

# Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

## Part I Reporting Issuer

|   |                            |   |                      |
|---|----------------------------|---|----------------------|
| 1 Issuer's name   |                            | 2 Issuer's employer identification number (EIN)                           |                      |
| Janus Henderson Transformational Growth ETF   |                            | 33-2535773  |                      |
| 3 Name of contact for additional information  | 4 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, 2025  |                            | 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   | N/A                        | See Attached Schedule   | N/A                  |

## Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 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 Transformational Growth ETF paid quarterly income distributions to its shareholders of record from March 2025 to September 2025. Janus Henderson Transformational Growth 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.

15 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 ► Janus Henderson Transformational Growth ETF paid quarterly income distributions to its shareholders of record from March 2025 to September 2025. For each of these distributions, 100.00% represents a non-taxable return of capital to the extent of a U.S. shareholder's tax basis in each of its Janus Henderson Transformational Growth ETF shares, with any remaining amount being taxed as capital gain to a U.S. shareholder.

16 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 Transformational Growth ETF has determined that a portion of each quarterly 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, 2025. Of each of the distribution amounts that Janus Henderson Transformational Growth ETF distributed from March 2025 to September 2025, 100.00% has been determined to be a return of capital.

**Part II** **Organizational Action** *(continued)*

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► [Sections 301\(c\), 316\(a\) and 852\(c\) of the Internal Revenue Code.](#)

**18** Can any resulting loss be recognized? ► [No loss is recognized on the return of capital distribution. The reduction in shareholder basis may affect the amount of gain or loss realized on the sale of the shares.](#)

**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ► [This organizational action is reportable with respect to the taxable year ended October 31, 2025.](#)

**Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules 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 information of which preparer has any knowledge.

Signature ► /S/ Allen Welch Date ► 12/15/2025

Print your name ► Allen Welch Title ► Assistant Treasurer

**Paid Preparer Use Only**

|                            |                      |      |   |      |
|----------------------------|----------------------|------|---|------|
| Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed | PTIN |
| Firm's name ►              | Firm's EIN ►         |      |   |      |
| Firm's address ►           | Phone no.            |      |   |      |

JANUS HENDERSON TRANSFORMATIONAL GROWTH ETF  
SUPPLEMENTAL ATTACHMENT TO FORM 8937

PART II, QUESTION 14

| FUND NAME                                   | CUSIP     | TICKER SYMBOL | RECORD DATE | EX-DIVIDEND DATE | PAYABLE DATE | TOTAL DISTRIBUTION PER SHARE | TAXABLE DIVIDENDS PER SHARE | TAXABLE CAP. GAIN DISTR. PER SHARE | NON-TAXABLE RETURN OF CAPITAL PER SHARE |
|---|-----------|---------------|-------------|------------------|--------------|------------------------------|-----------------------------|------------------------------------|---|
| JANUS HENDERSON TRANSFORMATIONAL GROWTH ETF | 47103U696 | JXX           | 3/31/2025   | 3/31/2025        | 4/4/2025     | 0.008032000                  | 0.000000000                 | 0.000000000                        | 0.008032000                             |
| JANUS HENDERSON TRANSFORMATIONAL GROWTH ETF | 47103U696 | JXX           | 6/30/2025   | 6/30/2025        | 7/7/2025     | 0.003757000                  | 0.000000000                 | 0.000000000                        | 0.003757000                             |
| JANUS HENDERSON TRANSFORMATIONAL GROWTH ETF | 47103U696 | JXX           | 9/30/2025   | 9/30/2025        | 10/6/2025    | 0.000000000                  | 0.000000000                 | 0.000000000                        | 0.000000000                             |