



VanEck Video Gaming and eSports UCITS ETF
Sustainability-related information pursuant to Art. 24 of Regulation (EU) 2022/2088 (“SFDR”)

Product name: VanEck Video Gaming and eSports UCITS ETF

Legal entity identifier: 6354004UKGUQNCOZOU60

ISIN: IE00BYWQWR46

a) Summary

VanEck Video Gaming and eSports UCITS ETF (der „Fonds“) wurde gemäß Artikel 8 (1) der Verordnung (EU) 2019/2088 über nachhaltigkeitsbezogene Angaben im Finanzdienstleistungssektor („SFDR“) eingestuft. Der Fonds fördert ökologische und/oder soziale Merkmale und investiert in Unternehmen, die eine gute Unternehmensführung praktizieren. Um jedes der geförderten Merkmale zu erfüllen, integriert der Fonds ESG-Merkmale in seinen passiven Anlageprozess, indem er ESG-bezogene Ausschlüsse auf der Ebene der vom Fonds nachgebildeten Benchmark vornimmt und mithilfe von Stimmrechtsvertretung zu Nachhaltigkeitsfragen abstimmt. Der Fonds strebt keine nachhaltigen Anlagen an.

Der Fonds verfolgt eine passive Anlagestrategie, d. h. er bildet seine Referenzbenchmark so genau wie möglich nach und investiert in direkte Finanzinstrumente, die zu 100 % auf die von ihm unterstützten ökologischen und sozialen Merkmale abgestimmt sind. Der Fonds zielt darauf ab, in Unternehmen zu investieren, die mindestens 50 % (25 % bei aktuellen Komponenten) ihrer Einnahmen aus Videospiele und/oder eSports erzielen. Wenn die Einnahmen aus Videospiele und/oder eSports für einen aktuellen Bestandteil des Index unter 25 % fallen, wird das Unternehmen als Bestandteil des Index entfernt.

Die Anlagen des Fonds müssen den folgenden verbindlichen Elementen entsprechen:

1. Unternehmen, die auf der Grundlage einer normenbasierten Recherche in Bezug auf die Prinzipien des UN Global Compact, die OECD-Leitsätze für multinationale Unternehmen und die UN-Leitprinzipien für Wirtschaft und Menschenrechte als sehr kontrovers eingestuft werden, werden ausgeschlossen.
2. Unternehmen, die auf der Grundlage der Überprüfung von umstrittenen Sektorbeteiligungen 5 % oder mehr ihrer Einnahmen aus der Beteiligung an Tabak, thermischer Kohle, fossilen Brennstoffen, Ölsand, Nuklearwaffen, zivilen und militärischen Schusswaffen beziehen oder Einnahmen aus der Beteiligung an umstrittenen Waffen erzielen, werden ausgeschlossen.

Im Rahmen der ESG-basierten Ausschlüsse und der Proxy-Voting-Richtlinie berücksichtigt der Fonds mehrere prinzipiell negative Indikatoren, wie Treibhausgasemissionen, biologische Vielfalt, Wasser, Abfall, Soziales und Arbeitnehmer, Achtung der Menschenrechte sowie Bekämpfung von Korruption und Bestechung.

Darüber hinaus werden die Good-Governance-Praktiken der Unternehmen, in die investiert wird, bewertet, indem Unternehmen aus dem Portfolio ausgeschlossen werden, die gegen die OECD-Leitsätze für multinationale Unternehmen oder die UN-Leitprinzipien für Wirtschaft und Menschenrechte verstoßen oder als sehr kontrovers eingestuft werden.

b) No sustainable investment objective

This financial product promotes environmental or social characteristics, but does not have pursue a sustainable investment objective.

c) Environmental or social characteristics of the financial product

The Fund promotes the reduction of the most negative impacts on society and the environment. Therefore, the following environmental and social characteristics apply to the Fund's investments:

1. Exposure to very severe controversies relating to international standards on responsible business, human rights and labour rights is reduced
2. Exposure to controversial business activities relating to tobacco, controversial weapons, energy extractives, civilian firearms and military is minimized.
Exposure to carbon risk is limited by excluding companies deriving significant (>5%) revenues from energy extractives, such as thermal coal.
3. The Glass Lewis ESG policy guidelines are applied whereby votes are cast on sustainability matters.

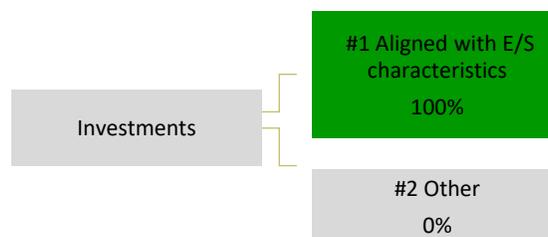
d) Investment strategy

The Fund's investment objective is to replicate, before fees and expenses, the price and yield performance of the MarketVector Global Video Gaming & eSports ESG Index. The Fund seeks to invest in publicly listed companies generating at least 50% of their revenues from video gaming & eSports. Norm-based research and Controversial sector involvement screenings are performed in the selection of companies in the index. In addition, the ESG-tilted voting policy is applied whereby votes are casted on sustainability matters in shareholder meetings of companies in the portfolio.

The Fund excludes companies when ISS rating shows the verifiably violated or imminent to violate the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights.

e) Proportion of investments

The Fund invests in direct financial instruments of which 100% is aligned with the environmental and social characteristics that it promotes on the basis that all of the Index holdings are screened against its exclusion strategy.



f) Monitoring of environmental or social characteristics

The environmental and social characteristics are monitored in the following manner:

1. The Fund promotes the reduction of the most negative impacts on society and the environment.
 - This is measured with the following indicator(s):

- % of investee companies involved in very severe controversies relating to UN Global Compact, the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles for Business and Human Rights
- % of investee companies which derive 5% revenues or more from controversial business activities or any revenues from controversial weapons
- The number of sustainability matters voted on in shareholder meetings:
- This is monitored in the following manner:
 - The requirements relating to Norm-based research and Controversial sector involvement screenings (tobacco, fossil fuels, thermal coal mining, gambling, oil sands, civilian firearms, military equipment and services, and nuclear power) are included in the Index rules which are defined by the Index provider.
 - The index is rebalanced on a periodic basis by the index provider.
 - The Fund' Portfolio Management Team replicates the index based on the index rules.
 - Any breaches of the index rules are reported by the Legal and Compliance Team VanEck has policies in place to assess the alignment of the Fund's investments with the index and to undertake recovery measures where necessary.
- 2. The Glass Lewis ESG tilted voting policy is applied, whereby casted votes concern sustainability matters.
 - This is monitored in the following manner:
 - VanEck has appointed a service provider to exercise voting rights. VanEck is periodically informed by the service provider on the voting activities.

g) Methodologies

The screening of companies consists of a few components as described above. The exact methodology of the Fund's environmental and social characteristics are determined by the Index provider. More information can be found in the Fund's index rules.

Voting is delegated to Glass Lewis. Glass Lewis determines the voting approach based on its assessment of the voting proposals and the alignment with the voting policy. VanEck is periodically informed on the activities and has access to an online platform where the information on the proxy voting, policy implementation, recordkeeping and reporting can be found.

h) Data sources and processing

The data sources used

1. ISS for global norms, revenue exposure and controversial weapons involvement screenings through the Index provider
2. Investee companies' revenues derived from video gaming & eSports through the Index provider.
3. ISS for data on company involvement in non-renewable energy production.
4. Glass Lewis data related to voting activities

The measures taken to ensure data quality

The mentioned data sources are used by VanEck and/or its index provider and service provider. VanEck does not receive most of the the data directly from data providers. With regards to the non-renewable energy production data VanEck utilizes a reporting service whereby calculations can be made in a tool developed by the data provider. Data quality measures are integrated into the reporting service tool. It is also relevant that the data used by the Index provider and service provider is of sufficient quality. The Index provider and service provider have set up their internal processes to do so. Data quality is a component of the selection process of the index provider.

How data are processed

VanEck does not process most of the data on its own for the Fund. Other than the reporting service tool VanEck uses, the reports it receives on a periodic basis come from the index provider and the service provider. VanEck is periodically informed on the index construction, implementation, results and progress of the voting activities.

The proportion of data that are estimated

VanEck does not estimate data, but cannot rule out that the index provider or service provider does estimate data and/or use data provider which estimate data. Although reported data is preferred, missing information is often supplemented with estimated data by the data providers. For more information on how this exactly is determined, we refer to the website of the mentioned data providers, index provider and service provider.

i) Limitations to methodologies and data

VanEck recognizes the following limitations to methodologies and data:

1. Lack of reported data

In order to attain the environmental and social characteristics, data from external data providers is used by the index provider, VanEck and/or the service provider. Data providers retrieve data from company reports (such as annual reports). Not all companies report the data. Missing data is sometimes estimated by data providers and at times there is no data coverage when it is not possible to estimate the data. This means that in not all cases reported data is present to determine whether the promoted characteristics are attained. By means of choosing a reputable data provider, the risk of erroneous estimates is mitigated.

2. Actualisation of data

The index provider rebalances the index on a periodic basis. It is possible that the Fund's investments in between the rebalancing moments do not comply with the promoted characteristics.

j) Due Diligence

VanEck does not select investments but uses indices which are constructed by index providers. As described in the monitoring section, VanEck replicates the index and this is monitored by the Portfolio Management Team and the Legal and Compliance Team. VanEck has a due diligence process on the selection of index providers and service providers. The board of VanEck decides on the index selection and appointment of service providers which is prepared by the Portfolio Management Team. VanEck is responsible for monitoring the replication of the index and the service provider.

VanEck's approach is to achieve and maintain the highest standards of integrity, reporting and internal control on all relevant environmental, social, and governance (ESG) matters, sustainability factors in its policies, practices, operational set-up and selection and monitoring of investments as well as identification and mitigation of ESG related risks. A more detailed description on the due diligence that VanEck carries out is available in the ESG Due Diligence Policy, which can be found at the following link: [Policies & Procedures | VanEck](#).

k) Engagement policies

The financial product engagement is limited to dialogues with the index provider in further refining the index rules and can relate to the increasing consideration of sustainability factors in the composition of the index. The VanEck Shareholder Engagement Policy can be found [here](#).

I) Designated reference benchmark

As a passive investments strategy, the Fund has designated the MarketVector™ Global Video Gaming & eSports ESG Index as reference benchmark to meet the environmental and social characteristics that it promotes.

Sustainability factors are considered as part of screenings that are included in the reference benchmark. By means of Norm-based research and Controversial sector involvement screenings the Fund aims to take sustainability factors relating to greenhouse gas emissions, biodiversity, water, waste, social and employee, respect for human rights, anti-corruption and anti-bribery matters into account.

More product-specific information can be found on the website:

<https://www.vaneck.com/nl/en/espo/documents/>.