VanEck ETF Trust – VanEck Oil Services ETF

Report of income for UK tax purposes

Dear Investors,

You are receiving this letter because you were an investor in a reporting class of the above-named fund on 31 December 2025.

This class of shares is registered with HM Revenue & Customs in the UK as a "reporting fund". As such, the fund is required to make reports of income to the investors. There may be a requirement for you to pay tax as though you had actually received a distribution from the fund.

If you are not subject to UK taxation, you may ignore this notice. If you are subject to UK taxation (unless you are a non-domiciled individual paying tax on the remittance basis), you will be required to pay tax on the share of income reported to you in this notice. If you are uncertain you should seek advice from your tax advisor.

For UK tax purposes, you are treated as receiving income on the "Fund distribution date" in (d) below. You should therefore include this income in your tax return for the tax year which includes that date.

The amount of income treated as received by you will be the "Excess" reported in (b) below, multiplied by the number of shares you held at 31 December 2025.

The table below comprises the report of income as required for UK purposes, with the columns having the following meanings:

Report to investors:

a) Amount actually distributed to participants per share

b) Excess of reported income per share over amount actually distributed

c) Dates on which distributions were made

d) Fund distribution date

e) The fund continues to be a reporting fund at the present date

	CCY	(a)	(b)	(c)	(d)	(e)
VanEck ETF Trust – VanEck Oil Services ETF	USD	4.8281	0.3340	26 December 2025	30 June 2026	Yes