CANDRIAM
A NEW YORK LIFE INVESTMENTS COMPANY

Unaudited semi-annual report

IndexIQ

June 30, 2026

01.01.2026 - 30.06.2026
SICAV under Luxembourg Law
R.C.S. Luxembourg B-214117

IndexIQ

SICAV under Luxembourg Law

Unaudited semi-annual report for the period
from January 1, 2026 to June 30, 2026

Table of contents

Administration of the SICAV	4
Statement of net assets as at June 30, 2026	5
Statement of changes in net assets for the period from January 1, 2026 to June 30, 2026	7
Statistics	9
Investment portfolio as at June 30, 2026	10
IndexIQ Factors Sustainable Corporate Euro Bond	10
IndexIQ Factors Sustainable Europe Equity	18
IndexIQ Factors Sustainable Japan Equity	25
Notes to the financial statements	29
Additional unaudited information	34

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Administration of the SICAV

Board of Directors

Chairman

Mr Tanguy DE VILLENFAGNE
Advisor to the Group Strategic Committee
Candriam

Board members:

Mr Koen VAN DE MAELE
Chief Investment Solutions Officer
Candriam

Mr Pascal DEQUENNE
Global Head of Operations
Candriam

Mr Bertrand GIBEAU
Independent Director

Mr Jean-Yves MALDAGUE
Chief Financial Officer
Candriam

Ms Myriam VANNESTE
Global Head of Product Management
Candriam

Ms Isabelle Marie-Anne CABIE
Global Head of Corporate Sustainability
Candriam

Registered Office

CACEIS Bank, Luxembourg Branch
5, Allée Scheffer
L-2520 Luxembourg
Grand Duchy of Luxembourg

Management Company

Candriam
19-21, route d'Arlon
L-8009 Strassen
Grand Duchy of Luxembourg

Depositary

CACEIS Bank, Luxembourg Branch
5, Allée Scheffer
L-2520 Luxembourg
Grand Duchy of Luxembourg

The functions of **Administrative Agent, Domiciliary Agent** and **Transfer Agent** (including **the Register Holding** business) are delegated to:

CACEIS Bank, Luxembourg Branch
5, Allée Scheffer
L-2520 Luxembourg
Grand Duchy of Luxembourg

Implementation of the **Portfolio Management** activities is performed directly by Candriam and/or by one or more of its branches:

Candriam - Belgian Branch
58, Avenue des Arts
B-1000 Brussels

Candriam - Succursale française
40, rue Washington
F-75408 Paris Cedex 08

Candriam - UK Establishment
Aldersgate Street 200, London EC1A 4HD

"Réviseur d'entreprises agréé"

PricewaterhouseCoopers Assurance, Société coopérative
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Grand Duchy of Luxembourg

Paying Agent in Germany

Marcard Stein, Co AG
Ballindamm 36,
D-20095 Hamburg
Germany

Statement of net assets as at June 30, 2026

		IndexIQ Factors Sustainable Corporate Euro Bond	IndexIQ Factors Sustainable Europe Equity	IndexIQ Factors Sustainable Japan Equity
		EUR	EUR	EUR
Assets				
Investment portfolio at market value	2c	32,146,871	160,726,666	98,633,947
Cash at bank and broker		1,570,805	313,784	836,263
Receivable for investments sold		2,118,222	0	0
Interest and dividends receivable, net		397,280	227,538	166,418
Other assets		0	95,750	0
Total assets		**36,233,178**	**161,363,738**	**99,636,628**
Liabilities				
Bank overdraft		0	15,889	0
Payable on investments purchased		4,056,314	0	0
Management fees payable	3	3,957	13,178	12,168
Operating and Administrative Expenses payable	4	3,952	19,707	12,157
Subscription tax payable	5	4	24	7
Other liabilities		0	142	0
Total liabilities		**4,064,227**	**48,940**	**24,332**
Total net assets		**32,168,951**	**161,314,798**	**99,612,296**

The accompanying notes form an integral part of the financial statements.

Statement of net assets as at June 30, 2026

		Combined
		EUR
Assets		
Investment portfolio at market value	2c	291,507,484
Cash at bank and broker		2,720,852
Receivable for investments sold		2,118,222
Interest and dividends receivable, net		791,236
Other assets		95,750
Total assets		**297,233,544**
Liabilities		
Bank overdraft		15,889
Payable on investments purchased		4,056,314
Management fees payable	3	29,303
Operating and Administrative Expenses payable	4	35,816
Subscription tax payable	5	35
Other liabilities		142
Total liabilities		**4,137,499**
Total net assets		**293,096,045**

The accompanying notes form an integral part of the financial statements.

Statement of changes in net assets for the period from January 1, 2026 to June 30, 2026

		IndexIQ Factors Sustainable Corporate Euro Bond	IndexIQ Factors Sustainable Europe Equity	IndexIQ Factors Sustainable Japan Equity
		EUR	EUR	EUR
Net assets at the beginning of the period		**33,404,934**	**150,223,008**	**93,025,456**
Income				
Dividends, net	2g	0	4,290,392	1,008,802
Interest on bonds and money market instruments, net		433,804	0	0
Bank interest		4,656	3,282	1,523
Other income		40	116	0
Total income		**438,500**	**4,293,790**	**1,010,325**
Expenses				
Investment management fees	3	24,346	77,423	72,989
Operating and Administrative Expenses	4	24,306	115,784	72,924
Subscription tax	5	8	47	13
Transaction costs	2f	0	106,525	11,187
Bank interest		0	247	275
Total expenses		**48,660**	**300,026**	**157,388**
Net income / (loss) from investments		**389,840**	**3,993,764**	**852,937**
Net realised gain / (loss) on sales of investments		118,044	5,663,111	8,729,334
Net realised gain / (loss) on foreign exchange		(74)	(173,647)	(2,957,967)
Net realised gain / (loss)		**507,810**	**9,483,228**	**6,624,304**
Change in net unrealised appreciation / depreciation on investments		(182,954)	1,329,077	852,613
Net increase / (decrease) in net assets as a result of operations		**324,856**	**10,812,305**	**7,476,917**
Evolution of the capital				
Subscriptions of shares		0	11,885,536	4,500,900
Redemptions of shares		(851,169)	(11,606,051)	(5,390,977)
Dividends distributed	6	(709,670)	0	0
Net assets at the end of the period		**32,168,951**	**161,314,798**	**99,612,296**

The accompanying notes form an integral part of the financial statements.

Statement of changes in net assets for the period from January 1, 2026 to June 30, 2026

		Combined
		EUR
Net assets at the beginning of the period		**276,653,398**
Income		
Dividends, net	2g	5,299,194
Interest on bonds and money market instruments, net		433,804
Bank interest		9,461
Other income		156
Total income		**5,742,615**
Expenses		
Investment management fees	3	174,758
Operating and Administrative Expenses	4	213,014
Subscription tax	5	68
Transaction costs	2f	117,712
Bank interest		522
Total expenses		**506,074**
Net income / (loss) from investments		**5,236,541**
Net realised gain / (loss) on sales of investments		14,510,489
Net realised gain / (loss) on foreign exchange		(3,131,688)
Net realised gain / (loss)		**16,615,342**
Change in net unrealised appreciation / depreciation on investments		1,998,736
Net increase / (decrease) in net assets as a result of operations		**18,614,078**
Evolution of the capital		
Subscriptions of shares		16,386,436
Redemptions of shares		(17,848,197)
Dividends distributed	6	(709,670)
Net assets at the end of the period		**293,096,045**

The accompanying notes form an integral part of the financial statements.

Statistics

IndexIQ Factors Sustainable Corporate Euro Bond

Name	ISIN	Share type	Currency	Number of shares outstanding	Net asset value per share as at 30.06.2026	Net asset value per share as at 31.12.2025	Net asset value per share as at 31.12.2024
Total net assets			**EUR**		**32,168,951**	**33,404,934**	**29,924,645**
S	LU1603777555	Capitalisation	EUR	1,500,000.00	0.11	0.11	0.10
UCITS ETF	LU1603790731	Distribution	EUR	1,339,000.00	23.90	24.20	23.93

IndexIQ Factors Sustainable Europe Equity

Name	ISIN	Share type	Currency	Number of shares outstanding	Net asset value per share as at 30.06.2026	Net asset value per share as at 31.12.2025	Net asset value per share as at 31.12.2024
Total net assets			**EUR**		**161,314,798**	**150,223,008**	**169,275,115**
S	LU1603778108	Capitalisation	EUR	4,878,287.00	0.20	0.19	0.16
UCITS ETF	LU1603795458	Capitalisation	EUR	3,194,377.00	50.19	47.04	39.01

IndexIQ Factors Sustainable Japan Equity

Name	ISIN	Share type	Currency	Number of shares outstanding	Net asset value per share as at 30.06.2026	Net asset value per share as at 31.12.2025	Net asset value per share as at 31.12.2024
Total net assets			**EUR**		**99,612,296**	**93,025,456**	**112,890,178**
S	LU1603778520	Capitalisation	EUR	1,500,000.00	0.18	0.17	0.16
UCITS ETF	LU1603797587	Capitalisation	EUR	2,171,336.00	45.75	42.34	40.10

IndexIQ Factors Sustainable Corporate Euro Bond

Investment portfolio as at June 30, 2026

Description	Quantity	Currency	Market value (in EUR)	% net assets
Transferable securities admitted to an official stock exchange listing or dealt on another regulated market				
Bonds				
Australia				
MACQUARIE GROUP 4.7471 23-30 23/01A	300,000	EUR	314,733	0.98
MACQUARIE GROUP LTD 0.943 22-29 19/01A	100,000	EUR	94,701	0.29
NATL AUSTRALIA BANK 2.125 22-28 24/05A	200,000	EUR	197,063	0.61
NBN 3.5% 22-03-30 EMTN	100,000	EUR	101,017	0.31
TELSTRA GROUP 3.5% 03-09-36	100,000	EUR	98,470	0.31
WESFARMERS LTD 0.954 21-33 21/10A	100,000	EUR	83,726	0.26
WESTPAC BANKING 0.875% 17-04-27	200,000	EUR	197,200	0.61
WOOLWORTHS GROUP 0.375 21-28 15/11A	100,000	EUR	94,090	0.29
			1,181,000	**3.67**
Austria				
BAWAG P.S.K. 4.1250 23-27 18/01A	100,000	EUR	100,695	0.31
ERSTE GROUP BANK AG 0.875 20 27 13/05A	100,000	EUR	98,494	0.31
VERBUND AG 0.9 21-41 01/04A	100,000	EUR	67,140	0.21
			266,329	**0.83**
Belgium				
AEDIFICA SA 0.75 21-31 09/09A	100,000	EUR	87,082	0.27
AGEAS NV EX FORTIS 4.625% 02-05-56	100,000	EUR	102,253	0.32
FLUVIUS SYSTEM OPERATOR 4 22-32 06/07A	100,000	EUR	102,546	0.32
LONZA FINANCE INTL NV 3.875% 24-04-36	100,000	EUR	100,083	0.31
PROXIMUS 3.75% 08-04-35 EMTN	100,000	EUR	99,573	0.31
PROXIMUS 4.75% PERP	100,000	EUR	101,761	0.32
PROXIMUS SA 4.0 23-30 08/03A	100,000	EUR	102,465	0.32
			695,763	**2.16**
Canada				
BANK OF MONTREAL 3.25% 09-01-32	100,000	EUR	99,327	0.31
BANK OF NOVA SCOTIA 0.25 21-28 01/11A	100,000	EUR	94,213	0.29
BANK OF NOVA SCOTIA 3.375% 05-03-33	100,000	EUR	99,686	0.31
BANK OF NOVA SCOTIA 3.5 24-29 17/04A	139,000	EUR	140,761	0.44
CAN IMP BK 3.807% 09-07-29	300,000	EUR	305,915	0.95
MAGNA INTL 4.375 23-32 17/03A	200,000	EUR	208,740	0.65
NATL BANK OF CANADA 3.75 23-28 25/01A	156,000	EUR	157,794	0.49
ROYAL BANK OF CANADA 1.034 22-34 25/01A	156,000	EUR	129,988	0.40
ROYAL BANK OF CANADA 4.375 23-30 02/10A	100,000	EUR	104,722	0.33
			1,341,146	**4.17**
Cayman Islands				
QNB FINANCE 3.0% 30-09-30 EMTN	100,000	EUR	97,521	0.30
			97,521	**0.30**
Denmark				
A.P. MOELLER - MAERSK 3.75 24-32 05/03A	140,000	EUR	142,125	0.44
A.P. MOELLER - MAERSK 4.125 24-36 05/03A	100,000	EUR	102,512	0.32
A.P. MOELLER-MAERSK 0.75 21-31 25/11A	100,000	EUR	87,316	0.27
AP MOELLER MAERSK AS 3.5% 17-09-34	100,000	EUR	98,652	0.31
JYSKE BANK DNK 2.875% 05-05-29	100,000	EUR	99,798	0.31
ORSTED 2.875 22-33 14/06A	100,000	EUR	94,292	0.29
PANDORA AS 4.5% 10-04-28 EMTN	100,000	EUR	102,094	0.32
VESTAS WIND SYSTEMS 4.125 23-31 15/06A	100,000	EUR	102,827	0.32
			829,616	**2.58**
Finland				
KOJAMO OYJ 1.875% 27-05-27	100,000	EUR	99,046	0.31
NOKIA OYJ 4.375 23-31 21/08A	100,000	EUR	104,190	0.32
STORA ENSO OYJ 4.25 23-29 01/09A	100,000	EUR	102,910	0.32
			306,146	**0.95**
France				
ALD SA 4.0000 22-27 05/07A	100,000	EUR	101,157	0.31
ALSTOM SA 0.5 21-30 27/07A	100,000	EUR	89,266	0.28

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IndexIQ Factors Sustainable Corporate Euro Bond

Investment portfolio as at June 30, 2026

Description	Quantity	Currency	Market value (in EUR)	% net assets
AYVENS 4.0% 24-01-31	100,000	EUR	102,677	0.32
BANQUE FEDERATIVE DU 4.75 23-31 10/11A	100,000	EUR	105,807	0.33
BQ POSTALE 3.5% 13-06-30 EMTN	100,000	EUR	101,330	0.31
BUREAU VERITAS 1.125 19-27 18/01A	100,000	EUR	99,119	0.31
CA 3.875 22-34 28/11A	100,000	EUR	102,494	0.32
COVIVIO 4.6250 23-32 05/06A	100,000	EUR	104,874	0.33
COVIVIO HOTELS SCA 1.0% 27-07-29	100,000	EUR	93,474	0.29
CREDIT MUTUEL ARKEA 0.75 22-30 18/01A	100,000	EUR	91,918	0.29
CTE CO TRANSP ELEC 2.125 17-32 29/07A	200,000	EUR	184,045	0.57
FIRMENICH PRODUCTIONS PARTICIPATIONS SAS 1.75% 30-	100,000	EUR	94,840	0.29
GECINA 0.875 22-33 25/01A	100,000	EUR	84,342	0.26
ICADE PROMOTION 4.375% 22-05-35	100,000	EUR	98,699	0.31
ICADE SA 1.00 22-30 19/01A	100,000	EUR	91,313	0.28
JC DECAUX SE 2.625 20-28 24/04A	100,000	EUR	99,123	0.31
KLEPIERRE 3.875 24-33 23/09A	100,000	EUR	101,474	0.32
UNIBAIL RODAMCO SE 2.0% 29-06-32	100,000	EUR	91,645	0.28
WENDEL 3.75% 11-08-33	100,000	EUR	99,052	0.31
			1,936,649	**6.02**
Germany				
DEUTSCHE TELEKOM AG 1.75 19-31 25/03A	300,000	EUR	284,957	0.89
EVONIK INDUSTRIES 2.25 22-27 25/09A	100,000	EUR	99,168	0.31
EVONIK INDUSTRIES 4.25% 09-09-55	100,000	EUR	99,826	0.31
HAMBURG COMMERCIAL BANK AG E 4.75% 02-05-29	100,000	EUR	103,771	0.32
LANDESBANK BADEN-WUER 2.2 19-29 09/05A	100,000	EUR	96,719	0.30
LEG IMMOBILIEN 1.0000 21-32 19/11A	100,000	EUR	84,437	0.26
LEG IMMOBILIEN SE 0.75 21-31 30/06A	100,000	EUR	87,212	0.27
MERCEDES-BENZ GROUP 2.125 17-37 03/07S	43,000	EUR	36,497	0.11
ROBERT BOSCH GM 4.3750 23-43 02/06A	100,000	EUR	99,062	0.31
			991,649	**3.08**
Greece				
EUROBANK S A 3.25% 12-03-30	100,000	EUR	99,596	0.31
NATL BANK OF GREECE 3.375% 27-11-32	100,000	EUR	98,935	0.31
			198,531	**0.62**
Ireland				
GRENKE FINANCE 5.25% 08-04-30	100,000	EUR	104,528	0.32
KERRY GROUP FINANCIAL SERVICES 3.75% 05-09-36	100,000	EUR	99,277	0.31
SECURITAS TREASURY I 4.375 23-29 06/03A	100,000	EUR	102,832	0.32
SMURFIT KAPPA TREASURY ULC 3.807% 27-11-36	100,000	EUR	98,821	0.31
			405,458	**1.26**
Italy				
A2A EX AEM 3.625% 30-01-35	100,000	EUR	99,263	0.31
AUTOSTRADE PER L ITA 4.75 23-31 24/01A	100,000	EUR	105,195	0.33
FERROVIE STATO ITALIA 3.75 22-27 14/04AA	100,000	EUR	100,683	0.31
PRYSMIAN 3.625% 28-11-28 EMTN	100,000	EUR	100,828	0.31
			405,969	**1.26**
Japan				
MIZU FI 4.416 23-33 20/05A	100,000	EUR	104,726	0.33
MIZUHO FINANCIAL GP 2.096 22-32 08/04A	100,000	EUR	92,913	0.29
ORIX 3.78% 29-05-29 EMTN	100,000	EUR	101,694	0.32
ORIX CORP 4.477 23-28 01/06A	98,000	EUR	100,482	0.31
SUMITOMO MITSUI FIN 0.632 19-29 23/10A	100,000	EUR	92,121	0.29
SUMITOMO MITSUI FINA 4.492 23-30 12/06A	100,000	EUR	104,894	0.33
SUMITOMO MITSUI FINANCIAL GROUP 3.318% 07-10-31	100,000	EUR	100,195	0.31
SUMITOMO MITSUI FINL 0.303 20-27 28/10A	200,000	EUR	193,500	0.60
			890,525	**2.77**
Luxembourg				
NOVARTIS FINANCE S 1.125 17-27 30/09A	100,000	EUR	98,136	0.31
NOVARTIS FINANCE SA 0 20-28 23/09A	100,000	EUR	93,929	0.29
PROLOGIS INTL FUND II 3.7% 07-10-34	100,000	EUR	99,238	0.31

The accompanying notes form an integral part of the financial statements.
Any differences in the percentage of Net Assets are the result of roundings.

IndexIQ Factors Sustainable Corporate Euro Bond

Investment portfolio as at June 30, 2026

Description	Quantity	Currency	Market value (in EUR)	% net assets
ZURICH FINANCE 1.6250 19-39 17/06A	200,000	EUR	157,661	0.49
			448,964	**1.40**
Mexico				
AMERICA MOVIL 0.75 19-27 26/06A	100,000	EUR	97,908	0.30
AMERICA MOVIL 2.125 16-28 10/03A	100,000	EUR	98,469	0.31
			196,377	**0.61**
Netherlands				
ACHMEA BV 1.5% 26-05-27 EMTN	100,000	EUR	98,937	0.31
AGCO INTL HLDG BV 0.8 21-28 06/10A	100,000	EUR	94,601	0.29
ALLIANDER 3.0% 07-10-34 EMTN	100,000	EUR	96,953	0.30
ALLIANDER 4.125% PERP EMTN	100,000	EUR	97,705	0.30
BRENNTAG FINANCE 0.50 21-29 06/10A	100,000	EUR	91,736	0.29
BRENNTAG FINANCE BV 3.875% 24-04-32	100,000	EUR	101,156	0.31
COMPASS FINANCE 3.0 22-30 08/03A	100,000	EUR	99,546	0.31
CRH FUNDING B.V. 1.625 20-30 05/05A	100,000	EUR	94,520	0.29
CTP NV 1.5% 27-09-31 EMTN	100,000	EUR	89,335	0.28
CTP NV 3.875% 21-11-32	100,000	EUR	99,647	0.31
DIGITAL DUTCH FINCO 1.5 20-30 17/01A	100,000	EUR	93,935	0.29
DIGITAL DUTCH FINCO 1 20-32 23/09A	100,000	EUR	86,615	0.27
HEIMSTADEN BOSTAD TSY 1 21-28 13/04A	100,000	EUR	95,850	0.30
KONINKLIJKE AHOLD DE 1.75 20-27 02/04A	200,000	EUR	198,599	0.62
KONINKLIJKE AHOLD DE 3.875 24-36 11/03A	100,000	EUR	101,522	0.32
LSEG NETHERLANDS B.V 0.75 21-33 06/04A	50,000	EUR	41,901	0.13
MERCEDESBENZ INTL FI 3.25 24-30 15/11A	100,000	EUR	100,012	0.31
NV LUCHTHAVEN SCHIPHOL 1.5% 05-11-30	100,000	EUR	93,320	0.29
RANDSTAD NV 3.61 24-29 12/03A	138,000	EUR	138,892	0.43
ROCHE FINANCE E 3.5640 24-44 03/05A	100,000	EUR	95,950	0.30
STELLANTIS NV 4.2500 23-31 16/06A	100,000	EUR	99,697	0.31
TELEFONICA EUROPE BV 5.875 03-33 14/02A	200,000	EUR	226,203	0.70
UNIVERSAL MUSIC GP 3.75 22-32 30/06A	100,000	EUR	101,269	0.31
			2,437,901	**7.58**
Norway				
NORSK HYDRO AS 3.625% 23-01-32	100,000	EUR	100,564	0.31
SPAREBANK 1 OSTLANDE 1.75 22-27 27/04A	100,000	EUR	99,211	0.31
SPAREBANK 1 SMN 0.01 21-28 18/02A	140,000	EUR	133,492	0.41
SR BANK SPAREBANKEN 3.625 24-29 12/03A	100,000	EUR	101,604	0.32
STATNETT SF 3.375% 26-02-36	100,000	EUR	98,553	0.31
			533,424	**1.66**
Poland				
PKO Bank Polski 4.5% 27-03-28	100,000	EUR	100,945	0.31
SANTANDER BANK POLSKA SPOLKA AKCYJNA 3.5% 07-10-31	100,000	EUR	99,114	0.31
			200,059	**0.62**
Portugal				
BANCO COMERCIAL PORTUGUES 3.125% 21-10-29	100,000	EUR	99,989	0.31
FIDELIDADE COMPANHIADE SEGUROS 4.25% 17-02-46	100,000	EUR	98,423	0.31
			198,412	**0.62**
Romania				
NE PROPERTY BV 2.0 22-30 20/01A	100,000	EUR	94,480	0.29
			94,480	**0.29**
Spain				
BANCO DE BADELL 3.375% 10-03-32	100,000	EUR	99,762	0.31
BANCO DE BADELL 4.0% 15-01-30	200,000	EUR	203,968	0.63
BBVA FL.R 24-36 08/02A	100,000	EUR	104,375	0.32
CAIXABANK 3.625% 19-09-32 EMTN	100,000	EUR	100,773	0.31
INMOBILIARIA COLONIAL 1.35 20-28 14/10A	100,000	EUR	96,557	0.30
MERLIN PROPERTIES 1.375 21-30 01/06A	100,000	EUR	92,643	0.29
			698,078	**2.17**
Sweden				
ASSA ABLOY AB 3.371% 09-09-32	100,000	EUR	99,810	0.31
HEIMSTADEN BOSTAD TREASURY BV 0.75% 06-09-29	200,000	EUR	183,459	0.57

The accompanying notes form an integral part of the financial statements.
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IndexIQ Factors Sustainable Corporate Euro Bond

Investment portfolio as at June 30, 2026

Description	Quantity	Currency	Market value (in EUR)	% net assets
SBAB BANK AB STATENS BOSTADSFINAN AB 3.375% 21-05-	100,000	EUR	100,055	0.31
			383,324	**1.19**
United Arab Emirates				
BANK OF ABU DHABI 1.625 22-27 07/04A	146,000	EUR	144,423	0.45
Emirates NBD Bank 3.236% 13-02-31	100,000	EUR	97,981	0.30
EMIRATES TELECOMMUNI 0.875 21-33 17/05A	100,000	EUR	84,076	0.26
			326,480	**1.01**
United Kingdom				
ASB FINANCE LTD 0.25 21-28 08/09A	300,000	EUR	282,798	0.88
ASTRAZENECA PLC 1.25 16-28 12/05A	100,000	EUR	97,283	0.30
ASTRAZENECA PLC 3.625 23-27 03/03A	100,000	EUR	100,521	0.31
AVIVA 4.625% 28-08-56	100,000	EUR	102,966	0.32
BRAMBLES FINANCE PLC 1.5 17-27 04/10A	122,000	EUR	119,873	0.37
EXPERIAN FIN 3.51% 15-12-33	100,000	EUR	99,172	0.31
GSK CAPITAL BV 2.875% 19-11-31	100,000	EUR	98,332	0.31
HALEON NETHERLANDS 2.1250 22-34 29/03A	100,000	EUR	90,316	0.28
INFORMA PLC 1.2500 19-28 22/04A	100,000	EUR	96,774	0.30
INTERMEDIATE CAPITAL 2.5 22-30 28/01A	101,000	EUR	96,307	0.30
ITV 4.25% 19-06-32 EMTN	100,000	EUR	103,139	0.32
LEGAL AND GENERAL GROUP 4.375% 04-09-55	100,000	EUR	100,009	0.31
LONDON STOCK EX 1.7500 18-27 06/12A	100,000	EUR	98,371	0.31
LSE GROUP 1.75 17-29 19/09A	59,000	EUR	56,638	0.18
MONDI FINANCE 3.75% 31-05-32	100,000	EUR	99,897	0.31
MOTABILITY OPERATIONS GROUP 4.0% 17-01-30	100,000	EUR	101,901	0.32
OMNICOM FINANCE 3.85% 02-05-34	100,000	EUR	99,212	0.31
OMNICOM FINANCE HLDG 0.80 19-27 08/07A	100,000	EUR	97,962	0.30
RECKITT BENCKIS 3.8750 23-33 14/09A	100,000	EUR	102,388	0.32
SCOTTISH HYDRO ELECTRIC TRANSMISSION 3.375% 04-09-	100,000	EUR	99,310	0.31
SEVERN TRENT WATER UTILITIES FINANCE 4.0% 05-03-34	100,000	EUR	101,301	0.31
SSE 4.0% PERP EMTN	100,000	EUR	99,693	0.31
TESCO CORPORATE TREASURY SERVICES 3.5% 13-10-33	200,000	EUR	198,373	0.62
TESCO CORPORATE TREASURY SERVICES 4.25% 27-02-31	100,000	EUR	104,212	0.32
UNITED UTILITIES WATER FINANCE 3.75% 23-05-34	100,000	EUR	99,895	0.31
VODAFONE GROUP 4.625% 12-09-55	100,000	EUR	98,470	0.31
			2,845,113	**8.84**
United States of America				
AIR PROD CHEMICALS 0.5 20-28 05/05A	200,000	EUR	191,314	0.59
AIR PRODUCTS 2.95% 14-05-31	100,000	EUR	98,428	0.31
ALCON FINANCE CORP 2.375 22-28 31/05A	61,000	EUR	60,385	0.19
ALPHABET 2.5% 06-05-29	200,000	EUR	197,638	0.61
ALPHABET 2.875% 06-11-31	100,000	EUR	98,589	0.31
ALPHABET 3.0% 06-05-33	100,000	EUR	97,995	0.30
ALPHABET 3.125% 06-11-34	100,000	EUR	97,513	0.30
ALPHABET 3.375% 06-05-37	200,000	EUR	193,792	0.60
ALPHABET 3.5% 06-11-38	100,000	EUR	96,580	0.30
ALPHABET 3.875% 06-05-45	100,000	EUR	94,405	0.29
ALPHABET 4.0% 06-05-54	200,000	EUR	185,356	0.58
ALPHABET 4.0% 06-11-44	100,000	EUR	97,141	0.30
ALPHABET 4.375% 06-11-64	200,000	EUR	188,139	0.58
AMERICAN HONDA FIN 3.3% 21-03-29	100,000	EUR	100,177	0.31
AMERICAN HONDA FIN 3.65 24-31 23/04A	100,000	EUR	100,119	0.31
AMERICAN HONDA FIN 3.95% 19-03-32	100,000	EUR	100,606	0.31
AMERICAN TOWER CORP 1.25 21-33 21/05A	100,000	EUR	85,882	0.27
AMEX 3.433% 20-05-32	200,000	EUR	200,226	0.62
APPLE INC 1.375 17-29 24/05A	470,000	EUR	451,918	1.40
AT T INC 2.45 15-35 15/03S	100,000	EUR	90,375	0.28
ATT INC 3.95 23-31 30/04A	100,000	EUR	102,572	0.32
BANK OF AMERICA CORP 1.102 21-32 24/05A	100,000	EUR	89,794	0.28
BK AMERICA 3.261% 28-01-31	100,000	EUR	99,897	0.31

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IndexIQ Factors Sustainable Corporate Euro Bond

Investment portfolio as at June 30, 2026

Description	Quantity	Currency	Market value (in EUR)	% net assets
BK AMERICA 3.485% 10-03-34	100,000	EUR	99,313	0.31
BMW US LLC 3.375 24-34 02/02A	100,000	EUR	97,624	0.30
BORG WARNER 1.0% 19-05-31	100,000	EUR	88,981	0.28
BRISTOL-MYERS SQUIBB 1.75 15-35 15/05A	150,000	EUR	129,868	0.40
CENCORA 2.875% 22-05-28	100,000	EUR	99,681	0.31
CENCORA 3.625% 22-05-32	100,000	EUR	100,346	0.31
COLGATE-PALMOLIVE CO 1.375 19-34 06/03A	200,000	EUR	173,418	0.54
COMCAST 3.25% 26-09-32	100,000	EUR	98,214	0.31
COMCAST CORP 0.7500 20-32 20/02A	100,000	EUR	86,314	0.27
COMCAST CORP 1.2500 20-40 20/02A	163,000	EUR	118,583	0.37
FEDEX 3.5% 30-07-32	100,000	EUR	99,555	0.31
FIDELITY NATIONAL INF 1.5 19-27 21/05A	100,000	EUR	98,726	0.31
FISERV 4.5 23-31 24/05A	100,000	EUR	102,754	0.32
GEN MILLS 3.6% 17-04-32	100,000	EUR	100,073	0.31
GLOBAL PAYMENTS 4.875 23-31 17/03A	100,000	EUR	103,293	0.32
HYUNDAI CAPITAL AMERICA 2.875% 26-06-28	200,000	EUR	199,034	0.62
HYUNDAI CAPITAL AMERICA 3.5% 26-06-31	100,000	EUR	99,813	0.31
JOHNSON NTROLS INTL PLC TY 3.125% 11-12-33	100,000	EUR	97,235	0.30
KRAFT HEINZ FOODS CO 2.25 16-28 25/05A	200,000	EUR	197,017	0.61
LIBERTY MUTUAL GROUP 3.875% 26-09-35	100,000	EUR	99,180	0.31
LIBERTY MUTUAL GROUP 4.625 22-30 02/12A	150,000	EUR	157,539	0.49
MASTERCARD INC 1.00 22-29 22/02A	300,000	EUR	285,387	0.89
MICROSOFT 2.625 13-33 02/05A	300,000	EUR	293,676	0.91
MMS USA INVESTMENTS 1.25 19-28 13/06A	100,000	EUR	96,656	0.30
MOODY'S CORPORATION 1.75 15-27 09/03A	100,000	EUR	99,299	0.31
NASDAQ INC 4.50 23-32 15/02A	100,000	EUR	105,135	0.33
NEXTERA ENERGY CAPITAL 3.996% 15-05-56	100,000	EUR	98,707	0.31
ONCOR ELECTRIC DELIVERY CO LLC 3.5% 15-05-31	100,000	EUR	100,802	0.31
PEPSICO INC 0.875 16-28 18/07A	100,000	EUR	95,989	0.30
PPG INDUSTRIES 1.40 15-27 13/03A	100,000	EUR	99,047	0.31
PROCTER AND GAMBLE 3.2 24-34A	100,000	EUR	99,574	0.31
PROLOGIS EURO FINANCE 0.5 21-32 16/02A	100,000	EUR	85,024	0.26
PROLOGIS EURO FINANCE 0.625 19-31 10/09A	100,000	EUR	87,177	0.27
PUBLIC STORAGE 0.875 20-32 24/01A	100,000	EUR	86,829	0.27
PVH CORP 3.125 17-27 15/12S	100,000	EUR	99,891	0.31
STRYKER 3.625% 11-09-36	100,000	EUR	99,239	0.31
TIMKEN 4.125% 23-05-34	100,000	EUR	101,653	0.32
TOYOTA MOTOR CREDIT 0.125 21-27 06/05A	200,000	EUR	192,732	0.60
TOYOTA MOTOR CREDIT 3.625% 15-07-31	102,000	EUR	103,264	0.32
TOYOTA MOTOR CREDIT 3.85 23-30 24/07A	100,000	EUR	102,163	0.32
TOYOTA MOTOR CREDIT 4.05 23-29 13/09A	200,000	EUR	205,596	0.64
UNITED PARCEL 1.50 17-32 15/11A	158,000	EUR	140,670	0.44
US BAN 4.009% 21-05-32	168,000	EUR	172,171	0.54
VERIZON COMM 4.25 22-30 31/10A	100,000	EUR	103,643	0.32
VERIZON COMMUNICATION 3.75% 06-08-37	100,000	EUR	97,906	0.30
VERIZON COMMUNICATION 3.9962% 15-06-56	100,000	EUR	99,095	0.31
VI 3.5% 15-05-37	100,000	EUR	99,241	0.31
VISA 2.0 22-29 15/06A	250,000	EUR	244,264	0.76
WP CAREY 4.25 24-32 23/07A	100,000	EUR	102,457	0.32
ZIMMER BIOMET HLDG 1.164 19-27 15/11A	126,000	EUR	123,143	0.38
			9,285,832	**28.87**
Virgin Islands (UK)				
SWISS LIFE FINANCE 0.5 21-31 15/09A	100,000	EUR	86,706	0.27
			86,706	**0.27**
Total bonds			**27,281,452**	**84.81**
Floating rate notes				
Austria				
VOLKSBANK WIEN AG 5.75% 21-06-34	100,000	EUR	103,381	0.32

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IndexIQ Factors Sustainable Corporate Euro Bond

Investment portfolio as at June 30, 2026

Description	Quantity	Currency	Market value (in EUR)	% net assets
			103,381	**0.32**
Belgium				
AGEAS NV FL.R 19-XX 02/07A	100,000	EUR	99,221	0.31
			99,221	**0.31**
Canada				
BANK OF MONTREAL 3.75% 10-07-30	200,000	EUR	202,845	0.63
			202,845	**0.63**
Denmark				
JYSKE BANK DNK 4.125% 06-09-30	100,000	EUR	102,218	0.32
			102,218	**0.32**
France				
AXA FL.R 22-43 10/03A	100,000	EUR	102,006	0.32
BPCE SA FL.R 23-35 25/01A	100,000	EUR	104,291	0.32
			206,297	**0.64**
Germany				
INFINEON TECHNOLOGIES AG 3.625% PERP	100,000	EUR	100,136	0.31
TALANX AG FL.R 17-47 05/12A	100,000	EUR	98,361	0.31
TALANX AG FL.R 21-42 01/12A	200,000	EUR	178,012	0.55
			376,509	**1.17**
Greece				
EFG EUROBANK 7.0% 26-01-29	100,000	EUR	105,704	0.33
PIRAEUS BANK 6.75% 05-12-29	100,000	EUR	107,842	0.34
			213,546	**0.66**
Hong Kong				
AIA GROUP LTD FL.R 21-33 09/09A	100,000	EUR	95,124	0.30
			95,124	**0.30**
Ireland				
AIB GROUP 4.625% 20-05-35 EMTN	100,000	EUR	102,988	0.32
BANK OF IRELAND GROUP FL.R 23-29 13/11A	200,000	EUR	206,620	0.64
PERMANENT TSB GROUP 6.625% 30-06-29	100,000	EUR	106,317	0.33
			415,925	**1.29**
Italy				
ASSICURAZ GENERALI FL.R 15-47 27/10A	100,000	EUR	102,517	0.32
BANCO BPM 4.875% 17-01-30 EMTN	150,000	EUR	155,646	0.48
ENEL FL.R 23-XX 16/07A	100,000	EUR	104,679	0.33
			362,842	**1.13**
Netherlands				
ACHMEA BV 5.625% 02-11-44 EMTN	100,000	EUR	109,685	0.34
ADECCO INTL FIN SERV FL.R 21-82 21/03A	100,000	EUR	98,242	0.31
ASR NEDERLAND NV FL.R 19-49 02/05A	100,000	EUR	99,505	0.31
IBERDROLA INTL BV FL.R 21-XX 09/02A12A	100,000	EUR	94,313	0.29
NN GROUP NV FL.R 23-43 03/11A	100,000	EUR	111,213	0.35
			512,958	**1.59**
Norway				
DNB BANK ASA 0.375 22-28 18/01A	300,000	EUR	296,203	0.92
			296,203	**0.92**
Poland				
BANK POLSKA KA OPIEKI 4.0% 24-09-30	100,000	EUR	101,511	0.32
			101,511	**0.32**
Portugal				
BC PORTUGUES FL.R 21-28 07/04A	100,000	EUR	99,007	0.31
			99,007	**0.31**
Spain				
BANKINTER SA FL.R 23-30 03/05A	100,000	EUR	103,191	0.32
BBVA 4.375% 29-08-36 EMTN	100,000	EUR	102,318	0.32
IBERDROLA FINANZAS FL.R 29-XX 25/07A	100,000	EUR	102,202	0.32
NCG BAN 5.875% 02-04-30 EMTN	200,000	EUR	213,109	0.66
			520,820	**1.62**
United Kingdom				
NATWEST GROUP PLC FL.R 22-28 06/09A	100,000	EUR	101,274	0.31
SWISS RE FINANCE UK FL.R 20-52 04/06A	100,000	EUR	93,857	0.29

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IndexIQ Factors Sustainable Corporate Euro Bond

Investment portfolio as at June 30, 2026

Description	Quantity	Currency	Market value (in EUR)	% net assets
			195,131	**0.61**
United States of America				
BANK OF AMERICA CORP FL.R 18-28 25/04A	166,000	EUR	164,499	0.51
BANK OF AMERICA CORP FL.R 20-29 31/03A	156,000	EUR	157,599	0.49
BANK OF AMERICA CORP FL.R 20-31 26/10A	200,000	EUR	178,586	0.56
BANK OF AMERICA CORP FL.R 21-31 22/03A	300,000	EUR	272,707	0.85
BANK OF AMERICA CORP FL.R 22-33 27/04A	100,000	EUR	96,423	0.30
FEDEX 0.45% 04-05-29	100,000	EUR	92,067	0.29
			961,881	**2.99**
Total floating rate notes			**4,865,419**	**15.12**
Total transferable securities admitted to an official stock exchange listing or dealt on another regulated market			**32,146,871**	**99.93**
Total investment portfolio			**32,146,871**	**99.93**
Acquisition cost			31,652,397	

The accompanying notes form an integral part of the financial statements.
Any differences in the percentage of Net Assets are the result of roundings.

IndexIQ Factors Sustainable Corporate Euro Bond

Geographical and economic breakdown of investments as at June 30, 2026

Geographical breakdown (in % of net assets)	
United States of America	31.86
United Kingdom	9.45
Netherlands	9.17
France	6.66
Canada	4.80
Germany	4.25
Spain	3.79
Australia	3.67
Denmark	2.90
Japan	2.77
Norway	2.58
Ireland	2.55
Belgium	2.47
Italy	2.39
Luxembourg	1.40
Greece	1.28
Sweden	1.19
Austria	1.15
United Arab Emirates	1.01
Finland	0.95
Poland	0.94
Portugal	0.92
Mexico	0.61
Cayman Islands	0.30
Hong Kong	0.30
Romania	0.29
Virgin Islands (UK)	0.27
	99.93

Economic breakdown (in % of net assets)	
Banks and other financial institutions	58.13
Communication	6.19
Real estate	4.88
Insurance	3.87
Internet and internet services	3.66
Utilities	3.32
Transportation	3.04
Pharmaceuticals	2.25
Chemicals	2.12
Miscellaneous services	2.11
Office supplies and computing	2.01
Miscellaneous consumer goods	1.48
Road vehicles	1.35
Graphic art and publishing	1.25
Retail trade and department stores	1.23
Foods and non-alcoholic drinks	0.91
Electrical engineering	0.88
Machine and apparatus construction	0.63
Paper and forest products	0.32
Textiles and garments	0.31
	99.93

Any differences in the percentage of Net Assets are the result of roundings.

IndexIQ Factors Sustainable Europe Equity

Investment portfolio as at June 30, 2026

Description	Quantity	Currency	Market value (in EUR)	% net assets
Transferable securities admitted to an official stock exchange listing or dealt on another regulated market				
Shares				
Austria				
ANDRITZ AG	7,052	EUR	533,131	0.33
ERSTE GROUP BANK AG	4,493	EUR	526,130	0.33
VERBUND AG	9,396	EUR	522,418	0.32
VOESTALPINE AG	4,931	EUR	201,382	0.12
			1,783,061	**1.11**
Belgium				
AEDIFICA SA	5,506	EUR	388,724	0.24
AGEAS	10,681	EUR	747,670	0.46
D'IETEREN	2,285	EUR	389,364	0.24
ELIA SYSTEM OPERATOR SA	1,676	EUR	234,305	0.15
FINANCIERE DE TUBIZE	272	EUR	62,832	0.04
KBC ANCORA CVA	6,897	EUR	566,244	0.35
LOTUS BAKERIES NV	33	EUR	383,460	0.24
SOFINA SA	315	EUR	70,119	0.04
UCB	232	EUR	60,784	0.04
UMICORE SA	10,101	EUR	204,444	0.13
			3,107,946	**1.93**
Bermuda				
HISCOX	26,773	GBP	574,062	0.36
			574,062	**0.36**
Denmark				
A.P. MOELLER-MAERSK A/S -B-	807	DKK	1,677,730	1.04
AL SYDBANK	970	DKK	74,747	0.05
DEMANT A/S	1,858	DKK	66,666	0.04
GENMAB AS	313	DKK	75,163	0.05
ISS A/S	20,050	DKK	717,791	0.44
JYSKE BANK A/S	3,121	DKK	394,360	0.24
LK-ABELLO - BEARER AND/OR REGISTERED S	10,699	DKK	349,532	0.22
NKT A/S (NORDISKE KABEL-OG TRAADFARBIKK)	2,960	DKK	386,491	0.24
NOVOZYMES -B-	1,292	DKK	71,368	0.04
ORSTED	3,463	DKK	68,011	0.04
PANDORA	4,489	DKK	450,771	0.28
TRYG A/S	34,878	DKK	694,774	0.43
VESTAS WIND SYSTEMS - BEARER AND/OR SHS	10,262	DKK	253,432	0.16
			5,280,836	**3.27**
Finland				
ELISA CORPORATION -A-	17,491	EUR	642,619	0.40
KESKO CORP	33,123	EUR	647,886	0.40
KONE OYJ -B-	14,452	EUR	719,132	0.45
KONECRANES OYJ	20,915	EUR	562,195	0.35
METSO CORPORATION	15,442	EUR	234,718	0.15
NOKIA OYJ	14,098	EUR	162,902	0.10
NORDEA BANK	80,839	USD	1,341,927	0.83
ORION CORPORATION (NEW) -B-	5,658	EUR	407,093	0.25
STORA ENSO -R-	7,124	EUR	66,438	0.04
UPM KYMMENE CORP	15,735	EUR	365,052	0.23
			5,149,962	**3.19**
France				
AIR LIQUIDE SA	5,708	EUR	989,082	0.61
ALD SA	33,100	EUR	381,312	0.24
ALSTOM SA	4,114	EUR	62,595	0.04
AMUNDI SA	8,530	EUR	716,094	0.44
AXA SA	53,332	EUR	2,338,608	1.45
BIOMERIEUX SA	1,107	EUR	76,051	0.05
BOUYGUES SA	18,941	EUR	924,510	0.57

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IndexIQ Factors Sustainable Europe Equity

Investment portfolio as at June 30, 2026

Description	Quantity	Currency	Market value (in EUR)	% net assets
BUREAU VERITAS SA	27,649	EUR	740,440	0.46
CAPGEMINI SE	2,655	EUR	233,534	0.14
CARREFOUR SA	66,306	EUR	1,077,473	0.67
CIE DE SAINT-GOBAIN	11,941	EUR	945,250	0.59
CIE GENERALE DES ETABLISSEMENTS MICHELIN	26,835	EUR	905,681	0.56
COVIVIO SA	4,093	EUR	219,385	0.14
CREDIT AGRICOLE SA	155,733	EUR	2,740,122	1.70
DANONE SA	10,226	EUR	733,613	0.45
DASSAULT SYST.	13,089	EUR	233,181	0.14
EDENRED SA	18,628	EUR	419,130	0.26
ELIS SA	20,533	EUR	556,444	0.34
ESSILORLUXOTTICA SA	3,594	EUR	589,596	0.37
GECINA	7,763	EUR	570,969	0.35
GETLINKÂ ACT	29,529	EUR	549,239	0.34
HERMES INTERNATIONAL SA	296	EUR	473,008	0.29
IPSEN	1,441	EUR	243,241	0.15
KERING	742	EUR	183,497	0.11
KLEPIERRE SA	19,232	EUR	703,507	0.44
L'OREAL SA	3,075	EUR	1,179,724	0.73
LEGRAND SA	1,697	EUR	250,647	0.16
NEXANS SA	1,555	EUR	225,942	0.14
PUBLICIS GROUPE	6,060	EUR	523,948	0.32
REXEL SA	10,597	EUR	404,911	0.25
SANOFI	23,861	EUR	1,791,484	1.11
SARTORIUS STEDIM BIOTECH	360	EUR	65,376	0.04
SCHNEIDER ELECTRIC SE	2,649	EUR	756,025	0.47
SCOR SE ACT PROV REGROUPEMENT	22,666	EUR	719,419	0.45
SODEXO SA	10,817	EUR	547,881	0.34
SPIE SA	7,902	EUR	398,261	0.25
UNIBAIL RODAMCO	7,009	EUR	718,072	0.45
			25,187,252	**15.61**
Georgia				
LION FINANCE GROUP PLC	3,022	GBP	397,484	0.25
			397,484	**0.25**
Germany				
ADIDAS AG - REG SHS	416	EUR	74,630	0.05
AIXTRON SE	1,196	EUR	62,934	0.04
AURUBIS AG	1,164	EUR	210,917	0.13
BEIERSDORF AG	3,199	EUR	241,013	0.15
BMW AG	41,350	EUR	2,367,701	1.47
BRENNTAG - REG SHS	4,046	EUR	215,166	0.13
DEUTSCHE BOERSE AG - REG SHS	2,184	EUR	521,539	0.32
DEUTSCHE POST AG - REG SHS	28,636	EUR	1,520,572	0.94
DEUTSCHE TELEKOM AG - REG SHS	118,921	EUR	2,836,266	1.76
DWS GROUP GMBH & CO KGAA	9,017	EUR	591,966	0.37
E.ON SE	69,913	EUR	1,260,182	0.78
EVONIK INDUSTRIES	14,588	EUR	231,657	0.14
FRAPORT AG	3,244	EUR	236,325	0.15
FRESENIUS MEDICAL CARE AG	13,624	EUR	539,510	0.33
GEA GROUP AG	12,624	EUR	758,071	0.47
HEIDELBERG MATERIALS AG	1,915	EUR	319,614	0.20
HENKEL AG & CO KGAA PREFERENTIAL SHARE	11,817	EUR	869,022	0.54
INFINEON TECHNOLOGIES - REG SHS	1,989	EUR	162,442	0.10
KION GROUP AG	1,820	EUR	70,561	0.04
KNORR-BREMSE - BEARER SHS	2,252	EUR	228,803	0.14
MERCEDES-BENZ GROUP	67,154	EUR	2,949,404	1.83
MERCK KGAA	3,090	EUR	453,767	0.28
NEMETSCHEK	1,144	EUR	60,746	0.04
NORDEX SE	9,656	EUR	446,107	0.28

The accompanying notes form an integral part of the financial statements.
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IndexIQ Factors Sustainable Europe Equity

Investment portfolio as at June 30, 2026

Description	Quantity	Currency	Market value (in EUR)	% net assets
RATIONAL NAMEN	595	EUR	381,098	0.24
SAP AG	6,682	EUR	895,388	0.56
SARTORIUS VORZ.OHNE STIMMRECHT.	276	EUR	63,370	0.04
SCOUT24	5,186	EUR	375,207	0.23
SIEMENS AG PREFERENTIAL SHARE	6,217	EUR	1,747,910	1.08
SIEMENS HEALTHINEERS AG	14,810	EUR	506,502	0.31
SYMRISE AG	2,722	EUR	239,046	0.15
TALANX AG NAM AKT	11,377	EUR	1,258,296	0.78
VONOVIA SE	11,312	EUR	244,226	0.15
ZALANDO SE	9,307	EUR	236,119	0.15
			23,176,077	**14.37**
Ireland				
AIB GRP - REGISTERED	52,981	EUR	544,380	0.34
BANK OF IRELAND - REGISTERED	22,135	EUR	385,702	0.24
KERRY GROUP -A-	7,209	EUR	579,243	0.36
KINGSPAN GROUP	2,711	EUR	216,744	0.13
			1,726,069	**1.07**
Italy				
A2A SPA	309,873	EUR	700,313	0.43
ASSICURAZIONI GENERALI SPA	43,039	EUR	1,833,892	1.14
BANCA GENERALI SPA	8,986	EUR	585,887	0.36
BANCA MEDIOLANUM SPA	34,402	EUR	749,276	0.46
BANCO BPM SPA - REGISTERED	33,412	EUR	504,855	0.31
BPER BANCA SPA	29,714	EUR	408,033	0.25
ENEL SPA	168,701	EUR	1,696,120	1.05
FINECOBANK	17,580	EUR	385,881	0.24
INFRASTRUTTURE WIRELESS ITALIANE SPA	10,317	EUR	63,553	0.04
INTESA SANPAOLO	255,254	EUR	1,528,971	0.95
MONCLER SPA	4,207	EUR	213,631	0.13
PIRELLI & C.SPA	112,107	EUR	741,588	0.46
POSTE ITALIANE SPA	27,886	EUR	798,097	0.49
PRYSMIAN SPA	1,591	EUR	232,366	0.14
RECORDATI SPA	10,733	EUR	550,603	0.34
TERNA SPA	55,960	EUR	573,030	0.36
UGF	22,634	EUR	552,496	0.34
			12,118,592	**7.51**
Jersey				
CVC CAPITAL PARTNERS PLC	5,209	EUR	66,206	0.04
			66,206	**0.04**
Luxembourg				
BAWAG GROUP AG	3,406	EUR	597,072	0.37
			597,072	**0.37**
Netherlands				
ADYEN	80	EUR	65,632	0.04
AKZO NOBEL NV	1,195	EUR	70,911	0.04
ARGENX SE	291	EUR	236,117	0.15
ASM INTERNATIONAL NV	67	EUR	67,034	0.04
ASML HOLDING NV	628	EUR	1,081,039	0.67
ASR NEDERLAND NV	5,949	EUR	392,872	0.24
BESI - REG SHS	217	EUR	62,301	0.04
CTP NV	14,383	EUR	229,553	0.14
EURONEXT NV	2,805	EUR	392,700	0.24
ING GROEP NV	49,244	EUR	1,362,581	0.84
KONINKLIJKE AHOLD DELHAIZE NV	36,447	EUR	1,283,663	0.80
KONINKLIJKE KPN NV	165,584	EUR	714,661	0.44
NN GROUP NV	5,343	EUR	409,594	0.25
STELLANTIS NV-BEARER AND REGISTERED SHS	347,862	EUR	1,733,046	1.07
STMICROELECTRONICS NV	2,444	EUR	157,687	0.10
UNIVERSAL MUSIC GROUP N.V.	3,771	EUR	69,122	0.04

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IndexIQ Factors Sustainable Europe Equity

Investment portfolio as at June 30, 2026

Description	Quantity	Currency	Market value (in EUR)	% net assets
WOLTERS KLUWER NV	6,269	EUR	353,822	0.22
			8,682,335	**5.38**
Norway				
DNB BANK ASA	36,637	NOK	954,340	0.59
GJENSIDIGE FORSIKRING ASA	23,204	NOK	549,258	0.34
NORSK HYDRO ASA	22,784	NOK	180,846	0.11
ORKLA ASA	60,368	NOK	556,004	0.34
SALMAR ASA	1,401	NOK	57,360	0.04
SPBK 1 SR-BANK	40,719	NOK	696,076	0.43
STOREBRAND ASA	45,024	NOK	739,423	0.46
TELENOR ASA	39,753	NOK	498,252	0.31
			4,231,559	**2.62**
Portugal				
BANCO COMERCIAL PORTUGUES-R	576,265	EUR	596,434	0.37
EDP ENERGIAS DE PORTUGAL SA - REG SHS	122,141	EUR	559,528	0.35
JERONIMO MARTINS SGPS SA	39,725	EUR	665,791	0.41
			1,821,753	**1.13**
Spain				
ACCIONA SA	877	EUR	243,104	0.15
AENA SME SA	27,303	EUR	727,898	0.45
AMADEUS IT GROUP SA -A-	10,702	EUR	546,658	0.34
BANCO BILBAO VIZCAYA ARGENTARIA SA	202,025	EUR	4,418,287	2.74
BANCO SABADELL PREFERENTIAL SHARE	185,808	EUR	575,819	0.36
BANKINTER SA - REG SHS	37,888	EUR	554,680	0.34
CAIXABANK SA	115,717	EUR	1,433,155	0.89
CELLNEX TELECOM SA	7,919	EUR	207,082	0.13
EDP RENOVAVEIS SA	4,991	EUR	70,722	0.04
IBERDROLA SA	74,273	EUR	1,622,122	1.01
INTL CONSOLIDATED AIRLINE-DI	154,921	GBP	858,774	0.53
MAPFRE REG-SHS	171,604	EUR	743,045	0.46
MERLIN PROPERTIES SOCIMI S.A.	25,632	EUR	393,195	0.24
PUIG BRANDS SA-B	23,389	EUR	377,265	0.23
REDEIA CORPORACION SA	35,898	EUR	534,521	0.33
TELEFONICA SA	250,327	EUR	880,150	0.55
UNICAJA BANCO SA	77,065	EUR	240,289	0.15
			14,426,766	**8.94**
Sweden				
AAK --- REGISTERED SHS	24,978	SEK	516,942	0.32
ADDTECH AB-B SHARES	7,680	SEK	236,959	0.15
ALFA LAVAL	11,216	SEK	584,874	0.36
ASSA ABLOY -B- NEW I	12,690	SEK	392,685	0.24
ATLAS COPCO AB -A-	16,295	SEK	288,863	0.18
BEIJER REF AB	18,404	SEK	236,183	0.15
BIOVITRUM AB	1,672	SEK	69,811	0.04
BOLIDEN - REG SHS	1,428	SEK	70,568	0.04
EPIROC - REG SHS -A-	3,001	SEK	72,116	0.04
EQT AB	2,629	SEK	65,101	0.04
ESSITY AB REGISTERED -B-	29,072	SEK	720,691	0.45
HEXAGON - REG SHS -B-	9,395	SEK	68,028	0.04
INDUTRADE AB	3,823	SEK	69,239	0.04
LATOUR INVESTMENT REGISTERED B	3,697	SEK	64,317	0.04
NIBE INDUSTRIER	21,497	SEK	69,979	0.04
NORDNET AB PUBL	11,799	SEK	392,838	0.24
SANDVIK AB	6,628	SEK	239,542	0.15
SECURITAS -B- FREE	49,035	SEK	705,501	0.44
SKANSKA -B- FREE	17,631	SEK	413,010	0.26
SKF AB -B-	10,576	SEK	237,805	0.15
SSAB - REG SHS -B-	24,674	SEK	199,756	0.12
SVENSKA CELLULOSA SCA AB-SHS-B-	24,611	SEK	220,420	0.14

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IndexIQ Factors Sustainable Europe Equity

Investment portfolio as at June 30, 2026

Description	Quantity	Currency	Market value (in EUR)	% net assets
TELE2 AB	31,835	SEK	485,221	0.30
TELIA COMPANY AB	149,188	SEK	636,526	0.39
VOLVO AB -B-	21,634	SEK	644,230	0.40
			7,701,205	**4.77**
Switzerland				
ABB LTD PREFERENTIAL SHARE	7,301	CHF	693,328	0.43
ALCON - REG SHS	7,040	CHF	416,789	0.26
BARRY CALLEBAUT - NAMEN-AKT	55	CHF	66,853	0.04
BC VAUDOISE - REG SHS	2,984	CHF	383,091	0.24
BELIMO HOLDING LTD	75	CHF	74,004	0.05
CHOCOLADEFABRIKEN LINDT & SP PARTIZIPSCH	39	CHF	397,506	0.25
DSM FIRMENICH	5,247	EUR	435,501	0.27
GALDERMA GROUP AG	1,222	CHF	243,671	0.15
GEBERIT AG	700	CHF	409,715	0.25
GIVAUDAN SA - REG SHS	112	CHF	415,332	0.26
HELVETIA HLDG - REGISTERED SHS	2,480	CHF	560,941	0.35
JULIUS BAER GROUP - REG SHS	3,327	CHF	251,802	0.16
KUEHNE + NAGEL INTERNATIONAL AG	1,860	CHF	395,193	0.24
LOGITECH - REG SHS	2,370	USD	194,637	0.12
LONZA GROUP	128	CHF	75,752	0.05
NESTLE SA PREFERENTIAL SHARE	25,347	CHF	2,283,360	1.42
NOVARTIS AG PREFERENTIAL SHARE	16,687	CHF	2,290,312	1.42
PARTNERS GROUP HLDG - REG SHS	301	CHF	216,126	0.13
PSP SWISS PROPERTY AG	2,506	CHF	391,558	0.24
ROCHE HOLDING AG	6,051	CHF	2,183,543	1.35
SGS LTD	5,676	CHF	576,801	0.36
SIKA - REGISTERED SHS	1,356	CHF	245,175	0.15
SONOVA HOLDING NAM-AKT	997	CHF	207,670	0.13
STRAUMANN HOLDING LTDÂ	642	CHF	74,068	0.05
SULZER AG NOM	3,487	CHF	507,406	0.31
SWISS LIFE HOLDING - REG SHS	765	CHF	737,917	0.46
SWISS PRIME SITE AG-NAMEN AKT	2,767	CHF	395,736	0.25
SWISS RE - REG SHS	7,879	CHF	1,097,806	0.68
SWISSCOM SHS NOM	1,079	CHF	729,473	0.45
SWISSQUOTE GROUP HOLDING-REG	9,041	CHF	371,541	0.23
VAT GROUP SA	91	CHF	69,682	0.04
ZURICH INSURANCE GROUP - REG SHS	2,653	CHF	1,721,969	1.07
			19,114,258	**11.85**
United Kingdom				
3I GROUP PLC	13,792	GBP	398,037	0.25
ADMIRAL GROUP PLC	13,515	GBP	558,549	0.35
ANTOFAGASTA PLC	1,427	GBP	63,282	0.04
ASSOCIATED BRITISH FOODS PLC	31,478	GBP	725,741	0.45
ASTRAZENECA PLC	8,302	GBP	1,358,930	0.84
AVIVA PLC	87,449	GBP	660,081	0.41
BT GROUP PLC	248,379	GBP	548,141	0.34
BUNZL PLC	23,998	GBP	732,700	0.45
CENTRICA	261,186	GBP	518,036	0.32
EXPERIAN GROUP	12,863	GBP	379,738	0.24
GAMES WORKSHOP GROUP PLC	1,689	GBP	423,525	0.26
GSK REG SHS	44,756	GBP	1,029,274	0.64
HALEON PLC REGISTERED SHARE	188,868	GBP	762,357	0.47
HALMA PLC	1,531	GBP	69,921	0.04
ICG(OST)	3,245	GBP	63,627	0.04
IG GROUP HLDGS	3,030	GBP	63,949	0.04
IMI	21,415	GBP	736,871	0.46
INFORMA PLC	58,420	GBP	613,227	0.38
INTERTEK GROUP PLC	1,050	GBP	70,760	0.04
INVESTEC	73,825	GBP	514,650	0.32

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IndexIQ Factors Sustainable Europe Equity

Investment portfolio as at June 30, 2026

Description	Quantity	Currency	Market value (in EUR)	% net assets
J SAINSBURY PLC	150,376	GBP	558,280	0.35
LEGAL & GENERAL GROUP PLC	218,362	GBP	725,000	0.45
LSE GROUP	1,130	GBP	107,071	0.07
M&G REGISTERED SHS	190,886	GBP	745,018	0.46
MARKS AND SPENCER GROUP PLC	88,910	GBP	383,962	0.24
METLEN ENERGY & METALS	1,635	EUR	66,708	0.04
NATIONAL GRID PLC	68,757	GBP	996,154	0.62
NATWEST GROUP PLC	100,860	GBP	780,980	0.48
NEXT PLC	4,219	GBP	712,391	0.44
PEARSON PLC	41,121	GBP	570,939	0.35
PHOENIX GROUP HOLDINGS PLC - REG SHS	59,936	GBP	579,599	0.36
PRUDENTIAL PLC	64,880	GBP	755,452	0.47
RECKITT BENCKISER GROUP PLC	13,537	GBP	771,769	0.48
RELX PLC	7,774	GBP	214,407	0.13
RENTOKIL INITIAL PLC	43,352	GBP	214,697	0.13
SAGE GROUP	44,001	GBP	416,819	0.26
SEGRO (REIT)	8,137	GBP	82,674	0.05
SEVERN TRENT PLC	6,604	GBP	226,624	0.14
SMITH AND NEPHEW PLC	42,972	GBP	544,009	0.34
SPIRAX-SARCO ENGIN	860	GBP	68,239	0.04
SSE PLC	2,940	GBP	83,142	0.05
ST JAME'S PLACE CAPITAL	40,254	GBP	566,145	0.35
TESCO --- REGISTERED SHS	215,286	GBP	1,146,409	0.71
UNILEVER PLC	26,816	GBP	1,409,443	0.87
UNITED UTILITIES GROUP PLC	25,278	GBP	384,129	0.24
VODAFONE GROUP PLC	1,263,134	GBP	1,460,508	0.91
			24,861,964	**15.41**
United States of America				
AEGON - REGISTERED SHS	97,097	EUR	722,207	0.45
			722,207	**0.45**
Total Shares			**160,726,666**	**99.64**
Total transferable securities admitted to an official stock exchange listing or dealt on another regulated market			**160,726,666**	**99.64**
Total investment portfolio			**160,726,666**	**99.64**
Acquisition cost			143,291,349	

The accompanying notes form an integral part of the financial statements.
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IndexIQ Factors Sustainable Europe Equity

Geographical and economic breakdown of investments as at June 30, 2026

Geographical breakdown (in % of net assets)	
France	15.61
United Kingdom	15.41
Germany	14.37
Switzerland	11.85
Spain	8.94
Italy	7.51
Netherlands	5.38
Sweden	4.77
Denmark	3.27
Finland	3.19
Norway	2.62
Belgium	1.93
Portugal	1.13
Austria	1.11
Ireland	1.07
United States of America	0.45
Luxembourg	0.37
Bermuda	0.36
Georgia	0.25
Jersey	0.04
	99.64

Economic breakdown (in % of net assets)	
Banks and other financial institutions	22.07
Insurance	11.86
Pharmaceuticals	9.33
Utilities	6.73
Communication	6.12
Road vehicles	5.36
Foods and non-alcoholic drinks	4.74
Retail trade and department stores	4.39
Machine and apparatus construction	3.54
Transportation	3.17
Electrical engineering	3.09
Real estate	2.69
Building materials	2.40
Chemicals	2.34
Miscellaneous services	2.06
Internet and internet services	1.48
Graphic art and publishing	1.41
Miscellaneous consumer goods	1.30
Electronics and semiconductors	1.18
Paper and forest products	0.86
Textiles and garments	0.70
Healthcare	0.60
Tires and rubber	0.56
Aeronautic and astronautic Industry	0.53
Non ferrous metals	0.44
Coal mining and steel industry & Chemicals	0.29
Biotechnology	0.19
Office supplies and computing	0.12
Agriculture and fishery	0.04
Environmental services and recycling	0.04
	99.64

Any differences in the percentage of Net Assets are the result of roundings.

IndexIQ Factors Sustainable Japan Equity

Investment portfolio as at June 30, 2026

Description	Quantity	Currency	Market value (in EUR)	% net assets
Transferable securities admitted to an official stock exchange listing or dealt on another regulated market				
Shares				
Japan				
ADVANTEST CORP	2,900	JPY	504,728	0.51
AEON CO LTD	56,900	JPY	410,640	0.41
AJINOMOTO CO INC	29,100	JPY	919,756	0.92
ANA HOLDINGS INC	77,900	JPY	1,244,288	1.25
ASAHI KASEI CORPORATION	52,400	JPY	505,064	0.51
ASICS CORP KOBE	33,700	JPY	793,465	0.80
ASTELLAS PHARMA	103,400	JPY	1,210,318	1.22
BANDAI NAMCO HOLDINGS INC	60,400	JPY	1,230,008	1.23
BRIDGESTONE CORP	55,700	JPY	1,022,184	1.03
CANON INC	42,000	JPY	937,353	0.94
CENTRAL JAPAN RAILWAY CO	65,700	JPY	1,226,562	1.23
CHUGAI PHARMACEUTICAL	15,400	JPY	624,405	0.63
CONCORDIA FIN GRP	87,100	JPY	812,103	0.82
DAI NIPPON PRINTING CO LTD	72,100	JPY	1,147,377	1.15
DAIFUKU CO	22,800	JPY	874,258	0.88
DAIICHI SANKYO CO LTD	45,700	JPY	641,544	0.64
DAINIPPON SCREEN MFG CO LTD	8,200	JPY	785,734	0.79
DAIWA HOUSE INDUSTRY CO LTD	41,300	JPY	981,742	0.99
DAIWA SECURITIES GROUP INC	118,000	JPY	1,013,208	1.02
DENSO CORP	126,500	JPY	1,277,153	1.28
DISCO CO LTD	1,000	JPY	437,317	0.44
EAST JAPAN RAILWAY CO	47,400	JPY	869,356	0.87
EBARA CORPORATION	14,300	JPY	481,451	0.48
EISAI	30,200	JPY	669,450	0.67
FANUC CORP SHS	11,300	JPY	447,281	0.45
FAST RETAILING CO LTD	1,300	JPY	579,356	0.58
FUJIFILM HOLDINGS CORP	38,600	JPY	723,537	0.73
FUJIKURA LTD	18,500	JPY	621,065	0.62
FUJITSU LTD	35,900	JPY	627,331	0.63
FURUKAWA ELECTRIC CO LTD	19,000	JPY	483,654	0.49
HANKYU HANSHIN HOLDINGS INC	32,300	JPY	742,597	0.75
HIKARI TSUSHIN	5,100	JPY	974,357	0.98
HITACHI LTD	54,000	JPY	1,299,326	1.30
HONDA MOTOR CO LTD	256,900	JPY	2,046,189	2.05
HOYA CORP	7,000	JPY	977,586	0.98
HULIC CO LTD	107,300	JPY	979,944	0.98
IBIDEN	4,100	JPY	525,478	0.53
JAPAN POST BANK	39,500	JPY	651,124	0.65
JAPAN POST HOLDINGS CO	84,900	JPY	991,030	0.99
JFE HOLDINGS INC	80,900	JPY	679,192	0.68
KAJIMA CORP	8,200	JPY	259,131	0.26
KAO CORP	73,200	JPY	1,269,671	1.27
KDDI CORP	107,700	JPY	1,591,028	1.60
KEYENCE CORP	1,600	JPY	697,985	0.70
KIKKOMAN CORP	114,000	JPY	1,023,342	1.03
KIOXIA HOLDINGS CORP	1,000	JPY	482,631	0.48
KUBOTA CORP	42,200	JPY	609,898	0.61
KYOCERA CORP	40,800	JPY	781,901	0.78
KYOWA KIRIN CO LTD	47,600	JPY	662,709	0.67
LASERTEC CORP	2,600	JPY	695,424	0.70
MAKITA CORP	33,900	JPY	1,056,508	1.06
MINEBEA MITSUMI	27,000	JPY	691,075	0.69
MITSUBISHI CHEMICAL GROUP CORPORATION	72,000	JPY	437,274	0.44
MITSUBISHI ESTATE	27,300	JPY	608,985	0.61

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IndexIQ Factors Sustainable Japan Equity

Investment portfolio as at June 30, 2026

Description	Quantity	Currency	Market value (in EUR)	% net assets
MITSUBISHI HC CAPITAL INC	140,300	JPY	992,139	1.00
MITSUI FUDOSAN CO LTD	96,200	JPY	776,062	0.78
MITSUI KINZOKU CO LTD	2,600	JPY	595,378	0.60
MIZUHO FINANCIAL GROUP INC	43,200	JPY	1,800,167	1.81
MURATA MANUFACTURING CO LTD	9,200	JPY	564,185	0.57
NEC CORP	18,900	JPY	399,228	0.40
NEXON CO LTD	52,300	JPY	603,879	0.61
NINTENDO CO LTD	11,000	JPY	403,439	0.41
NIPPON BUILDING FD	1,212	JPY	821,198	0.82
NIPPON MINING HOLDINGS INC	22,100	JPY	523,079	0.53
NIPPON SANSO HOLDINGS CORP	34,400	JPY	1,110,043	1.11
NISSAN MOTOR CO LTD	305,100	JPY	492,587	0.49
NITTO DENKO CORP	73,700	JPY	1,257,322	1.26
NOMURA RESEARCH INSTITUTE	17,500	JPY	432,474	0.43
OBAYASHI CORP	37,400	JPY	655,555	0.66
ORIENTAL LAND CO LTD	82,100	JPY	1,100,176	1.10
ORIX CORP	36,300	JPY	1,201,243	1.21
OSAKA SECURITIES EXCHANGE	70,700	JPY	778,095	0.78
OTSUKA HOLDINGS	18,200	JPY	1,058,317	1.06
PANASONIC HLDGS - REG SHS	24,700	JPY	598,442	0.60
RAKUTEN	251,100	JPY	1,018,104	1.02
RECRUIT HOLDINGS CO LTD	9,600	JPY	585,357	0.59
RENESAS ELECTRONICS	18,000	JPY	465,657	0.47
RESONA HOLDINGS INC	53,200	JPY	602,962	0.61
RESONAC HOLDINGS CORP	4,600	JPY	438,178	0.44
RYOHIN KEIKAKU CO LTD	30,800	JPY	586,612	0.59
SANRIO CO LTD	132,300	JPY	783,199	0.79
SBI HOLDING	65,600	JPY	931,672	0.94
SECOM CO LTD	33,800	JPY	1,174,356	1.18
SEIBU HOLDINGS INC	26,300	JPY	449,103	0.45
SEKISUI HOUSE LTD	42,000	JPY	764,439	0.77
SHIMANO INC	8,900	JPY	830,776	0.83
SHIMIZU CORP	46,400	JPY	636,638	0.64
SHIN-ETSU CHEM. CO LTD	15,900	JPY	599,668	0.60
SHINOGI CO LTD	66,900	JPY	1,004,140	1.01
SHISEIDO	43,800	JPY	617,111	0.62
SMC CORP	1,200	JPY	460,329	0.46
SOMPO HOLDINGS INC	34,200	JPY	1,148,130	1.15
SONY CORP	115,500	JPY	2,038,805	2.05
SUBARU CORPORATION	68,900	JPY	886,210	0.89
SUMITOMO ELECTRIC INDUSTRIES LTD	18,800	JPY	296,142	0.30
SUMITOMO METAL MINING CO LTD	9,100	JPY	365,783	0.37
SUMITOMO MITSUI FINANCIAL GROUP INC	79,800	JPY	2,725,353	2.74
SUMITOMO MITSUI TRUST - SHS	37,100	JPY	1,209,348	1.21
SUNTORY	51,600	JPY	1,248,798	1.25
T&D HOLDING	31,800	JPY	822,661	0.83
TAISEI	11,200	JPY	858,920	0.86
TDK CORP	32,600	JPY	626,333	0.63
TERUMO CORP.	52,000	JPY	625,182	0.63
TOHO CO	141,500	JPY	990,345	0.99
TOKIO MARINE HOLDINGS INC	34,800	JPY	1,348,814	1.35
TOKYO ELECTRON LTD	1,200	JPY	498,238	0.50
TOPPAN HOLDINGS INC.	17,400	JPY	478,041	0.48
TOYOTA MOTOR CORP	449,600	JPY	6,593,448	6.62
UNI CHARM	241,900	JPY	1,228,410	1.23
WEST JAPAN RAILWAY COMPANY	85,700	JPY	1,256,802	1.26
YAMAHA MOTOR CO LTD	66,700	JPY	440,802	0.44
			98,633,947	**99.02**

The accompanying notes form an integral part of the financial statements.
Any differences in the percentage of Net Assets are the result of roundings.

IndexIQ Factors Sustainable Japan Equity

Investment portfolio as at June 30, 2026

Description	Quantity	Currency	Market value (in EUR)	% net assets
Total Shares			**98,633,947**	**99.02**
Total transferable securities admitted to an official stock exchange listing or dealt on another regulated market			**98,633,947**	**99.02**
Total investment portfolio			**98,633,947**	**99.02**
Acquisition cost			90,167,024	

The accompanying notes form an integral part of the financial statements.
Any differences in the percentage of Net Assets are the result of roundings.

IndexIQ Factors Sustainable Japan Equity

Geographical and economic breakdown of investments as at June 30, 2026

Geographical breakdown (in % of net assets)	
Japan	99.02
	99.02

Economic breakdown (in % of net assets)	
Banks and other financial institutions	22.57
Electronics and semiconductors	13.37
Road vehicles	12.62
Pharmaceuticals	7.11
Transportation	5.61
Chemicals	4.59
Building materials	4.17
Graphic art and publishing	3.21
Real estate	3.20
Machine and apparatus construction	3.13
Electrical engineering	2.92
Retail trade and department stores	2.60
Communication	2.58
Foods and non-alcoholic drinks	2.18
Miscellaneous consumer goods	2.02
Miscellaneous services	1.18
Hotels and restaurants	1.10
Internet and internet services	1.04
Office supplies and computing	1.03
Tires and rubber	1.03
Non ferrous metals	0.96
Textiles and garments	0.80
	99.02

Any differences in the percentage of Net Assets are the result of roundings.

Notes to the financial statements

Note 1 - General Information

IndexIQ (the "Company" or the "Fund") is a public limited company (société anonyme) incorporated on April 6, 2017 under the laws of Luxembourg as an investment company with variable share capital (société d'investissement à capital variable). The Fund is subject to Part I of the Luxembourg law of December 17, 2010 relating to undertakings for collective investment, as amended or supplemented from time to time and qualifies as a UCITS.

The Fund is registered with the Luxembourg Trade and Companies Register under number B-214117. The latest version of the Articles of Association was published on the Recueil électronique des sociétés et associations (RESA), the central electronic platform of the Grand-Duchy of Luxembourg on April 21, 2017.

In order to offer investments with different levels of risks, IndexIQ is subdivided into Sub-Funds. On June 30, 2026, three Sub-funds are active and are detailed as follows:

Sub-Funds	Reference currency
IndexIQ Factors Sustainable Corporate Euro Bond	EUR
IndexIQ Factors Sustainable Europe Equity	EUR
IndexIQ Factors Sustainable Japan Equity	EUR

The Fund may issue Shares of different Share Classes in each Sub-Fund. Such Share Classes may each have specific characteristics. Certain Share Classes may be reserved to certain categories of investors: the Share Class UCITS ETF is reserved for Authorized Participants designated by the Fund and Share Class S is reserved for limited Institutional Investors designated by the Management Company.

On June 30, 2026, the Share classes available are the following:

IndexIQ Factors Sustainable Corporate Euro Bond

Share Class name	Launch Date
Class UCITS ETF Acc (EUR)	Not yet launched
Class UCITS ETF Dis (EUR)	June 28, 2017
Class S Acc (EUR)	June 28, 2017

IndexIQ Factors Sustainable Europe Equity

Share Class name	Launch Date
Class UCITS ETF Acc (EUR)	June 28, 2017
Class UCITS ETF Dis (EUR)	Not yet launched
Class S Acc (EUR)	June 28, 2017

IndexIQ Factors Sustainable Japan Equity

Share Class name	Launch Date
Class UCITS ETF Acc (EUR)	June 29, 2017
Class UCITS ETF Dis (EUR)	Not yet launched
Class S Acc (EUR)	June 29, 2017

The Company's financial year ends on 31 December of each year.

The annual general meeting of shareholders will be held within six (6) months of the end of each financial year in Luxembourg in order to approve the financial statements of the Fund for the previous financial year. The annual general meeting of shareholders will be held at the registered office of the Fund, or at such alternative location in Luxembourg as may be specified in the convening notice of such meeting.

Audited annual reports will be made available for public inspection at the registered offices of the Company.

The annual report will be available at the registered office of the Company at least eight (8) days before the annual general meeting - cf art. 461-6 law 1915: each shareholder shall be entitled to obtain a copy of the annual report, free of charge, upon request and against evidence of his title, eight (8) days before the annual general meeting.

Unaudited semi-annual reports will be published within two (2) months after the end of the relevant period.

In the frame of the Sustainable Finance Disclosure Regulation (SFDR), information on environmental and/or social characteristics and/or sustainable investments is available in the relevant annexes under the (unaudited) Sustainable Finance Disclosure Regulation section.

Note 2 - Principal accounting policies

a) Presentation of the financial statements

The financial statements are prepared in accordance with Luxembourg legal and regulatory requirements relating to investment funds.

This annual report is prepared on the basis of the last unofficial technical net asset values, calculated for the purpose of the financial statements as at June 30, 2026.

Notes to the financial statements

Note 2 - Principal accounting policies (continued)

b) Investment objective and policy

The objective of the Sub-Fund - **IndexIQ Factors Sustainable Corporate Euro Bond** is to track, before the Sub-Fund fees and expenses, the performance of Solactive Candriam Factors Sustainable Corporate Euro Bond Index.

The objective of the Sub-Fund - **IndexIQ Factors Sustainable Europe Equity** is to track the performance, before the Sub-Fund fees and expenses, of Solactive Candriam Factors Sustainable Europe Equity Index.

The objective of the Sub-Fund - **IndexIQ Factors Sustainable Japan Equity** is to track the performance, before the Sub-Fund fees and expenses, of Solactive Candriam Factors Sustainable Japan Equity Index.

There can be no assurance that the Sub-Funds will achieve their investment objective.

The Sub-Funds will seek to track the performance of the Reference Index mainly by making direct investments in Transferable Securities representing an optimized sample of the underlying components of the Reference Index.

c) Valuation of each Sub-Fund's portfolio

i. Equities, warrants and rights:

Equities are valued at the closing (or alternatively last available) price on the various stock exchanges on the reference date or in the absence thereof the preceding date.

ii. Exchange Traded Fund ("ETF") and UCI:

ETF and UCI are valued at the Net Asset Value (or alternatively based on the method applied for equities for quoted, listed or traded funds) representative of the markets on the reference date or in the absence thereof the preceding date.

iii. Bonds:

Bonds are valued at the closing price on the basis of contributor prices on the reference date or in the absence thereof the preceding date.

iv. Negotiable debt securities and other money market instruments:

Negotiable debt securities are valued at the closing price on the basis of contributor prices on the reference date (or in the absence thereof the preceding date) or according to the straight-line method.

v. Spot exchange rates

The spot exchange rates are valued from the market data available from specialized data providers on the reference date or in the absence thereof the preceding date.

vi. Derivatives

Other derivatives are valued based on counterparties prices, market prices or are calculated based on models validated on the reference date or in the absence thereof the preceding date.

vii. Exceptional treatment

Any asset in which there are not significant amounts of transactions or for which the price is not available or clearly not representative of the market, will be valued based on the probable realization value estimated with care and in good faith by the Management Company using any valuation method approved by the Board of Directors.

d) Foreign currency translation

The accounting and the financial statements of the sub-funds are drawn up in EUR.

Cash held with banks, the other net assets and the market value of investments denominated in currencies other than EUR are converted into EUR at the exchange rate available on June 30, 2026.

The income and expenses denominated in currencies other than the EUR are converted into EUR at the exchange rate applicable at the date of the transaction.

The resulting currency conversion gains and losses are recorded in the statement of changes in net assets.

Exchange rates used as at June 30, 2026 are the following:

1 EUR =	0.922250	CHF	1 EUR =	0.861400	GBP	1 EUR =	11.313500	NOK	1 EUR =	1.143300	USD
1 EUR =	7.474850	DKK	1 EUR =	185.814800	JPY	1 EUR =	11.065000	SEK			

e) Combined financial statements of the SICAV

The financial statements of the SICAV are drawn up in EUR. The different items of the combined statement of the SICAV's net assets as at June 30, 2026 are equal to the sum of the corresponding items in the financial statements of each Sub-Fund.

f) Transaction costs

For the period ended June 30, 2026, the SICAV incurred transaction costs and broker's charges related to the purchase and sale of transferable securities, money market instruments, other eligible assets and derivatives instruments.

Notes to the financial statements

Note 2 - Principal accounting policies (continued)

Furthermore, in accordance with the practices of the bond markets, a bid-offer spread is applied to securities purchase or sale transactions. According to this principle, the selling and buying prices applied by the broker to a given transaction are not identical and the difference between them constitutes the broker's remuneration.

g) Income

Interest income is accrued daily. Investment transactions are accounted for on a trade date basis. Dividend income is recorded on the ex-dividend date, net of withholding tax. Interest income comprises the amortization / accretion income using the effective interest yield method.

Note 3 - Investment Manager fees

Candriam, a partnership limited by shares under Luxembourg law whose registered office is located at SERENITY - Bloc B, 19-21, Route d'Arlon, L-8009 Strassen, has been appointed Management Company. An agreement to that effect was entered into for an unlimited term. Either party is entitled to terminate the agreement at any time by registered letter (with signed receipt requested) sent to the other party, subject to 90 days' notice.

Candriam is a subsidiary of Candriam Group, an entity of the New York Life Insurance Company group.

It is authorised as a Management Company of Chapter 15 of the law of December 17, 2010, concerning UCITS and is authorised to exercise the activities of collective portfolio management, investment portfolio management and to provide investment advisory services.

The Management Company is vested with the widest powers to carry out all actions relating to the management and administration of the SICAV within the scope of this purpose, in accordance with its articles of association. It is responsible for the portfolio management activities, administration activities (Administrative Agent, Transfer Agent (including the Register holding business)) and marketing activities (distribution).

The portfolio management function is performed directly by Candriam and/or by one or more of its branches : Candriam - Belgian Branch, Candriam - Succursale française, Candriam – UK Establishment.

The Management Company receives management fees as payment for its services, expressed as an annual percentage of the average net asset value. These fees are payable by the SICAV at the end of each month.

The management fees rate applicable as at June 30, 2026 are as follows:

Sub-fund	Share class	Share type	ISIN	Management fee
IndexIQ Factors Sustainable Corporate Euro Bond	S	Capitalisation	LU1603777555	0.20%
	UCITS ETF	Distribution	LU1603790731	0.15%
IndexIQ Factors Sustainable Europe Equity	S	Capitalisation	LU1603778108	0.15%
	UCITS ETF	Capitalisation	LU1603795458	0.10%
IndexIQ Factors Sustainable Japan Equity	S	Capitalisation	LU1603778520	0.20%
	UCITS ETF	Capitalisation	LU1603797587	0.15%

Note 4 - Operating and Administrative Expenses

The Fund will bear the day-to-day operational and administrative expenses incurred to cover all the overhead, variable costs, charges, fees and other expenses, as described below (the "Operational and Administrative Expenses").

The Operational and Administrative Charges cover the following costs, although this list is not exhaustive:

(a) expenses incurred directly by the Fund, including, among others, fees and charges owing to the Depositary, to the principal paying agent, commissions and fees for certified auditors, share classes hedging fees, including those charged by the Management Company;

(b) the Fund pays annual fees to Independent Directors in consideration of the services they provide to the SICAV. For the year ended 31 December 2025, the aggregate fees paid to its Independent Directors amounted to € 15,000.

(c) a "service fee" which includes the remaining amount of Operational and Administrative Charges after deducting the costs indicated in section (a) above, being, among others, the fees and costs of the domiciliary agent, the Administrator the costs associated with registration and for maintaining this registration in all jurisdictions (such as fees levied by the supervisory authorities concerned, translation costs and payment for representatives abroad and local paying agents), stock exchange listing and maintenance fees, share price publication costs, postal and communication costs, the costs for preparing, printing, translating and distributing prospectuses, key investor information documents, notices to the shareholders, financial reports or any other documents for shareholders, legal fees and expenses, the costs and fees associated with the subscription for any account or license or any other use of paid information or data, the fees incurred for using a trademark registered by the Fund and the fees and expenses for the Management Company and/or its delegates and/or any other agent appointed by the Fund itself and/or independent experts.

Operational and Administrative Charges are expressed as an annual percentage of the average Net Asset Value of each Sub-Fund or Share Class and are payable monthly.

At the end of a given year, if the charges and expenses were to exceed the percentage of the Operational or Administrative Charges set for share classes then the Management Company would pay the difference. Conversely if the actual charges and expenses were to be less than the percentage of the Operational and Administrative Charges set for classes of shares, then the Management Company would retain the difference.

The Management Company may instruct the Fund to settle all or part of the expenses as stated above directly on its assets. In such case, the amount of Operational and Administrative Charges will be reduced accordingly.

The total expense level including investment manager fees as per Prospectus as at June 30, 2026 were:

Notes to the financial statements

Note 4 - Operating and Administrative Expenses (continued)

Sub-fund	Share class	Share type	ISIN	Maximum rate
IndexIQ Factors Sustainable Corporate Euro Bond	S	Capitalisation	LU1603777555	0.15%
	UCITS ETF	Distribution	LU1603790731	0.15%
IndexIQ Factors Sustainable Europe Equity	S	Capitalisation	LU1603778108	0.15%
	UCITS ETF	Capitalisation	LU1603795458	0.15%
IndexIQ Factors Sustainable Japan Equity	S	Capitalisation	LU1603778520	0.15%
	UCITS ETF	Capitalisation	LU1603797587	0.15%

CACEIS Bank, Luxembourg Branch acts as the depositary of the SICAV ("Depositary") in accordance with a depositary bank agreement for an unlimited term as amended from time to time ("Depositary Bank Agreement") and with the relevant provisions of the Law and applicable regulations.

The Operating and Administrative Expenses caption presented in the statement of changes in net assets of the SICAV for the period ending on June 30, 2026 includes the following amount of depositary fees:

Sub-fund	Currency	Depositary fees
IndexIQ Factors Sustainable Corporate Euro Bond	EUR	654
IndexIQ Factors Sustainable Europe Equity	EUR	3,112
IndexIQ Factors Sustainable Japan Equity	EUR	1,965

Note 5 - Subscription tax

The Fund is normally subject to a subscription tax ("taxe d'abonnement"). For the Sub-Funds whose securities are listed on a Stock Exchange and whose exclusive object is to replicate the performance of one or more indices, the Fund is exempted from the "taxe d'abonnement" pursuant to article 175 (e) of the 2010 Law as amended. Only the ETF share classes are exempted from the “taxe d’abonnement”, the share classes “S” has to bear the tax since it’s not quoted on a stock exchange.

The Fund is not currently subject to any other Luxembourg taxes on income or capital gains (except on dividends from asset source in Luxembourg which are normally paid to the Fund after deduction of a 15% withholding tax). Distributions paid by the Fund are not subject to any form of Luxembourg withholding tax.

Certain revenues of the Fund in terms of dividends and interest, or capital gain, from asset sources outside Luxembourg may, however, be liable to taxes at variable rates, which are generally deducted at source. Generally speaking, these taxes or deductions at source are not fully or partly recoverable. Within this context, the relief on these taxes and deductions at source provided for by the international double taxation prevention treaties entered into by the Grand Duchy of Luxembourg and the respective countries is not always applicable. Moreover, some transaction taxes or stamp duties may be applied on subscription, purchase, sale, exchange, transfer, or conversion of assets sources outside Luxembourg.

While the above tax information is accurate to the best of the Board of Directors' knowledge, it is possible that a tax authority may impose new taxes (including retroactive taxes).

Note 6 - Dividends

The Fund distributed the following dividends during the year ended June 30, 2026:

Sub-fund	Share class	Currency	Dividend	Ex-date
IndexIQ Factors Sustainable Corporate Euro Bond	UCITS ETF	EUR	0.53	30/04/2026

Note 7 - Conflict of interest

The Board of Directors, the Management Company, the Investment Manager, the Depositary, the Administrator and the other service providers of the Fund, and/or their respective affiliates, members, employees or any person connected with them may be subject to various conflicts of interest in their relationships with the Fund.

As further described in the Articles of Association, any director of the Fund who has, directly or indirectly, an interest in a transaction submitted to the approval of the Board of Directors which conflicts with the Fund’s interest, must inform the Board of Directors. The director may not take part in the discussions on and may not vote on the transaction. Where, by reason of a conflicting interest, the number of directors required in order to validly deliberate is not met, the board of directors may submit the decision on this specific item to the general meeting of shareholders.

The Management Company has adopted and implemented a conflicts of interest policy and has made appropriate organizational and administrative arrangements to identify and manage conflicts of interests so as to minimize the risk of the Fund’s interests being prejudiced, and if they cannot be avoided, ensure that the Fund is treated fairly.

Note 8 - Global exposure

The global exposure of the Sub-Funds is calculated and monitored under the commitment approach. The global exposure of the Sub-Funds may not exceed its Net Asset Value.

Note 9 - Listing

The sub-funds contain UCITS ETF Shares. As a consequence, the UCITS ETF Shares shall be traded throughout the day on one or several Regulated Market or multilateral trading facilities with at least one Market Maker which takes action to ensure that the Stock Exchange value of the Shares does not significantly vary from its NAV.

Notes to the financial statements

Note 10 - Changes in portfolio composition

A list including the transactions (sales and purchases) in the investment portfolios is available free of charge at the Fund's registered office.

Note 11 - Subsequent events

There is no subsequent event.

Note 12 - Auditor's other services

During the period from January 1, 2026 to June 30, 2026, the external auditor's services delivered to the Fund included:

- Other assurance related work:

Preparation of the separate report in accordance with CSSF circular 21/790.

Additional unaudited information

Additional Information for Investors in the Federal Republic of Germany

Facilities referred to in Article 92(1) of Directive 2009/65/EC as amended by Directive (EU) 2021/2261 or Section 306a KAGB

Marcard, Stein & Co AG, Ballindamm 36, D-20095 Hamburg:

- Orders for the subscription, redemption and conversion of shares of the UCITS in accordance with the conditions set out in the UCITS' documents may be submitted to this facility.
- All payments to a shareholder, including redemption proceeds and distributions, if any, may be remitted through this facility at the request of the shareholder.
- This facility provides information on how the above-mentioned orders can be made and how redemption proceeds are paid.
- This facility facilitates the access to procedures and arrangements referred to in Article 15 of Directive 2009/65/EC as amended by Directive (EU) 2021/2261 and Section 28 (2) No. 1 KAGB relating to the exercise of investor rights (investor complaints) and provides information in relation thereto.
- The prospectus, the key information documents, the articles of association of the SICAV, the latest annual and semi-annual reports – upon request in paper form – as well as other information and documents are available free of charge at this facility.
- The net asset value per share and the issue, redemption and conversion prices are available free of charge at this facility.
- This facility provides investors with information relevant to the tasks that the facility performs in a durable medium.
- This facility acts as a contact point for communicating with the Bundesanstalt für Finanzdienstleistungsaufsicht.

The website www.indexiq.eu:

- The prospectus, the key information documents, the articles of association of the SICAV, the latest annual and semi-annual reports as well as other information and documents are published on this website and are available there free of charge.
- The net asset value per share and the issue, redemption and conversion prices are published on this website and are available there free of charge.

The registered office of the SICAV:

- The prospectus, the key information documents, the articles of association of the SICAV, the latest annual and semi-annual reports – upon request in paper form - and other information and documents are available free of charge at the registered office of the SICAV.
- The net asset value per share and the issue, redemption and conversion prices are available free of charge at the SICAV's registered office.

Any notices to shareholders in Germany will be published under www.indexiq.eu and sent to the shareholders by registered mail to the address registered in the shareholder register or delivered via any other means of communication (including e-mail). If no e-mail address has been communicated for a given shareholder, it will be assumed that they have not given their consent to be contacted electronically. A notice will be published on a durable medium in the following cases: suspension of the redemption of Funds units; termination of the Fund's management or liquidation of the Fund, ; changes to the Fund rules that are inconsistent with the existing investment principles or changes to the detriment of investors that affect significant investor rights , or changes to the detriment of investors that relate to remuneration or compensation of expenses that can be paid from the Fund's asset (including the reasons for the changes and the rights of investors); the merger of a Fund or a Sub-Fund or the conversion of a Fund or a Sub-Fund into a feeder fund.

Additional Information for Investors in Austria

Facility in Austria according to EU directive 2019/1160 article 92:
Erste Bank der oesterreichischen Sparkassen AG
Am Belvedere 1,
A-1100 Vienna/Austria
E-Mail: foreignfunds0540@erstebank.at