus Henderson Investors UK Limited	Janus Henderson Investors Europe S.A. Janus Henderson Investors UK Limited
<b>Auditors</b>	PricewaterhouseCoopers, Société cooperative	PricewaterhouseCoopers, Société cooperative
<b>Legal Advisers</b>	Linklaters LLP	Linklaters LLP

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Investment Objective and Policies		
<b>Investment Objective</b>	The Fund aims to provide capital growth over the long term.	The Fund aims to provide capital growth over the long term.
<b>Investment Policy</b>	<p>The Fund invests at least 75% of its net assets in equities or equity-related instruments of companies having their registered office in the EEA or United Kingdom if not part of the EEA.</p> <p>The Fund may invest in companies of any size, including smaller capitalisation companies, in any industry.</p> <p>Equity-related instruments may include depositary receipts.</p> <p>The Fund may use derivative instruments (such as futures, forwards, options and warrants) to reduce risk and to manage the Fund more efficiently. Under no circumstances shall the use of these instruments and techniques cause the Fund to diverge from its investment policy.</p> <p>The Fund may invest up to 10% of its net assets in special purpose acquisition companies.</p> <p>For treasury management and/or defensive purposes (e.g. in case of unfavourable market conditions), the Fund may invest in:</p> <ul style="list-style-type: none"> <li>- investment grade government bonds and associated derivative instruments;</li> <li>- cash and Money Market Instruments.</li> </ul>	<p>The Fund invests at least 80% of its net assets in equities or equity-related instruments of companies located or listed in Europe (<u>including the United Kingdom</u>) or which, in the opinion of the Investment Manager, derive a <u>predominant</u> part of their income from Europe (<u>including the United Kingdom</u>).</p> <p><u>The Fund invests in mid and large capitalisation companies in any industry, but with a strong bias towards mid capitalisation companies.</u></p> <p>The Fund may invest in companies of any size, including smaller capitalisation companies, <del>in any industry but the Fund will normally have a strong bias towards mid capitalisation companies.</del></p> <p>Equity-related instruments may include depositary receipts.</p> <p>The Fund may use derivative instruments (such as futures, forwards, options and warrants) to reduce risk and to manage the Fund more efficiently. Under no circumstances shall the use of these instruments and techniques cause a Fund to diverge from its investment policy.</p> <p>The Fund may invest up to 10% of its net assets in special purpose acquisition companies.</p> <p>For treasury management and/or defensive purposes (e.g. in case of unfavourable market conditions), the Fund may invest in:</p> <ul style="list-style-type: none"> <li>- investment grade government bonds and associated derivative instruments;</li> <li>- cash and Money Market Instruments.</li> </ul>
<b>Investment Strategy</b>	The Investment Manager looks to invest in good quality large or mid-sized European companies capable of delivering a sustained or improving return on capital	The Investment Manager seeks to identify companies with hidden quality by focusing on company profitability

## Janus Henderson Horizon Fund

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	<p>over the long term, with some tactical exposure to companies benefiting from a short-term market or stock-specific catalyst.</p> <p>The Fund utilises a proprietary and adaptive screening tool based on fundamental research to deliver a comparable thesis for every stock under consideration, to help foster greater consistency and conviction in analysis and decision making.</p> <p>Smaller companies are not normally a significant focus of the portfolio.</p>	<p>and the efficiency with which capital is used.</p> <p>The Fund <i>may invest in companies of any size but</i> will have a <i>strong</i> bias to medium sized companies as these often have attractive niches, potential to grow, or could be potential takeover targets in the future.</p> <p>The Investment Manager takes a long-term view, looking beyond short-term data, while the risk management process focuses on identifying risks specific to the companies and industries in which the Fund may be exposed rather than in relation to the wider market.</p>
<b>Performance Target</b>	To outperform the FTSE World Europe Index, after the deduction of charges, over any 5-year period.	To outperform the <i>MSCI Europe NR</i> , after the deduction of charges, over any 5-year period.
<b>Past performance (Class A2 EUR Annualise (net) performance from inception, as at end August 2023)</b>	5.88%	7.41%
<b>Global Exposure Calculation</b>	Commitment Approach	Commitment Approach
<b>SRI</b>	4	4
<b>Key Fund Risks</b>	<p>Currency Hedging</p> <p>Counterparty and Operational Risk</p> <p>Equities</p> <p>Concentration</p> <p>-</p> <p>Country or Region</p> <p>Derivatives</p> <p>Exchange Rates</p> <p>Liquidity</p>	<p>Currency Hedging</p> <p>Counterparty and Operational Risk</p> <p>Equities</p> <p>-</p> <p>Smaller Companies</p> <p>Country or Region</p> <p>Derivatives</p> <p>Exchange Rates</p> <p>Liquidity</p>
<b>Fund Base Currency</b>	EUR	EUR
<b>Subscription and Redemption</b>		
<b>Business Day</b>	a bank business day in Luxembourg unless otherwise stated.	a bank business day in Luxembourg unless otherwise stated.
<b>Dealing Day</b>	Before the Cut-Off on a Business Day	Before the Cut-Off on a Business Day
<b>Dealing Deadline / Cut-Off</b>	13.00 CET on any Dealing Day.	13.00 CET on any Dealing Day.
<b>Valuation Point</b>	13.00 CET	13.00 CET

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<b>Settlement Period</b>	T + 3	T + 3				
<b>Fee Structure</b>						
	<b>Share Class</b>	<b>Management Fee</b>	<b>OCF (%) 31/12/22</b>	<b>Share Class</b>	<b>Management Fee</b>	<b>OCF (%) 31/12/22</b>
	A1 EUR	1.20	1.89	A1 EUR	1.20	1.89**
	A2 EUR	<b>1.20</b>	<b>1.89</b>	A2 EUR	<b>1.20</b>	1.93
	A2 HUSD	1.20	1.89	A2 HUSD	1.20	1.89**
	A2 SGD	1.20	1.89	A2 SGD	1.20	1.89**
	A2 USD	1.20	1.89	A2 USD	1.20	1.89**
	C2 EUR	0.40	1.20	C2 EUR	0.40	1.20**
	F2 HUSD	0.40	1.09	F2 HUSD	0.40	1.09**
	F2 USD	0.70	1.09	F2 USD	0.70	1.09**
	G2 EUR	0.60	0.70	G2 EUR	0.60	0.70**
	H1 EUR	<b>0.60</b>	<b>1.09</b>	H1 EUR	<b>0.60</b>	1.13
	H2 EUR	<b>0.60</b>	<b>1.09</b>	H2 EUR	<b>0.60</b>	1.13
	H2 HUSD	0.60	1.09	H2 HUSD	0.60	1.09**
	H2 USD	1.00	1.09	H2 USD	1.00	1.09**
	I2 EUR	<b>1.00</b>	<b>1.00</b>	I2 EUR	<b>1.00</b>	1.00
	I2 HUSD	1.00	1.00	I2 HUSD	1.00	1.00**
	I2 USD	1.20	1.00	I2 USD	1.20	1.00**
	X2 EUR	<b>1.20</b>	<b>2.49</b>	X2 EUR	<b>1.20</b>	2.53
	X2 HUSD	1.20	2.49	X2 HUSD	1.20	2.49**
	Z2 EUR*	0.00	0.10	Z2 EUR*	0.00	0.10**
	* The management fee for Class Z Shares is agreed between the investor and the Company and is not payable out of the total net assets of the relevant Fund.					
	**The ongoing charge figure for this class is estimated because the share class has insufficient track record for us to calculate it exactly.					
<b>Initial Sales Charge (Up to)</b>	Class A, F, H and X Shares – 5% Class C, G, I and Z Share Classes – 0%			Class A, F, H and X Shares – 5% Class C, G, I and Z Share Classes – 0%		
<b>Performance Fee</b>	10% of the outperformance of the Share Class relative to the Hurdle NAV (subject to the High Water Mark).  No performance fee will accrue or be payable before the Merger.  Any underperformance accruals will be carried over to the appropriate share class in the Receiving Fund.			10% of the outperformance of the Share Class relative to the Hurdle NAV (subject to the High Water Mark).  Shareholders will not be liable for any performance fee accruals before the Merger Date.		
<b>Other Fees</b>	Shareholder Servicing Fee Class A – 0.50% Class H – 0.30%  Distributor Fee Class X – 0.60%			Shareholder Servicing Fee Class A – 0.50% Class H – 0.30%  Distributor Fee Class X – 0.60%		

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**Appendix C**

**ISINs**

Merging Fund		Receiving Fund	
Current Share Class Name	Current ISIN	Replacement Share Class Name	Replacement ISIN
A1 EUR	LU0209157733	A1 EUR*	LU0503932591
A2 EUR	LU0138821268	A2 EUR	LU0503932328
A2 HUSD	LU0974284688	A2 HUSD*	LU2660304283
A2 SGD	LU1316543591	A2 SGD*	LU2660381604
A2 USD	LU0705775699	A2 USD*	LU0506199156
C2 EUR	LU0562901099	C2 EUR*	LU2660304440
F2 HUSD	LU1387767194	F2 HUSD*	LU2660304796
F2 USD	LU1436245796	F2 USD*	LU2660381786
G2 EUR	LU0973119943	G2 EUR*	LU2660304879
H1 EUR	LU0942194852	H1 EUR	LU0976556695
H2 EUR	LU0828814250	H2 EUR	LU1678961621
H2 HUSD	LU1236675499	H2 HUSD*	LU2660304952
H2 USD	LU1276832802	H2 USD*	LU2660381943
I2 EUR	LU0196036957	I2 EUR	LU0503932674
I2 HUSD	LU0978624517	I2 HUSD*	LU2660305090
I2 USD	LU0642279474	I2 USD*	LU0506199586
X2 EUR	LU0247697120	X2 EUR*	LU0503932831
X2 HUSD	LU1001468609	X2 HUSD*	LU2660305173
Z2 EUR	LU1827007201	Z2 EUR*	LU2660305256

\* New Share Class - As part of the merger this new share class will be established and launched on 7 December 2023.

APPENDIX D

**COMMON TERMS OF MERGER**

**JANUS HENDERSON HORIZON FUND – PAN EUROPEAN EQUITY FUND**

and

**JANUS HENDERSON HORIZON FUND – EUROPEAN GROWTH FUND (TO BE RENAMED PAN EUROPEAN MID AND LARGE CAP FUND)**

These common terms of merger have been established by the directors of Janus Henderson Horizon Fund (the “**Company**”) in respect of the merger (the “**Merger**”) between the following two existing sub-funds of the Company:

- Janus Henderson Horizon Fund – Pan European Equity Fund (the “**Merging Fund**”); and
- Janus Henderson Horizon Fund – European Growth Fund (to be renamed Pan European Mid and Large Cap Fund) (the “**Receiving Fund**”) and together with the Merging Fund, (the “**Funds**”).

**1. Merger type**

The Merger will be completed by way of absorption whereby the Merging Fund will transfer all of its assets and liabilities to the Receiving Fund in exchange for the issue to the shareholders of the Merging Fund with shares of the Receiving Fund.

**2. Background information and Merger rationale**

Following a review of the sub-funds of the Company by the Investment Manager, and given recent changes to investment personnel at the Investment Manager, the Investment Manager has recommended to the Directors that the Funds be consolidated in order to create a refreshed and improved European equity strategy proposition for shareholders. The Merger will facilitate the introduction of a refined investment approach which is expected to bring opportunities for a more favourable performance profile. It is also expected that the Merger will bring operational efficiencies for shareholders over time.

**3. Timeline**

9 October 2023	Date of Merging Fund and Receiving Fund shareholder letter mailing Block on new subscriptions into Merging Fund (excluding top-up investments from existing shareholders)
13.00 CET on 28 November 2023	The last point for dealing shares in the Merging Fund (the “ <b>Dealing Cut-Off</b> ”)
29 November to 7 December 2023	Non-dealing days in the Merging Fund
13.00 CET on 7 December 2023	The last point for dealing shares in the Receiving Fund before the Merger
13.00 CET on 7 December 2023	The point at which the Merger is effective, i.e. 13.00 CET on the Merger Date
8 December 2023	Non-dealing day in the Receiving Fund

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11 December  
2023

First day of dealing in new shares post-Merger in the  
Receiving Fund

#### **4. Impact on the shareholders of the Funds**

These matters are addressed in detail in the notices to the respective shareholders of both the Merging Fund and the Receiving Fund dated 9 October 2023.

#### **5. Criteria adopted for the valuation of assets and liabilities on the date of calculating the exchange ratio**

The assets of both the Funds will be valued in accordance with principles laid down in the Articles of Incorporation of the Company and in accordance with the valuation regulations and guidelines adopted by the directors of the Company.

The Merging Fund will transfer all of its assets and liabilities to the Receiving Fund and will cease to exist from the Merger Date.

#### **6. Calculation method of the exchange ratio**

The exchange ratio for the Shares will be based on the net asset value per share of the relevant class of the Merging Fund (including any income accrued) on the Merger Date, compared to the net asset value per share of the corresponding class of the Receiving Fund on the Merger Date.

The exchange ratio will be calculated as of 7 December 2023.

#### **7. Effective Date of Merger**

The Merger will be effective on 7 December 2023 (the "**Merger Date**").

#### **8. Rules applicable to the transfer of assets and the exchange of shares**

On the Merger Date, the assets and liabilities of the Merging Fund will be contributed to the Receiving Fund and the Merging Fund will cease to exist.

The shareholders of the Merging Fund will automatically receive a number of shares of the equivalent class of shares in the Receiving Fund on the Merger Date.

The implementation will be realised by way of book-entry in the Company's accounts and shareholder registers operated by BNP Paribas, Luxembourg Branch as registrar and transfer agent of the Company.

#### **9. Other considerations**

The Investment Manager will pay all legal, advisory or administrative costs associated with the preparation and the completion of the Merger and these costs shall not be charged to the Merging Fund or to the Receiving Fund or to any of their Shareholders.

The Merger is to be effected in a way that it does not have an impact on the Receiving Fund, be it in terms of investment process, the way in which it is currently managed, the costs, the risk profile, the portfolio or the expected outcome or performance of the Receiving Fund.

Shareholders in the Merging Fund will bear the transaction costs of rebalancing the Fund's securities in compliance with the investment objective and policy of the Receiving Fund. Such costs are estimated to be approximately 0.04% (approximately €0.40 for every €1,000 invested). The actual costs may differ, subject to market movements.

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9 October 2023

Director  
Janus Henderson Horizon Fund

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(中譯文僅供參考，與原文相較不盡完整，亦有歧異，如有疑義應以英文本為準。)

(節譯文)

本通知使用惟未另行定義之詞彙與 2022 年 12 月 29 日之公開說明書（「公開說明書」）中定義之詞彙具有相同含義。董事對本通知之準確性承擔責任。

此文件至關重要，需要您立即注意。如您對應採取之行動有任何疑問，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尋求建議。

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

2023 年 10 月 9 日

親愛的股東，

謹致函予身為駿利亨德森遠見基金—泛歐股票基金（「合併基金」）股東之臺端。

本通知旨在通知臺端有關合併基金與 Janus Henderson Horizon Fund—European Growth Fund 合併（將重新定位及更名為「Janus Henderson Horizon Fund—Pan European Mid and Large Cap Fund」（詳見下文）（「存續基金」）之合併（「本合併」）（本公司各子基金個別及合稱「本基金」），本合併將於 2023 年 12 月 7 日生效（「合併日」）。

臺端應閱讀以下有關合併之資訊以及臺端得採取之選項。如臺端對本合併有任何要求或疑問，請隨時依附錄 A 中提供之詳細資訊聯繫登記人及股務代理機構。如臺端需要投資建議，請聯繫臺端之股票經紀人、銀行經理、事務律師、會計師、關係經理或其他專業顧問。

## 1. 為何進行本合併？

根據本公司之章程第二十八條規定，本公司董事認為，將合併基金併入存續基金將更符合臺端之利益。

經投資管理人審查本公司之子基金，並考慮到最近投資管理人之投資人員變動，投資管理人建請董事們考量整併本基金，以便為股東創設一更新及強化之歐洲股票策略提

(中譯文僅供參考，與原文相較不盡完整，亦有歧異，如有疑義應以英文本為準。)

案。本合併將促使引進更精良之投資方式，預計將帶來更佳績效之機會。本合併亦預期將為股東帶來長期營運效率。

為協助股東創設適合之投資策略，本合併前將對存續基金進行某些變更（請參閱附錄 B）。在本信函中，凡提及存續基金者均指合併日（即施行變更後）之形式。存續基金之 KID 文件（以其於合併日之格式）將於 2023 年 11 月 10 日起得於網站 [www.janushenderson.com/pan-european-merger](http://www.janushenderson.com/pan-european-merger) 上取得。

## 2. 合併基金及存續基金之主要特徵

兩檔基金均為本公司之子基金，具有相同之投資目標（即均旨在提供長期資本成長）。兩檔基金之目標均係五年內超越其等指標之表現，然而存續基金之指標為：MSCI Europe NR Index（市場上類似基金更常用之指標）而非合併基金所使用之 FTSE 世界歐洲指數（FTSE World Europe Index）。

兩檔基金均提倡永續金融揭露規則（「SFDR」）第 8(1)條含義內之環境及/或社會特徵，基金之永續發展方法不同，存續基金之某些環境、社會及治理（「ESG」）排除性篩選限制較少，並使用不同之排除性篩選。然而，兩檔基金皆提倡支持對歐洲市場至關重要之聯合國全球盟約原則（涵蓋人權、勞工、貪腐及環境污染等問題）。

自風險之角度觀察，本基金之風險概況相似，且公開說明書及相關 KID 中適用之風險亦相似。兩檔基金之現行 KID 摘要風險指標均為 4 分（滿分 7 分）。存續基金之投資組合不如合併基金集中，從而降低了集中性風險，惟存續基金得投資相較於合併基金而言比例更高之較小規模公司。

自成本之角度觀察，兩檔基金之管理費相同。謹此提請注意，持續費用每年可能有所不同。

合併基金及存續基金之主要特徵完整比較載於附錄 B 中。

## 3. 本合併之程序及對股東之影響

請參閱本合併之一般條款附隨於附錄 D，並得搜尋 [www.janushenderson.com/pan-european-merger](http://www.janushenderson.com/pan-european-merger)，以了解有關基金合併所遵循方法之完整詳細資訊。

### 本合併程序之摘要

(中譯文僅供參考，與原文相較不盡完整，亦有歧異，如有疑義應以英文本為準。)

- 不希望參與本合併及擬避免負擔本合併之再平衡成本之股東必須於 2023 年 11 月 28 日歐洲中部時間 13 時（「交易截止時間」）之前轉換或買回其所有股份（免費）。謹提請注意，董事有權酌情進行稀釋調整，詳細資訊請參閱下文第 8 部分。
- 合併基金將於合併日前受有五天非交易日（「非交易日」）之限制，存續基金將於 2023 年 12 月 11 日恢復正常交易。於 2023 年 11 月 29 日，投資管理人將於必要時開始進行再平衡（購買及/或出售）本基金之證券，以確保遵守存續基金之投資政策。因此，合併基金可能不再遵守公開說明書中規定之投資限制（包括但不限於投資組合多元化、風險分散及現金等規則）。
- 交易截止時間後仍保留合併基金股份之股東將於合併日將其合併基金之股份轉換為存續基金中之等值股份。此後，確認新持股之信函將於合併日後 14 日內發送予股東。
- 由於本基金之間之價格差異，存續基金向股東發行之股份數量可能與其於合併基金中持有之股份數量不同。然而，本合併後新股份之價值與合併基金於本合併前之股份價值相同。
- 自合併日起，將適用存續基金之收費結構。存續基金收費結構之摘錄請參閱附錄 B。存續基金之全部詳細資訊載於公開說明書及主要資訊文件（「KID」）中。此等文件之副本得供索取，亦得透過 Janus Henderson 之網站 [www.janushenderson.com/pan-european-merger](http://www.janushenderson.com/pan-european-merger) 加以搜尋。

合併基金之股東將於合併日轉換至存續基金，並獲得存續基金中同等代替之股份類別，如附錄 C 所示。

## 關鍵日期之時程摘要

2023 年 10 月 9 日	股東信函之發送日期
	禁止對合併基金之新申購（不包括既有股東之追加投資）
2023 年 11 月 28 日歐洲 中部時間 13 時	合併基金股份交易之最終時點（及於產生再平衡成本前） （「交易截止時間」）
2023 年 11 月 29 日至 12 月 7 日	合併基金之非交易日
2023 年 12 月 7 日歐洲 中部時間 13 時	本合併之生效時點，即合併日歐洲中部時間 13 時
12 月 8 日	存續基金之非交易日

(中譯文僅供參考，與原文相較不盡完整，亦有歧異，如有疑義應以英文本為準。)

2023年12月11日 本合併後存續基金首次新股份交易日

合併基金之所有資產及負債將轉移至存續基金，並將自合併日之估價時點起不復存在。

#### 4. 成本

投資管理人將支付與準備及完成本合併所有相關之法律、諮詢及行政費用，且此等費用不會向合併基金、存續基金或其任何股東收取。

合併基金之股東將承擔根據存續基金投資政策再平衡本基金證券之交易費用。據估計，此等成本極少，約為0.04%（約為每投資1,000歐元成本為0.40歐元）。實際成本具體取決於市場變動而可能有所不同。不欲參與本合併之股東必須於2023年11月28日之前轉換或買回其所有股份（免費），以避免負擔本合併之再平衡成本。

#### 5. 收益之處理

合併基金之投資產生收益。該等收益反映於臺端持有之合併基金股份價格中。為利於合併進行，截至本合併時點臺端股份所累積產生之收益價值，將被納入計算至存續基金發給臺端之替代股份數量。該收益將於合併日保留於臺端現有之股份類別中，其價值將於本合併後反映於存續基金之替代股份價格中。

#### 6. 風險考量

本公司董事並未考慮本次投資是否適合臺端個人需求及風險承受能力。為確保台端了解所希望轉換之存續基金或本公司任何子基金是否合適，請閱讀公開說明書及相應之KID，其中詳細介紹了更多投資相關風險之資訊，並得於我們的網站[www.janushenderson.com](http://www.janushenderson.com)。如臺端對應承擔之風險水準有任何疑問，我們建議臺端於做出任何投資決定前尋求獨立之專業建議。

#### 7. 稅務

本合併不會使合併基金之盧森堡非居民股東繳納盧森堡之稅項。股東（包括盧森堡居民）可能需於其稅籍地或其他司法管轄區納稅。希望買回或將其股份轉換為本公司另一子基金之股東應注意，此可能於某些司法管轄區屬於出於稅務目的之股份出售。由於各國稅法差異很大，謹建議股東就具體個案合併的稅務影響諮詢其稅務顧問。

#### 8. 您得採取之選項



(中譯文僅供參考，與原文相較不盡完整，亦有歧異，如有疑義應以英文本為準。)

如臺端對本合併中合併基金併入存續基金乙事無異議，則毋須因此變更採取任何行動。

作為合併基金之股東，臺端得於交易截止時間（定義詳見下文）前免費將持股轉換為臺端有資格投資之本公司另一檔子基金（前提係該子基金已於臺端之居住國註冊公開銷售），或隨時買回臺端之持股（根據本公司公開說明書中之程序），而無需買回費用。根據 2010 年 12 月 17 日關於集合投資計劃之法律第 73(1)條，買回僅得於 2023 年 11 月 28 日歐洲中部時間 13 時（「交易截止時間」）之前進行買回，且本合併將於合併日施行。臺端之轉換將不遲於收到臺端指示後之交易日生效。

請注意，交易截止時間後所收到有關臺端投資合併基金之交易請求，包括直接處理交易（自動電子交易），將被自動拒絕。我們將與臺端追蹤情形，以確保臺端了解交易被拒絕之原因，以及臺端是否希望後續交易存續基金。

請注意，於董事認為適當的情況下，董事有權酌情進行稀釋調整，以更公平地反映投資價值，保護其餘股東之利益。任何稀釋調整將根據公開說明書之規定進行，且可能會減少臺端於買回時出售股份所獲得之收益或於轉換時降低臺端之股份價值。

如臺端選擇將臺端之股份轉換為不同子基金之持股，所得款項將依據本公司公開說明書之規定，以適用於該子基金之股份價格，購買臺端所指定之子基金股份。股東於投資前必須閱讀相關子基金之 KID 及股份類別。KID 得於我們的網站 [www.janushenderson.com](http://www.janushenderson.com) 上獲取。

若登記人及股務代理機構並未持有相關文件，臺端可能會被要求進一步提供或更新該等文件以驗證臺端之身份。在收到該等驗證前可能暫緩付款。付款一般將按照紀錄上的常設指示進行。若臺端已變更臺端之銀行帳號而未通知登記人及股務代理機構，請依**附錄 A 提供之詳細資訊**，以書面形式向登記人及股務代理機構確認臺端之最新資訊。

如同往常，臺端股票之任何轉換或買回皆可能會影響臺端之納稅。因此，臺端應向臺端之專業顧問尋求有關臺端各自公民身份、住所或居住地任何適用稅務之協助。

**若您於對採取行動有任何疑問，請向您的股票經紀人、銀行經理、事務律師、會計師、關係經理或其他專業顧問尋求建議。**

## 9. 一般資訊

臺端得於本公司註冊辦公室免費索取由存託機構發行與本合併有關之證書副本（根據 2010 年 12 月 17 日法律第 70 條之要求）：

(中譯文僅供參考，與原文相較不盡完整，亦有歧異，如有疑義應以英文本為準。)

本合併後，PricewaterhouseCoopers, Société cooperative 出具之獨立會計師查核報告副本得供免費索取。

股東得自本公司註冊辦公室及 [www.janushenderson.com](http://www.janushenderson.com) 免費獲取公開說明書、補充資料、KID、本公司章程以及本公司年報及半年報。

### 更多資訊？如何聯絡我們

若您有任何問題，請依附錄 A 提供之詳細資訊，聯繫登記人及股務代理機構。

(與台灣投資人無關部分略譯)

您誠摯地，

(簽名)

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駿利亨德森遠見基金董事會之董事

(中譯文僅供參考，與原文相較不盡完整，亦有歧異，如有疑義應以英文本為準。)

**附錄 A**

**本公司之代理機構及當地代表**

<p style="text-align: center;"><b>股務代理機構</b></p> <p style="text-align: center;"><b>International Financial Data Services (Ireland) Limited,</b> Bishops Square Redmond's Hill Dublin 2 Ireland 電話：+353 1 242 5453 傳真：+353 1 562 5537</p>	<p>(與台灣投資人無關部分略譯)</p>
<p>(與台灣投資人無關部分略譯)</p>	<p>(與台灣投資人無關部分略譯)</p>
<p>(與台灣投資人無關部分略譯)</p>	<p style="text-align: center;"><b>所有其他投資人</b></p> <p>如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。</p> <p>如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。</p> <p>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。</p>

(中譯文僅供參考，與原文相較不盡完整，亦有歧異，如有疑義應以英文本為準。)

附錄 B

本基金之主要差異比較

合併基金及存續基金之完整詳細資訊請參閱公開說明書及 KID (副本得供索取，亦得於我們的網站 [www.janushenderson.com/pan-european-merger](http://www.janushenderson.com/pan-european-merger) 上取得)。

請注意，底線斜體之文字反映於 2023 年 11 月 10 日就合併日之本合併前對存續基金進行之變更。請注意此等變更之 KID 將自該日起得於網站 [www.janushenderson.com/pan-european-merger](http://www.janushenderson.com/pan-european-merger) 上取得。

產品特徵	合併基金	存續基金
基金名稱	駿利亨德森遠見基金—泛歐股票基金	Janus Henderson Horizon Fund – <u>Pan European Mid and Large Cap Fund</u>  (原 Janus Henderson Horizon Fund – European Growth Fund)
資產淨值 (大約)	261 百萬歐元	35 百萬歐元
傘形基金名稱	駿利亨德森遠見基金	駿利亨德森遠見基金
註冊地	盧森堡	盧森堡
法規狀態	可轉讓證券集合投資事業	可轉讓證券集合投資事業
傘形基金類型	開放型投資公司	開放型投資公司
責任分離	是	是
<b>服務供應商</b>		
經理公司	Janus Henderson Investors Europe S.A.	Janus Henderson Investors Europe S.A.
投資管理人	Janus Henderson Investors UK Limited	Janus Henderson Investors UK Limited
副投資管理人	N/A	N/A
行政管理人	BNP Paribas, Luxembourg Branch	BNP Paribas, Luxembourg Branch
存託機構	BNP Paribas, Luxembourg Branch	BNP Paribas, Luxembourg Branch
主要經銷商	Janus Henderson Investors Europe S.A. Janus Henderson Investors UK Limited	Janus Henderson Investors Europe S.A. Janus Henderson Investors UK Limited
簽證會計師	PricewaterhouseCoopers, Société cooperative	PricewaterhouseCoopers, Société cooperative

(中譯文僅供參考，與原文相較不盡完整，亦有歧異，如有疑義應以英文本為準。)

<b>公司法律顧問</b>	Linklaters LLP	Linklaters LLP
<b>投資目標及政策</b>		
<b>投資目標</b>	本基金旨在提供長期資本增長。	本基金旨在提供長期資本增長。
<b>投資政策</b>	<p>本基金投資至少其淨資產之75%於在歐洲經濟區或如非歐洲經濟區之一部，則於英國設有註冊辦事處之歐洲公司的股權或股權相關工具。</p> <p>本基金得投資任何產業及規模之公司，包括小型資本公司。</p> <p>股權相關工具可能包含存託憑證。</p> <p>本基金得使用衍生性工具（例如期貨、遠期合約、選擇權及權證），以降低風險並更有效地管理基金。在任何情形下，此等工具及技術之使用均不得導致本基金偏離其投資政策。</p> <p>本基金得以基金資產淨值10%為限投資特殊目的併購公司（SPACs）。</p> <p>出於財務管理之目的及/或為防禦之目的（例如，發生不利市場條件時），本基金得投資於：</p> <ul style="list-style-type: none"> <li>- 投資等級之政府債券及相關衍生性工具；</li> <li>- 現金及貨幣市場工具。</li> </ul>	<p>本基金投資至少其淨資產之80%於主要收益來自於歐洲（<u>包括英國</u>）之歐洲或投資管理人認為於歐洲掛牌（<u>包括英國</u>）公司之股權或股權相關工具。</p> <p><u>本基金投資於任何產業之中型及大型資本公司，但強烈偏好中型資本公司。</u> 本基金得投資任何產業及規模之公司，包括小型資本公司，然而本基金偏好中型資本公司。</p> <p>股權相關工具可能包含存託憑證。</p> <p>本基金得使用衍生性工具（例如期貨、遠期合約、選擇權及權證），以降低風險並更有效地管理基金。在任何情形下，此等工具及技術之使用均不得導致本基金偏離其投資政策。</p> <p>本基金得以基金資產淨值10%為限投資特殊目的併購公司（SPACs）。</p> <p>出於財務管理之目的及/或為防禦之目的（例如，發生不利市場條件時），本基金得投資於：</p> <ul style="list-style-type: none"> <li>- 投資等級之政府債券及相關衍生性工具；</li> <li>- 現金及貨幣市場工具。</li> </ul>
<b>投資策略</b>	<p>投資管理人尋求投資高品質之大型或中型歐洲公司，其能夠提供永續性資本回報或長期改善之，並具有若干對於自短期市場或催化特定股票之公司之策略性曝險。</p>	<p>投資管理人藉由聚焦公司資本使用之獲利性及效率，尋求以識別潛藏質量之公司。</p> <p><u>本公司得投資於任何規模之公司，惟偏好中型資本公司</u>，因該</p>

(中譯文僅供參考，與原文相較不盡完整，亦有歧異，如有疑義應以英文本為準。)

	<p>本基金基於本面研究，利用專屬且具適應性之篩選工具，為列入考量之每檔股票提供比較性觀點，以協助促成分析及決策中更高的一致性與信念。</p> <p>小型公司通常並非投資組合之重點。</p>	<p>等公司具備具吸引力之商機、成長潛力或屬未來潛在併購目標。</p> <p>投資管理人著眼長遠目標，超越短期數據，惟風險管理流程側重於識別本基金可能面臨之公司及行業之特定風險，而非更廣泛之市場相關風險。</p>
<b>績效目標</b>	於任何5年之期間，於扣除收費後，超越FTSE 世界歐洲指數 (FTSE World Europe Index)。	於任何 5 年之期間，於扣除收費後，超越 <i>MSCI Europe NR</i> 。
<b>歷史績效</b> (A2 歐元年化 (淨) 績效，自成立以來截至 2023 年 8 月)	5.88%	7.41%
<b>全球曝險計算</b>	承諾法	承諾法
<b>SRI</b>	4	4
<b>關鍵基金風險</b>	<p>貨幣避險</p> <p>交易對手及營運風險</p> <p>股權集中</p> <p>-</p> <p>國家或區域</p> <p>衍生性商品</p> <p>匯率</p> <p>流動性</p>	<p>貨幣避險</p> <p>交易對手及營運風險</p> <p>股權</p> <p>-</p> <p>小型公司</p> <p>國家或區域</p> <p>衍生性商品</p> <p>匯率</p> <p>流動性</p>
<b>基礎幣別</b>	歐元	歐元
<b>申購及買回</b>		
<b>營業日</b>	除特別說明外，指盧森堡銀行營業日。	除特別說明外，指盧森堡銀行營業日。
<b>交易日</b>	某營業日交易截止時間前	某營業日交易截止時間前
<b>交易期限 / 交易截止時間</b>	任何交易日之歐洲中部時間 13.00。	任何交易日之歐洲中部時間 13.00。
<b>估價時點</b>	歐洲中部時間 13.00	歐洲中部時間 13.00
<b>結算期間</b>	T + 3	T + 3
<b>費用結構</b>		

(中譯文僅供參考，與原文相較不盡完整，亦有歧異，如有疑義應以英文本為準。)

	股份類別	管理費	持續費用 (%) 31/12/22	股份類別	管理費	持續費用 (%) 31/12/22
	A2 歐元	<b>1.20</b>	<b>1.89</b>	A2 歐元	<b>1.20</b>	1.93
	A2 美元避險	1.20	1.89	A2 美元避險	1.20	1.89**
	I2 歐元	<b>1.00</b>	<b>1.00</b>	I2 歐元	<b>1.00</b>	1.00
<p>* (與台灣投資人無關部分略譯)</p> <p>**此類別之持續費用數據係一估計值，因此股份類別並無充足之追蹤紀錄使我們準確計算。</p>						
初始銷售費用 (至多)	A 股份類別—5% I 股份類別—0%			A 股份類別—5% I 股份類別—0%		
績效費	<p>股份類別超越門檻資產淨值表現之 10% (受高水位線影響)。</p> <p>本合併前不會產生或無需支付任何績效費。</p> <p>任何績效不佳之應計費用將結轉至存續基金中之適當股份類別。</p>			<p>股份類別超越門檻資產淨值表現之 10% (受高水位線影響)。</p> <p>股東將不會承擔合併日前之任何應計績效費。</p>		
其他費用	<p>股東服務費 A 股份類別—0.50%</p> <p>(與台灣投資人無關部分略譯)</p>			<p>股東服務費 A 股份類別—0.50%</p> <p>(與台灣投資人無關部分略譯)</p>		

(中譯文僅供參考，與原文相較不盡完整，亦有歧異，如有疑義應以英文本為準。)

附錄 C

ISIN

合併基金		存續基金	
當前股份類別名稱	當前 ISIN	取代之股份類別名稱	取代之 ISIN
A2 歐元	LU0138821268	A2 歐元	LU0503932328
A2 美元避險	LU0974284688	A2 美元避險*	LU2660304283
I2 歐元	LU0196036957	I2 歐元	LU0503932674

(與台灣投資人無關部分略譯)

\*新股份類別一作為合併之一部分，此新股份類別將於 2023 年 12 月 7 日成立並發行。



(中譯文僅供參考，與原文相較不盡完整，亦有歧異，如有疑義應以英文本為準。)

## 附錄 D

### 合併一般條款

### 駿利亨德森遠見基金—泛歐股票基金

### 及

### JANUS HENDERSON HORIZON FUND – EUROPEAN GROWTH FUND (將更名為 PAN EUROPEAN MID AND LARGE CAP FUND)

本合併之一般條款係由駿利亨德森遠見基金(「本公司」)之董事就本公司以下兩檔現有之子基金間之合併(「本合併」)而訂定：

- 駿利亨德森遠見基金—泛歐股票基金(「合併基金」)；及
- Janus Henderson Horizon Fund – European Growth Fund (將更名為Pan European Mid and Large Cap Fund) (「存續基金」)，與合併基金合稱為「本基金」。

#### 1. 本合併之類型

本合併將以吸收之方式完成，合併基金會將其所有之資產及負債轉予存續基金，以將合併基金之股東之股份轉換為存續基金之發行股份。

#### 2. 背景資訊及本合併之原因

經投資管理人審查本公司之子基金，並考慮到最近投資管理人之投資人員變動，投資管理人建請董事們考量整併本基金，以便為股東創設一更新及更強化之歐洲股票策略提案。本合併將促進引進更精良之投資方式，預期將帶來更佳績效之機會。本合併亦預期將為股東帶來長期營運效率。

#### 3. 時程

2023年10月9日	合併基金及存續基金股東信函之發送日期 禁止對合併基金之新申購(不包括既有股東之追加投資)
2023年11月28日 歐洲中部時間13時	合併基金股份交易之最終時點(「交易截止時間」)

(中譯文僅供參考，與原文相較不盡完整，亦有歧異，如有疑義應以英文本為準。)

2023年11月29日 至12月7日	合併基金之非交易日
2023年12月7日 歐洲中部時間13 時	本合併前存續基金股份之最後交易時點
2023年12月7日 歐洲中部時間13 時	本合併之生效時點，即合併日歐洲中部時間13時
2023年12月8日	存續基金之非交易日
2023年12月11日	本合併後存續基金首次新股份交易日

#### 4. 對本基金之股東之影響

此等事項已於2023年10月9日致合併基金及存續基金個別股東之通知中詳細說明。

#### 5. 於計算轉換比率當日，就資產及負債之評價所採取之標準

兩檔基金之資產將根據本公司章程規定之原則及本公司董事通過之評價條例及準則進行評價。

合併基金之所有資產及負債將轉移至存續基金，並將自生效日之評價時點起不復存在。

#### 6. 轉換比率之計算方式

股份之轉換比率將以合併日合併基金相關類別之每股淨資產價值（包括任何應計收益），與合併日存續基金相應類別之每股淨資產價值進行比較。

轉換比率將於2023年12月7日計算。

#### 7. 合併生效日

本合併將於2023年12月7日（「生效日」）生效。

#### 8. 資產移轉及股份轉換所適用之規則

於合併日，合併基金之資產及負債將轉移予存續基金，而合併基金將不復存在。

(中譯文僅供參考，與原文相較不盡完整，亦有歧異，如有疑義應以英文本為準。)

合併基金之股東將於合併日自動獲得存續基金中同等類別之股份數量。

執行之方式將透過登記於BNP Paribas, Luxembourg Branch作為本公司之登記人及股務代理機構之本公司帳戶及股東名簿上落實。

## 9. 其他考量

投資管理人將支付與本合併之籌備及完成相關之所有法律、諮詢或行政費用，此等費用不得向合併基金或存續基金或其任何股東收取。

本合併將以不影響存續基金之方式進行，無論係於投資流程、目前之管理方式、成本、風險概況、投資組合或預期結果或存續基金之績效方面均同。

合併基金之股東將承擔根據存續基金投資目標及政策再平衡本基金證券之交易費用。據估計，此等成本約為0.04%（約為每投資1,000歐元成本為0.40歐元）。實際成本具體取決於市場變動而可能有所不同。

2023年10月9日

駿利亨德森遠見基金董事會之董事

附件-基金清單

合併基金				
基金中文名稱	基金英文名稱	ISIN 代碼	股別	集保代碼
駿利亨德森遠見基金-泛歐股票基金 A2 美元避險	Janus Henderson Horizon Fund - Pan European Equity Fund A2 HUSD	LU0974284688	A2	HEN13
駿利亨德森遠見基金-泛歐股票基金 A2 歐元	Janus Henderson Horizon Fund - Pan European Equity Fund A2 EUR	LU0138821268	A2	HEN08



存續基金			
基金英文名稱	ISIN 代碼	股別	集保代碼
Janus Henderson Horizon Fund - Pan European Mid and Large Cap Fund A2 HUSD	LU2660304283	A2	HEN50
Janus Henderson Horizon Fund - Pan European Mid and Large Cap Fund A2 EUR	LU0503932328	A2	HEN51