



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 - 15
Section 7 - Section 199A Qualified Business Income	16
Section 8 - Information for Non-U.S. Shareholders	17 - 19
Section 9 - Section 163(j) Interest Related Dividends	20

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	02/07/2024	\$ 0.189175	98.22%	\$ 0.003425	1.78%	\$ 0.192600
VanEck High Yield Muni ETF	HYD	03/07/2024	0.167566	98.22%	0.003034	1.78%	0.170600
VanEck High Yield Muni ETF	HYD	04/05/2024	0.190746	98.22%	0.003454	1.78%	0.194200
VanEck High Yield Muni ETF	HYD	05/07/2024	0.211280	99.05%	0.002020	0.95%	0.213300
VanEck High Yield Muni ETF	HYD	06/06/2024	0.184535	99.05%	0.001765	0.95%	0.186300
VanEck High Yield Muni ETF	HYD	07/05/2024	0.186417	99.05%	0.001783	0.95%	0.188200
VanEck High Yield Muni ETF	HYD	08/06/2024	0.189488	99.05%	0.001812	0.95%	0.191300
VanEck High Yield Muni ETF	HYD	09/06/2024	0.178592	99.05%	0.001708	0.95%	0.180300
VanEck High Yield Muni ETF	HYD	10/04/2024	0.168390	99.05%	0.001610	0.95%	0.170000
VanEck High Yield Muni ETF	HYD	11/06/2024	0.183049	99.05%	0.001751	0.95%	0.184800
VanEck High Yield Muni ETF	HYD	12/05/2024	0.166012	99.05%	0.001588	0.95%	0.167600
VanEck High Yield Muni ETF	HYD	12/30/2024	0.186219	99.05%	0.001781	0.95%	0.188000
VanEck High Yield Muni ETF Total			\$ 2.201469	98.84%	\$ 0.025731	1.16%	\$ 2.227200
VanEck Intermediate Muni ETF	ITM	02/07/2024	\$ 0.102228	98.58%	\$ 0.001472	1.42%	\$ 0.103700
VanEck Intermediate Muni ETF	ITM	03/07/2024	0.095722	98.58%	0.001378	1.42%	0.097100
VanEck Intermediate Muni ETF	ITM	04/05/2024	0.109425	98.58%	0.001575	1.42%	0.111000
VanEck Intermediate Muni ETF	ITM	05/07/2024	0.098922	99.02%	0.000978	0.98%	0.099900
VanEck Intermediate Muni ETF	ITM	06/06/2024	0.106052	99.02%	0.001048	0.98%	0.107100
VanEck Intermediate Muni ETF	ITM	07/05/2024	0.101299	99.02%	0.001001	0.98%	0.102300
VanEck Intermediate Muni ETF	ITM	08/06/2024	0.108626	99.02%	0.001074	0.98%	0.109700
VanEck Intermediate Muni ETF	ITM	09/06/2024	0.103972	99.02%	0.001028	0.98%	0.105000
VanEck Intermediate Muni ETF	ITM	10/04/2024	0.099417	99.02%	0.000983	0.98%	0.100400
VanEck Intermediate Muni ETF	ITM	11/06/2024	0.107042	99.02%	0.001058	0.98%	0.108100
VanEck Intermediate Muni ETF	ITM	12/05/2024	0.101002	99.02%	0.000998	0.98%	0.102000
VanEck Intermediate Muni ETF	ITM	12/30/2024	0.110310	99.02%	0.001090	0.98%	0.111400
VanEck Intermediate Muni ETF Total			\$ 1.244017	98.91%	\$ 0.013683	1.09%	\$ 1.257700
VanEck Long Muni ETF	MLN	02/07/2024	\$ 0.052946	98.78%	\$ 0.000654	1.22%	\$ 0.053600
VanEck Long Muni ETF	MLN	03/07/2024	0.051661	98.78%	0.000639	1.23%	0.052300
VanEck Long Muni ETF	MLN	04/05/2024	0.055415	98.78%	0.000685	1.22%	0.056100
VanEck Long Muni ETF	MLN	05/07/2024	0.049867	98.55%	0.000733	1.45%	0.050600
VanEck Long Muni ETF	MLN	06/06/2024	0.052824	98.55%	0.000776	1.45%	0.053600
VanEck Long Muni ETF	MLN	07/05/2024	0.051937	98.55%	0.000763	1.45%	0.052700
VanEck Long Muni ETF	MLN	08/06/2024	0.054302	98.55%	0.000798	1.45%	0.055100
VanEck Long Muni ETF	MLN	09/06/2024	0.050360	98.55%	0.000740	1.45%	0.051100
VanEck Long Muni ETF	MLN	10/04/2024	0.050754	98.55%	0.000746	1.45%	0.051500
VanEck Long Muni ETF	MLN	11/06/2024	0.056372	98.55%	0.000828	1.45%	0.057200
VanEck Long Muni ETF	MLN	12/05/2024	0.051937	98.55%	0.000763	1.45%	0.052700
VanEck Long Muni ETF	MLN	12/30/2024	0.055386	98.55%	0.000814	1.45%	0.056200
VanEck Long Muni ETF Total			\$ 0.633761	98.61%	\$ 0.008939	1.39%	\$ 0.642700

(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.

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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 Short High Yield Muni ETF	SHYD	02/07/2024	\$ 0.054494	98.19%	\$ 0.001006	1.81%	\$ 0.055500
VanEck Short High Yield Muni ETF	SHYD	03/07/2024	0.052628	98.19%	0.000972	1.81%	0.053600
VanEck Short High Yield Muni ETF	SHYD	04/05/2024	0.065098	98.19%	0.001202	1.81%	0.066300
VanEck Short High Yield Muni ETF	SHYD	05/07/2024	0.048490	98.76%	0.000610	1.24%	0.049100
VanEck Short High Yield Muni ETF	SHYD	06/06/2024	0.058267	98.76%	0.000733	1.24%	0.059000
VanEck Short High Yield Muni ETF	SHYD	07/05/2024	0.061328	98.76%	0.000772	1.24%	0.062100
VanEck Short High Yield Muni ETF	SHYD	08/06/2024	0.061328	98.76%	0.000772	1.24%	0.062100
VanEck Short High Yield Muni ETF	SHYD	09/06/2024	0.057773	98.76%	0.000727	1.24%	0.058500
VanEck Short High Yield Muni ETF	SHYD	10/04/2024	0.056884	98.76%	0.000716	1.24%	0.057600
VanEck Short High Yield Muni ETF	SHYD	11/06/2024	0.061624	98.76%	0.000776	1.24%	0.062400
VanEck Short High Yield Muni ETF	SHYD	12/05/2024	0.057773	98.76%	0.000727	1.24%	0.058500
VanEck Short High Yield Muni ETF	SHYD	12/30/2024	0.063797	98.76%	0.000803	1.24%	0.064600
VanEck Short High Yield Muni ETF Total			\$ 0.699484	98.62%	\$ 0.009816	1.38%	\$ 0.709300
VanEck Short Muni ETF	SMB	02/07/2024	\$ 0.030634	97.25%	\$ 0.000866	2.75%	\$ 0.031500
VanEck Short Muni ETF	SMB	03/07/2024	0.028397	97.25%	0.000803	2.75%	0.029200
VanEck Short Muni ETF	SMB	04/05/2024	0.042984	97.25%	0.001216	2.75%	0.044200
VanEck Short Muni ETF	SMB	05/07/2024	0.029582	98.61%	0.000418	1.39%	0.030000
VanEck Short Muni ETF	SMB	06/06/2024	0.024652	98.61%	0.000348	1.39%	0.025000
VanEck Short Muni ETF	SMB	07/05/2024	0.032442	98.61%	0.000458	1.39%	0.032900
VanEck Short Muni ETF	SMB	08/06/2024	0.036287	98.61%	0.000513	1.39%	0.036800
VanEck Short Muni ETF	SMB	09/06/2024	0.034216	98.61%	0.000484	1.39%	0.034700
VanEck Short Muni ETF	SMB	10/04/2024	0.033921	98.61%	0.000479	1.39%	0.034400
VanEck Short Muni ETF	SMB	11/06/2024	0.036682	98.61%	0.000518	1.39%	0.037200
VanEck Short Muni ETF	SMB	12/05/2024	0.033526	98.61%	0.000474	1.39%	0.034000
VanEck Short Muni ETF	SMB	12/30/2024	0.036287	98.61%	0.000513	1.39%	0.036800
VanEck Short Muni ETF Total			\$ 0.399610	98.26%	\$ 0.007090	1.74%	\$ 0.406700
VanEck HIP Sustainable Muni ETF	SMI	02/07/2024	\$ 0.078077	94.52%	\$ 0.004523	5.48%	\$ 0.082600
VanEck HIP Sustainable Muni ETF	SMI	03/07/2024	0.076470	94.52%	0.004430	5.48%	0.080900
VanEck HIP Sustainable Muni ETF	SMI	04/05/2024	0.095564	94.52%	0.005536	5.48%	0.101100
VanEck HIP Sustainable Muni ETF	SMI	05/07/2024	0.084166	96.19%	0.003334	3.81%	0.087500
VanEck HIP Sustainable Muni ETF	SMI	06/06/2024	0.126201	96.19%	0.004999	3.81%	0.131200
VanEck HIP Sustainable Muni ETF	SMI	07/05/2024	0.092823	96.19%	0.003677	3.81%	0.096500
VanEck HIP Sustainable Muni ETF	SMI	08/06/2024	0.099364	96.19%	0.003936	3.81%	0.103300
VanEck HIP Sustainable Muni ETF	SMI	09/06/2024	0.095997	96.19%	0.003803	3.81%	0.099800
VanEck HIP Sustainable Muni ETF	SMI	10/04/2024	0.092631	96.19%	0.003669	3.81%	0.096300
VanEck HIP Sustainable Muni ETF	SMI	11/06/2024	0.100037	96.19%	0.003963	3.81%	0.104000
VanEck HIP Sustainable Muni ETF	SMI	12/05/2024	0.091380	96.19%	0.003620	3.81%	0.095000
VanEck HIP Sustainable Muni ETF	SMI	12/30/2024	0.110618	96.19%	0.004382	3.81%	0.115000
VanEck HIP Sustainable Muni ETF Total			\$ 1.143328	95.82%	\$ 0.049872	4.18%	\$ 1.193200
VanEck CEF Muni Income ETF	XMPT	02/07/2024	\$ 0.065979	98.86%	\$ 0.000760	1.14%	\$ 0.066739 (c)
VanEck CEF Muni Income ETF	XMPT	03/07/2024	0.065564	98.86%	0.000755	1.14%	0.066319 (c)
VanEck CEF Muni Income ETF	XMPT	04/05/2024	0.070461	98.86%	0.000811	1.14%	0.071272 (c)
VanEck CEF Muni Income ETF	XMPT	04/29/2024	0.066810	98.86%	0.000769	1.14%	0.067579 (c)
VanEck CEF Muni Income ETF	XMPT	06/06/2024	0.066363	98.11%	0.001277	1.89%	0.067640 (c)
VanEck CEF Muni Income ETF	XMPT	07/05/2024	0.081790	98.11%	0.001574	1.89%	0.083364 (c)
VanEck CEF Muni Income ETF	XMPT	08/06/2024	0.081945	98.11%	0.001577	1.89%	0.083522 (c)
VanEck CEF Muni Income ETF	XMPT	09/06/2024	0.083729	98.11%	0.001611	1.89%	0.085340 (c)
VanEck CEF Muni Income ETF	XMPT	10/04/2024	0.081712	98.11%	0.001573	1.89%	0.083285 (c)
VanEck CEF Muni Income ETF	XMPT	11/06/2024	0.080627	98.11%	0.001552	1.89%	0.082179 (c)
VanEck CEF Muni Income ETF	XMPT	12/05/2024	0.081945	98.11%	0.001577	1.89%	0.083522 (c)
VanEck CEF Muni Income ETF	XMPT	12/30/2024	0.082799	98.11%	0.001593	1.89%	0.084392 (c)
VanEck CEF Muni Income ETF Total			\$ 0.909724	98.33%	\$ 0.015429	1.67%	\$ 0.925153 (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 page 15 for information regarding the return of capital distributions.

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	1.96 %	2.03 %	0.82 %	1.90 %
Alaska	0.02	0.09	-	-
American Samoa	0.14	-	-	0.02
Arizona	2.64	1.67	1.15	2.16
Arkansas	1.30	0.06	0.23	0.40
California	12.21	16.73	15.21	7.91
Colorado	2.36	2.18	1.75	2.84
Connecticut	0.80	2.06	0.46	0.72
Delaware	0.15	0.23	0.17	0.11
District of Columbia	0.67	1.35	1.49	0.13
Florida	4.55	2.89	4.74	5.06
Georgia	1.42	2.62	1.98	2.01
Guam	0.73	-	-	1.34
Hawaii	0.15	0.48	0.16	0.05
Idaho	0.12	-	0.28	-
Illinois	10.80	5.90	4.72	11.79
Indiana	0.91	0.78	0.90	1.57
Iowa	0.84	0.45	0.46	0.85
Kansas	0.33	0.45	-	0.28
Kentucky	0.93	0.87	0.36	0.89
Louisiana	1.72	0.78	0.87	2.34
Maine	0.30	-	0.24	-
Maryland	1.74	1.47	1.37	0.84
Massachusetts	1.49	3.41	3.92	0.44
Michigan	0.62	1.63	2.30	0.91
Minnesota	1.07	0.59	0.82	1.27
Mississippi	0.24	0.09	0.22	-
Missouri	0.83	0.47	0.81	0.66
Montana	0.18	-	-	-
Nebraska	0.09	0.63	0.65	0.76
Nevada	0.33	0.96	0.57	0.88
New Hampshire	0.42	-	0.16	0.31
New Jersey	2.24	4.10	3.58	4.01
New Mexico	0.07	0.05	0.04	0.29
New York	10.80	17.69	20.84	13.06
North Carolina	0.78	1.19	1.16	0.59
North Dakota	0.33	-	0.23	0.20
Ohio	3.85	1.63	2.31	2.31
Oklahoma	1.26	0.16	0.32	1.09
Oregon	0.14	1.07	0.78	0.02
Pennsylvania	4.19	3.95	4.26	3.74
Puerto Rico	8.70	-	-	8.36
Rhode Island	0.19	0.44	0.18	0.39
South Carolina	0.42	1.14	1.56	0.38
South Dakota	0.19	0.26	0.07	-
Tennessee	0.78	1.31	1.08	0.68
Texas	7.26	8.98	11.90	8.59
U.S. Virgin Islands	0.49	-	-	0.56
Utah	0.48	0.49	0.55	0.48
Vermont	0.01	0.21	-	-
Virginia	2.06	1.39	1.25	2.57
Washington	1.05	3.77	1.66	1.93
West Virginia	0.17	0.11	0.38	0.59
Wisconsin	2.45	0.89	1.04	1.72
Wyoming	0.03	0.30	-	-
Other U.S. Territories				
Alternative Minimum Tax %	19.51 %	- %	- %	28.44 %

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	VanEck Short Muni ETF SMB	VanEck HIP Sustainable Muni ETF SMI	VanEck CEF Muni Income ETF XMPT
Alabama	5.08 %	- %	2.00 %
Alaska	0.08	-	0.13
American Samoa	-	-	0.01
Arizona	1.36	2.82	1.99
Arkansas	-	-	0.52
California	17.54	21.85	8.16
Colorado	1.46	2.65	5.34
Connecticut	2.70	2.50	0.52
Delaware	0.18	-	0.20
District of Columbia	0.91	-	1.84
Florida	3.41	-	6.47
Georgia	4.47	-	2.07
Guam	-	-	0.08
Hawaii	1.32	4.42	0.25
Idaho	-	-	0.41
Illinois	4.84	-	9.22
Indiana	0.49	-	1.02
Iowa	0.58	-	0.58
Kansas	0.06	-	0.18
Kentucky	1.54	-	0.91
Louisiana	1.21	-	1.04
Maine	0.04	-	0.22
Maryland	2.67	-	1.21
Massachusetts	2.24	2.30	1.39
Michigan	0.71	2.70	2.48
Minnesota	1.05	-	1.11
Mississippi	0.26	-	0.22
Missouri	0.78	-	1.50
Montana	0.30	-	0.12
Nebraska	-	-	0.49
Nevada	0.63	2.70	0.65
New Hampshire	-	-	0.43
New Jersey	4.44	-	4.36
New Mexico	0.91	-	0.14
New York	12.80	22.26	9.66
North Carolina	1.75	2.35	0.66
North Dakota	-	-	0.49
Ohio	2.72	5.57	3.22
Oklahoma	0.27	-	0.74
Oregon	0.86	0.35	0.70
Pennsylvania	3.56	6.85	3.92
Puerto Rico	-	-	3.56
Rhode Island	0.41	-	0.46
South Carolina	0.09	-	1.98
South Dakota	0.16	1.20	0.29
Tennessee	2.12	-	1.33
Texas	8.64	6.78	9.16
U.S. Virgin Islands	-	-	0.10
Utah	0.42	-	0.69
Vermont	-	-	0.05
Virginia	1.19	-	1.29
Washington	2.54	7.95	1.50
West Virginia	0.47	-	0.37
Wisconsin	0.74	4.75	2.53
Wyoming	-	-	0.04
Other U.S. Territories	-	-	-
Alternative Minimum Tax %	- %	10.97 %	15.01 %

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 2024 for each of the VanEck ETFs that distributed QDI during 2024. 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 Dividends Form 1099-DIV Box 1a	Total Qualified Dividends Box 1b	Qualified Dividend Income %
VanEck Biotech ETF	BBH	12/24/2024	\$ 1.251700	\$ -	\$ -	\$ 1.251700	\$ 1.251700	100.00%
VanEck BDC Income ETF	BIZD	04/05/2024	\$ 0.454833 (c)	\$ -	\$ -	\$ 0.454833	\$ 0.013791	3.03%
VanEck BDC Income ETF	BIZD	07/05/2024	0.451006 (c)	-	-	0.451006	0.013027	2.89%
VanEck BDC Income ETF	BIZD	10/04/2024	0.460754 (c)	-	-	0.460754	0.013309	2.89%
VanEck BDC Income ETF	BIZD	12/30/2024	0.442153 (c)	-	-	0.442153	0.012771	2.89%
VanEck BDC Income ETF Total			\$ 1.808746 (c)	\$ -	\$ -	\$ 1.808746	\$ 0.052898	2.92%
VanEck Gaming ETF	BJK	12/24/2024	\$ 1.166700	\$ -	\$ 0.049836	\$ 1.216536	\$ 0.511896	42.08%
VanEck Brazil Small-Cap ETF	BRF	12/24/2024	\$ 0.448300	\$ -	\$ 0.046742	\$ 0.495042	\$ 0.013436	2.71%
VanEck Social Sentiment ETF	BUZZ	12/24/2024	\$ 0.124600	\$ -	\$ -	\$ 0.124600	\$ 0.087932	70.57%
VanEck ChiNext ETF	CNXT	12/24/2024	\$ 0.040100	\$ -	\$ 0.014601	\$ 0.054701	\$ 0.054701	100.00%
VanEck Oil Refiners ETF	CRAK	12/24/2024	\$ 1.539400	\$ -	\$ 0.179375	\$ 1.718775	\$ 1.647666	95.86%
VanEck Digital Transformation ETF	DAPP	12/24/2024	\$ 0.580800	\$ -	\$ -	\$ 0.580800	\$ 0.000568	0.10%
VanEck Office and Commercial REIT ETF	DESK	04/05/2024	\$ 0.188409	\$ 0.133900	\$ -	\$ 0.322309	\$ 0.007922	2.46%
VanEck Office and Commercial REIT ETF	DESK	07/05/2024	0.232787	-	-	0.232787	0.005722	2.46%
VanEck Office and Commercial REIT ETF	DESK	10/04/2024	0.190014	-	-	0.190014	0.004671	2.46%
VanEck Office and Commercial REIT ETF	DESK	12/30/2024	0.234794	-	-	0.234794	0.005771	2.46%
VanEck Office and Commercial REIT ETF Total			\$ 0.846004	\$ 0.133900	\$ -	\$ 0.979904	\$ 0.024086	2.46%
VanEck Durable High Dividend ETF	DURA	04/05/2024	\$ 0.225900	\$ -	\$ -	\$ 0.225900	\$ 0.225900	100.00%
VanEck Durable High Dividend ETF	DURA	07/05/2024	0.221200	-	-	0.221200	0.221200	100.00%
VanEck Durable High Dividend ETF	DURA	10/04/2024	0.250900	-	-	0.250900	0.250900	100.00%
VanEck Durable High Dividend ETF	DURA	12/30/2024	0.386600	-	-	0.386600	0.386600	100.00%
VanEck Durable High Dividend ETF Total			\$ 1.084600	\$ -	\$ -	\$ 1.084600	\$ 1.084600	100.00%
VanEck Ethereum Strategy ETF (d)	EFUT	02/07/2024	\$ 1.244800	\$ -	\$ -	\$ 1.244800	\$ 1.244800	100.00%
VanEck Egypt Index ETF (e)	EGPT	03/27/2024	\$ 0.031200	\$ -	\$ -	\$ 0.031200	\$ 0.031200	100.00%
VanEck Energy Income ETF	EINC	02/07/2024	\$ 0.042405 (c)	\$ -	\$ -	\$ 0.042405	\$ 0.042405	100.00%
VanEck Energy Income ETF	EINC	05/07/2024	0.072634 (c)	-	-	0.072634	0.072634	100.00%
VanEck Energy Income ETF	EINC	08/06/2024	0.051664 (c)	-	-	0.051664	0.051664	100.00%
VanEck Energy Income ETF	EINC	11/06/2024	0.664900	-	-	0.664900	0.336642	50.63%
VanEck Energy Income ETF Total			\$ 0.831603 (c)	\$ -	\$ -	\$ 0.831603	\$ 0.503345	60.53%
VanEck Video Gaming and eSports ETF	ESPO	12/24/2024	\$ 0.365000	\$ -	\$ 0.046264	\$ 0.411264	\$ 0.411264	100.00%
VanEck Environmental Services ETF	EVX	12/24/2024	\$ 0.795500	\$ -	\$ -	\$ 0.795500	\$ 0.795500	100.00%
VanEck Gold Miners ETF	GDX	12/24/2024	\$ 0.402500	\$ -	\$ 0.056145	\$ 0.458645	\$ 0.458645	100.00%
VanEck Junior Gold Miners ETF	GDXJ	12/24/2024	\$ 1.114400	\$ -	\$ 0.046242	\$ 1.160642	\$ 0.539768	46.51%
VanEck India Growth Leaders ETF	GLIN	12/24/2024	\$ 1.760000	\$ -	\$ 0.151972	\$ 1.911972	\$ 0.834085	43.62%
VanEck Green Metals ETF	GMET	12/24/2024	\$ 0.394100	\$ -	\$ 0.020661	\$ 0.414761	\$ 0.414761	100.00%
VanEck Natural Resources ETF	HAP	12/24/2024	\$ 1.207500	\$ -	\$ 0.037525	\$ 1.245025	\$ 1.173470	94.25%
VanEck Robotics ETF	IBOT	12/24/2024	\$ 0.233300	\$ 0.910400	\$ 0.031003	\$ 1.174703	\$ 0.366847	31.23%
VanEck Indonesia Index ETF	IDX	12/24/2024	\$ 0.593000	\$ -	\$ 0.109096	\$ 0.702096	\$ 0.499769	71.18%
VanEck Dynamic High Income ETF	INC	02/07/2024	\$ 0.073910 (c)	\$ -	\$ -	\$ 0.073910	\$ 0.008599	11.63%
VanEck Dynamic High Income ETF	INC	03/07/2024	0.055560 (c)	-	-	0.055560	0.006464	11.63%
VanEck Dynamic High Income ETF	INC	04/05/2024	0.146552 (c)	-	-	0.146552	0.017051	11.63%
VanEck Dynamic High Income ETF	INC	04/29/2024	0.049644 (c)	-	0.000700	0.050344	0.005857	11.63%
VanEck Dynamic High Income ETF	INC	06/06/2024	0.191000	-	-	0.191000	0.016444	8.61%
VanEck Dynamic High Income ETF	INC	07/05/2024	0.175700	-	-	0.175700	0.015127	8.61%
VanEck Dynamic High Income ETF	INC	08/06/2024	0.111200	-	-	0.111200	0.009574	8.61%
VanEck Dynamic High Income ETF	INC	09/06/2024	0.065300	-	-	0.065300	0.005622	8.61%
VanEck Dynamic High Income ETF	INC	10/04/2024	0.200600	-	-	0.200600	0.017270	8.61%
VanEck Dynamic High Income ETF Total			\$ 1.069466 (c)	\$ -	\$ 0.000700	\$ 1.070166	\$ 0.102008	9.53%

(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.

(d) VanEck Ethereum Strategy ETF redeemed all of its outstanding shareholders on September 25, 2024 pursuant to a plan of liquidation.

(e) VanEck Egypt Index ETF redeemed all of its outstanding shareholders on March 28, 2024 pursuant to a plan of liquidation.

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 2024 for each of the VanEck ETFs that distributed QDI during 2024. 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	12/24/2024	\$ 0.525000	\$ -	\$ 0.145055	\$ 0.670055	\$ 0.586409	87.52%
VanEck Long/Flat Trend ETF	LFEQ	12/30/2024	\$ 0.363600	\$ -	\$ -	\$ 0.363600	\$ 0.363600	100.00%
VanEck Morningstar Wide Moat Growth ETF	MGRO	12/24/2024	\$ 0.104000	\$ -	\$ -	\$ 0.104000	\$ 0.104000	100.00%
VanEck Morningstar Wide Moat ETF	MOAT	12/24/2024	\$ 1.267500	\$ -	\$ -	\$ 1.267500	\$ 1.267500	100.00%
VanEck Agribusiness ETF	MOO	12/24/2024	\$ 2.200600	\$ -	\$ -	\$ 2.200600	\$ 2.129971	96.79%
VanEck Mortgage REIT Income ETF	MORT	04/05/2024	\$ 0.281929 (c)	\$ -	\$ -	\$ 0.281929	\$ 0.016682	5.92%
VanEck Mortgage REIT Income ETF	MORT	07/05/2024	0.189563 (c)	-	-	0.189563	0.008043	4.24%
VanEck Mortgage REIT Income ETF	MORT	10/04/2024	0.239038 (c)	-	-	0.239038	0.010143	4.24%
VanEck Mortgage REIT Income ETF	MORT	12/30/2024	0.272753 (c)	-	-	0.272753	0.011573	4.24%
VanEck Mortgage REIT Income ETF Total			\$ 0.983283 (c)	\$ -	\$ -	\$ 0.983283	\$ 0.046441	4.72%
VanEck Morningstar ESG Moat ETF	MOTE	12/24/2024	\$ 0.266700	\$ -	\$ -	\$ 0.266700	\$ 0.266700	100.00%
VanEck Morningstar Global Wide Moat ETF	MOTG	12/24/2024	\$ 0.650000	\$ -	\$ 0.031665	\$ 0.681665	\$ 0.681665	100.00%
VanEck Morningstar International Moat ETF	MOTI	12/24/2024	\$ 1.450000	\$ -	\$ 0.095661	\$ 1.545661	\$ 1.018040	65.86%
VanEck Morningstar Wide Moat Value ETF	MVAL	12/24/2024	\$ 0.313300	\$ -	\$ -	\$ 0.313300	\$ 0.313300	100.00%
VanEck Uranium and Nuclear ETF	NLR	12/24/2024	\$ 0.614200	\$ -	\$ -	\$ 0.614200	\$ 0.074404	12.11%
VanEck Oil Services ETF	OIH	12/24/2024	\$ 5.439400	\$ -	\$ -	\$ 5.439400	\$ 5.439400	100.00%
VanEck Preferred Securities ex Financials ETF	PFXF	02/07/2024	\$ 0.059400	\$ -	\$ -	\$ 0.059400	\$ 0.011875	19.99%
VanEck Preferred Securities ex Financials ETF	PFXF	03/07/2024	0.085100	-	-	0.085100	0.017013	19.99%
VanEck Preferred Securities ex Financials ETF	PFXF	04/05/2024	0.111700	-	-	0.111700	0.022331	19.99%
VanEck Preferred Securities ex Financials ETF	PFXF	04/29/2024	0.060300	-	-	0.060300	0.012055	19.99%
VanEck Preferred Securities ex Financials ETF	PFXF	06/06/2024	0.107000	-	-	0.107000	0.023381	21.85%
VanEck Preferred Securities ex Financials ETF	PFXF	07/05/2024	0.117800	-	-	0.117800	0.025741	21.85%
VanEck Preferred Securities ex Financials ETF	PFXF	08/06/2024	0.081000	-	-	0.081000	0.017700	21.85%
VanEck Preferred Securities ex Financials ETF	PFXF	09/06/2024	0.114600	-	-	0.114600	0.025042	21.85%
VanEck Preferred Securities ex Financials ETF	PFXF	10/04/2024	0.101100	-	-	0.101100	0.022092	21.85%
VanEck Preferred Securities ex Financials ETF	PFXF	11/06/2024	0.074300	-	-	0.074300	0.016236	21.85%
VanEck Preferred Securities ex Financials ETF	PFXF	12/05/2024	0.062800	-	-	0.062800	0.013723	21.85%
VanEck Preferred Securities ex Financials ETF	PFXF	12/30/2024	0.373800	-	-	0.373800	0.081682	21.85%
VanEck Preferred Securities ex Financials ETF Total			\$ 1.348900	\$ -	\$ -	\$ 1.348900	\$ 0.288871	21.42%
VanEck Pharmaceutical ETF	PPH	04/05/2024	\$ 0.532800	\$ -	\$ -	\$ 0.532800	\$ 0.532800	100.00%
VanEck Pharmaceutical ETF	PPH	07/05/2024	0.355800	-	-	0.355800	0.355800	100.00%
VanEck Pharmaceutical ETF	PPH	10/04/2024	0.409000	-	-	0.409000	0.384664	94.05%
VanEck Pharmaceutical ETF	PPH	12/30/2024	0.411000	-	-	0.411000	0.386545	94.05%
VanEck Pharmaceutical ETF Total			\$ 1.708600	\$ -	\$ -	\$ 1.708600	\$ 1.659809	97.14%
VanEck Real Assets ETF (g)	RAAX	12/30/2024	\$ 0.539700	\$ -	\$ 0.004767	\$ 0.544467	\$ 0.116935	21.48%
VanEck Rare Earth and Strategic Metals ETF	REMX	12/24/2024	\$ 0.997100	\$ -	\$ 0.104417	\$ 1.101517	\$ 1.101517	100.00%
VanEck Green Infrastructure ETF	RNEW	12/24/2024	\$ 0.200000	\$ -	\$ -	\$ 0.200000	\$ 0.162987	81.49%
VanEck Retail ETF	RTH	12/24/2024	\$ 1.732000	\$ -	\$ -	\$ 1.732000	\$ 1.732000	100.00%
VanEck Steel ETF	SLX	12/24/2024	\$ 2.078400	\$ -	\$ -	\$ 2.078400	\$ 2.072936	99.74%
VanEck Semiconductor ETF	SMH	12/24/2024	\$ 1.071300	\$ -	\$ -	\$ 1.071300	\$ 1.071300	100.00%
VanEck Fabless Semiconductor ETF	SMHX	12/24/2024	\$ 0.011100	\$ -	\$ -	\$ 0.011100	\$ 0.011100	100.00%
VanEck Low Carbon Energy ETF	SMOG	12/24/2024	\$ 1.621700	\$ -	\$ 0.088024	\$ 1.709724	\$ 1.415504	82.79%
VanEck Morningstar SMID Moat ETF	SMOT	12/24/2024	\$ 0.408200	\$ -	\$ -	\$ 0.408200	\$ 0.408200	100.00%
VanEck Future of Food ETF (f)	YUMY	03/21/2024	\$ 0.050000	\$ -	\$ -	\$ 0.050000	\$ 0.049520	99.04%

(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.

(f) VanEck Future of Food ETF redeemed all of its outstanding shareholders on April 9, 2024 pursuant to a plan of liquidation.

(g) Effective December 30, 2024, VanEck Inflation Allocation ETF (RAAX) was renamed VanEck Real Asset ETF (RAAX).

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 2024 for each of the VanEck ETFs that had DRD during 2024. 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 Biotech ETF	BBH	12/24/2024	\$ 1.251700	\$ -	\$ -	\$ 1.251700	100.00%
VanEck Gaming ETF	BJK	12/24/2024	\$ 1.166700	\$ -	\$ 0.049836	\$ 1.216536	9.35%
VanEck BDC Income ETF	BIZD	04/05/2024	\$ 0.454833 (c)	\$ -	\$ -	\$ 0.454833	0.00%
VanEck BDC Income ETF	BIZD	07/05/2024	0.451006 (c)	-	-	0.451006	0.01%
VanEck BDC Income ETF	BIZD	10/04/2024	0.460754 (c)	-	-	0.460754	0.01%
VanEck BDC Income ETF	BIZD	12/30/2024	0.442153 (c)	-	-	0.442153	0.01%
VanEck BDC Income ETF Total			\$ 1.808746 (c)	\$ -	\$ -	\$ 1.808746	0.01%
VanEck Brazil Small-Cap ETF	BRF	12/24/2024	\$ 0.448300	\$ -	\$ 0.046742	\$ 0.495042	0.09%
VanEck Social Sentiment ETF	BUZZ	12/24/2024	\$ 0.124600	\$ -	\$ -	\$ 0.124600	85.07%
VanEck Oil Refiners ETF	CRAK	12/24/2024	\$ 1.539400	\$ -	\$ 0.179375	\$ 1.718775	21.08%
VanEck Durable High Dividend ETF	DURA	04/05/2024	\$ 0.225900	\$ -	\$ -	\$ 0.225900	100.00%
VanEck Durable High Dividend ETF	DURA	07/05/2024	0.221200	-	-	0.221200	100.00%
VanEck Durable High Dividend ETF	DURA	10/04/2024	0.250900	-	-	0.250900	100.00%
VanEck Durable High Dividend ETF	DURA	12/30/2024	0.386600	-	-	0.386600	100.00%
VanEck Durable High Dividend ETF Total			\$ 1.084600	\$ -	\$ -	\$ 1.084600	100.00%
VanEck Ethereum Strategy ETF (d)	EFUT	02/07/2024	\$ 1.244800	\$ -	\$ -	\$ 1.244800	100.00%
VanEck Energy Income ETF	EINC	02/07/2024	\$ 0.042405 (c)	\$ -	\$ -	\$ 0.042405	100.00%
VanEck Energy Income ETF	EINC	05/07/2024	0.072634 (c)	-	-	0.072634	100.00%
VanEck Energy Income ETF	EINC	08/06/2024	0.051664 (c)	-	-	0.051664	100.00%
VanEck Energy Income ETF	EINC	11/06/2024	0.664900	-	-	0.664900	36.12%
VanEck Energy Income ETF Total			\$ 0.831603 (c)	\$ -	\$ -	\$ 0.831603	48.93%
VanEck Video Gaming and eSports ETF	ESPO	12/24/2024	\$ 0.365000	\$ -	\$ 0.046264	\$ 0.411264	5.82%
VanEck Environmental Services ETF	EVX	12/24/2024	\$ 0.795500	\$ -	\$ -	\$ 0.795500	100.00%
VanEck Gold Miners ETF	GDXX	12/24/2024	\$ 0.402500	\$ -	\$ 0.056145	\$ 0.458645	30.78%
VanEck Junior Gold Miners ETF	GDXX	12/24/2024	\$ 1.114400	\$ -	\$ 0.046242	\$ 1.160642	0.83%
VanEck Green Metals ETF	GMET	12/24/2024	\$ 0.394100	\$ -	\$ 0.020661	\$ 0.414761	18.70%
VanEck Natural Resources ETF	HAP	12/24/2024	\$ 1.207500	\$ -	\$ 0.037525	\$ 1.245025	44.25%
VanEck Robotics ETF	IBOT	12/24/2024	\$ 0.233300	\$ 0.91040	\$ 0.031003	\$ 1.174703	11.01%
VanEck Dynamic High Income ETF	INC	02/07/2024	\$ 0.073910 (c)	\$ -	\$ -	\$ 0.073910	8.15%
VanEck Dynamic High Income ETF	INC	03/07/2024	0.055560 (c)	-	-	0.055560	8.15%
VanEck Dynamic High Income ETF	INC	04/05/2024	0.146552 (c)	-	-	0.146552	8.15%
VanEck Dynamic High Income ETF	INC	04/29/2024	0.049644 (c)	-	0.000700	0.050344	8.15%
VanEck Dynamic High Income ETF	INC	06/06/2024	0.191000	-	-	0.191000	5.75%
VanEck Dynamic High Income ETF	INC	07/05/2024	0.175700	-	-	0.175700	5.75%
VanEck Dynamic High Income ETF	INC	08/06/2024	0.111200	-	-	0.111200	5.75%
VanEck Dynamic High Income ETF	INC	09/06/2024	0.065300	-	-	0.065300	5.75%
VanEck Dynamic High Income ETF	INC	10/04/2024	0.200600	-	-	0.200600	5.75%
VanEck Dynamic High Income ETF Total			\$ 1.069466 (c)	\$ -	\$ 0.000700	\$ 1.070166	6.48%
VanEck Israel ETF	ISRA	12/24/2024	\$ 0.525000	\$ -	\$ 0.145055	\$ 0.670055	4.71%
VanEck Long/Flat Trend ETF	LFEQ	12/30/2024	\$ 0.363600	\$ -	\$ -	\$ 0.363600	100.00%
VanEck Morningstar Wide Moat Growth ETF	MGRO	12/24/2024	\$ 0.104000	\$ -	\$ -	\$ 0.104000	100.00%
VanEck Morningstar Wide Moat ETF	MOAT	12/24/2024	\$ 1.267500	\$ -	\$ -	\$ 1.267500	100.00%
VanEck Agribusiness ETF	MOO	12/24/2024	\$ 2.200600	\$ -	\$ -	\$ 2.200600	40.24%

(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 Ethereum Strategy ETF redeemed all of its outstanding shareholders on September 25, 2024 pursuant to a plan of liquidation.

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 2024 for each of the VanEck ETFs that had DRD during 2024. 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 ESG Moat ETF	MOTE	12/24/2024	\$ 0.266700	\$ -	\$ -	\$ 0.266700	100.00%
VanEck Morningstar Global Wide Moat ETF	MOTG	12/24/2024	\$ 0.650000	\$ -	\$ 0.031665	\$ 0.681665	40.21%
VanEck Morningstar Wide Moat Value ETF	MVAL	12/24/2024	\$ 0.313300	\$ -	\$ -	\$ 0.313300	99.61%
VanEck Uranium and Nuclear ETF	NLR	12/24/2024	\$ 0.614200	\$ -	\$ -	\$ 0.614200	3.92%
VanEck Oil Services ETF	OIH	12/24/2024	\$ 5.439400	\$ -	\$ -	\$ 5.439400	94.27%
VanEck Preferred Securities ex Financials ETF	PFXF	02/07/2024	\$ 0.059400	\$ -	\$ -	\$ 0.059400	16.57%
VanEck Preferred Securities ex Financials ETF	PFXF	03/07/2024	0.085100	-	-	0.085100	16.57%
VanEck Preferred Securities ex Financials ETF	PFXF	04/05/2024	0.111700	-	-	0.111700	16.57%
VanEck Preferred Securities ex Financials ETF	PFXF	04/29/2024	0.060300	-	-	0.060300	16.57%
VanEck Preferred Securities ex Financials ETF	PFXF	06/06/2024	0.107000	-	-	0.107000	20.52%
VanEck Preferred Securities ex Financials ETF	PFXF	07/05/2024	0.117800	-	-	0.117800	20.52%
VanEck Preferred Securities ex Financials ETF	PFXF	08/06/2024	0.081000	-	-	0.081000	20.52%
VanEck Preferred Securities ex Financials ETF	PFXF	09/06/2024	0.114600	-	-	0.114600	20.52%
VanEck Preferred Securities ex Financials ETF	PFXF	10/04/2024	0.101100	-	-	0.101100	20.52%
VanEck Preferred Securities ex Financials ETF	PFXF	11/06/2024	0.074300	-	-	0.074300	20.52%
VanEck Preferred Securities ex Financials ETF	PFXF	12/05/2024	0.062800	-	-	0.062800	20.52%
VanEck Preferred Securities ex Financials ETF	PFXF	12/30/2024	0.373800	-	-	0.373800	20.52%
VanEck Preferred Securities ex Financials ETF Total			\$ 1.348900	\$ -	\$ -	\$ 1.348900	19.59%
VanEck Pharmaceutical ETF	PPH	04/05/2024	\$ 0.532800	\$ -	\$ -	\$ 0.532800	62.57%
VanEck Pharmaceutical ETF	PPH	07/05/2024	0.355800	-	-	0.355800	62.57%
VanEck Pharmaceutical ETF	PPH	10/04/2024	0.409000	-	-	0.409000	71.62%
VanEck Pharmaceutical ETF	PPH	12/30/2024	0.411000	-	-	0.411000	71.62%
VanEck Pharmaceutical ETF Total			\$ 1.708600	\$ -	\$ -	\$ 1.708600	66.91%
VanEck Real Assets ETF (g)	RAAX	12/30/2024	\$ 0.539700	\$ -	\$ 0.004767	\$ 0.544467	14.36%
VanEck Green Infrastructure ETF	RNEW	12/24/2024	\$ 0.200000	\$ -	\$ -	\$ 0.200000	81.55%
VanEck Retail ETF	RTH	12/24/2024	\$ 1.732000	\$ -	\$ -	\$ 1.732000	100.00%
VanEck Steel ETF	SLX	12/24/2024	\$ 2.078400	\$ -	\$ -	\$ 2.078400	19.73%
VanEck Semiconductor ETF	SMH	12/24/2024	\$ 1.071300	\$ -	\$ -	\$ 1.071300	100.00%
VanEck Fabless Semiconductor ETF	SMHX	12/24/2024	\$ 0.011100	\$ -	\$ -	\$ 0.011100	100.00%
VanEck Low Carbon Energy ETF	SMOG	12/24/2024	\$ 1.621700	\$ -	\$ 0.088024	\$ 1.709724	21.51%
VanEck Morningstar SMID Moat ETF	SMOT	12/24/2024	\$ 0.408200	\$ -	\$ -	\$ 0.408200	100.00%
VanEck Future of Food ETF	YUMY	03/21/2024	\$ 0.050000	\$ -	\$ -	\$ 0.050000	72.65%

(g) Effective December 30, 2024, VanEck Inflation Allocation ETF (RAAX) was renamed VanEck Real Asset ETF (RAAX).

SECTION 3 - LONG TERM CAPITAL GAINS

The Funds listed below paid distributions during calendar year 2024 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	12/30/2024	\$ 0.037100
VanEck Office and Commercial REIT ETF	DESK	04/05/2024	\$ 0.016500
VanEck Robotics ETF	IBOT	12/24/2024	\$ 0.011200
VanEck Dynamic High Income ETF	INC	04/29/2024	\$ 0.036167
VanEck Morningstar Global Wide Moat ETF	MOTG	12/24/2024	\$ 1.379300

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 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 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 CMCI Commodity Strategy ETF	CMCI	12/24/2024	\$ 0.960000	94.53%
VanEck Commodity Strategy ETF	PIT	12/24/2024	\$ 1.700000	99.97%
VanEck Russia ETF	RSX	Various	\$ 0.028754 (c)	44.99%
VanEck Russia Small-Cap ETF	RSXJ	Various	\$ 0.037410 (c)	46.68%
VanEck Real Assets ETF (g)	RAAX	12/30/2024	\$ 0.544467	69.80%

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

(g) Effective December 30, 2024, VanEck Inflation Allocation ETF (RAAX) was renamed VanEck Real Asset ETF (RAAX)

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 Gaming ETF	BJK	12/24/2024	\$ 1.166700	\$ 0.049836	\$ 1.216536	43.94%	42.08%
VanEck Brazil Small-Cap ETF	BRF	12/24/2024	\$ 0.448300	\$ 0.046742	\$ 0.495042	100.00%	2.71%
VanEck ChiNext ETF	CNXT	12/24/2024	\$ 0.040100	\$ 0.014601	\$ 0.054701	86.35%	86.35%
VanEck Oil Refiners ETF	CRAK	12/24/2024	\$ 1.539400	\$ 0.179375	\$ 1.718775	81.51%	81.51%
VanEck Egypt Index ETF	EGPT	03/27/2024	\$ 0.031200	\$ -	\$ 0.031200	100.00%	100.00%
VanEck Video Gaming and eSports ETF	ESPO	12/24/2024	\$ 0.365000	\$ 0.046264	\$ 0.411264	62.11%	62.11%
VanEck Gold Miners ETF	GDX	12/24/2024	\$ 0.402500	\$ 0.056145	\$ 0.458645	78.57%	78.57%
VanEck Junior Gold Miners ETF	GDXJ	12/24/2024	\$ 1.114400	\$ 0.046242	\$ 1.160642	42.82%	42.82%
VanEck India Growth Leaders ETF	GLIN	12/24/2024	\$ 1.760000	\$ 0.151972	\$ 1.911972	37.55%	37.55%
VanEck Green Metals ETF	GMET	12/24/2024	\$ 0.394100	\$ 0.020661	\$ 0.414761	80.09%	80.09%
VanEck Natural Resources ETF	HAP	12/24/2024	\$ 1.207500	\$ 0.037525	\$ 1.245025	60.34%	60.34%
VanEck Robotics ETF	IBOT	12/24/2024	\$ 1.143700	\$ 0.031003	\$ 1.174703	19.82%	19.82%
VanEck Indonesia Index ETF	IDX	12/24/2024	\$ 0.593000	\$ 0.109096	\$ 0.702096	99.94%	71.18%
VanEck Dynamic High Income ETF	INC	02/07/2024	\$ 0.073910	(c) \$ -	\$ 0.073910	14.85%	11.63%
VanEck Dynamic High Income ETF	INC	03/07/2024	0.055560	(c) -	0.055560	14.85%	11.63%
VanEck Dynamic High Income ETF	INC	04/05/2024	0.146552	(c) -	0.146552	14.85%	11.63%
VanEck Dynamic High Income ETF	INC	04/29/2024	0.049644	(c) 0.000700	0.050344	14.85%	11.63%
VanEck Dynamic High Income ETF	INC	06/06/2024	0.191000	-	0.191000	-	-
VanEck Dynamic High Income ETF	INC	07/05/2024	0.175700	-	0.175700	-	-
VanEck Dynamic High Income ETF	INC	08/06/2024	0.111200	-	0.111200	-	-
VanEck Dynamic High Income ETF	INC	09/06/2024	0.065300	-	0.065300	-	-
VanEck Dynamic High Income ETF	INC	10/04/2024	0.200600	-	0.200600	-	-
VanEck Dynamic High Income ETF Total			\$ 1.069466	(c) \$ 0.000700	\$ 1.070166	14.85%	11.63%
VanEck Israel ETF	ISRA	12/24/2024	\$ 0.525000	\$ 0.145055	\$ 0.670055	87.22%	87.22%
VanEck Morningstar Global Wide Moat ETF	MOTG	12/24/2024	\$ 0.650000	\$ 0.031665	\$ 0.681665	75.28%	75.28%
VanEck Morningstar International Moat ETF	MOTI	12/24/2024	\$ 1.450000	\$ 0.095661	\$ 1.545661	88.08%	65.86%
VanEck Uranium and Nuclear ETF	NLR	12/24/2024	\$ 0.614200	\$ -	\$ 0.614200	13.26%	12.11%
VanEck Real Assets ETF (g)	RAAX	12/30/2024	\$ 0.539700	\$ 0.004767	\$ 0.544467	6.05%	6.05%
VanEck Rare Earth and Strategic Metals ETF	REMX	12/24/2024	\$ 0.997100	\$ 0.104417	\$ 1.101517	84.62%	84.62%
VanEck Low Carbon Energy ETF	SMOG	12/24/2024	\$ 1.621700	\$ 0.088024	\$ 1.709724	74.02%	74.02%

(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 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 J.P. Morgan EM Local Currency Bond ETF	EMLC	02/07/2024	\$ 0.047553 (c)	\$ 0.001920	\$ 0.049473	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	03/07/2024	0.043593 (c)	0.001761	0.045354	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	04/05/2024	0.047176 (c)	0.001905	0.049081	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	05/07/2024	0.047854 (c)	0.001933	0.049787	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	06/06/2024	-	-	-	-
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	07/05/2024	-	-	-	-
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	08/06/2024	-	-	-	-
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	09/06/2024	-	-	-	-
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	10/04/2024	-	-	-	-
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	11/06/2024	-	-	-	-
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	12/05/2024	-	-	-	-
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	12/30/2024	-	-	-	-
VanEck J.P. Morgan EM Local Currency Bond ETF Total			\$ 0.186176 (c)	\$ 0.007519	\$ 0.193695	100.00%
VanEck Green Bond ETF	GRNB	02/07/2024	\$ 0.073700	\$ -	\$ 0.073700	59.94%
VanEck Green Bond ETF	GRNB	03/07/2024	0.065500	-	0.065500	59.94%
VanEck Green Bond ETF	GRNB	04/05/2024	0.075700	0.000278	0.075978	59.94%
VanEck Green Bond ETF	GRNB	05/07/2024	0.071400	-	0.071400	61.31%
VanEck Green Bond ETF	GRNB	06/06/2024	0.077300	-	0.077300	61.31%
VanEck Green Bond ETF	GRNB	07/05/2024	0.073100	-	0.073100	61.31%
VanEck Green Bond ETF	GRNB	08/06/2024	0.078200	-	0.078200	61.31%
VanEck Green Bond ETF	GRNB	09/06/2024	0.076900	-	0.076900	61.31%
VanEck Green Bond ETF	GRNB	10/04/2024	0.075000	-	0.075000	61.31%
VanEck Green Bond ETF	GRNB	11/06/2024	0.083000	-	0.083000	61.31%
VanEck Green Bond ETF	GRNB	12/05/2024	0.075900	-	0.075900	61.31%
VanEck Green Bond ETF	GRNB	12/30/2024	0.081700	-	0.081700	61.31%
VanEck Green Bond ETF Total			\$ 0.907400	\$ 0.000278	\$ 0.907678	60.97%
VanEck Emerging Markets High Yield Bond ETF	HYEM	02/07/2024	\$ 0.098900	\$ -	\$ 0.098900	93.50%
VanEck Emerging Markets High Yield Bond ETF	HYEM	03/07/2024	0.095300	-	0.095300	93.50%
VanEck Emerging Markets High Yield Bond ETF	HYEM	04/05/2024	0.107600	0.000085	0.107685	93.50%
VanEck Emerging Markets High Yield Bond ETF	HYEM	05/07/2024	0.084600	-	0.084600	94.88%
VanEck Emerging Markets High Yield Bond ETF	HYEM	06/06/2024	0.105700	-	0.105700	94.88%
VanEck Emerging Markets High Yield Bond ETF	HYEM	07/05/2024	0.102600	-	0.102600	94.88%
VanEck Emerging Markets High Yield Bond ETF	HYEM	08/06/2024	0.105400	-	0.105400	94.88%
VanEck Emerging Markets High Yield Bond ETF	HYEM	09/06/2024	0.099100	-	0.099100	94.88%
VanEck Emerging Markets High Yield Bond ETF	HYEM	10/04/2024	0.101300	-	0.101300	94.88%
VanEck Emerging Markets High Yield Bond ETF	HYEM	11/06/2024	0.110700	-	0.110700	94.88%
VanEck Emerging Markets High Yield Bond ETF	HYEM	12/05/2024	0.103300	-	0.103300	94.88%
VanEck Emerging Markets High Yield Bond ETF	HYEM	12/30/2024	0.119300	0.000495	0.119795	94.88%
VanEck Emerging Markets High Yield Bond ETF Total			\$ 1.233800	\$ 0.000580	\$ 1.234380	94.54%
VanEck International High Yield Bond ETF	IHY	02/07/2024	\$ 0.064756 (c)	\$ -	\$ 0.064756	100.00%
VanEck International High Yield Bond ETF	IHY	03/07/2024	0.057172 (c)	-	0.057172	100.00%
VanEck International High Yield Bond ETF	IHY	04/05/2024	0.069050 (c)	-	0.069050	100.00%
VanEck International High Yield Bond ETF	IHY	05/07/2024	0.067332 (c)	0.000512	0.067844	100.00%
VanEck International High Yield Bond ETF	IHY	06/06/2024	0.080746 (c)	-	0.080746	100.00%
VanEck International High Yield Bond ETF	IHY	07/05/2024	0.079546 (c)	-	0.079546	100.00%
VanEck International High Yield Bond ETF	IHY	08/06/2024	0.073784 (c)	-	0.073784	100.00%
VanEck International High Yield Bond ETF	IHY	09/06/2024	0.077545 (c)	-	0.077545	100.00%
VanEck International High Yield Bond ETF	IHY	10/04/2024	0.076104 (c)	-	0.076104	100.00%
VanEck International High Yield Bond ETF	IHY	11/06/2024	0.078985 (c)	-	0.078985	100.00%
VanEck International High Yield Bond ETF	IHY	12/05/2024	0.080826 (c)	-	0.080826	100.00%
VanEck International High Yield Bond ETF	IHY	12/30/2024	0.081386 (c)	-	0.081386	100.00%
VanEck International High Yield Bond ETF Total			\$ 0.887232 (c)	\$ 0.000512	\$ 0.887744	100.00%

(c) Amounts have been adjusted for a return of capital paid by the Fund. See page 13 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 2024 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	04/05/2024	\$ 0.454833	\$ -	\$ 0.454833	99.33%	\$ 0.003067	0.67%	\$ 0.457900
VanEck BDC Income ETF	BIZD	07/05/2024	0.451006	-	0.451006	99.47%	0.002394	0.53%	0.453400
VanEck BDC Income ETF	BIZD	10/04/2024	0.460754	-	0.460754	99.47%	0.002446	0.53%	0.463200
VanEck BDC Income ETF	BIZD	12/30/2024	0.442153	-	0.442153	99.47%	0.002347	0.53%	0.444500
VanEck BDC Income ETF Total			\$ 1.808746	\$ -	\$ 1.808746	99.44%	\$ 0.010254	0.56%	\$ 1.819000
VanEck China Bond ETF	CBON	02/07/2024	\$ -	\$ -	\$ -	-	\$ 0.039000	100.00%	\$ 0.039000
VanEck China Bond ETF	CBON	03/07/2024	-	-	-	-	0.054300	100.00%	0.054300
VanEck China Bond ETF	CBON	04/05/2024	-	-	-	-	0.040800	100.00%	0.040800
VanEck China Bond ETF	CBON	04/29/2024	-	-	-	-	0.045000	100.00%	0.045000
VanEck China Bond ETF	CBON	06/06/2024	-	-	-	-	0.037700	100.00%	0.037700
VanEck China Bond ETF	CBON	07/05/2024	-	-	-	-	0.034400	100.00%	0.034400
VanEck China Bond ETF	CBON	08/06/2024	-	-	-	-	0.034800	100.00%	0.034800
VanEck China Bond ETF	CBON	09/06/2024	-	-	-	-	0.032400	100.00%	0.032400
VanEck China Bond ETF	CBON	10/04/2024	-	-	-	-	0.032500	100.00%	0.032500
VanEck China Bond ETF	CBON	11/06/2024	-	-	-	-	0.034400	100.00%	0.034400
VanEck China Bond ETF	CBON	12/05/2024	-	-	-	-	0.032100	100.00%	0.032100
VanEck China Bond ETF	CBON	12/30/2024	-	-	-	-	0.057300	100.00%	0.057300
VanEck China Bond ETF Total			\$ -	\$ -	\$ -	-%	\$ 0.474700	100.00%	\$ 0.474700
VanEck Office and Commercial REIT ETF	DESK	04/05/2024	\$ 0.322309	\$ -	\$ 0.322309	69.69%	\$ 0.140191	30.31%	\$ 0.462500
VanEck Office and Commercial REIT ETF	DESK	07/05/2024	0.232787	-	0.232787	57.34%	0.173213	42.66%	0.406000
VanEck Office and Commercial REIT ETF	DESK	10/04/2024	0.190014	-	0.190014	57.34%	0.141386	42.66%	0.331400
VanEck Office and Commercial REIT ETF	DESK	12/30/2024	0.234794	-	0.234794	57.34%	0.174706	42.66%	0.409500
VanEck Office and Commercial REIT ETF Total			\$ 0.979904	\$ -	\$ 0.979904	60.89%	\$ 0.629496	39.11%	\$ 1.609400
VanEck Energy Income ETF	EINC	02/07/2024	\$ 0.042405	\$ -	\$ 0.042405	6.75%	\$ 0.585495	93.25%	\$ 0.627900
VanEck Energy Income ETF	EINC	05/07/2024	0.072634	-	0.072634	6.75%	1.002866	93.25%	1.075500
VanEck Energy Income ETF	EINC	08/06/2024	0.051664	-	0.051664	6.75%	0.713336	93.25%	0.765000
VanEck Energy Income ETF	EINC	11/06/2024	0.664900	-	0.664900	100.00%	-	-%	0.664900
VanEck Energy Income ETF Total			\$ 0.831603	\$ -	\$ 0.831603	26.54%	\$ 2.301697	73.46%	\$ 3.133300
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	02/07/2024	\$ 0.047553	\$ 0.001920	\$ 0.049473	38.64%	\$ 0.078547	61.36%	\$ 0.128020
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	03/07/2024	0.043593	0.001761	0.045354	38.64%	0.072007	61.36%	0.117361
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	04/05/2024	0.047176	0.001905	0.049081	38.64%	0.077924	61.36%	0.127005
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	04/29/2024	0.047854	0.001933	0.049787	38.64%	0.079046	61.36%	0.128833
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	06/06/2024	-	-	-	-	0.125600	100.00%	0.125600
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	07/05/2024	-	-	-	-	0.117800	100.00%	0.117800
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	08/06/2024	-	-	-	-	0.130100	100.00%	0.130100
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	09/06/2024	-	-	-	-	0.131500	100.00%	0.131500
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	10/04/2024	-	-	-	-	0.122800	100.00%	0.122800
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	11/06/2024	-	-	-	-	0.132600	100.00%	0.132600
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	12/05/2024	-	-	-	-	0.127700	100.00%	0.127700
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	12/30/2024	-	-	-	-	0.131100	100.00%	0.131100
VanEck J.P. Morgan EM Local Currency Bond ETF Total			\$ 0.186176	\$ 0.007519	\$ 0.193695	12.74%	\$ 1.326724	87.26%	\$ 1.520419

SECTION 6 - RETURN OF CAPITAL DISTRIBUTIONS

The Funds listed below paid distributions during calendar year 2024 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 International High Yield Bond ETF	IHY	02/07/2024	\$ 0.064756	\$ -	\$ 0.064756	71.55%	\$ 0.025744	28.45%	\$ 0.090500
VanEck International High Yield Bond ETF	IHY	03/07/2024	0.057172	-	0.057172	71.55%	0.022728	28.45%	0.079900
VanEck International High Yield Bond ETF	IHY	04/05/2024	0.069050	-	0.069050	71.55%	0.027450	28.45%	0.096500
VanEck International High Yield Bond ETF	IHY	04/29/2024	0.067332	0.000512	0.067844	71.71%	0.026768	28.29%	0.094612
VanEck International High Yield Bond ETF	IHY	06/06/2024	0.080746	-	0.080746	80.03%	0.020154	19.97%	0.100900
VanEck International High Yield Bond ETF	IHY	07/05/2024	0.079546	-	0.079546	80.03%	0.019854	19.97%	0.099400
VanEck International High Yield Bond ETF	IHY	08/06/2024	0.073784	-	0.073784	80.03%	0.018416	19.97%	0.092200
VanEck International High Yield Bond ETF	IHY	09/06/2024	0.077545	-	0.077545	80.03%	0.019355	19.97%	0.096900
VanEck International High Yield Bond ETF	IHY	10/04/2024	0.076104	-	0.076104	80.03%	0.018996	19.97%	0.095100
VanEck International High Yield Bond ETF	IHY	11/06/2024	0.078985	-	0.078985	80.03%	0.019715	19.97%	0.098700
VanEck International High Yield Bond ETF	IHY	12/05/2024	0.080826	-	0.080826	80.03%	0.020174	19.97%	0.101000
VanEck International High Yield Bond ETF	IHY	12/30/2024	0.081386	-	0.081386	80.03%	0.020314	19.97%	0.101700
VanEck International High Yield Bond ETF Total			\$ 0.887232	\$ 0.000512	\$ 0.887744	77.37%	\$ 0.259668	22.63%	\$ 1.147412
VanEck Dynamic High Income ETF	INC	02/07/2024	\$ 0.073910	\$ -	\$ 0.073910	84.57%	\$ 0.013490	15.43%	\$ 0.087400
VanEck Dynamic High Income ETF	INC	03/07/2024	0.055560	-	0.055560	84.57%	0.010140	15.43%	0.065700
VanEck Dynamic High Income ETF	INC	04/05/2024	0.146552	-	0.146552	84.57%	0.026748	15.43%	0.173300
VanEck Dynamic High Income ETF	INC	04/29/2024	0.049644	0.000700	0.050344	84.56%	0.009189	15.44%	0.059533
VanEck Dynamic High Income ETF	INC	06/06/2024	0.191000	-	0.191000	100.00%	-	0.00%	0.191000
VanEck Dynamic High Income ETF	INC	07/05/2024	0.175700	-	0.175700	100.00%	-	0.00%	0.175700
VanEck Dynamic High Income ETF	INC	08/06/2024	0.111200	-	0.111200	100.00%	-	0.00%	0.111200
VanEck Dynamic High Income ETF	INC	09/06/2024	0.065300	-	0.065300	100.00%	-	0.00%	0.065300
VanEck Dynamic High Income ETF	INC	10/04/2024	0.200600	-	0.200600	100.00%	-	0.00%	0.200600
VanEck Dynamic High Income ETF Total			\$ 1.069466	\$ 0.000700	\$ 1.070166		\$ 0.059567		\$ 1.129733
VanEck Mortgage REIT Income ETF	MORT	04/05/2024	\$ 0.281929	\$ -	\$ 0.281929	93.85%	\$ 0.018471	6.15%	\$ 0.300400
VanEck Mortgage REIT Income ETF	MORT	07/05/2024	0.189563	-	0.189563	75.76%	0.060637	24.24%	0.250200
VanEck Mortgage REIT Income ETF	MORT	10/04/2024	0.239038	-	0.239038	75.76%	0.076462	24.24%	0.315500
VanEck Mortgage REIT Income ETF	MORT	12/30/2024	0.272753	-	0.272753	75.76%	0.087247	24.24%	0.360000
VanEck Mortgage REIT Income ETF Total			\$ 0.983283	\$ -	\$ 0.983283	80.20%	\$ 0.242817	19.80%	\$ 1.226100
VanEck Russia ETF	RSX	04/19/2024	\$ 0.020881	\$ -	\$ 0.020881	3.07%	\$ 0.658919	96.93%	\$ 0.679800
VanEck Russia ETF	RSX	10/07/2024	0.006764	-	0.006764	3.07%	0.213436	96.93%	0.220200
VanEck Russia ETF	RSX	12/24/2024	0.001109	-	0.001109	3.07%	0.034991	96.93%	0.036100
VanEck Russia ETF Total			\$ 0.028754	\$ -	\$ 0.028754	3.07%	\$ 0.907346	96.93%	\$ 0.936100
VanEck Russia Small-Cap ETF	RSXJ	10/07/2024	\$ 0.036755	\$ -	\$ 0.036755	1.70%	\$ 2.122045	98.30%	\$ 2.158800
VanEck Russia Small-Cap ETF	RSXJ	12/24/2024	0.000655	-	0.000655	1.70%	0.037845	98.30%	0.038500
VanEck Russia Small-Cap ETF Total			\$ 0.037410	\$ -	\$ 0.037410	1.70%	\$ 2.159890	98.30%	\$ 2.197300

SECTION 6 - RETURN OF CAPITAL DISTRIBUTIONS

The Funds listed below paid distributions during calendar year 2024 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	Taxable Ordinary Income Per Share (a)	Taxable Income as a Percentage of the Total Distribution	Return of Capital (Non Dividend) Distribution	Return of Capital as a % of Total Distribution	Total Distribution Per Share
VanEck CEF Muni Income ETF	XMPT	02/07/2024	\$ 0.065979	98.86%	\$ 0.000760	1.14%	\$ 0.012761	16.05%	\$ 0.079500
VanEck CEF Muni Income ETF	XMPT	03/07/2024	0.065564	98.86%	0.000755	1.14%	0.012681	16.05%	0.079000
VanEck CEF Muni Income ETF	XMPT	04/05/2024	0.070461	98.86%	0.000811	1.14%	0.013628	16.05%	0.084900
VanEck CEF Muni Income ETF	XMPT	05/07/2024	0.066810	98.86%	0.000769	1.14%	0.012921	16.05%	0.080500
VanEck CEF Muni Income ETF	XMPT	06/06/2024	0.066363	98.11%	0.001277	1.89%	0.017960	20.98%	0.085600
VanEck CEF Muni Income ETF	XMPT	07/05/2024	0.081790	98.11%	0.001574	1.89%	0.022136	20.98%	0.105500
VanEck CEF Muni Income ETF	XMPT	08/06/2024	0.081945	98.11%	0.001577	1.89%	0.022178	20.98%	0.105700
VanEck CEF Muni Income ETF	XMPT	09/06/2024	0.083729	98.11%	0.001611	1.89%	0.022660	20.98%	0.108000
VanEck CEF Muni Income ETF	XMPT	10/04/2024	0.081712	98.11%	0.001573	1.89%	0.022115	20.98%	0.105400
VanEck CEF Muni Income ETF	XMPT	11/06/2024	0.080627	98.11%	0.001552	1.89%	0.021821	20.98%	0.104000
VanEck CEF Muni Income ETF	XMPT	12/05/2024	0.081945	98.11%	0.001577	1.89%	0.022178	20.98%	0.105700
VanEck CEF Muni Income ETF	XMPT	12/30/2024	0.082799	98.11%	0.001593	1.89%	0.022408	20.98%	0.106800
VanEck CEF Muni Income ETF Total			\$ 0.909724	98.33%	\$ 0.015429	1.67%	\$ 0.225447	19.59%	\$ 1.150600

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

SECTION 7 - SECTION 199A QUALIFIED BUSINESS INCOME

The Funds listed below paid distributions during calendar year 2024, 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 January 18, 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	04/05/2024	\$ 0.457900	\$ 0.003067	\$ 0.454833	0.14%
VanEck BDC Income ETF	BIZD	07/05/2024	0.453400	0.002394	0.451006	0.08%
VanEck BDC Income ETF	BIZD	10/04/2024	0.463200	0.002446	0.460754	0.08%
VanEck BDC Income ETF	BIZD	12/30/2024	0.444500	0.002347	0.442153	0.08%
VanEck BDC Income ETF Total			\$ 1.819000	\$ 0.010254	\$ 1.808746	0.10%
VanEck Gaming ETF	BJK	12/24/2024	\$ 1.216536	\$ -	\$ 1.216536	17.47%
VanEck Office and Commercial REIT ETF	DESK	04/05/2024	\$ 0.462500	\$ 0.140191	\$ 0.322309	90.83%
VanEck Office and Commercial REIT ETF	DESK	07/05/2024	0.406000	0.173213	0.232787	90.83%
VanEck Office and Commercial REIT ETF	DESK	10/04/2024	0.331400	0.141386	0.190014	90.83%
VanEck Office and Commercial REIT ETF	DESK	12/30/2024	0.409500	0.174706	0.234794	90.83%
			\$ 1.609400	\$ 0.629496	\$ 0.979904	90.83%
VanEck Mortgage REIT Income ETF	MORT	04/05/2024	\$ 0.300400	\$ 0.018471	\$ 0.281929	72.54%
VanEck Mortgage REIT Income ETF	MORT	07/05/2024	0.250200	0.060637	0.189563	55.02%
VanEck Mortgage REIT Income ETF	MORT	10/04/2024	0.315500	0.076462	0.239038	55.02%
VanEck Mortgage REIT Income ETF	MORT	12/30/2024	0.360000	0.087247	0.272753	55.02%
VanEck Mortgage REIT Income ETF Total			\$ 1.226100	\$ 0.242817	\$ 0.983283	60.04%
VanEck Preferred Securities ex Financials ETF	PFXF	02/07/2024	\$ 0.059400	\$ -	\$ 0.059400	20.94%
VanEck Preferred Securities ex Financials ETF	PFXF	03/07/2024	0.085100	-	0.085100	20.94%
VanEck Preferred Securities ex Financials ETF	PFXF	04/05/2024	0.111700	-	0.111700	20.94%
VanEck Preferred Securities ex Financials ETF	PFXF	04/29/2024	0.060300	-	0.060300	20.94%
VanEck Preferred Securities ex Financials ETF	PFXF	06/06/2024	0.107000	-	0.107000	19.52%
VanEck Preferred Securities ex Financials ETF	PFXF	07/05/2024	0.117800	-	0.117800	19.52%
VanEck Preferred Securities ex Financials ETF	PFXF	08/06/2024	0.081000	-	0.081000	19.52%
VanEck Preferred Securities ex Financials ETF	PFXF	09/06/2024	0.114600	-	0.114600	19.52%
VanEck Preferred Securities ex Financials ETF	PFXF	10/04/2024	0.101100	-	0.101100	19.52%
VanEck Preferred Securities ex Financials ETF	PFXF	11/06/2024	0.074300	-	0.074300	19.52%
VanEck Preferred Securities ex Financials ETF	PFXF	12/05/2024	0.062800	-	0.062800	19.52%
VanEck Preferred Securities ex Financials ETF	PFXF	12/30/2024	0.373800	-	0.373800	19.52%
VanEck Preferred Securities ex Financials ETF Total			\$ 1.348900	\$ -	\$ 1.348900	19.81%
VanEck Real Assets ETF (g)	RAAX	12/30/2024	\$ 0.544467	\$ -	\$ 0.544467	5.62%

(g) Effective December 30, 2024, VanEck Inflation Allocation ETF (RAAX) was renamed VanEck Real Asset ETF (RAAX).

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 2024 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 and Short-term Capital Gains	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	02/07/2024	\$ 0.144800	\$ 0.114479	79.06%	\$ -
VanEck Fallen Angel High Yield Bond ETF	ANGL	03/07/2024	0.138400	0.109420	79.06%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	04/05/2024	0.152000	0.120172	79.06%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	05/07/2024	0.151100	0.120541	79.78%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	06/06/2024	0.156200	0.124609	79.78%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	07/05/2024	0.150700	0.120222	79.78%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	08/06/2024	0.157300	0.125487	79.78%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	09/06/2024	0.150100	0.119743	79.78%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	10/04/2024	0.143900	0.114797	79.78%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	11/06/2024	0.156800	0.125088	79.78%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	12/05/2024	0.145400	0.115994	79.78%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	12/30/2024	0.156400	0.124769	79.78%	-
VanEck Fallen Angel High Yield Bond ETF Total			\$ 1.803100	\$ 1.435321	79.60%	\$ -
VanEck BDC Income ETF	BIZD	04/05/2024	\$ 0.454833 (c)	\$ 0.323796	71.19%	\$ -
VanEck BDC Income ETF	BIZD	07/05/2024	0.451006 (c)	0.288112	63.88%	-
VanEck BDC Income ETF	BIZD	10/04/2024	0.460754 (c)	0.294340	63.88%	-
VanEck BDC Income ETF	BIZD	12/30/2024	0.442153 (c)	0.282457	63.88%	-
VanEck BDC Income ETF Total			\$ 1.808746 (c)	\$ 1.188705	65.72%	\$ -
VanEck CLO ETF	CLOI	Various	\$ 3.502900	\$ -	-%	\$ 0.080800
VanEck CMCI Commodity Strategy ETF	CMCI	12/24/2024	\$ 0.960000	\$ 0.956679	99.65%	\$ -
VanEck Office and Commercial REIT ETF	DESK	Various	\$ 0.979904	\$ -	-	\$ 0.133900
VanEck IG Floating Rate ETF	FLTR	02/07/2024	\$ 0.139700	\$ 0.086499	61.92%	\$ -
VanEck IG Floating Rate ETF	FLTR	03/07/2024	0.125300	0.077583	61.92%	-
VanEck IG Floating Rate ETF	FLTR	04/05/2024	0.133300	0.082536	61.92%	-
VanEck IG Floating Rate ETF	FLTR	05/07/2024	0.125700	0.072808	57.92%	-
VanEck IG Floating Rate ETF	FLTR	06/06/2024	0.130200	0.075415	57.92%	-
VanEck IG Floating Rate ETF	FLTR	07/05/2024	0.128400	0.074372	57.92%	-
VanEck IG Floating Rate ETF	FLTR	08/06/2024	0.122200	0.070781	57.92%	-
VanEck IG Floating Rate ETF	FLTR	09/06/2024	0.132800	0.076921	57.92%	-
VanEck IG Floating Rate ETF	FLTR	10/04/2024	0.129600	0.075067	57.92%	-
VanEck IG Floating Rate ETF	FLTR	11/06/2024	0.116000	0.067190	57.92%	-
VanEck IG Floating Rate ETF	FLTR	12/05/2024	0.111900	0.064815	57.92%	-
VanEck IG Floating Rate ETF	FLTR	12/30/2024	0.113000	0.065452	57.92%	-
VanEck IG Floating Rate ETF Total			\$ 1.508100	\$ 0.889439	58.98%	\$ -
VanEck Green Bond ETF	GRNB	02/07/2024	\$ 0.073700	\$ 0.029461	39.97%	\$ -
VanEck Green Bond ETF	GRNB	03/07/2024	0.065500	0.026183	39.97%	-
VanEck Green Bond ETF	GRNB	04/05/2024	0.075700	0.030260	39.97%	-
VanEck Green Bond ETF	GRNB	05/07/2024	0.071400	0.027230	38.14%	-
VanEck Green Bond ETF	GRNB	06/06/2024	0.077300	0.029480	38.14%	-
VanEck Green Bond ETF	GRNB	07/05/2024	0.073100	0.027878	38.14%	-
VanEck Green Bond ETF	GRNB	08/06/2024	0.078200	0.029823	38.14%	-
VanEck Green Bond ETF	GRNB	09/06/2024	0.076900	0.029327	38.14%	-
VanEck Green Bond ETF	GRNB	10/04/2024	0.075000	0.028603	38.14%	-
VanEck Green Bond ETF	GRNB	11/06/2024	0.083000	0.031654	38.14%	-
VanEck Green Bond ETF	GRNB	12/05/2024	0.075900	0.028946	38.14%	-
VanEck Green Bond ETF	GRNB	12/30/2024	0.081700	0.031158	38.14%	-
VanEck Green Bond ETF Total			\$ 0.907400	\$ 0.350003	38.57%	\$ -

(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 2024 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 and Short-term Capital Gains	Qualified Interest Income (QII)	Qualified Interest Income (QII) as a % of the Income Distribution	Qualified Short-Term Capital Gains (QSTG)
VanEck Emerging Markets High Yield Bond ETF	HYEM	02/07/2024	\$ 0.098900	\$ 0.004842	4.90%	\$ -
VanEck Emerging Markets High Yield Bond ETF	HYEM	03/07/2024	0.095300	0.004666	4.90%	-
VanEck Emerging Markets High Yield Bond ETF	HYEM	04/05/2024	0.107685	0.005272	4.90%	-
VanEck Emerging Markets High Yield Bond ETF	HYEM	05/07/2024	0.084600	0.003725	4.40%	-
VanEck Emerging Markets High Yield Bond ETF	HYEM	06/06/2024	0.105700	0.004654	4.40%	-
VanEck Emerging Markets High Yield Bond ETF	HYEM	07/05/2024	0.102600	0.004517	4.40%	-
VanEck Emerging Markets High Yield Bond ETF	HYEM	08/06/2024	0.105400	0.004640	4.40%	-
VanEck Emerging Markets High Yield Bond ETF	HYEM	09/06/2024	0.099100	0.004363	4.40%	-
VanEck Emerging Markets High Yield Bond ETF	HYEM	10/04/2024	0.101300	0.004460	4.40%	-
VanEck Emerging Markets High Yield Bond ETF	HYEM	11/06/2024	0.110700	0.004874	4.40%	-
VanEck Emerging Markets High Yield Bond ETF	HYEM	12/05/2024	0.103300	0.004548	4.40%	-
VanEck Emerging Markets High Yield Bond ETF	HYEM	12/30/2024	0.119795	0.005274	4.40%	-
VanEck Emerging Markets High Yield Bond ETF Total			\$ 1.234380	\$ 0.055835	4.52%	\$ -
VanEck Robotics ETF	IBOT	12/24/2024	\$ 1.174703	\$ -	-%	\$ 0.910400
VanEck Dynamic High Income ETF	INC	02/07/2024	\$ 0.073910 (c)	\$ 0.030556	41.34%	\$ -
VanEck Dynamic High Income ETF	INC	03/07/2024	0.055560 (c)	0.022970	41.34%	-
VanEck Dynamic High Income ETF	INC	04/05/2024	0.146552 (c)	0.060588	41.34%	-
VanEck Dynamic High Income ETF	INC	04/29/2024	0.049644 (c)	0.020524	41.34%	-
VanEck Dynamic High Income ETF	INC	06/06/2024	0.191000	0.063092	33.03%	-
VanEck Dynamic High Income ETF	INC	07/05/2024	0.175700	0.058038	33.03%	-
VanEck Dynamic High Income ETF	INC	08/06/2024	0.111200	0.036732	33.03%	-
VanEck Dynamic High Income ETF	INC	09/06/2024	0.065300	0.021570	33.03%	-
VanEck Dynamic High Income ETF	INC	10/04/2024	0.200600	0.066263	33.03%	-
VanEck Dynamic High Income ETF Total			\$ 1.069466 (c)	\$ 0.380333	35.56%	\$ -
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	02/07/2024	\$ 0.080900	\$ 0.065188	80.58%	\$ -
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	03/07/2024	0.079500	0.064060	80.58%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	04/05/2024	0.090600	0.073004	80.58%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	05/07/2024	0.084600	0.066990	79.18%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	06/06/2024	0.090300	0.071503	79.18%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	07/05/2024	0.088100	0.069761	79.18%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	08/06/2024	0.091300	0.072295	79.18%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	09/06/2024	0.089400	0.070791	79.18%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	10/04/2024	0.086300	0.068336	79.18%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	11/06/2024	0.087900	0.069603	79.18%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	12/05/2024	0.085400	0.067623	79.18%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	12/30/2024	0.089800	0.071107	79.18%	-
VanEck Moody's Analytics BBB Corporate Bond ETF Total			\$ 1.044100	\$ 0.830261	79.52%	\$ -

(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 2024 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 and Short-term Capital Gains	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	02/07/2024	\$ 0.079400	\$ 0.057542	72.47%	\$ -
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	03/07/2024	0.077200	0.055947	72.47%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	04/05/2024	0.087300	0.063267	72.47%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	05/07/2024	0.080700	0.058272	72.21%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	06/06/2024	0.086400	0.062388	72.21%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	07/05/2024	0.083800	0.060511	72.21%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	08/06/2024	0.087500	0.063182	72.21%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	09/06/2024	0.085400	0.061666	72.21%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	10/04/2024	0.074500	0.053795	72.21%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	11/06/2024	0.080900	0.058416	72.21%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	12/05/2024	0.078900	0.056972	72.21%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	12/30/2024	0.085500	0.061738	72.21%	-
VanEck Moody's Analytics IG Corporate Bond ETF Total			\$ 0.987500	\$ 0.713696	72.27%	\$ -
VanEck Preferred Securities ex Financials ETF	PFXF	02/07/2024	\$ 0.059400	\$ 0.018710	31.50%	\$ -
VanEck Preferred Securities ex Financials ETF	PFXF	03/07/2024	0.085100	0.026806	31.50%	-
VanEck Preferred Securities ex Financials ETF	PFXF	04/05/2024	0.111700	0.035184	31.50%	-
VanEck Preferred Securities ex Financials ETF	PFXF	04/29/2024	0.060300	0.018994	31.50%	-
VanEck Preferred Securities ex Financials ETF	PFXF	06/06/2024	0.107000	0.042686	39.89%	-
VanEck Preferred Securities ex Financials ETF	PFXF	07/05/2024	0.117800	0.046995	39.89%	-
VanEck Preferred Securities ex Financials ETF	PFXF	08/06/2024	0.081000	0.032314	39.89%	-
VanEck Preferred Securities ex Financials ETF	PFXF	09/06/2024	0.114600	0.045718	39.89%	-
VanEck Preferred Securities ex Financials ETF	PFXF	10/04/2024	0.101100	0.040332	39.89%	-
VanEck Preferred Securities ex Financials ETF	PFXF	11/06/2024	0.074300	0.029641	39.89%	-
VanEck Preferred Securities ex Financials ETF	PFXF	12/05/2024	0.062800	0.025053	39.89%	-
VanEck Preferred Securities ex Financials ETF	PFXF	12/30/2024	0.373800	0.149122	39.89%	-
VanEck Preferred Securities ex Financials ETF Total			\$ 1.348900	\$ 0.511555	38.17%	\$ -
VanEck Commodity Strategy ETF	PIT	12/24/2024	\$ 1.700000	\$ 1.700000	100.00%	\$ -
VanEck Real Assets ETF (g)	RAAX	12/30/2024	\$ 0.544467	\$ 0.380092	69.81%	\$ -
VanEck Russia ETF	RSX	04/19/2024	\$ 0.020881 (c)	\$ 0.019446	93.13%	\$ -
VanEck Russia ETF	RSX	10/07/2024	0.006764 (c)	0.006299	93.13%	-
VanEck Russia ETF	RSX	12/24/2024	0.001109 (c)	0.001033	93.15%	-
VanEck Russia ETF Total			\$ 0.028754 (c)	\$ 0.026778	93.13%	\$ -
VanEck Russia Small-Cap ETF	RSXJ	10/07/2024	\$ 0.036755 (c)	\$ 0.036755	100.00%	\$ -
VanEck Russia Small-Cap ETF	RSXJ	12/24/2024	0.000655 (c)	0.000655	100.00%	-
VanEck Russia Small-Cap ETF Total			\$ 0.037410 (c)	\$ 0.037410	100.00%	\$ -

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

(g) Effective December 30, 2024, VanEck Inflation Allocation ETF (RAAX) was renamed VanEck Real Asset ETF (RAAX).

SECTION 9 - SECTION 163(j) INTEREST RELATED DIVIDENDS

The Funds listed below paid distributions during the calendar year 2024 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	\$ 1.803100	\$ 1.699602	94.26%
VanEck BDC Income ETF	BIZD	Quarterly	\$ 1.808746 (c)	\$ 0.887009	49.04%
VanEck AA-BB CLO ETF	CLOB	Monthly	\$ 0.832800	\$ 0.832800	100.00%
VanEck CLO ETF	CLOI	Monthly	\$ 3.502900	\$ 3.348772	95.60%
VanEck CMCI Commodity Strategy ETF	CMCI	Annual	\$ 0.960000	\$ 0.956640	99.65%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	Monthly	\$ 0.193695 (c)	\$ 0.193424	99.86%
VanEck IG Floating Rate ETF	FLTR	Monthly	\$ 1.508100	\$ 1.496789	99.25%
VanEck Green Bond ETF	GRNB	Monthly	\$ 0.907678	\$ 0.849133	93.55%
VanEck Emerging Markets High Yield Bond ETF	HYEM	Monthly	\$ 1.234380	\$ 1.181919	95.75%
VanEck International High Yield Bond ETF	IHY	Monthly	\$ 0.887744 (c)	\$ 0.812641	91.54%
VanEck Dynamic High Income ETF	INC	Monthly	\$ 1.070166 (c)	\$ 0.551243	51.51%
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	Monthly	\$ 1.044100	\$ 1.021443	97.83%
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	Monthly	\$ 0.987500	\$ 0.956196	96.83%
VanEck Preferred Securities ex Financials ETF	PFXF	Monthly	\$ 1.348900	\$ 0.634792	47.06%
VanEck Commodity Strategy ETF	PIT	Annual	\$ 1.700000	\$ 1.700000	100.00%
VanEck Real Assets ETF (g)	RAAX	Annual	\$ 0.544467	\$ 0.380092	69.81%
VanEck Russia ETF	RSX	Various	\$ 0.028754 (c)	\$ 0.026779	93.13%
VanEck Russia Small-Cap ETF	RSXJ	Various	\$ 0.037410 (c)	\$ 0.037410	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.

(g) Effective December 30, 2024, VanEck Inflation Allocation ETF (RAAX) was renamed VanEck Real Asset ETF (RAAX).