## (December 2017 Department of the Treasury

## **Report of Organizational Actions Affecting Basis of Securities**

▶ See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Reporting Issuer Part I 2 Issuer's employer identification number (EIN) Issuer's name Janus Henderson International Opportunities Fund 36-4447766 3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact Janus Henderson Fund Services fundtax@janushenderson.com 6 Number and street (or P.O. box if mail is not delivered to street address) of contact 7 City, town, or post office, state, and ZIP code of contact 151 DETROIT ST DENVER, CO 80206 8 Date of action 9 Classification and description 06/16/2023 Multiple classes of shares of a single mutual fund/regulated investment company 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) See Attachment See Attachment Organizational Action Attach additional statements if needed. See back of form for additional guestions. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action On June 16, 2023, the Janus Henderson International Opportunities Fund, a series of the Trust (the "Target Fund") merged into the Janus Henderson Overseas Fund, a series of the Trust (the "Acquiring Fund") in a tax-free reorganization. The reorganization consisted of: (i) the transfer by the Target Fund all of its assets to the Acquiring Fund in exchange for the Acquiring Fund shares and the assumption by the Acquiring Fund of all the liabilities of the Target Fund; (ii) the distribution of Acquiring Fund shares to the shareholders of the Target Fund in complete liquidation of the Target Fund. As a result of this reorganization, Target Fund shareholders of all classes surrendered their Target Fund shares in exchange for Acquiring Fund shares of the corresponding class equal in value of the Target Fund shares surrendered (as of June 16, 2023). See Attachment for more information. Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ► The merger will qualify as a Section 368(a) or as a tax-free exchange described in the IRS code. See Attachment for merger ratios. Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► There is no change to aggregate basis as a result of the merger.

Part I	II 🗀	Organizational Action (continued	d)		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
		applicable Internal Revenue Code section		which the tax treatment is based	
		<ul> <li>a) of the United States Internal Revenugulations Section 1.368-2(g)</li> </ul>	le Code of 1986		
Heasui	у ке	guiations Section 1.306-2(g)			
<b>18</b> C	an an	y resulting loss be recognized? ► There	e is no gain or loss recognize	ed as a result of this merger.	Aggregate basis will be the same
for each	n shai	reholder after the merger has been cor	mpleted.		
<b>19</b> Pr	rovide	e any other information necessary to imple	ement the adjustment, such a	s the reportable tax year ▶ The	merger will be an organizational
		table in the 2023 tax year.	omoni ano aajaomioni, oaoma	1110 10 10 10 10 10 10 10 10 10 10 10 10	morger will be all organizational
		er penalties of perjury, I declare that I have exif, it is true, correct, and complete. Declaration			
0:	Delle	i, it is true, correct, and complete. Declaration	of preparer (other than officer) is b	ased on all information of which pre	sparer has any knowledge.
Sign Here		/s/ Allen Welch		07/2	0/2023
пеге	Signa	ature /S/ Allen Welch		Date ►	0/2023
	Deint	Allon Wolch		Title A colote	nt Traggurar
Delai	rint	your name ► Allen Welch Print/Type preparer's name	Preparer's signature	Title ► Assista  Date	nt Treasurer Charle
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	-111 <b>y</b>	Firm's address ▶			Phone no.
Send Fo	orm 89	937 (including accompanying statements	) to: Department of the Treasu	ıry, Internal Revenue Service, C	gden, UT 84201-0054

## Attachment to Form 8937

## Merger Details - Sections 10, 12, 14 and 15

Janus Henderson International Opportunities Fund (the "Target Fund") Shares Surrendered				Janus Henderson Overseas Fund (the "Acquiring Fund") Shares Received				
Ticker	CUSIP	Class	NAV	Ticker	CUSIP	Class	NAV	Merger Ratio
HFOAX	47103X310	Α	19.5721	JDIAX	47103C480	Α	43.6556	0.44832965
HFOCX	47103X294	С	17.9742	JIGCX	47103C472	С	42.8021	0.41993734
HFODX	47103X286	D	19.4473	JNOSX	47103E775	D	43.2368	0.44978583
HFOIX	47103X278	1	19.4549	JIGFX	47103C464	1	43.3577	0.44870692
HFOSX	47103X260	N	19.3606	JDINX	47103D835	N	43.1476	0.44870630
HFORX	47103X245	R	19.1241	JDIRX	47103C456	R	42.9407	0.44536070
HFOQX	47103X237	S	19.5184	JIGRX	47103C449	S	43.2800	0.45097967
HFOTX	47103X229	T	19.5759	JAOSX	471023846	Ţ	43.2949	0.45215256

NAVs shown are as of immediately prior to the merger.

Merger Ratio is the number of Acquiring Fund shares received per one Target Fund share surrendered.