

JUPITER ASSET MANAGEMENT SERIES PLC

An umbrella fund with segregated liability between sub-funds

APPENDIX 1 – Additional information for investors

This Addendum forms part of and should be read in conjunction with the prospectus, as amended from time to time, of the Company dated 13 August 2025 (the “Prospectus”).

This Addendum dated 15 August 2025 provides additional information for investors in the following jurisdictions:

Austria

Luxembourg

United Kingdom

Unless otherwise defined, terms used herein shall have the meanings attributed to them in the Prospectus.

1. Austria

Public Distribution in Austria

The Company is entitled to publicly distribute Shares of its following sub-funds in Austria:

- Jupiter China Equity Fund
- Jupiter Emerging Market Debt Fund,
- Jupiter Financials Contingent Capital Fund
- Jupiter Global Fixed Income Fund
- Jupiter Global Emerging Markets Focus Fund
- Jupiter Merian Global Equity Absolute Return Fund
- Jupiter Merian Global Equity Income Fund (IRL)
- Jupiter Gold & Silver Fund
- Jupiter Emerging Market Debt Income Fund
- Jupiter Merian North American Equity Fund (IRL)
- Jupiter Asia Pacific Income Fund (IRL)
- Jupiter Strategic Absolute Return Bond Fund
- Jupiter UK Alpha Fund (IRL)
- Jupiter UK Specialist Equity Fund
- Jupiter Merian World Equity Fund
- Jupiter Global Fixed Income Fund
- Jupiter Strategic Absolute Return Bond Fund
- Jupiter Systematic Consumer Trends Fund
- Jupiter Systematic Demographic Opportunities Fund
- Jupiter Systematic Disruptive Technology Fund
- Jupiter Systematic Healthcare Innovation Fund
- Jupiter Systematic Physical World Fund

Facilities for investors in Austria

Citibank Europe plc is responsible for processing subscription, repurchase and redemption orders and making other payments to Shareholders.

Citibank Europe plc,
1 North Wall Quay,
Dublin 1,
Ireland.

Email address: jamta@citi.com

The following facilities according to Art. 92(1) letter b) to e) of the EU Directive 2009/65/EC (as amended by the Directive (EU) 2019/1160) are available from www.eifs.lu/jupiteram:

- Information on how orders (subscription, repurchase and redemption) can be made and how repurchase and redemption proceeds are paid;
- information and access to procedures and arrangements related to investors' rights and complaints handling;
- information in relation to the tasks performed by the facilities in a durable medium;
- the latest sales prospectus, the articles of association, the annual and semi-annual reports, as well as the key investor information documents.

Issue and redemption prices can be obtained from the registered office of the investment company as well as from Austrian Facilities Agent. In addition, the net asset values are published daily for Austria on a website (and specifically www.fundinfo.com or www.jupiteram.com), where any notices to investors in the Republic of Austria will be published.

Tax information

Shareholders and interested persons are advised to consult their tax advisors regarding the taxes due on their shareholdings.

2. Luxembourg

Public Distribution of the Company in Luxembourg

All Funds of the Company which are available for subscription in Luxembourg have been notified for public distribution in Luxembourg. All Shares shall be issued as provided for in the Prospectus.

The Prospectus provides that different Classes of Shares are available for each Fund. However, for more information on the availability of each Class of Shares for a Fund, investors should contact:

Citibank Europe plc
Citibank Europe plc,
1 North Wall Quay,
Dublin 1,
Ireland.
Email address: jamta@citi.com

Citibank Europe plc is responsible for processing subscription, repurchase and redemption orders and making other payments to Shareholders.

Documents

The following facilities according to Art. 92(1) letter b) to e) of the EU Directive 2009/65/EC (as amended by the Directive (EU) 2019/1160) are available from www.eifs.lu/jupiteram:

- Information on how orders (subscription, repurchase and redemption) can be made and how repurchase and redemption proceeds are paid;
- information and access to procedures and arrangements related to investors' rights and complaints handling;
- information in relation to the tasks performed by the facilities in a durable medium;
- the latest sales prospectus, the articles of association, the annual and semi-annual reports, as well as the key investor information documents.

The Net Asset Value and the subscription and redemption prices (if applicable) are available in Ireland at the registered office of Citibank Europe plc, , as set out above, as well as on the following website: <https://www.jupiteram.com>.

Taxation of Shareholders

Under present Luxembourg law, there are no Luxembourg ordinary income, capital gains, estate or inheritance taxes payable by the Company or by Shareholders in respect of their Shares except by Shareholders who are domiciled in, are residents of, or have a permanent establishment in the Grand Duchy of Luxembourg and by certain former Luxembourg residents (with the exception of possible withholding taxes on payments to or to the benefit of individuals resident either in the EU or in certain dependant or associated territories of the EU).

The information above is not intended to provide and should not be relied upon for tax advice. Investors in Luxembourg are advised to consult their tax advisors for more information about the tax implications of their investments in the Company.

Fees and Expenses

Information relating to the fees and expenses payable by investors in each of the Funds is set out in the section of the Prospectus headed “Fees and Expenses”. The attention of investors and/or prospective investors is drawn to the information relating to fees and expenses set out therein.

3. United Kingdom

UK Facilities Agent

In connection with the Company's recognition under (i) section 264 of the Financial Services and Markets Act 2000 or (ii) the FCA's Temporary Permissions Regime for funds, as applicable, the Manager has appointed Jupiter Investment Management Limited as the facilities agent of the Company ("Facilities Agent") to maintain the facilities required of a recognised collective investment scheme pursuant to the rules contained in the part of the FCA's Handbook of Rules and Guidance governing recognised collective investment schemes.

The business of the Company in the UK is subject to limited protection under the UK regulatory system. In particular, Shareholders are unlikely to have access to the Financial Ombudsman Service and may also not benefit from rights under the Financial Services Compensation Scheme. If you are in any doubt as to your eligibility, you may wish to obtain independent professional advice.

The facilities are located at the offices of Jupiter Investment Management Limited at

The Zig Zag Building, 70 Victoria Street, London SW1E 6SQ. At these facilities any person may:

1. inspect (free of charge) a copy (in English) of:
 - a. the certificate of incorporation and Memorandum and Articles of Association of the Company;
 - b. the latest version of the Prospectus;
 - c. the latest version of the Key Investor Information Document;
 - d. the latest annual and half-yearly reports most recently prepared and published by the Company;
2. obtain a copy of any of the above documents (free of charge);
3. obtain information (in English) about the prices of Shares in the Company; and
4. make a complaint about the operation of the Company, which the Facilities Agent will transmit to the Manager.

Further, any Shareholder may redeem or arrange for the redemption of Shares in the Company and obtain payment at the offices of the Facilities Agent.

United Kingdom Taxation

The Company

The Directors intend that the affairs of the Company should be managed and conducted so that it does not become resident in the UK for UK taxation purposes. Accordingly, and provided that the Company does not carry on a trade in the UK through a permanent establishment situated in the UK for UK taxation purposes, the Company will not be subject to UK corporation tax on income and capital gains arising to it (other than withholding taxes (if any) on income arising to the Company from a UK source).

The Directors and the Manager each intend that the respective affairs of the Company and the Manager are conducted in such a way so that no such permanent establishment will arise insofar as this is within their respective control, but it cannot be guaranteed that the conditions necessary to prevent any such permanent establishment coming into being will at all times be satisfied.

Interest and certain other income received by the Company which has a UK source may be subject to withholding taxes (which may not be reclaimable) in the UK.

Interests in the Funds will be made widely available to retail and institutional investors able to meet the minimum investment criteria and the Funds will be marketed accordingly.

Shareholders

Subject to their personal circumstances, Shareholders resident in the UK for taxation purposes will be liable to UK income tax or corporation tax on dividends paid or other distributions of income made by the Company whether or not such distributions are reinvested in the Company.

No credit will be available against a Shareholder's UK tax liability in respect of income distributions of the Company nor for any taxes suffered or paid by the Company on its own income, (except in the case of a Shareholder which is a company resident in the UK (or not resident but carrying on a business in the UK through a permanent establishment) owning, or being a 50% subsidiary of a company owning, directly or indirectly not less than 10 per cent. of the voting share capital of the Company where double taxation agreements provide for payment of tax credit).

Certain classes of overseas dividend distributions received by UK corporate shareholders are exempt from tax. The exemption will not be available where it is used for tax avoidance purposes.

Offshore Funds Regime

Each of the GBP denominated Share Classes in all Funds has obtained certification as a "reporting fund" under the Offshore Funds (Tax) Regulations 2009 for the purposes of taxation in the UK. The affairs of the Funds will be conducted so as to maintain this status.

In order to obtain certification as a reporting fund, the "reportable income" of the relevant Share Class for each period of account must be reported to its investors and to HM Revenue & Customs ("HMRC"). Investors will be liable to tax on their proportionate share of the "reportable income" of the Fund, whether or not that income is in fact distributed to them.

The effect of certification as a reporting fund is that any gains arising to Shareholders resident in the UK on a sale, redemption or other disposal of the relevant Shares should be taxed as capital gains and not as income. Any undistributed income will be treated as increasing the base cost of a UK Shareholder's Shares.

There can be no guarantee or assurance that the law and regulations governing reporting fund status, or the interpretation of them, will remain the same. Investors are advised to seek their own specialist advice in relation to how (if at all) these rules will affect them.

Individual Shareholders: Transfer of assets abroad

The attention of individual Shareholders resident in the UK is drawn to Chapter 2 of Part 13 of the Income Tax Act 2007 ("ITA") pursuant to which income accruing to the Company could be attributed to such individuals making them liable to taxation in respect of undistributed income and profits of the Company.

Due to the intended distribution of income policy in respect of the Distributing Share Classes, it is not anticipated those provisions of ITA will apply to Shareholders holding Shares in a Distributing Share Class. However, the ITA could apply to Shareholders holding other Shares in the Company.

In addition, those provisions of ITA will not apply if any relevant Shareholder can satisfy HMRC that either:-

- (i) it would not be reasonable to draw the conclusion from all the circumstances of the case, that the purpose of avoiding liability to taxation was the purpose, or one of the purposes, for which the relevant transactions or any of them were effected;
- (ii) all the relevant transactions are genuine commercial transactions and it would not be reasonable to draw the conclusion, from all the circumstances of the case, that any one or more of the relevant transactions was more than incidentally designed for the purpose of avoiding liability to taxation; or
- (iii) the relevant transaction is considered to be a genuine transaction (i.e. on terms other than those that would have been made between unconnected persons dealing at arm's length) and the individual's liability to tax would contravene EU treaty freedoms.

Corporate Shareholders: Loan Relationships

Chapters 3 of Part 5 and 6 of the Corporation Tax Act 2009 (“CTA 2009”) provide that, if at any time in an accounting period a corporate investor within the charge to UK corporation tax holds a relevant interest in an “offshore fund” within the meaning of the relevant provisions of the Taxation (International and Other Provisions) Act 2010 (“TIOPA 2010”), and there is a time in that period when that fund fails to satisfy the “qualifying investment test”, the relevant interest held by such corporate investor will be treated for the accounting period as if it were rights under a ‘creditor relationship’ for the purposes of the rules relating to the taxation of most corporate debt in CTA 2009 (the “Corporate Debt Regime”).

A holding of Shares in the Company will constitute a relevant interest in an offshore fund. In circumstances where the qualifying investment test is not satisfied (for example, where the Company invests in debt instruments, securities, cash or derivative contracts and the market value of such investments exceeds 60 per cent. of the market value of all its investments) the Shares will be treated for corporation tax purposes as within the Corporate Debt Regime. As a consequence, all returns on the relevant Shares in respect of each corporate Shareholder’s accounting period during which the test is not met (including gains, profits and deficits and exchange gains and losses) will be taxed or relieved as a loan relationship credit or debit calculated on a fair value basis of accounting. Accordingly, a corporate Shareholder may, depending on its own circumstances, incur a charge to corporation tax on an unrealised increase in the value of its holding of Shares (and, likewise, obtain relief against corporation tax for an unrealised reduction in the value of its holding of Shares).

The provisions relating to holdings in controlled foreign companies (outlined below) would not then apply to such Shareholders.

Corporate Shareholders: Controlled Foreign Companies

Part 9A of TIOPA imposes a charge to tax on chargeable profits, affecting any UK resident company with an interest of 25 per cent. or more (including the interests of associated or connected persons) in the profits of a non-UK resident company provided no statutory exemptions apply (such non-resident company being a “controlled foreign company” or “CFC”). Where a CFC’s profits fall within certain “gateway” provisions (and are not otherwise excluded by any exemption) they will be apportioned to UK participators. This charge may be reduced by a credit for any foreign tax attributable to the relevant profits and by the offset of UK reliefs. UK resident companies holding a right to 25 per cent. or more of the profits of the Company (directly or indirectly) are advised to seek their own specific professional taxation advice in relation to whether and how these rules might affect their proposed investment in the Company. The legislation is not directed towards the taxation of capital gains.

Anti-avoidance: General

The attention of persons resident in the UK for taxation purposes (and who, if individuals, are also domiciled in the UK for those purposes) is drawn to the provisions of Section 13 of the Taxation of Chargeable Gains Act 1992 (“Section 13”). Section 13 applies to a “participator” for UK taxation purposes (which term includes a Shareholder) if at the same time: (i) a gain accrues to the Company which constitutes a chargeable gain for those purposes; and (ii) the Company is itself controlled by a sufficiently small number of persons so as to render the Company a body corporate that would, were it to have been resident in the UK for taxation purposes, be a “close” company for those purposes.

The provisions of Section 13 could, if applied, result in any such person who is a “participator” in the Company being treated for the purposes of UK taxation of chargeable gains as if a part of any chargeable gain accruing to the Company had accrued to that person directly, that part being equal to the proportion of the gain that corresponds on a just and reasonable basis to that person’s proportionate interest in the Company as a “participator”. No liability under Section 13 could be incurred by such a person however, where such proportion, aggregated with the proportion that corresponds to any interest held by connected persons, does not exceed 25% of the gain. Furthermore, this rule should only apply where the acquisition or holding of the asset by the Company, or its disposal, formed part of a scheme or arrangement of which the main purpose or one of the main purposes was the avoidance of capital gains tax or corporation tax. The charge is also extended to UK resident individuals who are domiciled

outside the UK in respect of gains relating to assets of the Company situated in the UK and in respect of gains relating to non-UK situs assets if such gains are remitted to the UK.

Tax information exchange

Accounts held by Shareholders may be subject to the exchange of information regime imposed by EU Council Directive 2014/107/EU of 9 December 2014 (the “DAC”) on mandatory automatic exchange of information in the field of taxation. The financial information to be reported includes all types of investment income, account balances and sale proceeds from financial assets. The International Compliance Regulations 2015 (SI 2015/878) (the “Regulations”) adopt the DAC and implement both the UK’s automatic exchange of information agreements with non-EU jurisdictions and the OECD’s Common Reporting Standard which provides for the annual automatic exchange of certain financial account information between relevant tax authorities of participating jurisdictions. Applicants for Shares in the Company will, therefore, be requested to provide certain information as required under the Regulations.

European Council Directive 2017/0138 regarding the mandatory automatic exchange of information in the field of taxation in relation to cross-border arrangements which satisfy certain hallmarks may mean that transactions contemplated in the Prospectus will need to be disclosed to HMRC, and HMRC will pass the relevant details to one or more European tax authorities. The scope of the arrangements and hallmarks are very wide and are not limited to aggressive tax planning. Although the first disclosures are not required until July 2020, the rules apply retrospectively to any arrangements put in place on or after 25 June 2018.

The summary given in this section is for information purposes only. It is not exhaustive and does not constitute legal or tax advice. Prospective investors should consult their own professional advisers as to the implications of their subscribing for, purchasing, holding, switching or disposing of Shares. The tax consequences applicable to Shareholders may vary depending on their particular circumstances. It is the responsibility of all prospective investors to inform themselves as to the tax consequences and any foreign exchange or other fiscal or legal restrictions, which may be relevant to their particular circumstances in connection with the acquisition, holding or disposition of Shares. The above is a brief summary of certain aspects of UK taxation law and practice relevant to the transactions contemplated in the Prospectus. While it is based on the law and practice and official interpretation currently in effect, no assurance can be given that courts or fiscal authorities responsible for the administration of such laws will agree with the interpretation given or that changes in such law and practice will not occur.

Fees and Expenses

Information relating to the fees and expenses payable by investors in each of the Funds is set out in the section of the Prospectus headed “Fees and Expenses”. The attention of investors and/or prospective investors is drawn to the information relating to fees and expenses set out therein.