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## Use of Auditor Policy

Effective Date: *May 31, 2017*

Version: *1.0*

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## 1 Overview

### 1.1 Policy Statement

The Use of Auditors Policy governs the engagement for any service of the independent audit firm appointed to perform the corporate audit (currently PricewaterhouseCoopers or PwC). Any use of the corporate auditor, regardless of service type, requires written pre-approval by the Audit Committee of the Board of Directors.

### 1.2 Key principles

The independent auditor is engaged by and works for the Audit Committee of the Board of Directors to perform audit of Janus Henderson's financial statements and controls over financial reporting. Any service provided by the independent auditor must be pre-approved by the Audit Committee. Audit firms perform a wide array of services beyond audit or assurance work, many of which will impair their independence. Any engagement of the corporate auditor must comply with independence in all jurisdictions in which the auditor conducts audits.

Independence standards permit certain services that will not result in statutory impairment of auditor independence. However, permitted services may appear to compromise independence either by the magnitude of non-audit fees or the breadth of non-audit services provided by the audit firm. These services must be disclosed publically in the annual proxy statement.

### 1.3 Scope

This policy applies to any service provided by the independent corporate auditor.

### 1.4 Roles and Responsibilities

Janus Henderson, including the Audit Committee of the Board of Directors is responsible for ensuring that the corporate auditor maintains independence both in fact and appearance. The audit firm also bears responsibility to maintain their independence.

### 1.5 Escalation Requirements

Violations of any company policy must be reported via the incident management form within the governance, risk management and compliance system immediately upon detection. You may also make anonymous reports by calling a toll-free hotline. Failure to report policy violations may lead to appropriate disciplinary action.

## 2 Definitions

Not Applicable

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### 3 Policy Requirements

Any request to use the Board appointed independent auditor should be made to the Chief Accounting Officer who will work with the auditor to ensure that independence standards are not violated. In addition, the Chief Accounting Officer is responsible for ensuring that requested services either individually or in the aggregate do not appear to compromise independence.

If the Chief Accounting Officer and the auditor approve the service, the Chief Accounting Officer will present the proposal, including related fees, to Audit Committee (or Audit Committee Chair if such authority is delegated to the Chair by the Audit Committee) for final approval.

#### 3.1 Hiring Of Current And Former Employees Of Auditor

With respect to the Company's external auditor (and the auditor of Henderson Janus-sponsored mutual funds (collectively referred to herein as the "Audit Firms"), Janus Henderson will adhere to the following policies:

The Company will not hire any individual into the position of Chief Executive Officer, Chief Financial Officer, Controller, Chief Accounting Officer, Treasurer, or any other Vice President-level finance or accounting position, who has been employed by one of the Audit Firms at any time during the three year period prior to the date of hire.

The Company will not hire any individual into lower-level accounting and finance positions (Director, Manager, or below) who has (i) been employed by one of the named Audit Firms and (ii) has worked on a Janus-related engagement at any time during the three year period prior to the date of hire, unless the Company first receives Audit Committee approval.

### 4 Document Control

Policy Owner	Brennan Hughes
Approval	Audit Committee of the Board of Directors
Date Last Reviewed	May 2017
Date Due for Next Review	July 2017 (annually thereafter)