



Important Tax Information for VanEck ETFs

	<u>Page #</u>
Section 1 - Information for Municipal Income ETFs	
Taxable vs. Tax-Exempt Income	2 - 3
State by State and Alternative Minimum Tax Information	4 - 5
Section 2 - Information for Equity ETFs	
Qualified Dividend Income for Individuals	6 - 7
Dividends Received Deduction for Corporations	8 - 9
Section 3 - Long-Term Capital Gain Distributions	10
Section 4 - Interest from Federal Obligations	10
Section 5 - Information Regarding Funds with Foreign Source Income and Foreign Tax Credits	11 - 12
Section 6 - Return of Capital Distributions	13 - 14
Section 7 - Section 199A Qualified Business Income	15
Section 8 - Information for Non-U.S. Shareholders	16 - 18
Section 9 - Section 163(j) Interest Related Dividends	19

This document does not constitute and should not be considered a substitute for professional legal or tax advice. We strongly urge shareholders to consult with their tax advisers regarding the tax consequences of this information.

IRS Circular 230 Disclosure: VanEck does not provide legal, tax or accounting advice. Any statement contained in this communication concerning U.S. tax matters is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties imposed on the relevant taxpayer. Shareholders or potential shareholders of the VanEck ETFs should obtain their own independent tax advice based on their particular circumstances. For more complete information about the VanEck ETFs, contact your investment representative and request a prospectus or visit www.vaneck.com.

VanEck ETFs are subject to various risks, including those unique to foreign investing, nondiversification, industry concentration, emerging markets securities, small-cap companies, and debt securities. Please see the **prospectus and summary prospectus** of each fund for information on these and other risks.

Investing involves substantial risk and high volatility, including possible loss of principal. Bonds and bond funds will decrease in value as interest rates rise. An investor should consider the investment objective, risks, charges and expenses of the Fund carefully before investing. To obtain a prospectus and summary prospectus, which contains this and other information, call 800.826.2333 or visit www.vaneck.com. Please read the prospectus and summary prospectus carefully before investing.

VanEck ETFs shares trade like stocks, are subject to investment risk and will fluctuate in market value. The market price of the VanEck ETFs shares may be more or less than the net asset value.

If you have any questions concerning this information or the VanEck ETFs in general, contact your investment representative, or please call 800.826.2333 between 9:00 a.m. and 5:30 p.m. EST, Monday through Friday.

SECTION 1 - MUNICIPAL INCOME ETFs TAXABLE VS. TAX-EXEMPT INCOME

The per share amounts of taxable vs. tax-exempt income for the VanEck Municipal Income ETFs are listed in the table below.

If you received a Form 1099-DIV, you should use the amounts shown in Box 1a and Box 12 for your share of ordinary income and tax-exempt income.

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Fund Name	Ticker Symbol	Payable Date	Tax-Exempt Interest Per Share	Tax-Exempt Interest as a Percentage of the Total Distribution	Taxable Ordinary Income Per Share (a)	Taxable Income as a Percentage of the Total Distribution	Total Distribution Per Share
VanEck High Yield Muni ETF	HYD	02/06/2025	\$ 0.201908	97.68%	\$ 0.004792	2.32%	\$ 0.206700
VanEck High Yield Muni ETF	HYD	03/06/2025	0.155118	97.68%	0.003682	2.32%	0.158800
VanEck High Yield Muni ETF	HYD	04/04/2025	0.184423	97.68%	0.004377	2.32%	0.188800
VanEck High Yield Muni ETF	HYD	05/06/2025	0.168779	98.13%	0.003221	1.87%	0.172000
VanEck High Yield Muni ETF	HYD	06/05/2025	0.180751	98.13%	0.003449	1.87%	0.184200
VanEck High Yield Muni ETF	HYD	07/07/2025	0.184283	98.13%	0.003517	1.87%	0.187800
VanEck High Yield Muni ETF	HYD	08/06/2025	0.188306	98.13%	0.003594	1.87%	0.191900
VanEck High Yield Muni ETF	HYD	09/05/2025	0.181634	98.13%	0.003466	1.87%	0.185100
VanEck High Yield Muni ETF	HYD	10/06/2025	0.170447	98.13%	0.003253	1.87%	0.173700
VanEck High Yield Muni ETF	HYD	11/06/2025	0.187620	98.13%	0.003580	1.87%	0.191200
VanEck High Yield Muni ETF	HYD	12/03/2025	0.169074	98.13%	0.003226	1.87%	0.172300
VanEck High Yield Muni ETF	HYD	12/31/2025	0.176629	98.13%	0.003371	1.87%	0.180000
VanEck High Yield Muni ETF Total			\$ 2.148972	98.01%	\$ 0.043528	1.99%	\$ 2.192500
VanEck Intermediate Muni ETF	ITM	02/06/2025	\$ 0.107518	97.74%	\$ 0.002482	2.26%	\$ 0.110000
VanEck Intermediate Muni ETF	ITM	03/06/2025	0.096278	97.74%	0.002222	2.26%	0.098500
VanEck Intermediate Muni ETF	ITM	04/04/2025	0.123353	97.74%	0.002847	2.26%	0.126200
VanEck Intermediate Muni ETF	ITM	05/06/2025	0.099431	98.45%	0.001569	1.55%	0.101000
VanEck Intermediate Muni ETF	ITM	06/05/2025	0.113214	98.45%	0.001786	1.55%	0.115000
VanEck Intermediate Muni ETF	ITM	07/07/2025	0.113903	98.45%	0.001797	1.55%	0.115700
VanEck Intermediate Muni ETF	ITM	08/06/2025	0.113115	98.45%	0.001785	1.55%	0.114900
VanEck Intermediate Muni ETF	ITM	09/05/2025	0.111343	98.45%	0.001757	1.55%	0.113100
VanEck Intermediate Muni ETF	ITM	10/06/2025	0.105535	98.45%	0.001665	1.55%	0.107200
VanEck Intermediate Muni ETF	ITM	11/06/2025	0.116955	98.45%	0.001845	1.55%	0.118800
VanEck Intermediate Muni ETF	ITM	12/03/2025	0.107110	98.45%	0.001690	1.55%	0.108800
VanEck Intermediate Muni ETF	ITM	12/31/2025	0.116561	98.45%	0.001839	1.55%	0.118400
VanEck Intermediate Muni ETF Total			\$ 1.324316	98.27%	\$ 0.023284	1.73%	\$ 1.347600
VanEck Long Muni ETF	MLN	02/06/2025	\$ 0.053576	98.67%	\$ 0.000724	1.33%	\$ 0.054300
VanEck Long Muni ETF	MLN	03/06/2025	0.048248	98.67%	0.000652	1.33%	0.048900
VanEck Long Muni ETF	MLN	04/04/2025	0.057720	98.67%	0.000780	1.33%	0.058500
VanEck Long Muni ETF	MLN	05/06/2025	0.051703	98.48%	0.000797	1.52%	0.052500
VanEck Long Muni ETF	MLN	06/05/2025	0.055642	98.48%	0.000858	1.52%	0.056500
VanEck Long Muni ETF	MLN	07/07/2025	0.052195	98.48%	0.000805	1.52%	0.053000
VanEck Long Muni ETF	MLN	08/06/2025	0.054953	98.48%	0.000847	1.52%	0.055800
VanEck Long Muni ETF	MLN	09/05/2025	0.053673	98.48%	0.000827	1.52%	0.054500
VanEck Long Muni ETF	MLN	10/06/2025	0.051014	98.48%	0.000786	1.52%	0.051800
VanEck Long Muni ETF	MLN	11/06/2025	0.056036	98.48%	0.000864	1.52%	0.056900
VanEck Long Muni ETF	MLN	12/03/2025	0.052392	98.48%	0.000808	1.52%	0.053200
VanEck Long Muni ETF	MLN	12/31/2025	0.056627	98.48%	0.000873	1.52%	0.057500
VanEck Long Muni ETF Total			\$ 0.643779	98.53%	\$ 0.009621	1.47%	\$ 0.653400

(a) All of the taxable ordinary income per share represents Qualified Interest Income for non-U.S. shareholders.

SECTION 1 - MUNICIPAL INCOME ETFs TAXABLE VS. TAX-EXEMPT INCOME

The per share amounts of taxable vs. tax-exempt income for the VanEck Municipal Income ETFs are listed in the table below.

If you received a Form 1099-DIV, you should use the amounts shown in Box 1a and Box 12 for your share of ordinary income and tax-exempt income.

If you did not receive a Form 1099-DIV, to determine your share of the Fund's taxable vs. tax-exempt income, multiply the per share amounts shown below times the number of shares you held on the record date of each distribution or the percentage times the dollar amount of each distribution received.

Fund Name	Ticker Symbol	Payable Date	Tax-Exempt Interest Per Share	Tax-Exempt Interest as a Percentage of the Total Distribution Reduced by Return of Capital (if any)	Taxable Ordinary Income Per Share (a)	Taxable Income as a Percentage of the Total Distribution Reduced by Return of Capital (if any)	Total Distribution Per Share Reduced by Return of Capital (if any)
VanEck Short High Yield Muni ETF	SHYD	02/06/2025	\$ 0.073730	98.70%	\$ 0.000970	1.30%	\$ 0.074700
VanEck Short High Yield Muni ETF	SHYD	03/06/2025	0.051423	98.70%	0.000677	1.30%	0.052100
VanEck Short High Yield Muni ETF	SHYD	04/04/2025	0.071262	98.70%	0.000938	1.30%	0.072200
VanEck Short High Yield Muni ETF	SHYD	05/06/2025	0.062638	98.33%	0.001062	1.67%	0.063700
VanEck Short High Yield Muni ETF	SHYD	06/05/2025	0.069325	98.33%	0.001175	1.67%	0.070500
VanEck Short High Yield Muni ETF	SHYD	07/07/2025	0.062933	98.33%	0.001067	1.67%	0.064000
VanEck Short High Yield Muni ETF	SHYD	08/06/2025	0.069817	98.33%	0.001183	1.67%	0.071000
VanEck Short High Yield Muni ETF	SHYD	09/05/2025	0.064507	98.33%	0.001093	1.67%	0.065600
VanEck Short High Yield Muni ETF	SHYD	10/06/2025	0.062343	98.33%	0.001057	1.67%	0.063400
VanEck Short High Yield Muni ETF	SHYD	11/06/2025	0.069423	98.33%	0.001177	1.67%	0.070600
VanEck Short High Yield Muni ETF	SHYD	12/03/2025	0.064408	98.33%	0.001092	1.67%	0.065500
VanEck Short High Yield Muni ETF	SHYD	12/31/2025	0.067063	98.33%	0.001137	1.67%	0.068200
VanEck Short High Yield Muni ETF Total			\$ 0.788872	98.42%	\$ 0.012628	1.58%	\$ 0.801500
VanEck Short Muni ETF	SMB	02/06/2025	\$ 0.035905	98.10%	\$ 0.000695	1.90%	\$ 0.036600
VanEck Short Muni ETF	SMB	03/06/2025	0.031883	98.10%	0.000617	1.90%	0.032500
VanEck Short Muni ETF	SMB	04/04/2025	0.042380	98.10%	0.000820	1.90%	0.043200
VanEck Short Muni ETF	SMB	05/06/2025	0.035068	98.50%	0.000532	1.49%	0.035600
VanEck Short Muni ETF	SMB	06/05/2025	0.037826	98.50%	0.000574	1.49%	0.038400
VanEck Short Muni ETF	SMB	07/07/2025	0.036250	98.50%	0.000550	1.49%	0.036800
VanEck Short Muni ETF	SMB	08/06/2025	0.039599	98.50%	0.000601	1.50%	0.040200
VanEck Short Muni ETF	SMB	09/05/2025	0.038318	98.50%	0.000582	1.50%	0.038900
VanEck Short Muni ETF	SMB	10/06/2025	0.036545	98.50%	0.000555	1.50%	0.037100
VanEck Short Muni ETF	SMB	11/06/2025	0.039894	98.50%	0.000606	1.50%	0.040500
VanEck Short Muni ETF	SMB	12/03/2025	0.036644	98.50%	0.000556	1.49%	0.037200
VanEck Short Muni ETF	SMB	12/31/2025	0.039894	98.50%	0.000606	1.50%	0.040500
VanEck Short Muni ETF Total			\$ 0.450206	98.41%	\$ 0.007294	1.59%	\$ 0.457500
VanEck HIP Sustainable Muni ETF	SMI	02/06/2025	\$ 0.101295	98.15%	\$ 0.001905	1.85%	\$ 0.103200
VanEck HIP Sustainable Muni ETF	SMI	03/06/2025	0.093050	98.15%	0.001750	1.85%	0.094800
VanEck HIP Sustainable Muni ETF	SMI	04/04/2025	0.119847	98.15%	0.002253	1.85%	0.122100
VanEck HIP Sustainable Muni ETF	SMI	05/06/2025	0.100805	98.15%	0.001895	1.85%	0.102700
VanEck HIP Sustainable Muni ETF	SMI	06/02/2025	0.081278	83.61%	0.015936	16.39%	0.097214 (c)
VanEck HIP Sustainable Muni ETF	SMI	06/18/2025	0.090253	82.85%	0.018681	17.15%	0.108934 (c)
VanEck HIP Sustainable Muni ETF Total (d)			\$ 0.586528	93.26%	\$ 0.042420	6.74%	\$ 0.628948 (c)
VanEck CEF Muni Income ETF	XMPT	02/06/2025	\$ 0.101635	99.19%	\$ 0.000833	0.81%	\$ 0.102468 (c)
VanEck CEF Muni Income ETF	XMPT	03/06/2025	0.091342	99.19%	0.000748	0.81%	0.092090 (c)
VanEck CEF Muni Income ETF	XMPT	04/04/2025	0.091947	99.19%	0.000753	0.81%	0.092700 (c)
VanEck CEF Muni Income ETF	XMPT	05/06/2025	0.064558	98.55%	0.000944	1.44%	0.065502 (c)
VanEck CEF Muni Income ETF	XMPT	06/05/2025	0.062595	98.55%	0.000915	1.44%	0.063510 (c)
VanEck CEF Muni Income ETF	XMPT	07/07/2025	0.061464	98.55%	0.000899	1.44%	0.062363 (c)
VanEck CEF Muni Income ETF	XMPT	08/06/2025	0.061940	98.56%	0.000906	1.44%	0.062846 (c)
VanEck CEF Muni Income ETF	XMPT	09/05/2025	0.067593	98.56%	0.000988	1.44%	0.068581 (c)
VanEck CEF Muni Income ETF	XMPT	10/06/2025	0.062119	98.56%	0.000908	1.44%	0.063027 (c)
VanEck CEF Muni Income ETF	XMPT	11/06/2025	0.062059	98.56%	0.000908	1.44%	0.062967 (c)
VanEck CEF Muni Income ETF	XMPT	12/03/2025	0.063666	98.55%	0.000931	1.44%	0.064597 (c)
VanEck CEF Muni Income ETF	XMPT	12/31/2025	0.062000	98.56%	0.000906	1.44%	0.062906 (c)
VanEck CEF Muni Income ETF Total			\$ 0.852918	98.77%	\$ 0.010639	1.23%	\$ 0.863557 (c)

(a) All of the taxable ordinary income per share represents Qualified Interest Income for non-U.S. shareholders.

(c) Amounts have been adjusted for a return of capital paid by the Fund. See pages 13 and 14 for information regarding the return of capital distributions.

(d) VanEck HIP Sustainable Muni ETF redeemed all of its outstanding shareholders on June 25, 2025 pursuant to a plan of liquidation.

SECTION 1 - MUNICIPAL INCOME ETFs STATE BY STATE AND ALTERNATIVE MINIMUM TAX INFORMATION

The percentages of income earned by each of the VanEck Municipal Income ETFs from each state or U.S. Territory are listed in the table below. To determine your share of the Fund's income from a particular state or territory, multiply these percentages by the Tax-Exempt Income in Box 12 of your Form 1099-DIV. If you did not receive a Form 1099-DIV, multiply these percentages by the amount of tax-exempt interest you received for the calendar year. Additionally, the percentage of tax-exempt interest subject to the alternative minimum tax is also shown below.

	VanEck High Yield Muni ETF HYD	VanEck Intermediate Muni ETF ITM	VanEck Long Muni ETF MLN	VanEck Short High Yield Muni ETF SHYD
Alabama	2.73 %	2.79 %	0.92 %	3.58 %
Alaska	0.08	0.04	-	-
American Samoa	0.12	-	-	0.01
Arizona	2.61	1.39	0.98	1.54
Arkansas	1.39	0.05	0.35	-
California	15.21	17.79	14.27	16.68
Colorado	2.00	2.46	1.87	2.32
Connecticut	1.28	2.36	0.58	0.92
Delaware	0.14	0.25	0.04	0.07
District of Columbia	0.85	1.44	1.39	0.15
Florida	5.59	2.50	4.83	4.16
Georgia	1.28	2.58	2.16	1.86
Guam	0.58	0.03	-	1.26
Hawaii	0.06	0.37	0.27	0.03
Idaho	0.16	0.07	0.16	-
Illinois	8.87	4.87	3.99	8.35
Indiana	0.86	1.12	0.95	1.22
Iowa	0.82	0.21	0.40	0.70
Kansas	0.36	0.38	0.18	0.25
Kentucky	1.13	0.93	0.31	1.14
Louisiana	1.47	0.84	0.69	1.67
Maine	0.19	-	0.33	-
Maryland	1.16	1.24	1.37	0.35
Massachusetts	1.85	3.52	4.60	0.79
Michigan	0.78	1.61	2.29	0.72
Minnesota	0.75	0.68	0.78	0.76
Mississippi	0.21	0.11	0.22	-
Missouri	0.67	0.39	0.86	0.51
Montana	0.07	-	-	0.05
Nebraska	0.12	0.60	0.79	0.91
Nevada	0.76	0.78	0.35	1.08
New Hampshire	0.74	0.42	0.27	1.39
New Jersey	1.80	3.72	2.89	3.30
New Mexico	0.11	0.04	0.21	0.25
New York	11.01	17.69	20.88	11.49
North Carolina	0.71	1.18	1.07	1.08
North Dakota	0.33	0.03	0.19	0.17
Ohio	3.57	1.82	2.54	2.57
Oklahoma	1.15	0.21	0.64	0.68
Oregon	0.20	1.14	0.90	-
Pennsylvania	3.54	3.74	4.35	2.27
Puerto Rico	7.97	-	-	7.92
Rhode Island	0.18	0.33	0.22	0.25
South Carolina	0.50	1.21	1.45	0.52
South Dakota	0.15	0.11	0.20	-
Tennessee	0.58	1.12	1.02	0.81
Texas	5.60	9.36	12.18	8.89
U.S. Virgin Islands	0.43	-	-	0.38
Utah	0.71	0.72	0.56	0.14
Vermont	0.01	0.17	-	0.07
Virginia	2.23	1.30	1.21	2.87
Washington	1.09	3.33	1.70	1.48
West Virginia	0.19	0.08	0.31	0.42
Wisconsin	3.05	0.69	1.28	1.97
Wyoming	-	0.19	-	-
Other U.S. Territories	-	-	-	-
Alternative Minimum Tax %	23.62 %	- %	- %	31.62 %

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	VanEck Short Muni ETF SMB	VanEck HIP Sustainable Muni ETF SMI	VanEck CEF Muni Income ETF XMPT
Alabama	5.08 %	- %	2.53 %
Alaska	-	-	0.14
American Samoa	-	-	-
Arizona	1.76	3.11	1.99
Arkansas	-	-	0.44
California	15.80	14.33	7.44
Colorado	1.77	2.95	5.47
Connecticut	2.69	1.04	0.48
Delaware	0.12	-	0.21
District of Columbia	0.99	-	1.94
Florida	3.15	-	6.71
Georgia	4.76	-	2.16
Guam	-	-	0.07
Hawaii	1.38	4.90	0.23
Idaho	-	-	0.45
Illinois	4.12	-	7.97
Indiana	1.14	-	0.94
Iowa	0.99	-	0.56
Kansas	0.23	-	0.18
Kentucky	1.63	-	0.96
Louisiana	0.80	-	1.07
Maine	0.01	-	0.26
Maryland	3.10	-	1.16
Massachusetts	3.24	3.73	1.43
Michigan	0.74	3.00	2.15
Minnesota	1.43	-	1.14
Mississippi	0.21	-	0.23
Missouri	0.74	-	1.58
Montana	0.25	-	0.13
Nebraska	-	-	0.55
Nevada	0.35	3.00	0.52
New Hampshire	-	-	0.70
New Jersey	3.71	-	3.99
New Mexico	0.76	-	0.14
New York	13.93	22.62	10.40
North Carolina	2.47	2.43	0.66
North Dakota	-	-	0.51
Ohio	2.54	6.21	3.25
Oklahoma	0.26	-	0.82
Oregon	1.11	0.98	0.77
Pennsylvania	2.91	7.53	4.22
Puerto Rico	-	-	3.33
Rhode Island	0.54	-	0.46
South Carolina	-	-	1.96
South Dakota	0.11	-	0.29
Tennessee	2.26	-	1.26
Texas	8.22	11.12	8.83
U.S. Virgin Islands	-	-	0.09
Utah	0.32	-	0.87
Vermont	-	-	0.06
Virginia	0.82	-	1.26
Washington	2.46	7.83	1.63
West Virginia	0.38	-	0.35
Wisconsin	0.72	5.22	3.00
Wyoming	-	-	0.05
Other U.S. Territories	-	-	0.01
Alternative Minimum Tax %	- %	10.79 %	16.67 %

SECTION 2 - EQUITY ETFs - QUALIFIED DIVIDEND INCOME FOR INDIVIDUALS

All or a portion of a shareholder's ordinary income dividend may be taxed at a reduced capital gains rate rather than the higher marginal tax rates applicable to ordinary income. The amount of a dividend subject to this lower rate is known as Qualified Dividend Income or QDI and is reported in Box 1b of the Form 1099-DIV.

The list below provides a summary of the per share QDI amounts for calendar year 2025 for each of the VanEck ETFs that distributed QDI during 2025. This data is being provided for informational purposes only. If a fund paid more than one distribution during the year, the amount reported in Box 1b of a shareholder's Form 1099-DIV was based on the QDI percentage specific to each distribution. Shareholders who received Form 1099-DIV should use the amounts reported to them on Form 1099-DIV when preparing their tax return.

To treat a dividend as qualifying for lower rates, shareholders must have held shares on which the dividend was paid for at least 61 days during the 121-day period beginning 60 days before the ex-dividend date of the distribution.

This information does not apply to shareholders that are corporations for U.S. tax purposes. Corporate shareholders should use the information regarding the Dividends Received Deduction on pages 8 and 9.

Fund Name	Ticker Symbol	Payable Date	Income Dividends	Short-term Capital Gain	Foreign Tax Paid	Total Ordinary Income Dividends Form 1099-DIV Box 1a	Total Qualified Dividends Box 1b	Qualified Dividend Income %
VanEck Africa Index ETF	AFK	12/26/2025	\$ 0.271600	\$ -	\$ 0.032195	\$ 0.303795	\$ 0.226327	74.50%
VanEck Biotech ETF	BBH	12/26/2025	\$ 0.956500	\$ -	\$ -	\$ 0.956500	\$ 0.956500	100.00%
VanEck BDC Income ETF	BIZD	04/04/2025	\$ 0.248636 (c)	\$ -	\$ -	\$ 0.248636	\$ 0.010163	4.09%
VanEck BDC Income ETF	BIZD	07/07/2025	0.253904 (c)	-	-	0.253904	0.010378	4.09%
VanEck BDC Income ETF	BIZD	10/06/2025	0.232253 (c)	-	-	0.232253	0.009493	4.09%
VanEck BDC Income ETF	BIZD	12/31/2025	0.232427 (c)	-	-	0.232427	0.009501	4.09%
VanEck BDC Income ETF Total			\$ 0.967220 (c)	\$ -	\$ -	\$ 0.967220	\$ 0.039535	4.09%
VanEck Gaming ETF	BJK	12/26/2025	\$ 1.363600	\$ -	\$ 0.037544	\$ 1.401144	\$ 0.551766	39.38%
VanEck Brazil Small-Cap ETF	BRF	12/26/2025	\$ 0.888900	\$ -	\$ 0.034587	\$ 0.923487	\$ 0.017662	1.91%
VanEck ChiNext ETF	CNXT	12/26/2025	\$ 0.078800	\$ -	\$ 0.021594	\$ 0.100394	\$ 0.100394	100.00%
VanEck Oil Refiners ETF	CRAK	12/26/2025	\$ 0.756100	\$ -	\$ 0.081941	\$ 0.838041	\$ 0.838041	100.00%
VanEck Office and Commercial REIT ETF	DESK	04/04/2025	\$ 0.309235 (c)	\$ -	\$ -	\$ 0.309235	\$ 0.008063	2.61%
VanEck Office and Commercial REIT ETF	DESK	07/07/2025	0.171336 (c)	-	-	0.171336	0.004468	2.61%
VanEck Office and Commercial REIT ETF	DESK	10/06/2025	0.262248 (c)	-	-	0.262248	0.006838	2.61%
VanEck Office and Commercial REIT ETF	DESK	12/31/2025	0.239507 (c)	-	-	0.239507	0.006245	2.61%
VanEck Office and Commercial REIT ETF Total			\$ 0.982326 (c)	\$ -	\$ -	\$ 0.982326	\$ 0.025614	2.61%
VanEck Digital India ETF	DGIN	12/26/2025	\$ 0.133300	\$ 0.135100	\$ 0.523867	\$ 0.792267	\$ 0.773518	97.63%
VanEck Durable High Dividend ETF	DURA	04/04/2025	\$ 0.268300	\$ -	\$ -	\$ 0.268300	\$ 0.268300	100.00%
VanEck Durable High Dividend ETF	DURA	07/07/2025	0.305900	-	-	0.305900	0.305900	100.00%
VanEck Durable High Dividend ETF	DURA	10/06/2025	0.225200	-	-	0.225200	0.225200	100.00%
VanEck Durable High Dividend ETF	DURA	12/31/2025	0.415500	-	-	0.415500	0.415500	100.00%
VanEck Durable High Dividend ETF Total			\$ 1.214900	\$ -	\$ -	\$ 1.214900	\$ 1.214900	100.00%
VanEck Energy Income ETF	EINC	02/06/2025	\$ 0.470800	\$ -	\$ -	\$ 0.470800	\$ 0.427485	90.80%
VanEck Energy Income ETF	EINC	05/06/2025	1.008700	-	-	1.008700	0.915897	90.80%
VanEck Energy Income ETF	EINC	08/06/2025	0.114256	0.169203	-	0.283459	0.257380	90.80%
VanEck Energy Income ETF	EINC	11/06/2025	0.684500	-	-	0.684500	0.316244	46.20%
VanEck Energy Income ETF Total			\$ 2.278256	\$ 0.169203	\$ -	\$ 2.447459	\$ 1.917006	78.33%
VanEck Video Gaming and eSports ETF	ESPO	12/26/2025	\$ 1.289000	\$ -	\$ 0.088522	\$ 1.377522	\$ 0.649558	47.15%
VanEck Environmental Services ETF	EVX	12/26/2025	\$ 0.071400	\$ -	\$ -	\$ 0.071400	\$ 0.071400	100.00%
VanEck Gold Miners ETF	GDX	12/26/2025	\$ 0.633100	\$ -	\$ 0.065349	\$ 0.698449	\$ 0.609046	87.20%
VanEck Junior Gold Miners ETF	GDXJ	12/26/2025	\$ 2.649400	\$ -	\$ 0.039425	\$ 2.688825	\$ 0.395950	14.73%
VanEck India Growth Leaders ETF	GLIN	12/26/2025	\$ 0.388400	\$ -	\$ 0.187177	\$ 0.575577	\$ 0.547613	95.14%
VanEck Green Metals ETF	GMET	12/26/2025	\$ 0.682700	\$ -	\$ 0.020233	\$ 0.702933	\$ 0.397863	56.60%
VanEck Alternative Asset Manager ETF	GPZ	12/26/2025	\$ 0.224700	\$ -	\$ -	\$ 0.224700	\$ 0.117702	52.38%
VanEck Natural Resources ETF	HAP	12/26/2025	\$ 1.363600	\$ -	\$ 0.038577	\$ 1.402177	\$ 1.086913	77.52%
VanEck Robotics ETF	IBOT	12/26/2025	\$ 0.200000	\$ -	\$ 0.041602	\$ 0.241602	\$ 0.241602	100.00%
VanEck Indonesia Index ETF	IDX	12/26/2025	\$ 0.343800	\$ -	\$ 0.056847	\$ 0.400647	\$ 0.342342	85.45%

(c) Amounts have been adjusted for a return of capital paid by the Fund. See pages 13 and 14 for information regarding the return of capital distributions.

SECTION 2 - EQUITY ETFs - QUALIFIED DIVIDEND INCOME FOR INDIVIDUALS

All or a portion of a shareholder's ordinary income dividend may be taxed at a reduced capital gains rate rather than the higher marginal tax rates applicable to ordinary income. The amount of a dividend subject to this lower rate is known as Qualified Dividend Income or QDI and is reported in Box 1b of the Form 1099-DIV.

The list below provides a summary of the per share QDI amounts for calendar year 2025 for each of the VanEck ETFs that distributed QDI during 2025. This data is being provided for informational purposes only. If a fund paid more than one distribution during the year, the amount reported in Box 1b of a shareholder's Form 1099-DIV was based on the QDI percentage specific to each distribution. Shareholders who received Form 1099-DIV should use the amounts reported to them on Form 1099-DIV when preparing their tax return.

To treat a dividend as qualifying for lower rates, shareholders must have held shares on which the dividend was paid for at least 61 days during the 121-day period beginning 60 days before the ex-dividend date of the distribution.

This information does not apply to shareholders that are corporations for U.S. tax purposes. Corporate shareholders should use the information regarding the Dividends Received Deduction on pages 8 and 9.

Fund Name	Ticker Symbol	Payable Date	Income Dividends	Short-term Capital Gain	Foreign Tax Paid	Total Ordinary Income Dividends Form 1099-DIV Box 1a	Total Qualified Dividends Box 1b	Qualified Dividend Income %
VanEck Israel ETF	ISRA	12/26/2025	\$ 0.869100	\$ -	\$ 0.230662	\$ 1.099762	\$ 0.958757	87.18%
VanEck Long/Flat Trend ETF	LFEQ	12/31/2025	\$ 0.490000	\$ -	\$ -	\$ 0.490000	\$ 0.490000	100.00%
VanEck Morningstar Wide Moat ETF	MOAT	12/26/2025	\$ 1.403800	\$ -	\$ -	\$ 1.403800	\$ 1.403800	100.00%
VanEck Agribusiness ETF	MOO	12/26/2025	\$ 1.797500	\$ -	\$ -	\$ 1.797500	\$ 1.682523	93.60%
VanEck Mortgage REIT Income ETF	MORT	04/04/2025	\$ 0.295211 (c)	\$ -	\$ -	\$ 0.295211	\$ 0.008561	2.90%
VanEck Mortgage REIT Income ETF	MORT	07/07/2025	0.202749 (c)	-	-	0.202749	0.005880	2.90%
VanEck Mortgage REIT Income ETF	MORT	10/06/2025	0.282525 (c)	-	-	0.282525	0.008193	2.90%
VanEck Mortgage REIT Income ETF	MORT	12/31/2025	0.263379 (c)	-	-	0.263379	0.007638	2.90%
VanEck Mortgage REIT Income ETF Total			\$ 1.043864 (c)	\$ -	\$ -	\$ 1.043864	\$ 0.030272	2.90%
VanEck Morningstar Global Wide Moat ETF	MOTG	12/26/2025	\$ 0.937500	\$ 1.889900	\$ 0.067468	\$ 2.894868	\$ 0.854172	29.51%
VanEck Morningstar International Moat ETF	MOTI	12/26/2025	\$ 1.182100	\$ -	\$ 0.053816	\$ 1.235916	\$ 0.645772	52.25%
VanEck Morningstar Wide Moat Value ETF	MVAL	12/26/2025	\$ 0.633300	\$ -	\$ -	\$ 0.633300	\$ 0.633300	100.00%
VanEck Uranium and Nuclear ETF	NLR	12/26/2025	\$ 3.166100	\$ -	\$ 0.038646	\$ 3.204746	\$ 0.580275	18.11%
VanEck Onchain Economy ETF	NODE	12/26/2025	\$ 0.293500	\$ 0.096080	\$ -	\$ 0.389580	\$ 0.046964	12.06%
VanEck Oil Services ETF	OIH	12/26/2025	\$ 4.869000	\$ -	\$ -	\$ 4.869000	\$ 3.990029	81.95%
VanEck Preferred Securities ex Financials ETF	PFXF	02/06/2025	\$ 0.044900	\$ -	\$ -	\$ 0.044900	\$ 0.010945	24.38%
VanEck Preferred Securities ex Financials ETF	PFXF	03/06/2025	0.064200	-	-	0.064200	0.018931	29.49%
VanEck Preferred Securities ex Financials ETF	PFXF	04/04/2025	0.136100	-	-	0.136100	0.040133	29.49%
VanEck Preferred Securities ex Financials ETF	PFXF	05/06/2025	0.087200	-	-	0.087200	0.025714	29.49%
VanEck Preferred Securities ex Financials ETF	PFXF	06/05/2025	0.095000	-	-	0.095000	0.028014	29.49%
VanEck Preferred Securities ex Financials ETF	PFXF	07/07/2025	0.097600	-	-	0.097600	0.028780	29.49%
VanEck Preferred Securities ex Financials ETF	PFXF	08/06/2025	0.070000	-	-	0.070000	0.020642	29.49%
VanEck Preferred Securities ex Financials ETF	PFXF	09/05/2025	0.131000	-	-	0.131000	0.038629	29.49%
VanEck Preferred Securities ex Financials ETF	PFXF	10/06/2025	0.105400	-	-	0.105400	0.031081	29.49%
VanEck Preferred Securities ex Financials ETF	PFXF	11/06/2025	0.084100	-	-	0.084100	0.024800	29.49%
VanEck Preferred Securities ex Financials ETF	PFXF	12/03/2025	0.086800	-	-	0.086800	0.025596	29.49%
VanEck Preferred Securities ex Financials ETF	PFXF	12/31/2025	0.184700	-	-	0.184700	0.054465	29.49%
VanEck Preferred Securities ex Financials ETF Total			\$ 1.187000	\$ -	\$ -	\$ 1.187000	\$ 0.347730	29.29%
VanEck Pharmaceutical ETF	PPH	04/04/2025	\$ 0.524500	\$ -	\$ -	\$ 0.524500	\$ 0.473749	90.32%
VanEck Pharmaceutical ETF	PPH	07/07/2025	0.606900	-	-	0.606900	0.548176	90.32%
VanEck Pharmaceutical ETF	PPH	10/06/2025	0.393100	-	-	0.393100	0.355063	90.32%
VanEck Pharmaceutical ETF	PPH	12/31/2025	0.310600	-	-	0.310600	0.310219	99.88%
VanEck Pharmaceutical ETF Total			\$ 1.835100	\$ -	\$ -	\$ 1.835100	\$ 1.687207	91.94%
VanEck Real Assets ETF	RAAX	12/31/2025	\$ 0.816300	\$ -	\$ 0.001417	\$ 0.817717	\$ 0.160906	19.68%
VanEck Rare Earth and Strategic Metals ETF	REMX	12/26/2025	\$ 1.300800	\$ -	\$ 0.006750	\$ 1.307550	\$ 0.106856	8.17%
VanEck Retail ETF	RTH	12/26/2025	\$ 2.420500	\$ -	\$ -	\$ 2.420500	\$ 2.420500	100.00%
VanEck Steel ETF	SLX	12/26/2025	\$ 1.315800	\$ -	\$ 0.034154	\$ 1.349954	\$ 1.225857	90.81%
VanEck Semiconductor ETF	SMH	12/26/2025	\$ 1.104700	\$ -	\$ -	\$ 1.104700	\$ 1.104700	100.00%
VanEck Fabless Semiconductor ETF	SMHX	12/26/2025	\$ 0.009000	\$ -	\$ -	\$ 0.009000	\$ 0.009000	100.00%
VanEck Low Carbon Energy ETF	SMOG	12/26/2025	\$ 2.034000	\$ -	\$ 0.116567	\$ 2.150567	\$ 1.823245	84.78%
VanEck Morningstar SMID Moat ETF	SMOT	12/26/2025	\$ 0.497500	\$ -	\$ -	\$ 0.497500	\$ 0.497219	99.94%
VanEck Consumer Discretionary TruSector ETF	TRUD	10/06/2025	\$ 0.012100	\$ -	\$ -	\$ 0.012100	\$ 0.012100	100.00%
VanEck Consumer Discretionary TruSector ETF	TRUD	12/31/2025	0.031300	-	-	0.031300	0.031300	100.00%
VanEck Consumer Discretionary TruSector ETF Total			\$ 0.043400	\$ -	\$ -	\$ 0.043400	\$ 0.043400	100.00%
VanEck Technology TruSector ETF	TRUT	10/06/2025	\$ 0.013200	\$ -	\$ -	\$ 0.013200	\$ 0.013200	100.00%
VanEck Technology TruSector ETF	TRUT	12/31/2025	0.022900	-	-	0.022900	0.022900	100.00%
VanEck Technology TruSector ETF Total			\$ 0.036100	\$ -	\$ -	\$ 0.036100	\$ 0.036100	100.00%

(c) Amounts have been adjusted for a return of capital paid by the Fund. See pages 13 and 14 for information regarding the return of capital distributions.

SECTION 2 - EQUITY ETFs - DIVIDENDS RECEIVED DEDUCTION FOR CORPORATIONS

The list below provides a summary of the percentage of total ordinary income qualifying for the Dividends Received Deduction or DRD for calendar year 2025 for each of the VanEck ETFs that had DRD during 2025. This data is being provided to corporate shareholders in order for them to compute their share of dividends qualifying for the DRD for corporations.

To treat a dividend as qualifying for the DRD, shareholders must have held shares on which the dividend was paid for at least 46 days during the 91-day period beginning 45 days before the ex-dividend date of the distribution.

To determine your share of income eligible for the DRD, multiply the total ordinary income amounts per share shown below times the number of shares you held on the record date of each distribution times the percentage indicated.

Fund Name	Ticker Symbol	Payable Date	Income Dividends	Short-term Capital Gain	Foreign Tax Paid	Total Ordinary Income Dividends	Percent of Total Ordinary Dividends Qualifying for the Dividends Received Deduction
VanEck Africa Index ETF	AFK	12/26/2025	\$ 0.271600	\$ -	\$ 0.032195	\$ 0.303795	0.50%
VanEck Biotech ETF	BBH	12/26/2025	\$ 0.956500	\$ -	\$ -	\$ 0.956500	100.00%
VanEck Gaming ETF	BJK	12/26/2025	\$ 1.363600	\$ -	\$ 0.037544	\$ 1.401144	14.24%
VanEck BDC Income ETF	BIZD	04/04/2025	\$ 0.248636 (c)	\$ -	\$ -	\$ 0.248636	2.98%
VanEck BDC Income ETF	BIZD	07/07/2025	0.253904 (c)	-	-	0.253904	2.98%
VanEck BDC Income ETF	BIZD	10/06/2025	0.232253 (c)	-	-	0.232253	2.98%
VanEck BDC Income ETF	BIZD	12/31/2025	0.232427 (c)	-	-	0.232427	2.98%
VanEck BDC Income ETF Total			\$ 0.967220 (c)	\$ -	\$ -	\$ 0.967220	2.98%
VanEck Brazil Small-Cap ETF	BRF	12/26/2025	\$ 0.888900	\$ -	\$ 0.034587	\$ 0.923487	0.10%
VanEck Oil Refiners ETF	CRAK	12/26/2025	\$ 0.756100	\$ -	\$ 0.081941	\$ 0.838041	28.71%
VanEck Durable High Dividend ETF	DURA	04/04/2025	\$ 0.268300	\$ -	\$ -	\$ 0.268300	100.00%
VanEck Durable High Dividend ETF	DURA	07/07/2025	0.305900	-	-	0.305900	100.00%
VanEck Durable High Dividend ETF	DURA	10/06/2025	0.225200	-	-	0.225200	100.00%
VanEck Durable High Dividend ETF	DURA	12/31/2025	0.415500	-	-	0.415500	100.00%
VanEck Durable High Dividend ETF Total			\$ 1.214900	\$ -	\$ -	\$ 1.214900	100.00%
VanEck Energy Income ETF	EINC	02/06/2025	\$ 0.470800	\$ -	\$ -	\$ 0.470800	57.79%
VanEck Energy Income ETF	EINC	05/06/2025	1.008700	-	-	1.008700	57.79%
VanEck Energy Income ETF	EINC	08/06/2025	0.114256	0.169203	-	0.283459	57.79%
VanEck Energy Income ETF	EINC	11/06/2025	0.684500	-	-	0.684500	42.73%
VanEck Energy Income ETF Total			\$ 2.278256	\$ 0.169203	\$ -	\$ 2.447459	53.87%
VanEck Video Gaming and eSports ETF	ESPO	12/26/2025	\$ 1.289000	\$ -	\$ 0.088522	\$ 1.377522	1.64%
VanEck Environmental Services ETF	EVX	12/26/2025	\$ 0.071400	\$ -	\$ -	\$ 0.071400	100.00%
VanEck Gold Miners ETF	GDX	12/26/2025	\$ 0.633100	\$ -	\$ 0.065349	\$ 0.698449	13.33%
VanEck Junior Gold Miners ETF	GDXJ	12/26/2025	\$ 2.649400	\$ -	\$ 0.039425	\$ 2.688825	0.36%
VanEck Green Metals ETF	GMET	12/26/2025	\$ 0.682700	\$ -	\$ 0.020233	\$ 0.702933	6.26%
VanEck Alternative Asset Manager ETF	GPZ	12/26/2025	\$ 0.224700	\$ -	\$ -	\$ 0.224700	47.25%
VanEck Natural Resources ETF	HAP	12/26/2025	\$ 1.363600	\$ -	\$ 0.038577	\$ 1.402177	40.40%
VanEck Robotics ETF	IBOT	12/26/2025	\$ 0.200000	\$ -	\$ 0.041602	\$ 0.241602	34.30%
VanEck Israel ETF	ISRA	12/26/2025	\$ 0.869100	\$ -	\$ 0.230662	\$ 1.099762	3.74%
VanEck Long/Flat Trend ETF	LFEQ	12/31/2025	\$ 0.490000	\$ -	\$ -	\$ 0.490000	100.00%
VanEck Morningstar Wide Moat ETF	MOAT	12/26/2025	\$ 1.403800	\$ -	\$ -	\$ 1.403800	100.00%
VanEck Agribusiness ETF	MOO	12/26/2025	\$ 1.797500	\$ -	\$ -	\$ 1.797500	47.92%

SECTION 2 - EQUITY ETFs - DIVIDENDS RECEIVED DEDUCTION FOR CORPORATIONS

The list below provides a summary of the percentage of total ordinary income qualifying for the Dividends Received Deduction or DRD for calendar year 2025 for each of the VanEck ETFs that had DRD during 2025. This data is being provided to corporate shareholders in order for them to compute their share of dividends qualifying for the DRD for corporations.

To treat a dividend as qualifying for the DRD, shareholders must have held shares on which the dividend was paid for at least 46 days during the 91-day period beginning 45 days before the ex-dividend date of the distribution.

To determine your share of income eligible for the DRD, multiply the total ordinary income amounts per share shown below times the number of shares you held on the record date of each distribution times the percentage indicated.

Fund Name	Ticker Symbol	Payable Date	Income Dividends	Short-term Capital Gain	Foreign Tax Paid	Total Ordinary Income Dividends	Percent of Total Ordinary Dividends Qualifying for the Dividends Received Deduction
VanEck Morningstar Global Wide Moat ETF	MOTG	12/26/2025	\$ 0.937500	\$ 1.889900	\$ 0.067468	\$ 2.894868	7.18%
VanEck Morningstar Wide Moat Value ETF	MVAL	12/26/2025	\$ 0.633300	\$ -	\$ -	\$ 0.633300	100.00%
VanEck Uranium and Nuclear ETF	NLR	12/26/2025	\$ 3.166100	\$ -	\$ 0.038646	\$ 3.204746	6.69%
VanEck Onchain Economy ETF	NODE	12/26/2025	\$ 0.293500	\$ 0.096080	\$ -	\$ 0.389580	9.03%
VanEck Oil Services ETF	OIH	12/26/2025	\$ 4.869000	\$ -	\$ -	\$ 4.869000	80.69%
VanEck Preferred Securities ex Financials ETF	PFXF	02/06/2025	\$ 0.044900	\$ -	\$ -	\$ 0.044900	23.43%
VanEck Preferred Securities ex Financials ETF	PFXF	03/06/2025	0.064200	-	-	0.064200	28.85%
VanEck Preferred Securities ex Financials ETF	PFXF	04/04/2025	0.136100	-	-	0.136100	28.85%
VanEck Preferred Securities ex Financials ETF	PFXF	05/06/2025	0.087200	-	-	0.087200	28.85%
VanEck Preferred Securities ex Financials ETF	PFXF	06/05/2025	0.095000	-	-	0.095000	28.85%
VanEck Preferred Securities ex Financials ETF	PFXF	07/07/2025	0.097600	-	-	0.097600	28.85%
VanEck Preferred Securities ex Financials ETF	PFXF	08/06/2025	0.070000	-	-	0.070000	28.85%
VanEck Preferred Securities ex Financials ETF	PFXF	09/05/2025	0.131000	-	-	0.131000	28.85%
VanEck Preferred Securities ex Financials ETF	PFXF	10/06/2025	0.105400	-	-	0.105400	28.85%
VanEck Preferred Securities ex Financials ETF	PFXF	11/06/2025	0.084100	-	-	0.084100	28.85%
VanEck Preferred Securities ex Financials ETF	PFXF	12/03/2025	0.086800	-	-	0.086800	28.85%
VanEck Preferred Securities ex Financials ETF	PFXF	12/31/2025	0.184700	-	-	0.184700	28.85%
VanEck Preferred Securities ex Financials ETF Total			\$ 1.187000	\$ -	\$ -	\$ 1.187000	28.64%
VanEck Pharmaceutical ETF	PPH	04/04/2025	\$ 0.524500	\$ -	\$ -	\$ 0.524500	56.42%
VanEck Pharmaceutical ETF	PPH	07/07/2025	0.606900	-	-	0.606900	56.42%
VanEck Pharmaceutical ETF	PPH	10/06/2025	0.393100	-	-	0.393100	56.42%
VanEck Pharmaceutical ETF	PPH	12/31/2025	0.310600	-	-	0.310600	99.45%
VanEck Pharmaceutical ETF Total			\$ 1.835100	\$ -	\$ -	\$ 1.835100	67.24%
VanEck Real Assets ETF	RAAX	12/31/2025	\$ 0.816300	\$ -	\$ 0.001417	\$ 0.817717	15.57%
VanEck Rare Earth and Strategic Metals ETF	REMX	12/26/2025	\$ 1.300800	\$ -	\$ 0.006750	\$ 1.307550	4.05%
VanEck Retail ETF	RTH	12/26/2025	\$ 2.420500	\$ -	\$ -	\$ 2.420500	100.00%
VanEck Steel ETF	SLX	12/26/2025	\$ 1.315800	\$ -	\$ 0.034154	\$ 1.349954	16.57%
VanEck Semiconductor ETF	SMH	12/26/2025	\$ 1.104700	\$ -	\$ -	\$ 1.104700	100.00%
VanEck Fabless Semiconductor ETF	SMHX	12/26/2025	\$ 0.009000	\$ -	\$ -	\$ 0.009000	100.00%
VanEck Low Carbon Energy ETF	SMOG	12/26/2025	\$ 2.034000	\$ -	\$ 0.116567	\$ 2.150567	19.23%
VanEck Morningstar SMID Moat ETF	SMOT	12/26/2025	\$ 0.497500	\$ -	\$ -	\$ 0.497500	98.77%
VanEck Consumer Discretionary TruSector ETF	TRUD	10/06/2025	\$ 0.012100	\$ -	\$ -	\$ 0.012100	100.00%
VanEck Consumer Discretionary TruSector ETF	TRUD	12/31/2025	0.031300	-	-	0.031300	100.00%
VanEck Consumer Discretionary TruSector ETF Total			\$ 0.043400	\$ -	\$ -	\$ 0.043400	100.00%
VanEck Technology TruSector ETF	TRUT	10/06/2025	\$ 0.013200	\$ -	\$ -	\$ 0.013200	100.00%
VanEck Technology TruSector ETF	TRUT	12/31/2025	0.022900	-	-	0.022900	100.00%
VanEck Technology TruSector ETF Total			\$ 0.036100	\$ -	\$ -	\$ 0.036100	100.00%

SECTION 3 - LONG TERM CAPITAL GAINS

The Funds listed below paid distributions during calendar year 2025 that were considered to be long-term capital gains.

Fund Name	Ticker Symbol	Payable Date	Long-Term Capital Gains Paid Per Share
VanEck CLO ETF	CLOI	12/31/2025	\$ 0.027900
VanEck Digital India ETF	DGIN	12/26/2025	\$ 0.509800
VanEck Energy Income ETF	EINC	08/06/2025	\$ 0.909741
VanEck Energy Income ETF	EINC	12/31/2025	\$ 0.984300
VanEck Morningstar Global Wide Moat ETF	MOTG	12/26/2025	\$ 4.054900

SECTION 4 - INTEREST FROM FEDERAL OBLIGATIONS

Certain states may exempt the portion of dividends (reported in Box 1 on Form 1099-DIV) derived from assets backed by the full faith and credit of the U.S. Government.

The table below provides the percentages of those dividends available for this exclusion. Only those Funds that appear in this section have distributed income that qualifies for this exclusion.

Fund Name	Ticker Symbol	Payable Date	Total Ordinary Income Distribution Including Foreign Tax Credit and Short-term Capital Gains	Federal Obligation Interest as a Percentage of the Total Ordinary Income Distribution
VanEck BDC Income ETF	BIZD	Quarterly	\$ 0.967220 (c)	8.86%
VanEck AA-BB CLO ETF	CLOB	Monthly	\$ 0.284300	2.76%
VanEck CLO ETF	CLOI	Monthly	\$ 8.131200	3.87%
VanEck CMCI Commodity Strategy ETF	CMCI	12/31/2025	\$ 2.171240 (c)	38.96%
VanEck Commodity Strategy ETF	PIT	12/26/2025	\$ 4.708300	21.45%
VanEck Real Assets ETF	RAAX	12/31/2025	\$ 0.817717	14.18%
VanEck Russia Small-Cap ETF	RSXJ	12/26/2025	\$ 0.820800	1.53%

(c) Amounts have been adjusted for a return of capital paid by the Fund. See pages 13 and 14 for information regarding the return of capital distributions.

SECTION 5 - FOREIGN SOURCE INCOME AND FOREIGN TAX CREDITS

The percentage of income derived from foreign sources and foreign tax credits per share for certain VanEck ETFs are shown in the table below.

The foreign source income may have taxes associated with it that were paid by the Funds to various foreign jurisdictions. The Funds listed below have qualified to "pass-through" the foreign taxes and foreign source income to their shareholders. Accordingly, you may either deduct your portion of the taxes in computing your taxable income or take a credit for such taxes against your tax liability. These deductions or credits may be subject to limitations under the tax law. Your portion of the foreign taxes have been included on your Form 1099-DIV. The information below is provided to assist you in computing your foreign tax credit.

Fund Name	Ticker Symbol	Payable Date	Income Dividends (Including Short-Term Capital Gains)	Foreign Tax Paid Form 1099-DIV Box 7	Total Ordinary Income Dividends Form 1099-DIV Box 1a	Foreign Source Income as a % of Total Ordinary Income (1)	Foreign Source Qualified Dividends as a % of Total Ordinary Income (2)
VanEck Africa Index ETF	AFK	12/26/2025	\$ 0.271600	\$ 0.032195	\$ 0.303795	100.00%	74.50%
VanEck Gaming ETF	BJK	12/26/2025	\$ 1.363600	\$ 0.037544	\$ 1.401144	76.21%	39.38%
VanEck Brazil Small-Cap ETF	BRF	12/26/2025	\$ 0.888900	\$ 0.034587	\$ 0.923487	96.28%	1.91%
VanEck ChiNext ETF	CNXT	12/26/2025	\$ 0.078800	\$ 0.021594	\$ 0.100394	94.89%	94.89%
VanEck Oil Refiners ETF	CRAK	12/26/2025	\$ 0.756100	\$ 0.081941	\$ 0.838041	74.14%	74.14%
VanEck Digital India ETF	DGIN	12/26/2025	\$ 0.268400	\$ 0.523867	\$ 0.792267	100.00%	97.63%
VanEck Video Gaming and eSports ETF	ESPO	12/26/2025	\$ 1.289000	\$ 0.088522	\$ 1.377522	84.16%	47.15%
VanEck Gold Miners ETF	GDX	12/26/2025	\$ 0.633100	\$ 0.065349	\$ 0.698449	62.34%	62.34%
VanEck Junior Gold Miners ETF	GDXJ	12/26/2025	\$ 2.649400	\$ 0.039425	\$ 2.688825	17.70%	14.73%
VanEck India Growth Leaders ETF	GLIN	12/26/2025	\$ 0.388400	\$ 0.187177	\$ 0.575577	78.29%	78.29%
VanEck Green Metals ETF	GMET	12/26/2025	\$ 0.682700	\$ 0.020233	\$ 0.702933	48.69%	48.69%
VanEck Natural Resources ETF	HAP	12/26/2025	\$ 1.363600	\$ 0.038577	\$ 1.402177	62.08%	62.08%
VanEck Robotics ETF	IBOT	12/26/2025	\$ 0.200000	\$ 0.041602	\$ 0.241602	72.45%	72.45%
VanEck Indonesia Index ETF	IDX	12/26/2025	\$ 0.343800	\$ 0.056847	\$ 0.400647	90.71%	85.45%
VanEck Israel ETF	ISRA	12/26/2025	\$ 0.869100	\$ 0.230662	\$ 1.099762	79.36%	79.36%
VanEck Morningstar Global Wide Moat ETF	MOTG	12/31/2025	\$ 2.827400	\$ 0.067468	\$ 2.894868	23.34%	23.34%
VanEck Morningstar International Moat ETF	MOTI	12/26/2025	\$ 1.182100	\$ 0.053816	\$ 1.235916	57.70%	52.25%
VanEck Uranium and Nuclear ETF	NLR	12/26/2025	\$ 3.166100	\$ 0.038646	\$ 3.204746	15.13%	15.13%
VanEck Real Assets ETF	RAAX	12/31/2025	\$ 0.816300	\$ 0.001417	\$ 0.817717	3.07%	3.07%
VanEck Rare Earth and Strategic Metals ETF	REMX	12/26/2025	\$ 1.300800	\$ 0.006750	\$ 1.307550	6.74%	6.74%
VanEck Steel ETF	SLX	12/26/2025	\$ 1.315800	\$ 0.034154	\$ 1.349954	83.06%	83.06%
VanEck Low Carbon Energy ETF	SMOG	12/26/2025	\$ 2.034000	\$ 0.116567	\$ 2.150567	74.90%	74.90%
VanEck Vietnam ETF	VNM	12/26/2025	\$ 0.038000	\$ -	\$ 0.038000	100.00%	-%

(1) To determine your portion of foreign source income, multiply the per share amount of the total ordinary dividends shown times the number of share held on record date times the percentage indicated.

(2) Represents the portion of your qualified dividends that was derived from foreign sources. As a result of the lower tax rates on qualified dividends, these amounts may be subject to certain adjustments before they are taken into account for purposes of computing your foreign tax credit. Please refer to the instructions for Form 1116 for additional information.

SECTION 5 - FOREIGN SOURCE INCOME AND FOREIGN TAX CREDITS

The percentage of income derived from foreign sources and foreign tax credits per share for certain VanEck ETFs are shown in the table below.

The foreign source income may have taxes associated with it that were paid by the Funds to various foreign jurisdictions. The Funds listed below have qualified to "pass-through" the foreign taxes and foreign source income to their shareholders. Accordingly, you may either deduct your portion of the taxes in computing your taxable income or take a credit for such taxes against your tax liability. These deductions or credits may be subject to limitations under the tax law. Your portion of the foreign taxes have been included on your Form 1099-DIV. The information below is provided to assist you in computing your foreign tax credit.

Fund Name	Ticker Symbol	Payable Date	Income Dividends (Including Short-Term Capital Gains)	Foreign Tax Paid Form 1099-DIV Box 7	Total Ordinary Income Dividends Form 1099-DIV Box 1a	Foreign Source Income as a % of Total Ordinary Income (1)
VanEck China Bond ETF	CBON	02/06/2025	\$ 0.013431 (c)	\$ -	\$ 0.013431	100.00%
VanEck China Bond ETF	CBON	03/06/2025	0.013254 (c)	-	0.013254	100.00%
VanEck China Bond ETF	CBON	04/04/2025	0.014270 (c)	-	0.014270	100.00%
VanEck China Bond ETF	CBON	05/06/2025	0.015110 (c)	-	0.015110	100.00%
VanEck China Bond ETF	CBON	06/05/2025	0.015198 (c)	-	0.015198	100.00%
VanEck China Bond ETF	CBON	07/07/2025	0.014270 (c)	-	0.014270	100.00%
VanEck China Bond ETF	CBON	08/06/2025	0.014579 (c)	-	0.014579	100.00%
VanEck China Bond ETF	CBON	09/05/2025	0.013210 (c)	-	0.013210	100.00%
VanEck China Bond ETF	CBON	10/06/2025	0.013563 (c)	-	0.013563	100.00%
VanEck China Bond ETF	CBON	11/06/2025	0.013917 (c)	-	0.013917	100.00%
VanEck China Bond ETF	CBON	12/03/2025	0.013166 (c)	-	0.013166	100.00%
VanEck China Bond ETF	CBON	12/31/2025	0.013740 (c)	-	0.013740	100.00%
VanEck China Bond ETF Total			\$ 0.167708 (c)	\$ -	\$ 0.167708	100.00%
VanEck Emerging Markets Bond ETF	EMBX	11/06/2025	\$ 0.212308 (c)	\$ 0.001969	\$ 0.214277	100.00%
VanEck Emerging Markets Bond ETF	EMBX	12/03/2025	0.247595 (c)	0.002297	0.249892	100.00%
VanEck Emerging Markets Bond ETF	EMBX	12/31/2025	0.260295 (c)	0.002415	0.262710	100.00%
VanEck Emerging Markets Bond ETF Total			\$ 0.720198 (c)	\$ 0.006681	\$ 0.726879	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	02/06/2025	\$ 0.083712 (c)	\$ 0.003644	\$ 0.087356	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	03/06/2025	0.079755 (c)	0.003472	0.083227	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	04/04/2025	0.088293 (c)	0.003844	0.092137	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	05/06/2025	0.088362 (c)	0.003847	0.092209	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	06/05/2025	0.084892 (c)	0.003696	0.088588	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	07/07/2025	0.086280 (c)	0.003756	0.090036	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	08/06/2025	0.092735 (c)	0.004037	0.096772	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	09/05/2025	0.093221 (c)	0.004058	0.097279	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	10/06/2025	0.087252 (c)	0.003798	0.091050	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	11/06/2025	0.089820 (c)	0.003910	0.093730	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	12/03/2025	0.088571 (c)	0.003856	0.092427	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	12/31/2025	0.096484 (c)	0.004200	0.100684	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF Total			\$ 1.059377 (c)	\$ 0.046118	\$ 1.105495	100.00%
VanEck Green Bond ETF	GRNB	02/06/2025	\$ 0.082500	\$ -	\$ 0.082500	62.72%
VanEck Green Bond ETF	GRNB	03/06/2025	0.074400	-	0.074400	62.72%
VanEck Green Bond ETF	GRNB	04/04/2025	0.088800	0.000169	0.088969	62.72%
VanEck Green Bond ETF	GRNB	05/06/2025	0.084400	-	0.084400	62.53%
VanEck Green Bond ETF	GRNB	06/05/2025	0.086700	-	0.086700	62.53%
VanEck Green Bond ETF	GRNB	07/07/2025	0.080300	-	0.080300	62.53%
VanEck Green Bond ETF	GRNB	08/06/2025	0.090800	-	0.090800	62.53%
VanEck Green Bond ETF	GRNB	09/05/2025	0.085200	-	0.085200	62.53%
VanEck Green Bond ETF	GRNB	10/06/2025	0.084100	-	0.084100	62.53%
VanEck Green Bond ETF	GRNB	11/06/2025	0.087900	-	0.087900	62.53%
VanEck Green Bond ETF	GRNB	12/03/2025	0.082400	-	0.082400	62.53%
VanEck Green Bond ETF	GRNB	12/31/2025	0.090100	-	0.090100	62.53%
VanEck Green Bond ETF Total			\$ 1.017600	\$ 0.000169	\$ 1.017769	62.57%
VanEck Emerging Markets High Yield Bond ETF	HYEM	02/06/2025	\$ 0.110900	\$ -	\$ 0.110900	95.39%
VanEck Emerging Markets High Yield Bond ETF	HYEM	03/06/2025	0.098100	-	0.098100	95.39%
VanEck Emerging Markets High Yield Bond ETF	HYEM	04/04/2025	0.122500	-	0.122500	95.39%
VanEck Emerging Markets High Yield Bond ETF	HYEM	05/06/2025	0.110500	-	0.110500	96.27%
VanEck Emerging Markets High Yield Bond ETF	HYEM	06/05/2025	0.110800	-	0.110800	96.27%
VanEck Emerging Markets High Yield Bond ETF	HYEM	07/07/2025	0.101200	-	0.101200	96.27%
VanEck Emerging Markets High Yield Bond ETF	HYEM	08/06/2025	0.115800	-	0.115800	96.27%
VanEck Emerging Markets High Yield Bond ETF	HYEM	09/05/2025	0.112400	-	0.112400	96.27%
VanEck Emerging Markets High Yield Bond ETF	HYEM	10/06/2025	0.104900	-	0.104900	96.27%
VanEck Emerging Markets High Yield Bond ETF	HYEM	11/06/2025	0.117000	-	0.117000	96.27%
VanEck Emerging Markets High Yield Bond ETF	HYEM	12/03/2025	0.109000	-	0.109000	96.27%
VanEck Emerging Markets High Yield Bond ETF	HYEM	12/31/2025	0.112900	-	0.112900	96.27%
VanEck Emerging Markets High Yield Bond ETF Total			\$ 1.326000	\$ -	\$ 1.326000	96.05%
VanEck International High Yield Bond ETF	IHY	02/06/2025	\$ 0.099600	\$ -	\$ 0.099600	90.80%
VanEck International High Yield Bond ETF	IHY	03/06/2025	0.069800	-	0.069800	90.80%
VanEck International High Yield Bond ETF	IHY	04/04/2025	0.101600	-	0.101600	90.80%
VanEck International High Yield Bond ETF	IHY	05/06/2025	0.088000	-	0.088000	90.80%
VanEck International High Yield Bond ETF	IHY	06/05/2025	0.100400	-	0.100400	90.80%
VanEck International High Yield Bond ETF	IHY	07/07/2025	0.084200	-	0.084200	90.80%
VanEck International High Yield Bond ETF	IHY	08/06/2025	0.102600	-	0.102600	90.80%
VanEck International High Yield Bond ETF	IHY	09/05/2025	0.097600	-	0.097600	90.80%
VanEck International High Yield Bond ETF	IHY	10/06/2025	0.097700	-	0.097700	90.80%
VanEck International High Yield Bond ETF	IHY	11/06/2025	0.102300	-	0.102300	90.80%
VanEck International High Yield Bond ETF	IHY	12/03/2025	0.097000	-	0.097000	90.80%
VanEck International High Yield Bond ETF	IHY	12/31/2025	0.128300	0.000772	0.129072	90.80%
VanEck International High Yield Bond ETF Total			\$ 1.169100	\$ 0.000772	\$ 1.169872	90.80%

(c) Amounts have been adjusted for a return of capital paid by the Fund. See pages 13 and 14 for information regarding the return of capital distributions.

(1) To determine your portion of foreign source income, multiply the per share amount of the total ordinary dividends times the number of share held on record date times the percentage indicated.

SECTION 6 - RETURN OF CAPITAL DISTRIBUTIONS

The Funds listed below paid distributions during calendar year 2025 that were considered to be a return of capital.

If you received a Form 1099-DIV, you should use the amounts shown in Box 3 for your share of return of capital. A return of capital is not considered taxable income to shareholders. Pursuant to IRC Section 301(c), the portion of a distribution which is a dividend (as defined under IRC Section 316) is includable in gross income while the portion of the distribution which is not a dividend shall be applied against and reduces the adjusted basis of the stock. Accordingly, shareholders who received these distributions should not include these amounts in taxable income, but instead pursuant to Internal Revenue Code Sections 301(c)(2) and 1016(a)(4), should treat them as a reduction of the cost basis of the applicable shares upon which these distributions were paid. In order to compute the required adjustment to cost basis, a shareholder should multiply the per share amount of each of the respective distributions by the number of shares held at each of the respective record dates.

Fund Name	Ticker Symbol	Payable Date	Income Dividends (Including Short-Term Capital Gains)	Foreign Tax Paid Form 1099-DIV Box 7	Total Ordinary Income Dividends Form 1099-DIV Box 1a	Ordinary Income as a % of Total Distribution Including Foreign Tax Credit	Return of Capital (Non Dividend) Distribution	Return of Capital as a % of Total Distribution Including Foreign Tax Credit	Total Distribution Per Share Including Foreign Tax Credit
VanEck BDC Income ETF	BIZD	04/04/2025	\$ 0.248636	\$ -	\$ 0.248636	57.89%	\$ 0.180864	42.11%	\$ 0.429500
VanEck BDC Income ETF	BIZD	07/07/2025	0.253904	-	0.253904	57.89%	0.184696	42.11%	0.438600
VanEck BDC Income ETF	BIZD	10/06/2025	0.232253	-	0.232253	57.89%	0.168947	42.11%	0.401200
VanEck BDC Income ETF	BIZD	12/31/2025	0.232427	-	0.232427	57.89%	0.169073	42.11%	0.401500
VanEck BDC Income ETF Total			\$ 0.967220	\$ -	\$ 0.967220	57.89%	\$ 0.703580	42.11%	\$ 1.670800
VanEck China Bond ETF	CBON	02/06/2025	\$ 0.013431	\$ -	\$ 0.013431	44.18%	\$ 0.016969	55.82%	\$ 0.030400
VanEck China Bond ETF	CBON	03/06/2025	0.013254	-	0.013254	44.18%	0.016746	55.82%	0.030000
VanEck China Bond ETF	CBON	04/04/2025	0.014270	-	0.014270	44.18%	0.018030	55.82%	0.032300
VanEck China Bond ETF	CBON	05/06/2025	0.015110	-	0.015110	44.18%	0.019090	55.82%	0.034200
VanEck China Bond ETF	CBON	06/05/2025	0.015198	-	0.015198	44.18%	0.019202	55.82%	0.034400
VanEck China Bond ETF	CBON	07/07/2025	0.014270	-	0.014270	44.18%	0.018030	55.82%	0.032300
VanEck China Bond ETF	CBON	08/06/2025	0.014579	-	0.014579	44.18%	0.018421	55.82%	0.033000
VanEck China Bond ETF	CBON	09/05/2025	0.013210	-	0.013210	44.18%	0.016690	55.82%	0.029900
VanEck China Bond ETF	CBON	10/06/2025	0.013563	-	0.013563	44.18%	0.017137	55.82%	0.030700
VanEck China Bond ETF	CBON	11/06/2025	0.013917	-	0.013917	44.18%	0.017583	55.82%	0.031500
VanEck China Bond ETF	CBON	12/03/2025	0.013166	-	0.013166	44.18%	0.016634	55.82%	0.029800
VanEck China Bond ETF	CBON	12/31/2025	0.013740	-	0.013740	44.18%	0.017360	55.82%	0.031100
VanEck China Bond ETF Total			\$ 0.167708	\$ -	\$ 0.167708	44.18%	\$ 0.211892	55.82%	\$ 0.379600
VanEck CMCI Commodity Strategy ETF	CMCI	12/31/2025	\$ 2.171240	\$ -	\$ 2.171240	91.61%	\$ 0.198760	8.39%	\$ 2.370000
VanEck Office and Commercial REIT ETF	DESK	04/04/2025	\$ 0.309235	\$ -	\$ 0.309235	51.92%	\$ 0.286365	48.08%	\$ 0.595600
VanEck Office and Commercial REIT ETF	DESK	07/07/2025	0.171336	-	0.171336	51.92%	0.158664	48.08%	0.330000
VanEck Office and Commercial REIT ETF	DESK	10/06/2025	0.262248	-	0.262248	51.92%	0.242852	48.08%	0.505100
VanEck Office and Commercial REIT ETF	DESK	12/31/2025	0.239507	-	0.239507	51.92%	0.221793	48.08%	0.461300
VanEck Office and Commercial REIT ETF Total			\$ 0.982326	\$ -	\$ 0.982326	51.92%	\$ 0.909674	48.08%	\$ 1.892000
VanEck Emerging Markets Bond ETF	EMBX	11/06/2025	\$ 0.212308	\$ 0.001969	\$ 0.214277	96.97%	\$ 0.006692	3.03%	\$ 0.220969
VanEck Emerging Markets Bond ETF	EMBX	12/03/2025	0.247595	0.002297	0.249892	96.97%	0.007805	3.03%	0.257697
VanEck Emerging Markets Bond ETF	EMBX	12/31/2025	0.260295	0.002415	0.262710	96.97%	0.008205	3.03%	0.270915
VanEck Emerging Markets Bond ETF Total			\$ 0.720198	\$ 0.006681	\$ 0.726879	96.97%	\$ 0.022702	3.03%	\$ 0.749581
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	02/06/2025	\$ 0.083712	\$ 0.003644	\$ 0.087356	70.31%	\$ 0.036888	29.69%	\$ 0.124244
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	03/06/2025	0.079755	0.003472	0.083227	70.31%	0.035145	29.69%	0.118372
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	04/04/2025	0.088293	0.003844	0.092137	70.31%	0.038907	29.69%	0.131044
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	05/06/2025	0.088362	0.003847	0.092209	70.31%	0.038938	29.69%	0.131147
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	06/05/2025	0.084892	0.003696	0.088588	70.31%	0.037408	29.69%	0.125996
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	07/07/2025	0.086280	0.003756	0.090036	70.31%	0.038020	29.69%	0.128056
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	08/06/2025	0.092735	0.004037	0.096772	70.31%	0.040865	29.69%	0.137637
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	09/05/2025	0.093221	0.004058	0.097279	70.31%	0.041079	29.69%	0.138358
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	10/06/2025	0.087252	0.003798	0.091050	70.31%	0.038448	29.69%	0.129498
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	11/06/2025	0.089820	0.003910	0.093730	70.31%	0.039580	29.69%	0.133310
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	12/03/2025	0.088571	0.003856	0.092427	70.31%	0.039029	29.69%	0.131456
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	12/31/2025	0.096484	0.004200	0.100684	70.31%	0.042516	29.69%	0.143200
VanEck J.P. Morgan EM Local Currency Bond ETF Total			\$ 1.059377	\$ 0.046118	\$ 1.105495	70.31%	\$ 0.466823	29.69%	\$ 1.572318
VanEck Mortgage REIT Income ETF	MORT	04/04/2025	\$ 0.295211	\$ -	\$ 0.295211	77.83%	\$ 0.084089	22.17%	\$ 0.379300
VanEck Mortgage REIT Income ETF	MORT	07/07/2025	0.202749	-	0.202749	77.83%	0.057751	22.17%	0.260500
VanEck Mortgage REIT Income ETF	MORT	10/06/2025	0.282525	-	0.282525	77.83%	0.080475	22.17%	0.363000
VanEck Mortgage REIT Income ETF	MORT	12/31/2025	0.263379	-	0.263379	77.83%	0.075021	22.17%	0.338400
VanEck Mortgage REIT Income ETF Total			\$ 1.043864	\$ -	\$ 1.043864	77.83%	\$ 0.297336	22.17%	\$ 1.341200

SECTION 6 - RETURN OF CAPITAL DISTRIBUTIONS

The Funds listed below paid distributions during calendar year 2025 that were considered to be a return of capital.

If you received a Form 1099-DIV, you should use the amounts shown in Box 3 for your share of return of capital. A return of capital is not considered taxable income to shareholders. Pursuant to IRC Section 301(c), the portion of a distribution which is a dividend (as defined under IRC Section 316) is includable in gross income while the portion of the distribution which is not a dividend shall be applied against and reduces the adjusted basis of the stock. Accordingly, shareholders who received these distributions should not include these amounts in taxable income, but instead pursuant to Internal Revenue Code Sections 301(c)(2) and 1016(a)(4), should treat them as a reduction of the cost basis of the applicable shares upon which these distributions were paid. In order to compute the required adjustment to cost basis, a shareholder should multiply the per share amount of each of the respective distributions by the number of shares held at each of the respective record dates.

Fund Name	Ticker Symbol	Payable Date	Tax-Exempt Interest Per Share	Tax-Exempt Interest as a Percentage of the Total Distribution Paid	Taxable Ordinary Income Per Share (a)	Taxable Income as a Percentage of the Total Distribution Paid	Return of Capital (Non Dividend) Distribution	Return of Capital as a % of Total Distribution Paid	Total Distribution Paid Per Share
VanEck HIP Sustainable Muni ETF	SMI	02/06/2025	\$ 0.101295	98.15%	\$ 0.001905	1.85%	\$ -	%	\$ 0.103200
VanEck HIP Sustainable Muni ETF	SMI	03/06/2025	0.093050	98.15%	0.001750	1.85%	-	-	0.094800
VanEck HIP Sustainable Muni ETF	SMI	04/04/2025	0.119847	98.15%	0.002253	1.85%	-	-	0.122100
VanEck HIP Sustainable Muni ETF	SMI	05/06/2025	0.100805	98.15%	0.001895	1.85%	-	-	0.102700
VanEck HIP Sustainable Muni ETF	SMI	06/02/2025	0.081278	76.25%	0.015936	14.95%	0.009386	8.80%	0.106600
VanEck HIP Sustainable Muni ETF	SMI	06/18/2025	0.090253	75.21%	0.018681	15.57%	0.011066	9.22%	0.120000
VanEck HIP Sustainable Muni Income ETF Total (d)			\$ 0.586528	90.32%	\$ 0.042420	6.53%	\$ 0.020452	3.15%	\$ 0.649400
VanEck CEF Muni Income ETF	XMPT	02/06/2025	\$ 0.101635	86.50%	\$ 0.000833	0.71%	\$ 0.015032	12.79%	\$ 0.117500
VanEck CEF Muni Income ETF	XMPT	03/06/2025	0.091342	86.50%	0.000748	0.71%	0.013510	12.79%	0.105600
VanEck CEF Muni Income ETF	XMPT	04/04/2025	0.091947	86.50%	0.000753	0.71%	0.013600	12.79%	0.106300
VanEck CEF Muni Income ETF	XMPT	05/06/2025	0.064558	59.50%	0.000944	0.87%	0.042998	39.63%	0.108500
VanEck CEF Muni Income ETF	XMPT	06/05/2025	0.062595	59.50%	0.000915	0.87%	0.041690	39.63%	0.105200
VanEck CEF Muni Income ETF	XMPT	07/07/2025	0.061464	59.50%	0.000899	0.87%	0.040937	39.63%	0.103300
VanEck CEF Muni Income ETF	XMPT	08/06/2025	0.061940	59.50%	0.000906	0.87%	0.041254	39.63%	0.104100
VanEck CEF Muni Income ETF	XMPT	09/05/2025	0.067593	59.50%	0.000988	0.87%	0.045019	39.63%	0.113600
VanEck CEF Muni Income ETF	XMPT	10/06/2025	0.062119	59.50%	0.000908	0.87%	0.041373	39.63%	0.104400
VanEck CEF Muni Income ETF	XMPT	11/06/2025	0.062059	59.50%	0.000908	0.87%	0.041333	39.63%	0.104300
VanEck CEF Muni Income ETF	XMPT	12/03/2025	0.063666	59.50%	0.000931	0.87%	0.042403	39.63%	0.107000
VanEck CEF Muni Income ETF	XMPT	12/31/2025	0.062000	59.50%	0.000906	0.87%	0.041294	39.63%	0.104200
VanEck CEF Muni Income ETF Total			\$ 0.852918	66.43%	\$ 0.010639	0.83%	\$ 0.420443	32.74%	\$ 1.284000

(a) All of the taxable ordinary income per share represents Qualified Interest Income for non-U.S. shareholders.

(d) VanEck HIP Sustainable Muni ETF redeemed all of its outstanding shareholders on June 25, 2025 pursuant to a plan of liquidation.

SECTION 7 - SECTION 199A QUALIFIED BUSINESS INCOME

The Funds listed below paid distributions during calendar year 2025, a portion of which was considered Qualified Business Income (QBI) under Section 199A.

The Section 199A amount represents the percentage of each Fund's ordinary income distributions that is QBI for purposes of the Internal Revenue Code Section 199A deduction. Section 199A, enacted as part of the Tax Cuts and Jobs Act of 2017, allows a deduction of up to 20% on QBI for non-corporate taxpayers. Tax regulations issued on June 25, 2020 enable a regulated investment company to flow-through QBI received from pass through entities such as real estate investment trusts, to its shareholders.

To treat a dividend as QBI, shareholders must have held shares of the Fund on which the dividend was paid for at least 46 days during the 91-day period beginning 45 days before the ex-dividend date of the distribution.

Fund Name	Ticker Symbol	Payable Date	Total Ordinary Income Distribution Including Foreign Tax Credit and Short-term Capital Gains	Return of Capital (Non Dividend) Distribution	Ordinary Income Dividends	Section 199A QBI as a % of Ordinary Income Dividends
VanEck BDC Income ETF	BIZD	04/04/2025	\$ 0.429500	\$ 0.180864	\$ 0.248636	0.07%
VanEck BDC Income ETF	BIZD	07/07/2025	0.438600	0.184696	0.253904	0.07%
VanEck BDC Income ETF	BIZD	10/06/2025	0.401200	0.168947	0.232253	0.07%
VanEck BDC Income ETF	BIZD	12/31/2025	0.401500	0.169073	0.232427	0.07%
VanEck BDC Income ETF Total			\$ 1.670800	\$ 0.703580	\$ 0.967220	0.07%
VanEck Gaming ETF	BJK	12/26/2025	\$ 1.401144	\$ -	\$ 1.401144	15.67%
VanEck Office and Commercial REIT ETF	DESK	04/04/2025	\$ 0.595600	\$ 0.286365	\$ 0.309235	78.11%
VanEck Office and Commercial REIT ETF	DESK	07/07/2025	0.330000	0.158664	0.171336	78.11%
VanEck Office and Commercial REIT ETF	DESK	10/06/2025	0.505100	0.242852	0.262248	78.11%
VanEck Office and Commercial REIT ETF	DESK	12/31/2025	0.461300	0.221793	0.239507	78.11%
			\$ 1.892000	\$ 0.909674	\$ 0.982326	78.11%
VanEck Mortgage REIT Income ETF	MORT	04/04/2025	\$ 0.379300	\$ 0.084089	\$ 0.295211	59.88%
VanEck Mortgage REIT Income ETF	MORT	07/07/2025	0.260500	0.057751	0.202749	59.88%
VanEck Mortgage REIT Income ETF	MORT	10/06/2025	0.363000	0.080475	0.282525	59.88%
VanEck Mortgage REIT Income ETF	MORT	12/31/2025	0.338400	0.075021	0.263379	59.88%
VanEck Mortgage REIT Income ETF Total			\$ 1.341200	\$ 0.297336	\$ 1.043864	59.88%
VanEck Preferred Securities ex Financials ETF	PFXF	02/06/2025	\$ 0.044900	\$ -	\$ 0.044900	18.87%
VanEck Preferred Securities ex Financials ETF	PFXF	03/06/2025	0.064200	-	0.064200	17.85%
VanEck Preferred Securities ex Financials ETF	PFXF	04/04/2025	0.136100	-	0.136100	17.85%
VanEck Preferred Securities ex Financials ETF	PFXF	05/06/2025	0.087200	-	0.087200	17.85%
VanEck Preferred Securities ex Financials ETF	PFXF	06/05/2025	0.095000	-	0.095000	17.85%
VanEck Preferred Securities ex Financials ETF	PFXF	07/07/2025	0.097600	-	0.097600	17.85%
VanEck Preferred Securities ex Financials ETF	PFXF	08/06/2025	0.070000	-	0.070000	17.85%
VanEck Preferred Securities ex Financials ETF	PFXF	09/05/2025	0.131000	-	0.131000	17.85%
VanEck Preferred Securities ex Financials ETF	PFXF	10/06/2025	0.105400	-	0.105400	17.85%
VanEck Preferred Securities ex Financials ETF	PFXF	11/06/2025	0.084100	-	0.084100	17.85%
VanEck Preferred Securities ex Financials ETF	PFXF	12/03/2025	0.086800	-	0.086800	17.85%
VanEck Preferred Securities ex Financials ETF	PFXF	12/31/2025	0.184700	-	0.184700	17.85%
VanEck Preferred Securities ex Financials ETF Total			\$ 1.187000	\$ -	\$ 1.187000	17.89%
VanEck Real Assets ETF	RAAX	12/31/2025	\$ 0.817717	\$ -	\$ 0.817717	3.31%

SECTION 8 - INFORMATION FOR NON-U.S. SHAREHOLDERS

QUALIFIED INTEREST INCOME & QUALIFIED SHORT-TERM CAPITAL GAINS FOR NON-U.S. SHAREHOLDERS

The Funds listed below paid distributions during the calendar year 2025 that were considered to be Qualified Interest Income ("QII") and Qualified Short-Term Capital Gains ("QSTG"). These distributions may be exempt from United States withholding tax when distributed to non-U.S. shareholders with proper documentation.

Additionally, please see footnote (a) in Section 1 - Tax-Exempt vs. Taxable Income on pages 2 and 3 for the QII amounts for the VanEck Municipal Income ETFs.

Fund Name	Ticker Symbol	Payable Date	Total Ordinary Income Distribution Including Foreign Tax Credit	Qualified Interest Income (QII)	Qualified Interest Income (QII) as a % of the Income Distribution	Qualified Short-Term Capital Gains (QSTG)
VanEck Fallen Angel High Yield Bond ETF	ANGL	02/06/2025	\$ 0.156300	\$ 0.121885	77.98%	\$ -
VanEck Fallen Angel High Yield Bond ETF	ANGL	03/06/2025	0.136100	0.106133	77.98%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	04/04/2025	0.157800	0.123055	77.98%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	05/06/2025	0.150900	0.114756	76.05%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	06/05/2025	0.154600	0.117570	76.05%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	07/07/2025	0.144200	0.109661	76.05%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	08/06/2025	0.156600	0.119091	76.05%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	09/05/2025	0.149700	0.113844	76.05%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	10/06/2025	0.146500	0.111410	76.05%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	11/06/2025	0.162000	0.123198	76.05%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	12/03/2025	0.147100	0.111867	76.05%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	12/31/2025	0.159900	0.121601	76.05%	-
VanEck Fallen Angel High Yield Bond ETF Total			\$ 1.821700	\$ 1.394071	76.53%	\$ -
VanEck BDC Income ETF	BIZD	04/04/2025	\$ 0.248636 (c)	\$ 0.195572	78.66%	\$ -
VanEck BDC Income ETF	BIZD	07/07/2025	0.253904 (c)	0.199716	78.66%	-
VanEck BDC Income ETF	BIZD	10/06/2025	0.232253 (c)	0.182686	78.66%	-
VanEck BDC Income ETF	BIZD	12/31/2025	0.232427 (c)	0.182822	78.66%	-
VanEck BDC Income ETF Total			\$ 0.967220 (c)	\$ 0.760796	78.66%	\$ -
VanEck AA-BB CLO ETF	CLOB	02/06/2025	\$ 0.284300	\$ 0.010694	3.76%	\$ -
VanEck AA-BB CLO ETF	CLOB	03/06/2025	0.204200	0.007681	3.76%	-
VanEck AA-BB CLO ETF	CLOB	04/04/2025	0.269300	0.010130	3.76%	-
VanEck AA-BB CLO ETF	CLOB	05/06/2025	0.288300	0.010844	3.76%	-
VanEck AA-BB CLO ETF	CLOB	06/05/2025	0.279100	0.010498	3.76%	-
VanEck AA-BB CLO ETF	CLOB	07/07/2025	0.304900	0.011469	3.76%	-
VanEck AA-BB CLO ETF	CLOB	08/06/2025	0.304600	0.011457	3.76%	-
VanEck AA-BB CLO ETF	CLOB	09/05/2025	0.275400	0.010359	3.76%	-
VanEck AA-BB CLO ETF	CLOB	10/06/2025	0.264000	0.009930	3.76%	-
VanEck AA-BB CLO ETF	CLOB	11/06/2025	0.283600	0.010667	3.76%	-
VanEck AA-BB CLO ETF	CLOB	12/03/2025	0.262900	0.009889	3.76%	-
VanEck AA-BB CLO ETF	CLOB	12/31/2025	0.263000	0.009893	3.76%	0.064100
VanEck AA-BB CLO ETF Total			\$ 3.283600	\$ 0.123511	3.76%	\$ 0.064100
VanEck CLO ETF	CLOI	02/06/2025	\$ 0.261200	\$ 0.010132	3.88%	\$ -
VanEck CLO ETF	CLOI	03/06/2025	0.217500	0.008437	3.88%	-
VanEck CLO ETF	CLOI	04/04/2025	0.259600	0.010070	3.88%	-
VanEck CLO ETF	CLOI	05/06/2025	0.235900	0.009150	3.88%	-
VanEck CLO ETF	CLOI	06/05/2025	0.261700	0.010151	3.88%	-
VanEck CLO ETF	CLOI	07/07/2025	0.243100	0.009430	3.88%	-
VanEck CLO ETF	CLOI	08/06/2025	0.248600	0.009643	3.88%	-
VanEck CLO ETF	CLOI	09/05/2025	0.250200	0.009705	3.88%	-
VanEck CLO ETF	CLOI	10/06/2025	0.241600	0.009371	3.88%	-
VanEck CLO ETF	CLOI	11/06/2025	0.245400	0.009519	3.88%	-
VanEck CLO ETF	CLOI	12/03/2025	0.227900	0.008840	3.88%	-
VanEck CLO ETF	CLOI	12/31/2025	0.233200	0.009046	3.88%	0.007000
VanEck CLO ETF Total			\$ 2.925900	\$ 0.113494	3.88%	\$ 0.007000
VanEck CMCI Commodity Strategy ETF	CMCI	12/31/2025	\$ 2.171240	\$ 0.867845	39.97%	\$ -
VanEck Digital India ETF	DGIN	12/26/2025	\$ 0.657167	\$ -	-%	\$ 0.135100
VanEck Energy Income ETF	EINC	08/06/2025	\$ 0.114256	\$ -	-%	\$ 0.169203

(c) Amounts have been adjusted for a return of capital paid by the Fund. See pages 13 and 14 for information regarding the return of capital distributions.

SECTION 8 - INFORMATION FOR NON-U.S. SHAREHOLDERS

QUALIFIED INTEREST INCOME & QUALIFIED SHORT-TERM CAPITAL GAINS FOR NON-U.S. SHAREHOLDERS

The Funds listed below paid distributions during the calendar year 2025 that were considered to be Qualified Interest Income ("QII") and Qualified Short-Term Capital Gains ("QSTG"). These distributions may be exempt from United States withholding tax when distributed to non-U.S. shareholders with proper documentation.

Additionally, please see footnote (a) in Section 1 - Tax-Exempt vs. Taxable Income on pages 2 and 3 for the QII amounts for the VanEck Municipal Income ETFs.

Fund Name	Ticker Symbol	Payable Date	Total Ordinary Income Distribution Including Foreign Tax Credit	Qualified Interest Income (QII)	Qualified Interest Income (QII) as a % of the Income Distribution	Qualified Short-Term Capital Gains (QSTG)
VanEck IG Floating Rate ETF	FLTR	02/06/2025	\$ 0.107400	\$ 0.057802	53.82%	\$ -
VanEck IG Floating Rate ETF	FLTR	03/06/2025	0.095300	0.051290	53.82%	-
VanEck IG Floating Rate ETF	FLTR	04/04/2025	0.104700	0.056349	53.82%	-
VanEck IG Floating Rate ETF	FLTR	05/06/2025	0.108400	0.053094	48.98%	-
VanEck IG Floating Rate ETF	FLTR	06/05/2025	0.108000	0.052898	48.98%	-
VanEck IG Floating Rate ETF	FLTR	07/07/2025	0.107800	0.052800	48.98%	-
VanEck IG Floating Rate ETF	FLTR	08/06/2025	0.107500	0.052653	48.98%	-
VanEck IG Floating Rate ETF	FLTR	09/05/2025	0.109600	0.053682	48.98%	-
VanEck IG Floating Rate ETF	FLTR	10/06/2025	0.107400	0.052604	48.98%	-
VanEck IG Floating Rate ETF	FLTR	11/06/2025	0.107600	0.052702	48.98%	-
VanEck IG Floating Rate ETF	FLTR	12/03/2025	0.101400	0.049665	48.98%	-
VanEck IG Floating Rate ETF	FLTR	12/31/2025	0.101700	0.049812	48.98%	-
VanEck IG Floating Rate ETF Total			\$ 1.266800	\$ 0.635351	50.15%	\$ -
VanEck Green Bond ETF	GRNB	02/06/2025	\$ 0.082500	\$ 0.030390	36.84%	\$ -
VanEck Green Bond ETF	GRNB	03/06/2025	0.074400	0.027406	36.84%	-
VanEck Green Bond ETF	GRNB	04/04/2025	0.088800	0.032711	36.84%	-
VanEck Green Bond ETF	GRNB	05/06/2025	0.084400	0.030757	36.44%	-
VanEck Green Bond ETF	GRNB	06/05/2025	0.086700	0.031595	36.44%	-
VanEck Green Bond ETF	GRNB	07/07/2025	0.080300	0.029263	36.44%	-
VanEck Green Bond ETF	GRNB	08/06/2025	0.090800	0.033089	36.44%	-
VanEck Green Bond ETF	GRNB	09/05/2025	0.085200	0.031048	36.44%	-
VanEck Green Bond ETF	GRNB	10/06/2025	0.084100	0.030647	36.44%	-
VanEck Green Bond ETF	GRNB	11/06/2025	0.087900	0.032032	36.44%	-
VanEck Green Bond ETF	GRNB	12/03/2025	0.082400	0.030028	36.44%	-
VanEck Green Bond ETF	GRNB	12/31/2025	0.090100	0.032834	36.44%	-
VanEck Green Bond ETF Total			\$ 1.017600	\$ 0.371800	36.54%	\$ -
VanEck Emerging Markets High Yield Bond ETF	HYEM	02/06/2025	\$ 0.110900	\$ 0.004130	3.72%	\$ -
VanEck Emerging Markets High Yield Bond ETF	HYEM	03/06/2025	0.098100	0.003654	3.72%	-
VanEck Emerging Markets High Yield Bond ETF	HYEM	04/04/2025	0.122500	0.004563	3.72%	-
VanEck Emerging Markets High Yield Bond ETF	HYEM	05/06/2025	0.110500	0.003743	3.39%	-
VanEck Emerging Markets High Yield Bond ETF	HYEM	06/05/2025	0.110800	0.003753	3.39%	-
VanEck Emerging Markets High Yield Bond ETF	HYEM	07/07/2025	0.101200	0.003428	3.39%	-
VanEck Emerging Markets High Yield Bond ETF	HYEM	08/06/2025	0.115800	0.003923	3.39%	-
VanEck Emerging Markets High Yield Bond ETF	HYEM	09/05/2025	0.112400	0.003807	3.39%	-
VanEck Emerging Markets High Yield Bond ETF	HYEM	10/06/2025	0.104900	0.003553	3.39%	-
VanEck Emerging Markets High Yield Bond ETF	HYEM	11/06/2025	0.117000	0.003963	3.39%	-
VanEck Emerging Markets High Yield Bond ETF	HYEM	12/03/2025	0.109000	0.003692	3.39%	-
VanEck Emerging Markets High Yield Bond ETF	HYEM	12/31/2025	0.112900	0.003824	3.39%	-
VanEck Emerging Markets High Yield Bond ETF Total			\$ 1.326000	\$ 0.046033	3.47%	\$ -
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	02/06/2025	\$ 0.090900	\$ 0.071776	78.96%	\$ -
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	03/06/2025	0.090400	0.071381	78.96%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	04/04/2025	0.097400	0.076908	78.96%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	05/06/2025	0.086600	0.068206	78.76%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	06/05/2025	0.091500	0.072065	78.76%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	07/07/2025	0.086900	0.068443	78.76%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	08/06/2025	0.092400	0.072774	78.76%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	09/05/2025	0.089300	0.070333	78.76%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	10/06/2025	0.086500	0.068127	78.76%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	11/06/2025	0.092100	0.072538	78.76%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	12/03/2025	0.085800	0.067576	78.76%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	12/31/2025	0.091400	0.071987	78.76%	-
VanEck Moody's Analytics BBB Corporate Bond ETF Total			\$ 1.081200	\$ 0.852114	78.81%	\$ -

SECTION 8 - INFORMATION FOR NON-U.S. SHAREHOLDERS

QUALIFIED INTEREST INCOME & QUALIFIED SHORT-TERM CAPITAL GAINS FOR NON-U.S. SHAREHOLDERS

The Funds listed below paid distributions during the calendar year 2025 that were considered to be Qualified Interest Income ("QII") and Qualified Short-Term Capital Gains ("QSTG"). These distributions may be exempt from United States withholding tax when distributed to non-U.S. shareholders with proper documentation.

Additionally, please see footnote (a) in Section 1 - Tax-Exempt vs. Taxable Income on pages 2 and 3 for the QII amounts for the VanEck Municipal Income ETFs.

Fund Name	Ticker Symbol	Payable Date	Total Ordinary Income Distribution Including Foreign Tax Credit	Qualified Interest Income (QII)	Qualified Interest Income (QII) as a % of the Income Distribution	Qualified Short-Term Capital Gains (QSTG)
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	02/06/2025	\$ 0.088600	\$ 0.064461	72.76%	\$ -
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	03/06/2025	0.077700	0.056531	72.76%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	04/04/2025	0.097600	0.071009	72.76%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	05/06/2025	0.082400	0.061438	74.56%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	06/05/2025	0.100700	0.075083	74.56%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	07/07/2025	0.084400	0.062930	74.56%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	08/06/2025	0.088800	0.066210	74.56%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	09/05/2025	0.085100	0.063451	74.56%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	10/06/2025	0.086000	0.064123	74.56%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	11/06/2025	0.085100	0.063451	74.56%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	12/03/2025	0.077000	0.057412	74.56%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	12/31/2025	0.083300	0.062109	74.56%	-
VanEck Moody's Analytics IG Corporate Bond ETF Total			\$ 1.036700	\$ 0.768208	74.10%	\$ -
VanEck Morningstar Global Wide Moat ETF	MOTG	12/26/2025	\$ 2.894868	\$ -	-%	\$ 1.889900
VanEck Onchain Economy ETF	NODE	12/26/2025	\$ 0.389600	\$ -	-%	\$ 0.096100
VanEck Preferred Securities ex Financials ETF	PFXF	02/06/2025	\$ 0.044900	\$ 0.015886	35.38%	\$ -
VanEck Preferred Securities ex Financials ETF	PFXF	03/06/2025	0.064200	0.014914	23.23%	-
VanEck Preferred Securities ex Financials ETF	PFXF	04/04/2025	0.136100	0.031616	23.23%	-
VanEck Preferred Securities ex Financials ETF	PFXF	05/06/2025	0.087200	0.020257	23.23%	-
VanEck Preferred Securities ex Financials ETF	PFXF	06/05/2025	0.095000	0.022069	23.23%	-
VanEck Preferred Securities ex Financials ETF	PFXF	07/07/2025	0.097600	0.022672	23.23%	-
VanEck Preferred Securities ex Financials ETF	PFXF	08/06/2025	0.070000	0.016261	23.23%	-
VanEck Preferred Securities ex Financials ETF	PFXF	09/05/2025	0.131000	0.030431	23.23%	-
VanEck Preferred Securities ex Financials ETF	PFXF	10/06/2025	0.105400	0.024484	23.23%	-
VanEck Preferred Securities ex Financials ETF	PFXF	11/06/2025	0.084100	0.019536	23.23%	-
VanEck Preferred Securities ex Financials ETF	PFXF	12/03/2025	0.086800	0.020164	23.23%	-
VanEck Preferred Securities ex Financials ETF	PFXF	12/31/2025	0.184700	0.042906	23.23%	-
VanEck Preferred Securities ex Financials ETF Total			\$ 1.187000	\$ 0.281196	23.69%	\$ -
VanEck Commodity Strategy ETF	PIT	12/26/2025	\$ 4.708300	\$ 1.025468	21.78%	\$ -
VanEck Real Assets ETF	RAAX	12/31/2025	\$ 0.816300	\$ 0.117450	14.39%	\$ -
VanEck Russia Small-Cap ETF	RSXJ	12/26/2025	\$ 0.820800	\$ 0.024654	3.00%	\$ -

SECTION 9 - SECTION 163(j) INTEREST RELATED DIVIDENDS

The Funds listed below paid distributions during the calendar year 2025 that were considered to be Section 163(j) Interest Dividends and are thus eligible to be treated as interest income for purposes of Section 163(j) and the regulations thereunder.

To treat a dividend as interest income, shareholders must have held shares on which the dividend was paid for at least 180 days during the 361-day period surrounding the ex-dividend date of the distribution.

To determine your share of interest dividends, multiply the total ordinary income amounts per share shown below times the number of shares you held on the record date of each distribution times the percentage indicated.

Fund Name	Ticker Symbol	Payable Date	Total Ordinary Income Distribution Including Foreign Tax Credit and Short-term Capital Gains	Section 163(j)-Interest Dividends	Section 163(j)-Interest Dividends as a % of Taxable Income
VanEck Fallen Angel High Yield Bond ETF	ANGL	Monthly	\$ 1.821700	\$ 1.655925	90.90%
VanEck BDC Income ETF	BIZD	Quarterly	\$ 0.967220 (c)	\$ 0.489123	50.57%
VanEck China Bond ETF	CBON	Monthly	\$ 0.167708 (c)	\$ 0.167708	100.00%
VanEck AA-BB CLO ETF	CLOB	Monthly	\$ 3.283600	\$ 3.207092	97.67%
VanEck CLO ETF	CLOI	Monthly	\$ 2.925900	\$ 2.925315	99.98%
VanEck CMCI Commodity Strategy ETF	CMCI	Annual	\$ 2.171240	\$ 0.867845	39.97%
VanEck Emerging Markets Bond ETF	EMBX	Monthly	\$ 0.726879 (c)	\$ 0.669165	92.06%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	Monthly	\$ 1.105495 (c)	\$ 1.105495	100.00%
VanEck IG Floating Rate ETF	FLTR	Monthly	\$ 1.266800	\$ 1.254765	99.05%
VanEck Green Bond ETF	GRNB	Monthly	\$ 1.017600	\$ 0.941178	92.49%
VanEck Emerging Markets High Yield Bond ETF	HYEM	Monthly	\$ 1.326000	\$ 1.317646	99.37%
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	Monthly	\$ 1.081200	\$ 1.067253	98.71%
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	Monthly	\$ 1.036700	\$ 1.007880	97.22%
VanEck Preferred Securities ex Financials ETF	PFXF	Monthly	\$ 1.187000	\$ 0.292239	24.62%
VanEck Commodity Strategy ETF	PIT	Annual	\$ 4.708300	\$ 1.024997	21.77%
VanEck Real Assets ETF	RAAX	Annual	\$ 0.816300	\$ 0.117466	14.39%
VanEck Russia Small-Cap ETF	RSXJ	Annual	\$ 0.820800	\$ 0.011820	1.44%

(c) Amounts have been adjusted for a return of capital paid by the Fund. See pages 13 and 14 for information regarding the return of capital distributions.