(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 Short Duration Income ETF 81-3634375 3 Name of contact for additional information Telephone No. of contact 5 Email address of contact Janus Henderson Fund Services (800) 525-3713 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 Street Denver, CO 80206-4805 8 Date of action 9 Classification and description October 31, 2024 Distribution to public shareholders of Regulated Investment Company (RIC) 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) See Attached Schedule See Attached Schedule N/A Organizational Action Attach additional statements if needed. See back of form for additional questions. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action > Janus Henderson Short Duration Income ETF paid monthly income distributions to its shareholders of record from February 2024 to October 2024. Janus Henderson Short Duration Income ETF has determined that a portion of each distribution is return of capital, as the fund did not have enough current or accumulated earnings and profits to support an ordinary income distribution. See the attached statement for details. 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 15 share or as a percentage of old basis > Janus Henderson Short Duration Income ETF paid monthly income distributions to its shareholders of record from February 2024 to October 2024. For each of these distributions, 32.53% represents a non-taxable return of capital to the extent of a U.S. shareholder's tax basis in each of its Janus Henderson Short Duration Income ETF shares, with any remaining amount being taxed as capital gain to a U.S. shareholder. 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 ► Janus Henderson Short Duration Income ETF has determined that a portion of each monthly distribution is a return of capital as the fund did not have enough current or accumulated earning and profits as of the fiscal year ending October 31, 2024. Of each of the distribution amounts that Janus Henderson Short Duration Income ETF distributed from February 2024 to October 2024, 32.53% has been determined to be a return of capital.

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|--------------|-----------|---|--|-----------|--------------------|-------------------------------------|
| Part I | | Organizational Action (continued) | | | | |
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| 17 Li | st the | applicable Internal Revenue Code section(| s) and subsection(s) upon which the tax tre | atment | is based ▶ | Sections 301(c), |
| 316(a) a | and 85 | 2(c) of the Internal Revenue Code. | | | | |
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| 18 C: | an any | v reculting loss be recognized? | is recognized on the return of capital di | ctributi | ion There | duction in charabolder basis |
| | | e amount of gain or loss realized on the | | Stributi | ion. me re | duction in shareholder basis |
| illay all | ect iii | e amount of gain of loss realized on the | sale of the shares. | | | |
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| | | | nent the adjustment, such as the reportable | tax ye | ar ▶ <u>This o</u> | rganizational action is |
| reporta | ble wi | th respect to the taxable year ended Oct | ober 31, 2024. | | | |
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| | Unde | r penalties of periury. I declare that I have exam | ined this return, including accompanying schedu | ules and | statements. | and to the best of my knowledge and |
| | belief | , it is true, correct, and complete. Declaration of | preparer (other than officer) is based on all inform | nation of | which prepa | rer has any knowledge. |
| Sign | | | | | | |
| Here | Signa | ture► /S/ Allen Welch | | Date ► | 12, | 13/2024 |
| | 3 | | | | | |
| | Print | your name ► Allen Welch | | Title ► | Assistant | Treasurer |
| Paid | | Print/Type preparer's name | Preparer's signature | Date | | Check if PTIN |
| Prepa | arer | | | | | self-employed |
| Use C | | Firm's name ▶ | | | | Firm's EIN ▶ |
| | - · · · y | Firm's address ▶ | | | | Phone no. |

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

JANUS HENDERSON SHORT DURATION INCOME ETF SUPPLEMENTAL ATTACHMENT TO FORM 8937

PART II, QUESTION 14

| | | TICKER | RECORD | EX-DIVIDEND | PAYABLE | TOTAL DISTRIBUTION | TAXABLE DIVIDENDS | TAXABLE CAP. GAIN DISTR. | NON-TAXABLE RETURN OF CAPITAL |
|---|-----------|--------|-----------|-------------|-----------|-----------------------|----------------------|-----------------------------|----------------------------------|
| FUND NAME | CUSIP | SYMBOL | DATE | DATE | DATE | PER SHARE | PER SHARE | PER SHARE | PER SHARE |
| JANUS HENDERSON SHORT DURATION INCOME ETF | 47103U886 | VNLA | 2/2/2024 | 2/1/2024 | 2/7/2024 | 0.189712000 | 0.127989560 | 0.000000000 | 0.061722440 |
| JANUS HENDERSON SHORT DURATION INCOME ETF | 47103U886 | VNLA | 3/4/2024 | 3/1/2024 | 3/7/2024 | 0.193838000 | 0.130773170 | 0.000000000 | 0.063064830 |
| JANUS HENDERSON SHORT DURATION INCOME ETF | 47103U886 | VNLA | 4/2/2024 | 4/1/2024 | 4/5/2024 | 0.198809000 | 0.134126870 | 0.000000000 | 0.064682130 |
| JANUS HENDERSON SHORT DURATION INCOME ETF | 47103U886 | VNLA | 5/2/2024 | 5/1/2024 | 5/7/2024 | 0.199931000 | 0.134883830 | 0.000000000 | 0.065047170 |
| JANUS HENDERSON SHORT DURATION INCOME ETF | 47103U886 | VNLA | 6/3/2024 | 6/3/2024 | 6/7/2024 | 0.206707000 | 0.139455270 | 0.000000000 | 0.067251730 |
| JANUS HENDERSON SHORT DURATION INCOME ETF | 47103U886 | VNLA | 7/1/2024 | 7/1/2024 | 7/5/2024 | 0.202487000 | 0.136608240 | 0.000000000 | 0.065878760 |
| JANUS HENDERSON SHORT DURATION INCOME ETF | 47103U886 | VNLA | 8/1/2024 | 8/1/2024 | 8/7/2024 | 0.198080000 | 0.133635040 | 0.000000000 | 0.064444960 |
| JANUS HENDERSON SHORT DURATION INCOME ETF | 47103U886 | VNLA | 9/3/2024 | 9/3/2024 | 9/9/2024 | 0.208788000 | 0.140859220 | 0.000000000 | 0.067928780 |
| JANUS HENDERSON SHORT DURATION INCOME ETF | 47103U886 | VNLA | 10/1/2024 | 10/1/2024 | 10/7/2024 | 0.204359000 | 0.137871180 | 0.000000000 | 0.066487820 |