



VanEck UCITS ETFs plc

Accounting period ended 31 December 2025

Information reported to Shareholders for UK Reporting Fund Tax Purposes

Sub Fund and Share Class	Currency	Excess reportable income for the period over distributions per unit in respect of the period	Amount distributed per unit in respect of the period	Physical date of distribution
VanEck Junior Gold Miners UCITS ETF - A Shares	USD	0.2247	Nil	N/A
VanEck Gold Miners UCITS ETF - A Shares	USD	0.4441	Nil	N/A
VanEck Morningstar US ESG Wide Moat UCITS ETF	USD	0.6174	Nil	N/A
VanEck J.P Morgan EM Local Currency Bond UCITS ETF - A Shares	USD	3.0965	Nil	N/A
VanEck Global Fallen Angel High Yield Bond UCITS ETF - Class A	USD	5.4458	Nil	N/A
VanEck Emerging Markets High Yield Bond UCITS ETF - Class A	USD	8.7831	Nil	N/A
VanEck S&P Global Mining UCITS ETF	USD	0.7502	Nil	N/A
VanEck Video Gaming and eSports UCITS ETF - Class A	USD	0.1720	Nil	N/A
VanEck Morningstar Global Wide Moat UCITS ETF - Class A	USD	0.4051	Nil	N/A
VanEck Semiconductor UCITS ETF - Class A	USD	0.1969	Nil	N/A
VanEck Hydrogen Economy UCITS ETF - Class A	USD	0.0012	Nil	N/A
VanEck Crypto and Blockchain Innovators UCITS ETF - Class A	USD	0.0000	Nil	N/A
VanEck Rare Earth and Strategic Metals UCITS ETF - Class A	USD	0.0023	Nil	N/A
VanEck New China UCITS ETF - Class A	USD	0.1454	Nil	N/A
VanEck Space Innovators UCITS ETF - Class A	USD	0.0743	Nil	N/A
VanEck Sustainable Future of Food UCITS ETF - Class A	USD	0.2606	Nil	N/A
VanEck Medical Robotics and Bionic Engineering UCITS ETF USD - Class A	USD	0.0188	Nil	N/A
VanEck Circular Economy UCITS ETF - Class A	USD	0.2598	Nil	N/A
VanEck Genomics and Healthcare Innovators UCITS ETF - Class A	USD	0.0000	Nil	N/A
VanEck Uranium and Nuclear Technologies UCITS ETF - Class A	USD	0.0000	Nil	N/A
VanEck Defense UCITS ETF - Class A	USD	0.1204	Nil	N/A
VanEck Oil Services UCITS ETF - Class A	USD	0.2270	Nil	N/A
VanEck US Fallen Angel High Yield Bond UCITS ETF - Class A	USD	1.4532	Nil	N/A
VanEck Morningstar US SMID Moat UCITS ETF	USD	0.2384	Nil	N/A
VanEck Morningstar US Wide Moat UCITS ETF	USD	0.2998	Nil	N/A
VanEck Quantum Computing UCITS ETF - A USD Acc	USD	0.0077	Nil	N/A

**Notes**

Each share class listed above remains a reporting fund under The Offshore funds (Tax) Regulations 2009 at the date that this report was made available to participants. The "Excess reportable income for the period over distributions per unit in respect of the period" is deemed to arise on 30 June 2026 (being the fund distribution date). The Fund declares that it has complied with its obligations specified in Reg 53 and Reg 58.

This document does not constitute tax, accounting or legal advice. Please consult your tax advisor if you have any queries in relation to the above.