



Unaudited semi-annual report
IndexIQ

30 June 2024

01.01.2024 - 28.06.2024
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, 2024 to June 30, 2024



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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
Global Head of Investment Solutions
Candriam

Mr Pascal DEQUENNE
Global Head of Operations
Candriam

Mr Bertrand GIBEAU
Independent Director

Mr Jean-Yves MALDAGUE
Member of the Group Strategic Committee
Candriam

Ms Myriam VANNESTE
Global Head of Product Management
Candriam

Ms Isabelle Marie-Anne CABIE
Global Head of Corporate Responsible Development
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 4 HD

“Réviseur d’entreprises agréé”

PricewaterhouseCoopers, Société coopérative
2, rue Gerhard Mercator, BP1443
L - 1014 Luxembourg
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, 2024

		IndexIQ Factors Sustainable Corporate Euro Bond	IndexIQ Factors Sustainable EMU Equity	IndexIQ Factors Sustainable Europe Equity
		EUR	EUR	EUR
Assets				
Investment portfolio at market value	2c	68,519,069	1,948,819	177,819,730
Cash at bank and broker		1,373,347	10,768	710,870
Receivable for investments sold		3,598,967	4,334	183,014
Interest and dividends receivable, net		666,038	1,641	622,062
Other assets		0	11,296	97,826
Total assets		74,157,421	1,976,858	179,433,502
Liabilities				
Bank overdraft		0	0	447
Payable on investments purchased		4,470,147	4,334	183,014
Management fees payable	3	7,972	134	17,507
Operating and Administrative Expenses payable	5	7,967	188	26,217
Subscription tax payable	6	4	5	18
Other liabilities		0	0	40
Total liabilities		4,486,090	4,661	227,243
Total net assets		69,671,331	1,972,197	179,206,259



Statement of net assets as at June 30, 2024

		IndexIQ Factors Sustainable Japan Equity	IndexIQ Factors Sustainable Sovereign Euro Bond	Combined
		EUR	EUR	EUR
Assets				
Investment portfolio at market value	2c	101,442,086	111,352,414	461,082,118
Cash at bank and broker		944,488	1,009,297	4,048,770
Receivable for investments sold		0	3,970,971	7,757,286
Interest and dividends receivable, net		154,907	1,266,611	2,711,259
Other assets		0	0	109,122
Total assets		102,541,481	117,599,293	475,708,555
Liabilities				
Bank overdraft		0	0	447
Payable on investments purchased		0	5,247,030	9,904,525
Management fees payable	3	11,837	4,768	42,218
Operating and Administrative Expenses payable	5	11,828	14,064	60,264
Subscription tax payable	6	5	25	57
Other liabilities		0	0	40
Total liabilities		23,670	5,265,887	10,007,551
Total net assets		102,517,811	112,333,406	465,701,004



Statement of changes in net assets for the period ended June 30, 2024

		IndexIQ Factors Sustainable Corporate Euro Bond	IndexIQ Factors Sustainable EMU Equity	IndexIQ Factors Sustainable Europe Equity
		EUR	EUR	EUR
Net assets at the beginning of the period		80,122,286	2,066,706	173,049,325
Income				
Dividends, net	2g	0	66,834	6,878,529
Interest on bonds and money market instruments, net		734,493	0	0
Bank interest		11,170	120	14,226
Other income		64	0	415
Total income		745,727	66,954	6,893,170
Expenses				
Investment management fees	3	55,412	1,121	98,903
Operating and Administrative Expenses	5	53,729	1,507	143,738
Depositary fees	5	1,651	46	4,400
Subscription tax	6	15	9	31
Transaction costs	2f	0	1,255	260,640
Bank interest		412	0	11
Other expenses		0	0	0
Total expenses		111,219	3,938	507,723
Net income / (loss) from investments		634,508	63,016	6,385,447
Net realised gain / (loss) on sales of investments		(19,313)	76,818	7,773,852
Net realised gain / (loss) on foreign exchange		0	6	592,534
Net realised gain / (loss)		615,195	139,840	14,751,833
Change in net unrealised appreciation / depreciation on investments	2c	(256,122)	(12,536)	(2,235,855)
Net increase / (decrease) in net assets as a result of operations		359,073	127,304	12,515,978
Evolution of the capital				
Subscriptions of shares		1,832,080	0	64,526,293
Redemptions of shares		(9,875,508)	(221,813)	(70,885,337)
Dividends distributed	7	(2,766,600)	0	0
Net assets at the end of the period		69,671,331	1,972,197	179,206,259



Statement of changes in net assets for the period ended June 30, 2024

		IndexIQ Factors Sustainable Japan Equity	IndexIQ Factors Sustainable Sovereign Euro Bond	Combined
		EUR	EUR	EUR
Net assets at the beginning of the period		113,782,801	203,491,955	572,513,073
Income				
Dividends, net	2g	1,391,976	0	8,337,339
Interest on bonds and money market instruments, net		0	1,895,574	2,630,067
Bank interest		6,209	21,238	52,963
Other income		0	256	735
Total income		1,398,185	1,917,068	11,021,104
Expenses				
Investment management fees	3	85,483	39,830	280,749
Operating and Administrative Expenses	5	82,883	114,448	396,305
Depositary fees	5	2,546	3,512	12,155
Subscription tax	6	11	51	117
Transaction costs	2f	22,801	0	284,696
Bank interest		881	0	1,304
Other expenses		0	71	71
Total expenses		194,605	157,912	975,397
Net income / (loss) from investments		1,203,580	1,759,156	10,045,707
Net realised gain / (loss) on sales of investments		10,855,336	(4,326,055)	14,360,638
Net realised gain / (loss) on foreign exchange		(6,693,206)	0	(6,100,666)
Net realised gain / (loss)		5,365,710	(2,566,899)	18,305,679
Change in net unrealised appreciation / depreciation on investments	2c	(1,550,688)	(134,807)	(4,190,008)
Net increase / (decrease) in net assets as a result of operations		3,815,022	(2,701,706)	14,115,671
Evolution of the capital				
Subscriptions of shares		12,379,265	9,427,124	88,164,762
Redemptions of shares		(27,459,277)	(92,828,840)	(201,270,775)
Dividends distributed	7	0	(5,055,127)	(7,821,727)
Net assets at the end of the period		102,517,811	112,333,406	465,701,004



Statistics

IndexIQ Factors Sustainable Corporate Euro Bond

Name	ISIN	Share type	Currency	Number of shares outstanding	Net asset value per share as at 30.06.2024	Net asset value per share as at 31.12.2023	Net asset value per share as at 31.12.2022
Total net assets			EUR		69,671,331	80,122,286	70,748,764
S	LU1603777555	Capitalisation	EUR	1,500,000.00	0.10	0.10	0.09
UCITS ETF	LU1603790731	Distribution	EUR	3,019,000.00	23.03	23.81	22.46

IndexIQ Factors Sustainable EMU Equity

Name	ISIN	Share type	Currency	Number of shares outstanding	Net asset value per share as at 30.06.2024	Net asset value per share as at 31.12.2023	Net asset value per share as at 31.12.2022
Total net assets			EUR		1,972,197	2,066,706	5,713,562
S	LU1603778363	Capitalisation	EUR	1,500,000.00	0.15	0.14	0.12
UCITS ETF	LU1603797074	Capitalisation	EUR	48,177.00	36.41	34.36	29.53

IndexIQ Factors Sustainable Europe Equity

Name	ISIN	Share type	Currency	Number of shares outstanding	Net asset value per share as at 30.06.2024	Net asset value per share as at 31.12.2023	Net asset value per share as at 31.12.2022
Total net assets			EUR		179,206,259	173,049,325	173,162,184
S	LU1603778108	Capitalisation	EUR	4,878,287.00	0.15	0.14	0.12
UCITS ETF	LU1603795458	Capitalisation	EUR	4,682,377.00	38.11	35.83	31.06

IndexIQ Factors Sustainable Japan Equity

Name	ISIN	Share type	Currency	Number of shares outstanding	Net asset value per share as at 30.06.2024	Net asset value per share as at 31.12.2023	Net asset value per share as at 31.12.2022
Total net assets			EUR		102,517,811	113,782,801	140,109,407
S	LU1603778520	Capitalisation	EUR	1,500,000.00	0.15	0.14	0.12
UCITS ETF	LU1603797587	Capitalisation	EUR	2,789,461.00	36.67	35.60	30.65

IndexIQ Factors Sustainable Sovereign Euro Bond

Name	ISIN	Share type	Currency	Number of shares outstanding	Net asset value per share as at 30.06.2024	Net asset value per share as at 31.12.2023	Net asset value per share as at 31.12.2022
Total net assets			EUR		112,333,406	203,491,955	112,199,930
S	LU1603777985	Capitalisation	EUR	11,103,984.00	0.09	0.09	0.09
UCITS ETF	LU1603795292	Distribution	EUR	5,030,100.00	22.13	23.26	21.74



IndexIQ Factors Sustainable Corporate Euro Bond

Investment portfolio as at June 30, 2024

Description	Quantity	Currency	Market value (in EUR)	% net assets
Transferable securities admitted to an official stock exchange listing or dealt in another regulated market				
Bonds				
Australia				
COMPUTERSHARE LTD 1.125 21-31 07/10A	100,000	EUR	80,574	0.12
MACQUARIE GROUP 4.7471 23-30 23/01A	100,000	EUR	104,261	0.15
MACQUARIE GROUP LTD 0.35 20-28 03/12A	100,000	EUR	88,840	0.13
MACQUARIE GROUP LTD 0.95 21-31 21/05A	100,000	EUR	83,795	0.12
NATL AUSTRALIA BANK 2.125 22-28 24/05A	200,000	EUR	191,188	0.27
OPTUS FINANCE P 1.0000 19-29 20/06A	200,000	EUR	173,263	0.25
TOYOTA FINANCE 0.4400 22-28 13/01A	300,000	EUR	270,791	0.39
TRANSURBAN FINANCE 1.75 17-28 29/03A	269,000	EUR	251,732	0.36
VICINITY CENTRE 1.1250 19-29 07/11A	100,000	EUR	86,792	0.12
WESFARMERS LTD 0.954 21-33 21/10A	200,000	EUR	158,828	0.23
WESTPAC BANKING 1.125 17-27 05/09A	100,000	EUR	93,383	0.13
WESTPAC BANKING 1.45 18-28 17/07A	200,000	EUR	186,129	0.27
			1,769,576	2.54
Austria				
ERSTE GROUP BANK AG 0.875 20 27 13/05A	100,000	EUR	93,383	0.13
			93,383	0.13
Belgium				
AEDIFICA SA 0.75 21-31 09/09A	100,000	EUR	78,487	0.11
BELFIUS BANQUE SA/NV 0.01 20-25 15/10A	200,000	EUR	190,818	0.27
BELFIUS BANQUE SA/NV 0.375 21-27 08/06A	300,000	EUR	273,054	0.39
COFINIMMO SA 0.875 20-30 02/12A	100,000	EUR	80,197	0.12
COFINIMMO SA 1 22-28 24/01A 22-28 24/01A	100,000	EUR	89,984	0.13
LONZA FINANCE INTL N 3.875 23-33 25/05A	100,000	EUR	100,236	0.14
PROXIMUS SA 1.875 15-25 01/10A	100,000	EUR	97,886	0.14
PROXIMUS SA 4.0 23-30 08/03A	100,000	EUR	102,170	0.15
PROXIMUS SADP 0.7500 21-36 17/11A	100,000	EUR	70,139	0.10
			1,082,971	1.55
Canada				
BANK OF MONTREAL 2.75 22-27 15/06A	400,000	EUR	390,302	0.56
BANK OF NOVA SCOTIA 0.25 21-28 01/11A	250,000	EUR	216,731	0.31
BANK OF NOVA SCOTIA 3.5 24-29 17/04A	139,000	EUR	138,010	0.20
GREAT WEST LIFE 4.7 22-29 16/11A	146,000	EUR	153,424	0.22
GREAT WEST LIFECO 1.75 16-26 07/12A	163,000	EUR	156,544	0.22
MAGNA INTL 1.500 17-27 25/09A	100,000	EUR	94,001	0.13
MAGNA INTL 4.375 23-32 17/03A	110,000	EUR	114,666	0.16
NATL BANK OF CANADA 3.75 23-28 25/01A	156,000	EUR	156,324	0.22
ROYAL BANK OF CANADA 1.034 22-34 25/01A	356,000	EUR	275,686	0.40
ROYAL BANK OF CANADA 2.125 22-29 26/04A	700,000	EUR	656,753	0.94
ROYAL BANK OF CANADA 4.125 23-28 05/07A	274,000	EUR	279,831	0.40
ROYAL BANK OF CANADA 4.375 23-30 02/10A	200,000	EUR	207,760	0.30
TORONTO DOMINION BANK 0.5 22-27 18/01A	264,000	EUR	244,173	0.35
TORONTO DOMINION BANK 2.551 22-27 03/08A	250,000	EUR	242,440	0.35
TORONTO DOMINION BANK 3.129 22-32 03/08A	100,000	EUR	95,197	0.14
TORONTO DOMINION BANK 3.631 22-29 13/12A	100,000	EUR	99,566	0.14
TORONTO DOMINION BK 1.952 22-30 08/04A	500,000	EUR	453,414	0.65
			3,974,822	5.71
Cayman Islands				
BANK OF NOVA SCOTIA 0.125 19-26 04/09A	200,000	EUR	185,521	0.27
			185,521	0.27
Denmark				
A.P. MOELLER - MAERSK 3.75 24-32 05/03A	137,000	EUR	137,078	0.20
A.P. MOELLER-MAERSK 0.75 21-31 25/11A	347,000	EUR	283,145	0.41
AP MOLLER MAERSK 1.75 18-26 16/03A	600,000	EUR	581,731	0.83
ISS GLOBAL AS 1.5 17-27 31/08A	100,000	EUR	93,465	0.13
			1,095,419	1.57

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, 2024

Description	Quantity	Currency	Market value (in EUR)	% net assets
Finland				
CASTELLUM HELSINKI 0.875 21-29 17/09A	100,000	EUR	82,426	0.12
NESTE OYJ 4.25 23-33 16/03A	200,000	EUR	204,236	0.29
NOKIA OYJ 3.125 20-28 15/05A5A	158,000	EUR	154,942	0.22
STORA ENSO OYJ 0.625 20-30 02/12A	136,000	EUR	111,269	0.16
UPM KYMMENE CORP 2.25 22-29 23/05A	100,000	EUR	94,660	0.14
UPM-KYMMENE CORP 0.5 21-31 22/03A	100,000	EUR	82,199	0.12
			729,732	1.05
France				
ALD SA 1.25 22-26 02/03A	100,000	EUR	96,086	0.14
ALD SA 4.0000 22-27 05/07A	100,000	EUR	100,876	0.14
ALD SA 4.25 23-27 18/01A	200,000	EUR	202,509	0.29
ALD SA 4.75 22-25 13/10A	100,000	EUR	101,003	0.14
ALSTOM SA 0.5 21-30 27/07A	100,000	EUR	82,334	0.12
ARVAL SERVICE LEASE 4.0 22-26 22/09A	100,000	EUR	100,237	0.14
ARVAL SERVICE LEASE 4.75 22-27 22/05A	200,000	EUR	204,867	0.29
BANQUE FEDERATIVE DU 4.75 23-31 10/11A	100,000	EUR	104,379	0.15
BNP PARIBAS 1.375 19-29 28/05A	100,000	EUR	89,311	0.13
BNP PARIBAS 2.1 22-32 07/04A	100,000	EUR	88,033	0.13
BNP PARIBAS SA 0.25 21-27 13/04A	100,000	EUR	93,897	0.13
BNP PARIBAS SA 0.625 20-32 03/12A	200,000	EUR	153,602	0.22
BNP PARIBAS SA 3.625 22-29 01/09A	100,000	EUR	99,149	0.14
BPCE S.A. 0.25 21-31 14/01A	100,000	EUR	80,344	0.12
BUREAU VERITAS 1.125 19-27 18/01A	100,000	EUR	94,337	0.14
CARREFOUR SA 1.0000 19-27 17/05A	100,000	EUR	93,292	0.13
CARREFOUR SA 1.875 22-26 30/10A	100,000	EUR	96,166	0.14
CARREFOUR SA 2.625 20-27 01/04A	100,000	EUR	96,991	0.14
COVIVIO 4.6250 23-32 05/06A	100,000	EUR	101,530	0.15
CREDIT AGRICOLE 0.8750 20-32 14/01A	100,000	EUR	80,577	0.12
CREDIT AGRICOLE 1.75 19-29 05/03A	200,000	EUR	182,814	0.26
CREDIT MUTUEL ARKEA 0.375 19-28 03/10A	100,000	EUR	87,456	0.13
CREDIT MUTUEL ARKEA 3.375 22-27 19/09A	100,000	EUR	99,268	0.14
CREDIT MUTUEL ARKEA 3.875 23-28 22/05A	100,000	EUR	100,927	0.14
DASSAULT SYSTEM 0.1250 19-26 16/09A	400,000	EUR	370,867	0.53
FONCIERE DES REGIONS 1.125 15-21 31/01S	100,000	EUR	82,360	0.12
GECINA 0.875 22-33 25/01A	100,000	EUR	78,614	0.11
GECINA 1.625 18-30 14/03A	100,000	EUR	88,976	0.13
ICADE SA 0.625 21-31 18/01A	100,000	EUR	79,082	0.11
ICADE SA 1.00 22-30 19/01A	100,000	EUR	84,661	0.12
ICADE SA 1.625 18-28 28/02A	100,000	EUR	91,561	0.13
JC DECAUX SE 2.625 20-28 24/04A	200,000	EUR	192,608	0.28
JC DECAUX SE 5.0 3-29 11/01A	100,000	EUR	104,191	0.15
KLEPIERRE (EX-COMPAG 0.875 20-31 17/11A	100,000	EUR	82,852	0.12
KLEPIERRE 1.25 16-31 29/09A	100,000	EUR	83,603	0.12
L OREAL S A 3.375 23-29 23/11A	100,000	EUR	101,049	0.15
LA BANQUE POSTALE 4.375 23-30 17/01A	100,000	EUR	101,660	0.15
LVMH MOET HENNE 3.5 23-33 07/09A	100,000	EUR	100,528	0.14
SOCIETE FONCIER LYON 0.50 21-28 21/04A	100,000	EUR	89,042	0.13
SOCIETE GENERALE SA 4.125 23-27 02/06A	100,000	EUR	101,180	0.15
SOCIETE GENERALE SA 5.625 23-33 02/06A	100,000	EUR	104,113	0.15
STELLANTIS 2.75 20-26 15/05A	100,000	EUR	98,483	0.14
UNIBAIL RODAMCO 1.0000 19-27 27/02A	100,000	EUR	93,484	0.13
VALEO SA 1.5000 18-25 18/06A	200,000	EUR	194,588	0.28
VALEO SA 5.375 22-27 28/05A	100,000	EUR	103,012	0.15
VALEO SE 1.625 16-26 18/03A	100,000	EUR	96,303	0.14
VERALLIA SASU 1.625 21-28 14/05A	100,000	EUR	91,751	0.13
WORLDLINE SA 0.875 20-27 30/06A	100,000	EUR	90,616	0.13
WPP FINANCE SA 2.25 14-26 22/09A6 22/09A	104,000	EUR	101,008	0.14
			5,436,177	7.80

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, 2024

Description	Quantity	Currency	Market value (in EUR)	% net assets
Germany				
AAREAL BANK AG 0.25 20-27 23/11A	100,000	EUR	87,145	0.13
AAREAL BANK AG 0.75 22-28 18/04A	100,000	EUR	87,246	0.13
BOSCH GMBH ROBERT 3.625 23-27 02/06A	100,000	EUR	100,525	0.14
COVESTRO AG 1.375 20-30 12/06A	100,000	EUR	89,071	0.13
DAIMLER AG 2 20-26 22/05A	100,000	EUR	97,034	0.14
DEUTSCHE PFANDBRIEFB 0.1 21-26 01/02A	100,000	EUR	90,585	0.13
DEUTSCHE TELEKOM AG 1.75 19-31 25/03A	41,000	EUR	37,476	0.05
DEUTSCHE TELEKOM AG 1.75 19-49 09/12A	100,000	EUR	68,671	0.10
DEUTSCHE WOHNEN SE 1.5 20-30 30/04A	200,000	EUR	173,458	0.25
FRESENIUS MEDICAL CARE 1.25 19-29 29/11A	100,000	EUR	88,081	0.13
HAMBURG COMMERCIAL B 0.375 21-26 09/03A	100,000	EUR	93,511	0.13
HOCHTIEF AG 0.5 19-27 03/09A	72,000	EUR	65,327	0.09
HOCHTIEF AG 0.625 21-29 26/04A	100,000	EUR	85,615	0.12
INFINEON TECHNO 1.1250 20-26 24/06A	200,000	EUR	190,978	0.27
INFINEON TECHNO 2.0000 20-32 24/06A	100,000	EUR	89,404	0.13
KNORR-BREMSE AG 1.1250 18-25 13/06A	200,000	EUR	195,094	0.28
LANDESBANK BADEN WUER 0.375 21-28 28/02A	100,000	EUR	88,594	0.13
LANDESBANK BADEN-WUE 0.375 21-29 07/05A	100,000	EUR	85,832	0.12
LANDESBANK BADEN-WUER 2.2 19-29 09/05A	100,000	EUR	90,255	0.13
LANXESS AG 0.625 21-29 01/12A	100,000	EUR	82,875	0.12
LBBW 0.25 21-28 21/07A.25 21-28 21/07A	100,000	EUR	87,472	0.13
LEG IMMOBILIEN 0.8750 19-27 28/11A	100,000	EUR	91,517	0.13
LEG IMMOBILIEN 0.8750 22-29 17/01A	100,000	EUR	87,777	0.13
LEG IMMOBILIEN SE 0.75 21-31 30/06A	100,000	EUR	79,550	0.11
LEG IMMOBILIEN SE 0.875 21-33 30/03A	100,000	EUR	76,268	0.11
LEG IMMOBILIEN SE 1.5 22-34 17/01A	100,000	EUR	78,263	0.11
MERCEDES-BENZ GROUP 0.75 20-30 10/09A	86,000	EUR	73,737	0.11
MERCEDES-BENZ GROUP 2.125 17-37 03/07S	43,000	EUR	36,638	0.05
MUENCHENER RUECK FL.R 20-41 26/05A	200,000	EUR	166,885	0.24
ROBERT BOSCH EMTN 2.625 13-28 24/05A	200,000	EUR	194,216	0.28
ROBERT BOSCH GM 4.3750 23-43 02/06A	100,000	EUR	101,875	0.15
SCHAEFFLER AG 2.8750 19-27 26/03A	118,000	EUR	114,506	0.16
SCHAEFFLER AG 3.375 20-28 12/10A	100,000	EUR	96,845	0.14
TALANX AG 4.0 22-29 25/10A	200,000	EUR	204,414	0.29
VONOVIA 0.75 21-32 01/09A	100,000	EUR	76,933	0.11
VONOVIA SE 0.375 21-27 16/06A	100,000	EUR	90,764	0.13
VONOVIA SE 1 21-33 16/06A	100,000	EUR	75,964	0.11
VONOVIA SE 2.375 22-32 25/03A	100,000	EUR	88,655	0.13
VONOVIA SE 5.0 22-30 23/11A	100,000	EUR	104,538	0.15
			3,913,594	5.62
Ireland				
CLOVERIE PLC ZURICH 1.50 18-28 15/12A	100,000	EUR	92,748	0.13
CRH SMW FINANCE DAC 4.25 23-35 11/07A	100,000	EUR	102,018	0.15
DELL BANK INTL DAC 4.5 22-27 18/10A	220,000	EUR	225,122	0.32
FRESENIUS FINANCE IR 0.875 21-31 01/04A	100,000	EUR	81,600	0.12
JOHN NT 3.0 22-28 15/09A	100,000	EUR	97,618	0.14
JOHNSON CONTROLS INT 1 20-32 15/09A	100,000	EUR	81,322	0.12
JOHNSON CONTROLS INT 4.25 23-35 01/06A	100,000	EUR	101,800	0.15
SECURITAS TREASURY I 4.375 23-29 06/03A	100,000	EUR	102,095	0.15
SMURFIT KAPPA 2.875 18-26 15/01S	150,000	EUR	148,029	0.21
			1,032,352	1.48
Italy				
ACEA SPA 1.50 18-27 08/06	100,000	EUR	94,636	0.14
ASSICURAZ GENERALI 5.272 23-33 12/09A	200,000	EUR	209,531	0.30
ASSICURAZI GENERALI 5.399 23-33 20/04A	200,000	EUR	210,754	0.30
ASTM SPA 1.5000 21-30 25/01A	100,000	EUR	87,691	0.13
AUTOSTRADE 1.875 17-29 26/09A	100,000	EUR	90,046	0.13
BANCO BPM SPA 4.875 23-27 18/01A	100,000	EUR	102,424	0.15

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Investment portfolio as at June 30, 2024

Description	Quantity	Currency	Market value (in EUR)	% net assets
BANCO BPM SPA 6 23-28 14/06A	150,000	EUR	157,388	0.23
FERROVIE STATO ITALIA 3.75 22-27 14/04AA	100,000	EUR	100,367	0.14
INTESA SANPAOLO 0.75 21-28 16/03A	200,000	EUR	179,862	0.26
MEDIOBANCA 0.875 19-26 15/01A	150,000	EUR	143,511	0.21
MEDIOBANCA 1 20-27 08/09A8/09A	200,000	EUR	183,962	0.26
MEDIOBANCA-BCA CREDI 1.0 22-29 17/07A	100,000	EUR	89,452	0.13
POSTE ITALIANE SPA 0.50 20-28 10/12A	198,000	EUR	172,753	0.25
			1,822,377	2.62
Japan				
EAST JAPAN RAILWAY 1.85 22-33 13/04A/04A	100,000	EUR	87,702	0.13
EAST JAPAN RAILWAY 3.976 23-32 05/09A	100,000	EUR	103,321	0.15
MIZU FI 4.416 23-33 20/05A	100,000	EUR	103,569	0.15
MIZUHO FINANCIAL GP 2.096 22-32 08/04A	100,000	EUR	89,199	0.13
MIZUHO FINANCIAL GRO 0.797 20-30 14/01A	400,000	EUR	341,365	0.49
MIZUHO FINANCIAL GRO 1.631 22-27 08/04A	200,000	EUR	190,158	0.27
MIZUHO FINANCIAL GRP 3.49 22-27 05/09A	100,000	EUR	99,999	0.14
NTT FINANCE CORP 0.082 21-25 13/12A	200,000	EUR	190,314	0.27
NTT FINANCE CORP 0.342 21-30 03/03A	300,000	EUR	252,222	0.36
NTT FINANCE CORP 0.399 21-28 13/12A	234,000	EUR	205,530	0.29
ORIX CORP 4.477 23-28 01/06A	258,000	EUR	265,381	0.38
SUMITOMO MITSUI FIN 0.632 19-29 23/10A	145,000	EUR	124,504	0.18
SUMITOMO MITSUI FIN 1.546 16-26 15/06A	162,000	EUR	155,846	0.22
SUMITOMO MITSUI FINA 4.492 23-30 12/06A	117,000	EUR	122,126	0.18
SUMITOMO MITSUI FINL 0.303 20-27 28/10A	500,000	EUR	450,244	0.65
			2,781,480	3.99
Luxembourg				
AIR PROD CHEMICALS 0.8 20-32 05/05A	100,000	EUR	81,285	0.12
ALBEMARLE NEW HOLDING 1.625 19-28 25/11A	100,000	EUR	91,041	0.13
AROUNDTOWN SA 0 20-26 16/07A	100,000	EUR	90,125	0.13
AROUNDTOWN SA 0.3750 21-27 15/04A	100,000	EUR	86,685	0.12
AROUNDTOWN SA 1.45 19-28 09/07A	100,000	EUR	85,125	0.12
AROUNDTOWN SA 1.625 18-28 31/01A	100,000	EUR	87,366	0.13
BLACKSTONE PP 1.7500 19-29 12/03A	248,000	EUR	218,645	0.31
BLACKSTONE PROPERTY 1.0 21-28 04/05A	100,000	EUR	88,029	0.13
BLACKSTONE PROPERTY P 1.625 21-30 20/04A	100,000	EUR	85,251	0.12
BLACKSTONE PROPERTY PARTN 1 21-26 20/10A	100,000	EUR	92,800	0.13
COMPASS GRP FIN NL 1.5 18-28 05/09A	100,000	EUR	93,305	0.13
EXPERIAN EUROPE DAC 1.56 22-31 16/05A	100,000	EUR	87,974	0.13
NOVARTIS FINANCE SA 0 20-28 23/09A	300,000	EUR	262,920	0.38
ROYAL MAIL PLC 1.2500 19-26 08/10A	100,000	EUR	94,910	0.14
SIMON INTERNATIONAL 1.125 21-33 19/03A	200,000	EUR	159,532	0.23
TRATON FINANCE LUXEM 0.75 21-29 24/03A	100,000	EUR	87,311	0.13
ZURICH FINANCE 1.6250 19-39 17/06A	209,000	EUR	162,582	0.23
			1,954,886	2.81
Mexico				
AMERICA MOVIL 0.75 19-27 26/06A	196,000	EUR	181,037	0.26
			181,037	0.26
Netherlands				
ABB FINANCE BV 3.25 23-27 16/01A	100,000	EUR	100,191	0.14
ADECCO INTL FIN SERV 0.125 21-28 21/09A	150,000	EUR	131,844	0.19
AKZO NOBEL NV 1.625 20-30 14/04A	100,000	EUR	89,958	0.13
ARCADIS NV 4.875 23-28 28/02A	100,000	EUR	102,983	0.15
ASML HOLDING NV 1.375 16-26 07/07S	300,000	EUR	289,073	0.41
BRENNTAG FINANCE 0.50 21-29 06/10A	100,000	EUR	84,922	0.12
COMPASS FINANCE 3.0 22-30 08/03A	100,000	EUR	97,723	0.14
CRH FINANCE 1.375 16-28 18/10A	300,000	EUR	275,134	0.39
DEUT TELEKOM INT FIN 3.25 13-28 17/01A	74,000	EUR	74,567	0.11
DIGITAL DUTCH FINCO 0.625 20-25 17/01A	100,000	EUR	96,691	0.14
DIGITAL DUTCH FINCO 1 20-32 23/09A	108,000	EUR	86,387	0.12

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Investment portfolio as at June 30, 2024

Description	Quantity	Currency	Market value (in EUR)	% net assets
DIGITAL DUTCH FINCO 1.25 20-31 26/06A	100,000	EUR	83,219	0.12
DIGITAL INTREPID 0.625 21-31 15/07A	100,000	EUR	78,623	0.11
ENEL FIN INTL 0.8750 21-34 28/09A	105,000	EUR	78,278	0.11
ENEL FINANCE INTL 0.5 21-30 17/06A	200,000	EUR	169,324	0.24
EURONEXT NV 0.125 21-26 17/05A	100,000	EUR	93,990	0.13
EURONEXT NV 0.75 21-31 17/05A	100,000	EUR	83,108	0.12
GIVAUDAN FINANCE EUR 1.625 20-32 22/04A	44,000	EUR	38,463	0.06
HEIMSTADEN BOSTAD TSY 1 21-28 13/04A	100,000	EUR	81,546	0.12
HEIMSTADEN BOSTAD TSY 1.625 21-31 13/10A	100,000	EUR	71,030	0.10
HM FINANCE BV 4.875 23-31 25/10A	100,000	EUR	104,824	0.15
IBERDROLA INTL BV FL.R 20-XX 28/04A	100,000	EUR	90,369	0.13
IBERDROLA INTL BV FL.R 20-XX 28/04A	100,000	EUR	95,864	0.14
JDE PEET'S B.V. 0.5 21-29 16/06A	350,000	EUR	303,164	0.44
KONINKLIJKE AHOLD DE 1.75 20-27 02/04A	200,000	EUR	191,742	0.28
KONINKLIJKE DSM NV 0.625 20-32 23/06A	100,000	EUR	80,287	0.12
LSEG NETHERLANDS B.V 0.75 21-33 06/04A	50,000	EUR	39,241	0.06
NIBC BANK NV 0.8750 22-27 24/06A	100,000	EUR	92,215	0.13
NIBC BANK NV 6.3750 23-25 01/12A	100,000	EUR	103,079	0.15
RANDSTAD NV 3.61 24-29 12/03A	138,000	EUR	136,945	0.20
ROCHE FINANCE EUROPE 3.204 23-29 27/08A	224,000	EUR	224,280	0.32
ROCHE FINANCE EUROPE 3.355 23-35 27/02A	184,000	EUR	183,728	0.26
ROYAL SCHIPHOL 0.7500 21-33 22/04A	100,000	EUR	79,379	0.11
ROYAL SCHIPHOL GROUP 0.375 20-27 08/09A	100,000	EUR	91,188	0.13
ROYAL SCHIPHOL GROUP 0.875 20-32 08/09A	100,000	EUR	81,576	0.12
SARTORIUS FINAN 4.3750 23-29 14/09A	100,000	EUR	102,369	0.15
SIGNIFY NV 2.375 20-27 11/05A05A	100,000	EUR	96,810	0.14
SIKA CAPITAL BV 1.5000 19-31 29/04A	100,000	EUR	88,091	0.13
STELLANTIS N.V. 3.875 20-26 07/07A	100,000	EUR	100,209	0.14
STELLANTIS NV 0.625 21-27 30/03A	200,000	EUR	185,055	0.27
STELLANTIS NV 2.75 22-32 01/04A	100,000	EUR	91,950	0.13
STELLANTIS NV 4.2500 23-31 16/06A	100,000	EUR	101,744	0.15
STELLANTIS NV 4.375 23-30 14/03A	100,000	EUR	102,818	0.15
STELLANTIS NV 4.5 20-28 07/07A	100,000	EUR	103,239	0.15
TOYOTA MOTOR FINANCE 3.375 23-26 13/01A	100,000	EUR	99,702	0.14
TOYOTA MOTOR FINANCE 3.50 23-28 13/01A	200,000	EUR	200,457	0.29
UNIVERSAL MUSIC GP 3.75 22-32 30/06A	100,000	EUR	100,698	0.14
UNIVERSAL MUSIC GROUP N 3.0 22-27 30/06A	113,000	EUR	111,454	0.16
UPJOHN FINANCE 1.908 20-32 23/06A06A	100,000	EUR	83,696	0.12
VESTAS WIND SYSTEMS 1.5000 22-29 15/06A	200,000	EUR	181,245	0.26
VIATRIS INC 3.125 16-28 22/11	100,000	EUR	96,865	0.14
VOLKSWAGEN INTL FIN 1.875 17-27 30/03A	200,000	EUR	191,094	0.27
VOLKSWAGEN INTL FIN FL.R 22-XX 28/03A3A	100,000	EUR	92,009	0.13
VW INTL FINANCE 4.125 18-38 16/11A	100,000	EUR	100,524	0.14
WABTEC TRAN 1.2500 21-27 03/12U	129,000	EUR	119,493	0.17
WPC EUROBOND BV 0.95 21-30 08/03A	100,000	EUR	83,940	0.12
WPC EUROBOND BV 1.350 19-28 15/04A	200,000	EUR	181,474	0.26
			6,719,871	9.65
Norway				
SPAREBANK 1 OSTLANDE 1.75 22-27 27/04A	200,000	EUR	190,416	0.27
SPAREBANK 1 SMN 0.01 21-28 18/02A	140,000	EUR	123,762	0.18
SR BANK SPAREBANKEN 3.625 24-29 12/03A	100,000	EUR	100,231	0.14
SR BANK SPAREBANKEN 3.75 23-27 23/11A	100,000	EUR	100,673	0.14
STATNETT SF 3.5 23-33 08/06A	100,000	EUR	99,909	0.14
			614,991	0.88
Portugal				
BC PORTUGUES 1.125 21/27 12/02A	100,000	EUR	95,379	0.14
			95,379	0.14
Romania				
NE PROPERTY BV 2.0 22-30 20/01A	100,000	EUR	86,496	0.12

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IndexIQ Factors Sustainable Corporate Euro Bond

Investment portfolio as at June 30, 2024

Description	Quantity	Currency	Market value (in EUR)	% net assets
			86,496	0.12
Spain				
BANCO BILBAO VI -29 14/01A	200,000	EUR	181,337	0.26
BANCO BILBAO VIZCAYA 1.00 19-26 21/06A	100,000	EUR	95,170	0.14
BANCO BILBAO VIZCAYA 3.50 17-27 10/02A	100,000	EUR	99,356	0.14
BANCO BILBAO VIZCAYA A 1.75 22-25 26/11A	100,000	EUR	97,382	0.14
BANKINTER SA 0.625 20-27 06/02A	200,000	EUR	181,556	0.26
BBVA 4.375 22-29 14/10A	100,000	EUR	104,062	0.15
INMOBILIARIA COLONIAL 0.75 21-29 22/06A	100,000	EUR	86,799	0.12
INMOBILIARIA COLONIAL 1.35 20-28 14/10A	100,000	EUR	90,830	0.13
MERLIN PROPERTIES 1.375 21-30 01/06A	100,000	EUR	85,811	0.12
MERLIN PROPERTIES 1.875 19-34 04/12A	100,000	EUR	78,793	0.11
			1,101,096	1.58
Sweden				
ATLAS COPCO FINANCE 0.75 22-32 08/02A	100,000	EUR	82,888	0.12
AUTOLIV INC 3.6250 24-29 07/08A	100,000	EUR	99,026	0.14
ELECTROLUX AB 1.00 22-30 16/05A	100,000	EUR	92,726	0.13
HEIMSTADEN BOSTAD TSY 1.375 20-27 03/03A	100,000	EUR	86,713	0.12
SBAB BANK AB 1.875 22-25 10/12AA	100,000	EUR	97,613	0.14
SKANDINAVISKA ENSKIL 0.375 21-28 21/06A	200,000	EUR	176,415	0.25
SVENSKA HANDELSBANKEN 0.125 21-26 03/11A	597,000	EUR	552,794	0.79
SVENSKA HANDELSBANKEN 0.5 20-30 18/02A	100,000	EUR	84,799	0.12
SWEDBANK AB 0.25 21-26 02/11A	100,000	EUR	93,042	0.13
SWEDBANK AB 4.375 23-30 05/09A	100,000	EUR	103,176	0.15
TELE2 AB 2.1250 18-28 15/05A	200,000	EUR	189,183	0.27
VATTENFALL AB 0.5000 19-26 24/06A	100,000	EUR	94,362	0.14
VATTENFALL AB 3.75 22-26 18/10A26 18/10A	100,000	EUR	100,503	0.14
			1,853,240	2.66
Switzerland				
GIVAUDAN AG 2 18-30 17/09A	100,000	EUR	91,753	0.13
RAIFFEISEN SCHW 4.8400 23-28 03/11A	100,000	EUR	104,297	0.15
RAIFFEISEN SCHWEIZ 5.23 22-27 01/11A	200,000	EUR	208,072	0.30
			404,122	0.58
United Arab Emirates				
BANK OF ABU DHABI 1.625 22-27 07/04A	146,000	EUR	138,394	0.20
EMIRATES TELECOMMUNI 0.875 21-33 17/05A	100,000	EUR	80,047	0.11
			218,441	0.31
United Kingdom				
3I GROUP 4.875 23-29 14/06A	100,000	EUR	102,929	0.15
ASB FINANCE LTD 0.25 21-28 08/09A	300,000	EUR	261,391	0.38
ASTRAZENECA PLC 0.375 21-29 03/06A	200,000	EUR	173,837	0.25
ASTRAZENECA PLC 3.75 23-32 03/03A	100,000	EUR	102,364	0.15
AVIVA PLC 3.375 15-45 04/12A	100,000	EUR	98,586	0.14
BRAMBLES FINANCE PLC 1.5 17-27 04/10A	122,000	EUR	115,035	0.17
CREDIT AGRICOLE LDN 1.375 17-27 03/05A	100,000	EUR	94,244	0.14
DS SMITH PLC 0.8750 19-26 12/09A	100,000	EUR	94,111	0.14
DS SMITH PLC 08750 1 4.5 23-30 27/07A	100,000	EUR	103,400	0.15
HALEON NETHERLANDS 2.1250 22-34 29/03A	100,000	EUR	86,452	0.12
INFORMA PLC 2.125 20-25 06/10A	200,000	EUR	195,785	0.28
INTERHOTELS GR 4.375 23-29 28/11A	100,000	EUR	102,371	0.15
INTERMEDIATE CAPITAL 2.5 22-30 28/01A	101,000	EUR	88,920	0.13
LONDON STOCK EX 1.7500 18-27 06/12A	200,000	EUR	189,226	0.27
LSE GROUP 1.75 17-29 19/09A	59,000	EUR	54,128	0.08
MOTABILITY OPERATION 0.125 21-28 20/01A	136,000	EUR	118,637	0.17
MOTABILITY OPERATION 3.5 23-31 17/07A	100,000	EUR	99,017	0.14
NATIONAL BUILDING 3.25 22-29 05/09A	100,000	EUR	98,397	0.14
NATIONAL GRID PLC 0.75 21-33 01/09A1/09A	100,000	EUR	75,358	0.11
NATIONAL GRID PLC 3.245 22-34 30/03A	100,000	EUR	93,543	0.13
NATIONWIDE BUILDING SO 0.25 21-28 14/09A	100,000	EUR	87,370	0.13

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Description	Quantity	Currency	Market value (in EUR)	% net assets
OMNICOM FINANCE HLDG 0.80 19-27 08/07A	100,000	EUR	92,665	0.13
RECKITT BENCKISER TR 0.375 20-26 19/05A	200,000	EUR	188,719	0.27
RENTOKIL INITIAL PLC 0.5 20-28 14/10A	100,000	EUR	88,099	0.13
SMITH & NEPHEW 4.5650 22-29 11/10A	107,000	EUR	111,189	0.16
SSE PLC 4.0 23-31 05/09A	100,000	EUR	101,914	0.15
WESTPAC SECURITIES 0.1 21-27 13/07A	100,000	EUR	90,216	0.13
WESTPAC SECURITIES 1.099 22-26 24/03A	200,000	EUR	191,320	0.27
YORKSHIRE BUILDING S 0.5 21-28 01/07A	100,000	EUR	88,791	0.13
			3,388,014	4.86
United States of America				
3M CO 1.50 16-31 02/06A	120,000	EUR	103,659	0.15
3M CO 1.75 15-30 15/05A	171,000	EUR	155,071	0.22
AIR PRODUCTS CHEMIC 4.0 23-35 03/03A	100,000	EUR	101,511	0.15
ALCON FINANCE CORP 2.375 22-28 31/05A	161,000	EUR	154,546	0.22
AMERICAN HONDA FIN 3.75 23-27 25/10A	300,000	EUR	302,850	0.43
AMERICAN HONDA FINAN 0.3 21-28 09/07A	500,000	EUR	441,888	0.63
AMERICAN INTL GRP 1.875 17-27 21/06A	192,000	EUR	182,663	0.26
AMERICAN TOWER 0.5 20-28 10/09A	100,000	EUR	89,249	0.13
AMERICAN TOWER CORP 0.95 21-30 05/10A	100,000	EUR	83,502	0.12
APPLE INC 0.00 19-25 15/11U	100,000	EUR	95,537	0.14
APPLE INC 0.5 19-31 15/11A	298,000	EUR	248,328	0.36
APPLE INC 1.375 17-29 24/05A	620,000	EUR	573,756	0.82
APPLE INC 1.625 14-26 10/11A	200,000	EUR	192,467	0.28
APPLE INC 2.00 15-27 17/09A	300,000	EUR	290,648	0.42
BANK OF AMERICA CORP 1.102 21-32 24/05A	191,000	EUR	160,173	0.23
BANK OF AMERICA CORP FL.R 22-26 27/10A	300,000	EUR	292,933	0.42
BANK OF AMERICA CORP FL.R 22-33 27/04A	168,000	EUR	156,382	0.22
BLACKSTONE HOLDINGS 3.5 22-34 01/06A	100,000	EUR	98,305	0.14
BMW US LLC 3.375 24-34 02/02A	100,000	EUR	97,704	0.14
BRISTOL MYERS SQUIBB 1.00 15-25 15/05A	300,000	EUR	292,922	0.42
BRISTOL-MYERS SQUIBB 1.75 15-35 15/05A	323,000	EUR	275,701	0.40
CAPITAL ONE FIN CORP 1.65 19-29 12/06A	400,000	EUR	355,533	0.51
CITIGROUP INC 1.25 19-29 10/04A	200,000	EUR	179,914	0.26
CITIGROUP INC 1.50 16-28 26/10A	128,000	EUR	117,832	0.17
CITIGROUP INC 1.625 18-28 21/03A	100,000	EUR	93,295	0.13
COLGATE-PALMOLIVE CO 0.3 21-29 10/11A	200,000	EUR	172,878	0.25
COMCAST CORP 0.00 21-26 14/09U	300,000	EUR	278,375	0.40
COMCAST CORP 0.25 20-27 20/05A	200,000	EUR	183,080	0.26
COMCAST CORP 0.25 21-29 14/09A	194,000	EUR	164,611	0.24
COMCAST CORP 0.7500 20-32 20/02A	200,000	EUR	163,065	0.23
COMCAST CORP 1.2500 20-40 20/02A	163,000	EUR	117,942	0.17
DIGITAL EURO FINCO 1.125 19-28 09/10A	100,000	EUR	90,191	0.13
DIGITAL EURO FINCO 2.5 19-26 16/01A	100,000	EUR	97,678	0.14
DISCOVERY COMMUNIC 1.90 15-27 19/03A	105,000	EUR	99,783	0.14
DOVER CORP 1.25 16-26 09/11	100,000	EUR	94,937	0.14
ECOLAB INC 2.625 15-25 08/07A	200,000	EUR	197,904	0.28
EMERSON ELECTRIC CO 2.00 19-29 15/10A	162,000	EUR	150,893	0.22
EQUINIX INC 1 21-33 10/03A	100,000	EUR	79,447	0.11
FEDEX CORP 0.45 9-25 05/08A	200,000	EUR	193,087	0.28
FEDEX CORP 0.95 21-33 04/05A	150,000	EUR	118,280	0.17
FEDEX CORP 1.625 16-27 11/01A	149,000	EUR	142,340	0.20
FIDELITY NATIONAL INF 1.5 19-27 21/05A	100,000	EUR	94,347	0.14
FISERV 4.5 23-31 24/05A	118,000	EUR	122,490	0.18
FISERV INC 1.125 19-27 01/07A	300,000	EUR	280,273	0.40
FISERV INC 1.625 19-30 01/07A	200,000	EUR	177,308	0.25
FORTIVE 3.7 24-29 15/08A	100,000	EUR	99,737	0.14
GENERAL ELECTRIC CO 1.50 17-29 17/05A	113,000	EUR	103,320	0.15
GENERAL ELECTRIC CO 2.125 17-37 17/05A	100,000	EUR	82,615	0.12

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IndexIQ Factors Sustainable Corporate Euro Bond

Investment portfolio as at June 30, 2024

Description	Quantity	Currency	Market value (in EUR)	% net assets
GENERAL ELECTRIC CO 4.125 05-35 19/09A	99,000	EUR	100,600	0.14
GENERAL MILLS INC 3.907 23-29 13/04A	100,000	EUR	101,349	0.15
GLOBAL PAYMENTS 4.875 23-31 17/03A	119,000	EUR	122,897	0.18
HIGHLAND HOLDINGS 0.318 21-26 15/12A/12A	100,000	EUR	92,404	0.13
HIGHLAND HOLDINGS 0.934 21-31 15/12A/12A	100,000	EUR	82,422	0.12
ILLINOIS TOOL WORKS INC 1.0 19-31 25/06A	100,000	EUR	85,353	0.12
INTL FLAVORS AND FRAG 1.80 18-26 25/09A	100,000	EUR	95,749	0.14
KRAFT HEINZ FOODS CO 2.25 16-28 25/05A	200,000	EUR	191,477	0.27
LIBERTY MUTUAL GROUP 2.75 16-26 04/05A	200,000	EUR	196,122	0.28
LIBERTY MUTUAL GROUP 4.625 22-30 02/12A	150,000	EUR	154,393	0.22
MARSH & MCLENNA 1.9790 19-30 21/03A	200,000	EUR	185,900	0.27
MASSMUTUAL GLOBAL FU 3.75 23-30 19/01A	153,000	EUR	154,361	0.22
MASTERCARD INC 1.00 22-29 22/02A	700,000	EUR	636,040	0.91
MERCK & CO 2.50 14-34 15/10A	200,000	EUR	184,856	0.27
MERCK & CO INC 1.375 16-36 02/11A	200,000	EUR	156,427	0.22
MERCK & CO INC 1.875 14-26 15/10A	100,000	EUR	96,569	0.14
MET LIFE GLOBAL FDG 3.75 22-30 05/12A	200,000	EUR	203,211	0.29
METROPOLITAN LIFE GL 0.55 20-27 16/06A	100,000	EUR	92,072	0.13
METROPOLITAN LIFE GL 4.0 23-28 05/04A	200,000	EUR	203,500	0.29
MICROSOFT 2.625 13-33 02/05A	300,000	EUR	290,881	0.42
MMS USA INVESTMENTS 1.25 19-28 13/06A	300,000	EUR	274,590	0.39
MORGAN STANLEY 0.406 21-27 30/04A	105,000	EUR	97,493	0.14
MORGAN STANLEY 0.497 21-31 08/02A	100,000	EUR	83,350	0.12
MORGAN STANLEY 1.875 17-27 27/04A	100,000	EUR	95,770	0.14
NASDAQ INC 0.9 21-33 30/07A	200,000	EUR	156,307	0.22
NEW YORK LIFE G 0.2500 21-28 04/10A	100,000	EUR	87,989	0.13
NEW YORK LIFE GLOBAL 3.625 23-30 09/01A	155,000	EUR	157,163	0.23
NY LIFE GL FUNDING 0.25 20-27 23/01A	100,000	EUR	92,315	0.13
PEPSICO INC 0.875 16-28 18/07A	100,000	EUR	91,253	0.13
PPG INDUSTRIES 0.875 16-25 03/11A	100,000	EUR	96,311	0.14
PROCTER & GAMBLE 1.25 17-29 25/10A	100,000	EUR	90,787	0.13
PROLOGIS EURO FINANC 4.25 23-43 31/01A	100,000	EUR	97,939	0.14
PROLOGIS EURO FINANCE 0.25 19-27 10/09A	200,000	EUR	179,836	0.26
PROLOGIS EURO FINANCE 1.50 22-34 08/02A	100,000	EUR	81,265	0.12
PROLOGIS EURO FINANCE 4.625 23-33 23/05A	100,000	EUR	104,019	0.15
PUBLIC STORAGE 0.875 20-32 24/01A	100,000	EUR	82,029	0.12
PUBLIC STORAGE INC 0.5 21-30 09/09A	200,000	EUR	165,531	0.24
PVH CORP 3.125 17-27 15/12S	100,000	EUR	97,815	0.14
TAPESTRY INC 5.875 23-31 27/11A	100,000	EUR	103,930	0.15
TOYOTA MOTOR CREDIT 0.125 21-27 06/05A	200,000	EUR	179,769	0.26
TOYOTA MOTOR CREDIT 0.25 20-26 16/01A	592,000	EUR	555,731	0.80
TOYOTA MOTOR CREDIT 4.05 23-29 13/09A	200,000	EUR	205,174	0.29
UNITED PARCEL 1.50 17-32 15/11A	258,000	EUR	221,963	0.32
UNITED PARCEL 1.625 15-25 15/11A	600,000	EUR	584,278	0.84
VERALTO CORPORATION 4.15 23-31 19/09A	100,000	EUR	101,172	0.15
VF CORP 0.25 20-28 25/02A	100,000	EUR	84,300	0.12
VISA 2.0 22-29 15/06A	250,000	EUR	236,384	0.34
VISA INC 2.3750 22-34 15/06A	147,000	EUR	135,572	0.19
WALGREENS BOOTS 2.125 14-26 20/11A	400,000	EUR	377,444	0.54
ZIMMER BIOMET HLDG 1.164 19-27 15/11A	126,000	EUR	116,110	0.17
			16,901,122	24.26
Virgin Islands (UK)				
SWISS LIFE FINANCE 0.5 21-31 15/09A	200,000	EUR	160,784	0.23
			160,784	0.23
Total bonds			57,596,883	82.67
Floating rate notes				
Austria				
ERSTE GROUP BANK AG FL.R 22-33 07/06A	100,000	EUR	98,437	0.14

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IndexIQ Factors Sustainable Corporate Euro Bond

Investment portfolio as at June 30, 2024

Description	Quantity	Currency	Market value (in EUR)	% net assets
ERSTE GROUP BANK AG FL.R 23-30 30/05A	100,000	EUR	102,700	0.15
ERSTE GROUP BANK AG FL.R 23-31 16/01A	100,000	EUR	102,214	0.15
			303,351	0.44
Belgium				
AGEAS NV FL.R 19-XX 02/07A	100,000	EUR	94,071	0.14
AGEAS NV FL.R 20-51 24/11A	100,000	EUR	82,371	0.12
BELFIUS SANV FL.R 23-33 19/04A	100,000	EUR	102,352	0.15
KBC GROUPE FL.R 22-27 23/11A	100,000	EUR	101,235	0.15
KBC GROUPE SA FL.R 21-27 01/03A27 01/03A	200,000	EUR	188,749	0.27
KBC GROUPE SA FL.R 21-31 07/12A	100,000	EUR	92,095	0.13
KBC GROUPE SA FL.R 23-30 19/04A	100,000	EUR	102,533	0.15
			763,406	1.10
Czech Republic				
CESKA SPORITELNA AS FL.R 23-27 29/06A	100,000	EUR	102,986	0.15
			102,986	0.15
Denmark				
JYSKE BANK DNK FL.R 21-26 02/09A	100,000	EUR	95,587	0.14
JYSKE BANK DNK FL.R 23-28 26/10A	100,000	EUR	103,058	0.15
JYSKE BANK DNK FL.R 23-29 10/11A	100,000	EUR	103,234	0.15
ORSTED FL.R 19-XX 09/12A	100,000	EUR	89,649	0.13
SYDBANK AS FL.R 21-26 10/11A	125,000	EUR	119,295	0.17
			510,823	0.73
France				
AXA FL.R 22-43 10/03A	100,000	EUR	97,275	0.14
AXA FL.R 23-43 11/07A	100,000	EUR	105,524	0.15
AXA SA FL.R 18-49 28/05A	100,000	EUR	95,263	0.14
AXA SA FL.R 22-42 10/07A	100,000	EUR	82,762	0.12
SCOR SE FL.R 16-48 27/05A	100,000	EUR	98,295	0.14
UNIBAIL RODAMCO SE FL.R 23-99 31/12A	100,000	EUR	104,996	0.15
UNIBAIL-RODAMCO FL.R 18-XX 25/04A	100,000	EUR	94,330	0.14
			678,445	0.97
Germany				
EVONIK INDUSTRIES FL.R 21-81 02/12A	100,000	EUR	92,005	0.13
MUENCHENER RUECK FL.R 21-42 26/05A	200,000	EUR	158,714	0.23
MUNICH REINSURANCE FL.R 18-49 26/05A/05A	200,000	EUR	192,695	0.28
TALANX AG FL.R 17-47 05/12A	100,000	EUR	93,343	0.13
TALANX AG FL.R 21-42 01/12A	200,000	EUR	166,149	0.24
			702,906	1.01
Hong Kong				
AIA GROUP LTD FL.R 21-33 09/09A	440,000	EUR	380,717	0.55
			380,717	0.55
Ireland				
AIB GROUP PLC FL.R 22-26 04/07A26 04/07A	200,000	EUR	199,487	0.29
AIB GROUP PLC FL.R 22-28 04/04A	100,000	EUR	95,882	0.14
AIB GROUP PLC FL.R 22-29 16/02A	100,000	EUR	106,371	0.15
BANK OF IRELAND GRP FL.R 22-33 01/03A	100,000	EUR	107,230	0.15
BANK OF IRELAND GRP FL.R 23-28 16/07A	110,000	EUR	113,527	0.16
ZURICH FIN IRELAND FL.R 20-50 17/09A	200,000	EUR	175,200	0.25
			797,697	1.14
Italy				
ENEL FL.R 23-XX 16/07A	100,000	EUR	105,223	0.15
			105,223	0.15
Luxembourg				
AROUNDTOWN SA FL.R 21-XX 15/07A12A	200,000	EUR	100,008	0.14
HELVETIA EUROPE FL.R 20-41 30/06A	100,000	EUR	87,794	0.13
SWISS RE FINANCE LUX FL.R 19-50 30/04A	100,000	EUR	91,994	0.13
			279,796	0.40
Netherlands				
ADECCO INTL FIN SERV FL.R 21-82 21/03A	100,000	EUR	89,991	0.13
ALLIANDER NV FL.R 18-49 31/12A	100,000	EUR	97,375	0.14

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IndexIQ Factors Sustainable Corporate Euro Bond

Investment portfolio as at June 30, 2024

Description	Quantity	Currency	Market value (in EUR)	% net assets
ARGENTUM NETHLD FL.R 16-46 01/10A	100,000	EUR	98,664	0.14
ASR NEDERLAND NV FL.R 19-49 02/05A	100,000	EUR	93,899	0.13
ASR NEDERLAND NV FL.R 22-43 07/12A	100,000	EUR	112,864	0.16
ELM BV FL.R 16-XX 19/05A	100,000	EUR	99,831	0.14
ELM BV FL.R 17-47 29/09A	100,000	EUR	96,425	0.14
ELM BV FL.R 20-XX 03/09A	100,000	EUR	98,701	0.14
IBERDROLA INTL BV FL.R 21-XX 09/02A12A	100,000	EUR	86,683	0.12
NN GROUP NV FL.R 14-XX 15/07A	100,000	EUR	99,750	0.14
NN GROUP NV FL.R 23-43 03/11A	100,000	EUR	107,953	0.15
VOLKSWAGEN INTL FIN FL.R 14-26 24/03A	100,000	EUR	99,511	0.14
VOLKSWAGEN INTL FIN FL.R 15-30 20/03A	182,000	EUR	163,110	0.23
VOLKSWAGEN INTL FIN FL.R 17-XX 14/06A	200,000	EUR	192,750	0.28
VOLKSWAGEN INTL FIN FL.R 18-XX 27/06A	200,000	EUR	196,002	0.28
VOLKSWAGEN INTL FIN FL.R 20-XX 17/06A	200,000	EUR	197,321	0.28
VOLKSWAGEN INTL FIN FL.R 20-XX 17/06A	100,000	EUR	93,075	0.13
			2,023,905	2.90
Norway				
DNB BANK ASA 0.25 21-29 23/02A	150,000	EUR	132,557	0.19
DNB BANK ASA 0.375 22-28 18/01A	250,000	EUR	230,727	0.33
			363,284	0.52
Portugal				
BC PORTUGUES FL.R 21-28 07/04A	100,000	EUR	94,250	0.14
			94,250	0.14
Spain				
BANCO DE BADELL FL.R 23-29 07/06A	100,000	EUR	104,401	0.15
BANKINTER SA FL.R 23-30 03/05A	100,000	EUR	102,728	0.15
BBVA FL.R 23-31 13/01A	100,000	EUR	103,280	0.15
BBVA SA FL.R 21-27 24/03A	100,000	EUR	94,192	0.14
BFCM 1.25 17-27 26/05A	100,000	EUR	90,700	0.13
KUTXABANK FL.R 23-27 15/06A	100,000	EUR	101,675	0.15
KUTXABANK FL.R 23-28 01/02A	100,000	EUR	100,782	0.14
MAPFRE FL.R 17-27 31/03A	100,000	EUR	99,500	0.14
			797,258	1.14
United Kingdom				
AVIVA PLC FL.R 14-44 03/07A	200,000	EUR	199,985	0.29
BANCO DE SABADELL FL.R 22-28 10/11A	100,000	EUR	104,252	0.15
LLOYDS BANKING GROU FL.R 23-31 21/09A	100,000	EUR	104,268	0.15
LLOYDS BANKING GROUP FL.R 22-30 24/08A	100,000	EUR	96,525	0.14
LLOYDS BANKING GROUP FL.R 23-29 11/01A	100,000	EUR	102,534	0.15
NATWEST GROUP PLC FL.R 18-26 02/03A	69,000	EUR	68,034	0.10
NATWEST GROUP PLC FL.R 21-30 26/02A	100,000	EUR	86,905	0.12
NATWEST GROUP PLC FL.R 23-34 28/02A	100,000	EUR	104,536	0.15
SWISS RE FINANCE UK FL.R 20-52 04/06A	100,000	EUR	88,312	0.13
			955,351	1.37
United States of America				
BANK OF AMERICA CORP FL.R 17-27 04/05A	300,000	EUR	290,217	0.42
BANK OF AMERICA CORP FL.R 18-28 25/04A	166,000	EUR	157,769	0.23
BANK OF AMERICA CORP FL.R 19-30 09/05A	200,000	EUR	179,691	0.26
BANK OF AMERICA CORP FL.R 20-29 31/03A	156,000	EUR	155,825	0.22
BANK OF AMERICA CORP FL.R 20-31 26/10A	200,000	EUR	165,136	0.24
BANK OF AMERICA CORP FL.R 21-31 22/03A	200,000	EUR	168,481	0.24
CITIGROUP INC FL.R 19-27 08/10A	300,000	EUR	279,788	0.40
CITIGROUP INC FL.R 20-26 06/05A	158,000	EUR	154,050	0.22
CITIGROUP INC FL.R 22-28 22/09A	149,000	EUR	149,489	0.21
CITIGROUP INC FL.R 22-33 22/09A	164,000	EUR	166,532	0.24
MORGAN STANLEY CAPITAL FL.R 22-34 25/01A	100,000	EUR	108,432	0.16
MORGAN STANLEY FL.R 20-29 26/10A	100,000	EUR	87,378	0.13
			2,062,788	2.96
Total floating rate notes			10,922,186	15.68

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IndexIQ Factors Sustainable Corporate Euro Bond

Investment portfolio as at June 30, 2024

Description	Quantity	Currency	Market value (in EUR)	% net assets
Total transferable securities admitted to an official stock exchange listing or dealt in another regulated market			68,519,069	98.35
Total investment portfolio			68,519,069	98.35
Acquisition cost			67,908,625	



IndexIQ Factors Sustainable Corporate Euro Bond

Geographical and economic breakdown of investments as at June 30, 2024

Geographical breakdown (in % of net assets)

United States of America	27.22
Netherlands	12.55
France	8.78
Germany	6.63
United Kingdom	6.23
Canada	5.71
Japan	3.99
Luxembourg	3.21
Italy	2.77
Spain	2.72
Sweden	2.66
Belgium	2.65
Ireland	2.63
Australia	2.54
Denmark	2.31
Norway	1.40
Finland	1.05
Switzerland	0.58
Austria	0.57
Hong Kong	0.55
United Arab Emirates	0.31
Cayman Islands	0.27
Portugal	0.27
Mexico	0.26
Virgin Islands (UK)	0.23
Czech Republic	0.15
Romania	0.12
	98.35

Economic breakdown (in % of net assets)

Banks and other financial institutions	54.38
Real estate	6.48
Insurance	6.27
Transportation	5.17
Pharmaceuticals	2.97
Road vehicles	2.59
Internet and internet services	2.22
Graphic art and publishing	2.15
Office supplies and computing	2.01
Chemicals	1.83
Electrical engineering	1.71
Communication	1.41
Miscellaneous services	1.26
Retail trade and department stores	1.23
Utilities	1.22
Miscellaneous consumer goods	1.03
Electronics and semiconductors	0.96
Foods and non alcoholic drinks	0.55
Textiles and garments	0.55
Machine and apparatus construction	0.54
Packaging industries	0.42
Paper and forest products	0.41
Building materials	0.36
Petroleum	0.29
Healthcare	0.16
Environmental services and recycling	0.15
	98.35

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IndexIQ Factors Sustainable EMU Equity

Investment portfolio as at June 30, 2024

Description	Quantity	Currency	Market value (in EUR)	% net assets
Transferable securities admitted to an official stock exchange listing or dealt in another regulated market				
Shares				
Austria				
ANDRITZ AG	208	EUR	12,033	0.61
ERSTE GROUP BANK AG	293	EUR	12,962	0.66
VERBUND AG	167	EUR	12,300	0.62
			37,295	1.89
Belgium				
AGEAS NOM	384	EUR	16,389	0.83
COLRUYT	365	EUR	16,272	0.83
D'IETEREN	65	EUR	12,877	0.65
ELIA SYSTEM OPERATOR SA	7	EUR	612	0.03
KBC GROUPE SA	309	EUR	20,363	1.03
SOFINA SA	3	EUR	640	0.03
SYENSQO SA	51	EUR	4,262	0.22
UCB	5	EUR	694	0.04
WAREHOUSES DE PAUW SCA - REGISTERED SHS	25	EUR	633	0.03
			72,742	3.69
Finland				
CARGOTEC -B-	111	EUR	8,319	0.42
ELISA CORPORATION -A-	289	EUR	12,381	0.63
KESKO CORP	985	EUR	16,144	0.82
KONE OYJ -B-	178	EUR	8,204	0.42
METSO CORPORATION	809	EUR	7,996	0.41
NESTE	254	EUR	4,223	0.21
NOKIA OYJ	2,484	EUR	8,839	0.45
ORION CORPORATION (NEW) -B-	120	EUR	4,783	0.24
STORA ENSO -R-	51	EUR	651	0.03
UPM KYMMENE CORP	138	EUR	4,502	0.23
WARTSILA CORPORATION -B-	239	EUR	4,302	0.22
			80,344	4.07
France				
AIR LIQUIDE SA	80	EUR	12,902	0.65
ALSTOM SA	41	EUR	644	0.03
AMUNDI SA	140	EUR	8,435	0.43
AXA SA	1,288	EUR	39,374	2.00
BIOMERIEUX SA	50	EUR	4,438	0.23
BNP PARIBAS SA	728	EUR	43,338	2.20
BOUYGUES SA	555	EUR	16,633	0.84
BUREAU VERITAS SA	607	EUR	15,697	0.80
CAPGEMINI SE	67	EUR	12,442	0.63
CARREFOUR SA	1,407	EUR	18,572	0.94
CIE DE SAINT-GOBAIN	239	EUR	17,356	0.88
CIE GENERALE DES ETABLISSEMENTS MICHELIN	462	EUR	16,683	0.85
COVIVIO SA	14	EUR	621	0.03
CREDIT AGRICOLE SA	2,402	EUR	30,601	1.55
DANONE SA	217	EUR	12,386	0.63
DASSAULT SYST.	127	EUR	4,483	0.23
EDENRED SA	16	EUR	631	0.03
ESSILORLUXOTTICA SA	77	EUR	15,492	0.79
EURAZEO	171	EUR	12,714	0.64
GECINA	49	EUR	4,212	0.21
GETLINKÅ ACT	792	EUR	12,236	0.62
HERMES INTERNATIONAL SA	4	EUR	8,560	0.43
KERING	7	EUR	2,370	0.12
KLEPIERRE SA	177	EUR	4,421	0.22
LEGRAND SA	132	EUR	12,228	0.62
L'OREAL SA	41	EUR	16,812	0.85

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IndexIQ Factors Sustainable EMU Equity

Investment portfolio as at June 30, 2024

Description	Quantity	Currency	Market value (in EUR)	% net assets
LVMH MOET HENNESSY LOUIS VUITTON SE	50	EUR	35,680	1.81
PUBLICIS GROUPE	165	EUR	16,398	0.83
SARTORIUS STEDIM BIOTECH	4	EUR	613	0.03
SCHNEIDER ELECTRIC SE	62	EUR	13,907	0.71
SEB SA	120	EUR	11,472	0.58
SOCIETE GENERALE SA	801	EUR	17,558	0.89
SODEXO SA	193	EUR	16,212	0.82
SPIE SA	380	EUR	12,836	0.65
UNIBAIL RODAMCO	9	EUR	662	0.03
			469,619	23.81
Germany				
ADIDAS AG - REG SHS	3	EUR	669	0.03
BECHTLE	189	EUR	8,305	0.42
BEIERSDORF AG	57	EUR	7,783	0.39
BMW AG	640	EUR	56,562	2.87
BRENNTAG - REG SHS	249	EUR	15,677	0.79
CARL ZEISS MEDITEC AG	8	EUR	525	0.03
COVESTRO AG	90	EUR	4,932	0.25
DEUTSCHE BOERSE AG - REG SHS	68	EUR	12,995	0.66
DEUTSCHE POST AG - REG SHS	777	EUR	29,363	1.49
DEUTSCHE TELEKOM AG - REG SHS	2,267	EUR	53,229	2.70
E.ON SE	1,558	EUR	19,093	0.97
EVONIK INDUSTRIES	675	EUR	12,859	0.65
FRAPORT AG	13	EUR	627	0.03
FRESENIUS MEDICAL CARE AG	117	EUR	4,184	0.21
FRESENIUS SE	373	EUR	10,399	0.53
GEA GROUP AG	430	EUR	16,727	0.85
HEIDELBERG MATERIALS AG	129	EUR	12,490	0.63
HENKEL AG & CO KGAA PREFERENTIAL SHARE	149	EUR	12,400	0.63
HOCHTIEF AG	163	EUR	17,311	0.88
INFINEON TECHNOLOGIES - REG SHS	124	EUR	4,254	0.22
KION GROUP AG	113	EUR	4,417	0.22
KNORR-BREMSE - BEARER SHS	64	EUR	4,563	0.23
LEG IMMOBILIEN - REG SHS	8	EUR	610	0.03
MERCEDES-BENZ GROUP	938	EUR	60,566	3.07
MERCK KGAA	68	EUR	10,523	0.53
MUENCHENER RUECK - REG SHS	55	EUR	25,685	1.30
NEMETSCHKE	7	EUR	643	0.03
PUMA AG	14	EUR	600	0.03
RATIONAL NAMEN	1	EUR	778	0.04
SAP AG	80	EUR	15,162	0.77
SARTORIUS VORZ.OHNE STIMMRECHT.	3	EUR	657	0.03
SCOUT24	120	EUR	8,544	0.43
SIEMENS AG PREFERENTIAL SHARE	158	EUR	27,448	1.39
SYMRISE AG	40	EUR	4,572	0.23
TALANX AG NAM AKT	276	EUR	20,576	1.04
VOLKSWAGEN AG VORZ.AKT	798	EUR	84,108	4.26
VONOVIA SE	24	EUR	637	0.03
ZALANDO SE	29	EUR	635	0.03
			571,108	28.96
Ireland				
AIB GRP - REGISTERED	945	EUR	4,665	0.24
BANK OF IRELAND - REGISTERED	866	EUR	8,459	0.43
GLANBIA PLC	864	EUR	15,725	0.80
KERRY GROUP -A-	163	EUR	12,331	0.63
KINGSPAN GROUP	56	EUR	4,452	0.23
			45,632	2.31
Italy				
AMPLIFON SPA	18	EUR	598	0.03

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 EMU Equity

Investment portfolio as at June 30, 2024

Description	Quantity	Currency	Market value (in EUR)	% net assets
ASSICURAZIONI GENERALI SPA	1,415	EUR	32,955	1.67
BANCA MEDIOLANUM	1,572	EUR	16,207	0.82
BANCO BPM SPA - REGISTERED	1,431	EUR	8,606	0.44
BPER BANCA SPA	1,037	EUR	4,896	0.25
DIASORIN	6	EUR	558	0.03
ENEL SPA	4,366	EUR	28,353	1.44
FINECOBANK	602	EUR	8,380	0.42
INTESA SANPAOLO	8,937	EUR	31,020	1.57
MEDIOBANCA	622	EUR	8,515	0.43
MONCLER SPA	77	EUR	4,394	0.22
NEXI SPA	112	EUR	638	0.03
POSTE ITALIANE SPA	1,330	EUR	15,820	0.80
PRYSMIAN SPA	217	EUR	12,547	0.64
RECORDATI SPA	175	EUR	8,523	0.43
UNICREDIT SPA - REG SHS	384	EUR	13,288	0.67
			195,298	9.90
Luxembourg				
EUROFINS SCIENTIFIC SEÂ	85	EUR	3,957	0.20
INPOST SA	272	EUR	4,477	0.23
			8,434	0.43
Netherlands				
ABN AMRO GROUP DEP RECEIPT	559	EUR	8,581	0.44
ADYEN	1	EUR	1,113	0.06
AKZO NOBEL NV	212	EUR	12,037	0.61
ARCADIS	276	EUR	16,325	0.83
ARGENX SE	2	EUR	817	0.04
ASM INTERNATIONAL NV	1	EUR	712	0.04
ASML HOLDING NV	8	EUR	7,714	0.39
ASR NEDERLAND NV	283	EUR	12,596	0.64
BESI - REG SHS	4	EUR	625	0.03
EURONEXT NV	138	EUR	11,937	0.61
IMCD	62	EUR	8,017	0.41
JDE PEET S BV	427	EUR	7,942	0.40
KONINKLIJKE AHOLD DELHAIZE NV	854	EUR	23,562	1.19
KONINKLIJKE KPN NV	4,632	EUR	16,583	0.84
NN GROUP NV	298	EUR	12,948	0.66
OCI REG.SHS	27	EUR	615	0.03
RANDSTAD BR	357	EUR	15,112	0.77
STELLANTIS NV-BEARER AND REGISTERED SHS	3,053	EUR	56,407	2.86
STMICROELECTRONICS NV	218	EUR	8,039	0.41
UNIVERSAL MUSIC GROUP N.V.	294	EUR	8,167	0.41
WOLTERS KLUWER NV	106	EUR	16,409	0.83
			246,258	12.49
Portugal				
BCP SHARES FROM REVERSE SPLIT	25,811	EUR	8,688	0.44
EDP ENERGIAS DE PORTUGAL SA - REG SHS	1,232	EUR	4,311	0.22
JERONIMO MARTINS SGPS SA	627	EUR	11,443	0.58
			24,442	1.24
Spain				
ACCIONA SA	39	EUR	4,302	0.22
ACS	414	EUR	16,676	0.85
AMADEUS IT GROUP SA -A-	131	EUR	8,140	0.41
BANCO BILBAO VIZCAYA ARGENTARIA SA	6,204	EUR	58,019	2.94
BANCO SABADELL PREFERENTIAL SHARE	2,597	EUR	4,676	0.24
BANKINTER SA - REG SHS	1,629	EUR	12,423	0.63
CELLNEX TELECOM SA	20	EUR	607	0.03
EDP RENOVAVEIS SA	46	EUR	600	0.03
IBERDROLA SA	2,038	EUR	24,690	1.25
MAPFRE REG-SHS	7,603	EUR	16,377	0.83

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IndexIQ Factors Sustainable EMU Equity

Investment portfolio as at June 30, 2024

Description	Quantity	Currency	Market value (in EUR)	% net assets
MERLIN PROPERTIES SOCIMI S.A.	427	EUR	4,441	0.23
REDEIA CORPORACION SA	493	EUR	8,046	0.41
TELEFONICA SA	5,377	EUR	21,293	1.08
			180,290	9.14
Switzerland				
DSM FIRMENICH	46	EUR	4,858	0.25
			4,858	0.25
United States of America				
AEGON - REGISTERED SHS	2,167	EUR	12,499	0.63
			12,499	0.63
Total Shares			1,948,819	98.81
Total transferable securities admitted to an official stock exchange listing or dealt in another regulated market			1,948,819	98.81
Total investment portfolio			1,948,819	98.81
Acquisition cost			1,767,218	



IndexIQ Factors Sustainable EMU Equity

Geographical and economic breakdown of investments as at June 30, 2024

Geographical breakdown (in % of net assets)

Germany	28.96
France	23.81
Netherlands	12.49
Italy	9.90
Spain	9.14
Finland	4.07
Belgium	3.69
Ireland	2.31
Austria	1.89
Portugal	1.24
United States of America	0.63
Luxembourg	0.43
Switzerland	0.25
	98.81

Economic breakdown (in % of net assets)

Banks and other financial institutions	22.12
Road vehicles	13.72
Insurance	9.57
Building materials	6.00
Communication	5.73
Utilities	4.94
Pharmaceuticals	4.56
Retail trade and department stores	4.48
Chemicals	3.22
Machine and apparatus construction	3.00
Electrical engineering	2.79
Textiles and garments	2.56
Internet and internet services	2.49
Transportation	2.37
Foods and non alcoholic drinks	2.05
Miscellaneous services	2.00
Electronics and semiconductors	1.72
Graphic art and publishing	1.66
Miscellaneous consumer goods	1.21
Tires and rubber	0.85
Real estate	0.82
Non ferrous metals	0.41
Paper and forest products	0.26
Petroleum	0.21
Biotechnology	0.04
Environmental services and recycling	0.03
	98.81



IndexIQ Factors Sustainable Europe Equity

Investment portfolio as at June 30, 2024

Description	Quantity	Currency	Market value (in EUR)	% net assets
Transferable securities admitted to an official stock exchange listing or dealt in another regulated market				
Shares				
Austria				
ANDRITZ AG	9,885	EUR	571,847	0.32
ERSTE GROUP BANK AG	16,660	EUR	737,038	0.41
VERBUND AG	7,942	EUR	584,928	0.33
			1,893,813	1.06
Belgium				
AGEAS NOM	18,105	EUR	772,721	0.43
COLRUYT	17,239	EUR	768,515	0.43
D'ETEREN	3,074	EUR	608,959	0.34
KBC GROUPE SA	18,362	EUR	1,210,056	0.68
SYENQO SA	2,542	EUR	212,435	0.12
			3,572,686	1.99
Denmark				
A.P. MOELLER-MAERSK A/S -B-	1,383	DKK	2,244,898	1.25
DEMANT A/S	5,131	DKK	207,374	0.12
GENMAB AS	914	DKK	213,871	0.12
JYSKE BANK A/S	3,075	DKK	228,436	0.13
PANDORA	4,141	DKK	583,603	0.33
TRYG A/S	30,455	DKK	621,560	0.35
			4,099,742	2.29
Finland				
CARGOTEC -B-	5,345	EUR	400,608	0.22
ELISA CORPORATION -A-	13,707	EUR	587,208	0.33
KESKO CORP	46,459	EUR	761,463	0.42
KONE OYJ -B-	8,559	EUR	394,484	0.22
METSO CORPORATION	38,876	EUR	384,250	0.21
NESTE	12,617	EUR	209,758	0.12
NOKIA OYJ	132,923	EUR	473,007	0.26
NORDEA BANK	98,794	USD	1,097,614	0.61
ORION CORPORATION (NEW) -B-	5,974	EUR	238,124	0.13
UPM KYMMENE CORP	6,866	EUR	223,969	0.12
WARTSILA CORPORATION -B-	11,836	EUR	213,048	0.12
			4,983,533	2.78
France				
AIR LIQUIDE SA	4,941	EUR	796,884	0.44
AMUNDI SA	9,696	EUR	584,184	0.33
AXA SA	76,016	EUR	2,323,809	1.30
BIOMERIEUX SA	2,471	EUR	219,301	0.12
BNP PARIBAS SA	46,485	EUR	2,767,252	1.54
BOUYGUES SA	30,837	EUR	924,185	0.52
BUREAU VERITAS SA	28,658	EUR	741,096	0.41
CAPGEMINI SE	3,204	EUR	594,983	0.33
CARREFOUR SA	80,417	EUR	1,061,504	0.59
CIE DE SAINT-GOBAIN	14,128	EUR	1,025,975	0.57
CIE GENERALE DES ETABLISSEMENTS MICHELIN	25,429	EUR	918,241	0.51
CREDIT AGRICOLE SA	150,547	EUR	1,917,969	1.07
DANONE SA	12,463	EUR	711,388	0.40
DASSAULT SYST.	6,286	EUR	221,896	0.12
ESSILORLUXOTTICA SA	4,538	EUR	913,046	0.51
EURAZEO	8,120	EUR	603,722	0.34
GECINA	2,452	EUR	210,749	0.12
GETLINKA ACT	37,603	EUR	580,966	0.32
HERMES INTERNATIONAL SA	250	EUR	535,000	0.30
KERING	830	EUR	280,955	0.16
KLEPIERRE SA	15,830	EUR	395,433	0.22
LEGRAND SA	6,250	EUR	579,000	0.32

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IndexIQ Factors Sustainable Europe Equity

Investment portfolio as at June 30, 2024

Description	Quantity	Currency	Market value (in EUR)	% net assets
L'OREAL SA	2,533	EUR	1,038,657	0.58
LVMH MOET HENNESSY LOUIS VUITTON SE	3,147	EUR	2,245,699	1.25
PUBLICIS GROUPE	7,815	EUR	776,655	0.43
SCHNEIDER ELECTRIC SE	3,820	EUR	856,826	0.48
SEB SA	5,682	EUR	543,199	0.30
SOCIETE GENERALE SA	53,734	EUR	1,177,849	0.66
SODEXO SA	9,096	EUR	764,064	0.43
SPIE SA	18,030	EUR	609,053	0.34
			26,919,540	15.02
Germany				
BECHTLE	9,094	EUR	399,590	0.22
BEIERSDORF AG	2,761	EUR	377,015	0.21
BMW AG	38,188	EUR	3,375,055	1.88
BRENNTAG - REG SHS	11,754	EUR	740,032	0.41
COVESTRO AG	4,468	EUR	244,846	0.14
DEUTSCHE BOERSE AG - REG SHS	3,205	EUR	612,476	0.34
DEUTSCHE POST AG - REG SHS	45,128	EUR	1,705,387	0.95
DEUTSCHE TELEKOM AG - REG SHS	137,541	EUR	3,229,463	1.80
E.ON SE	93,298	EUR	1,143,367	0.64
EVONIK INDUSTRIES	32,027	EUR	610,114	0.34
FRESENIUS MEDICAL CARE AG	6,215	EUR	222,248	0.12
FRESENIUS SE	23,504	EUR	655,292	0.37
GEA GROUP AG	20,287	EUR	789,164	0.44
HEIDELBERG MATERIALS AG	6,638	EUR	642,691	0.36
HENKEL AG & CO KGAA PREFERENTIAL SHARE	10,677	EUR	888,540	0.50
HOCHTIEF AG	7,682	EUR	815,828	0.46
INFINEON TECHNOLOGIES - REG SHS	7,431	EUR	254,920	0.14
KION GROUP AG	5,617	EUR	219,569	0.12
KNORR-BREMSE - BEARER SHS	3,188	EUR	227,304	0.13
MERCEDES-BENZ GROUP	56,448	EUR	3,644,847	2.03
MERCK KGAA	4,161	EUR	643,915	0.36
MUENCHENER RUECK - REG SHS	3,168	EUR	1,479,456	0.83
PUMA AG	4,982	EUR	213,578	0.12
SAP AG	5,257	EUR	996,307	0.56
SCOUT24	5,743	EUR	408,902	0.23
SIEMENS AG PREFERENTIAL SHARE	9,821	EUR	1,706,104	0.95
SYMRISE AG	1,997	EUR	228,257	0.13
TALANX AG NAM AKT	15,633	EUR	1,165,440	0.65
VOLKSWAGEN AG VORZ.AKT	49,858	EUR	5,255,034	2.93
ZALANDO SE	10,134	EUR	221,833	0.12
			33,116,574	18.48
Ireland				
AIB GRP - REGISTERED	46,901	EUR	231,503	0.13
BANK OF IRELAND - REGISTERED	41,596	EUR	406,310	0.23
GLANBIA PLC	40,769	EUR	741,996	0.41
KERRY GROUP -A-	10,146	EUR	767,545	0.43
KINGSPAN GROUP	2,770	EUR	220,215	0.12
SMURFIT KAPPA PLC	9,595	EUR	399,152	0.22
			2,766,721	1.54
Italy				
ASSICURAZIONI GENERALI SPA	83,633	EUR	1,947,813	1.09
BANCA MEDIOLANUM	74,177	EUR	764,765	0.43
BANCO BPM SPA - REGISTERED	73,044	EUR	439,287	0.25
BPER BANCA SPA	51,471	EUR	242,995	0.14
ENEL SPA	265,032	EUR	1,721,118	0.96
FINCOBANK	41,772	EUR	581,466	0.32
INTESA SANPAOLO	515,963	EUR	1,790,908	1.00
MEDIOBANCA	29,895	EUR	409,263	0.23
MONCLER SPA	3,829	EUR	218,483	0.12

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IndexIQ Factors Sustainable Europe Equity

Investment portfolio as at June 30, 2024

Description	Quantity	Currency	Market value (in EUR)	% net assets
POSTE ITALIANE SPA	67,715	EUR	805,470	0.45
PRYSMIAN SPA	10,314	EUR	596,355	0.33
RECORDATI SPA	8,406	EUR	409,372	0.23
UNICREDIT SPA - REG SHS	25,579	EUR	885,161	0.49
			10,812,456	6.03
Jersey				
WPP PLC	46,388	GBP	396,337	0.22
			396,337	0.22
Luxembourg				
INPOST SA	13,474	EUR	221,782	0.12
			221,782	0.12
Netherlands				
ABN AMRO GROUP DEP RECEIPT	34,818	EUR	534,456	0.30
AKZO NOBEL NV	10,054	EUR	570,866	0.32
ARCADIS	13,016	EUR	769,896	0.43
ASML HOLDING NV	579	EUR	558,272	0.31
ASR NEDERLAND NV	13,413	EUR	597,013	0.33
EURONEXT NV	8,556	EUR	740,094	0.41
IMCD	2,961	EUR	382,857	0.21
JDE PEET S BV	20,660	EUR	384,276	0.21
KONINKLIJKE AHOLD DELHAIZE NV	49,101	EUR	1,354,697	0.76
KONINKLIJKE KPN NV	218,543	EUR	782,384	0.44
NN GROUP NV	14,587	EUR	633,805	0.35
RANDSTAD BR	16,821	EUR	712,033	0.40
STELLANTIS NV-BEARER AND REGISTERED SHS	182,620	EUR	3,374,087	1.88
STMICROELECTRONICS NV	13,346	EUR	492,134	0.27
UNIVERSAL MUSIC GROUP N.V.	14,122	EUR	392,309	0.22
WOLTERS KLUWER NV	5,003	EUR	774,464	0.43
			13,053,643	7.28
Norway				
DNB BANK ASA	52,236	NOK	959,899	0.54
GJENSIDIGE FORSIKRING ASA	35,342	NOK	590,917	0.33
ORKLA ASA	74,054	NOK	562,957	0.31
TELENOR ASA	54,350	NOK	579,625	0.32
			2,693,398	1.50
Portugal				
BCP SHARES FROM REVERSE SPLIT	1,240,238	EUR	417,464	0.23
EDP ENERGIAS DE PORTUGAL SA - REG SHS	61,145	EUR	213,946	0.12
JERONIMO MARTINS SGPS SA	29,775	EUR	543,394	0.30
			1,174,804	0.66
Spain				
ACCIONA SA	1,942	EUR	214,203	0.12
ACS	19,481	EUR	784,695	0.44
AMADEUS IT GROUP SA -A-	6,297	EUR	391,296	0.22
BANCO BILBAO VIZCAYA ARGENTARIA SA	414,606	EUR	3,877,395	2.16
BANCO SABADELL PREFERENTIAL SHARE	128,856	EUR	232,005	0.13
BANKINTER SA - REG SHS	77,353	EUR	589,894	0.33
IBERDROLA SA	136,189	EUR	1,649,930	0.92
MAPFRE REG-SHS	358,694	EUR	772,627	0.43
REDEIA CORPORACION SA	23,699	EUR	386,768	0.22
TELEFONICA SA	323,482	EUR	1,280,989	0.71
			10,179,802	5.68
Sweden				
AAK --- REGISTERED SHS	27,888	SEK	763,173	0.43
ALFA LAVAL	5,450	SEK	222,850	0.12
ATLAS COPCO AB -A-	22,779	SEK	399,787	0.22
AXFOOD AB	16,565	SEK	406,317	0.23
BOLIDEN - REG SHS	7,459	SEK	222,850	0.12
ESSITY AB REGISTERED -B-	23,649	SEK	565,492	0.32
HENNES AND MAURITZ AB	13,424	SEK	198,285	0.11

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IndexIQ Factors Sustainable Europe Equity

Investment portfolio as at June 30, 2024

Description	Quantity	Currency	Market value (in EUR)	% net assets
HEXAGON - REG SHS -B-	21,732	SEK	229,095	0.13
HOLMEN - REG SHS	15,475	SEK	568,826	0.32
INDUTRADE AB	9,301	SEK	222,568	0.12
SECURITAS -B- FREE	43,850	SEK	406,433	0.23
SKANDINAVISKA ENSKILDA BANKEN -A-	56,396	SEK	777,619	0.43
SKF AB -B-	22,019	SEK	412,832	0.23
SSAB - REG SHS -B-	116,782	SEK	592,244	0.33
SVENSKA HANDELSBANKEN AB-A-	49,225	SEK	437,821	0.24
SWEDBANK -A-	45,518	SEK	874,667	0.49
TELE2 AB	82,542	SEK	775,968	0.43
TELIA COMPANY AB	170,416	SEK	426,866	0.24
VOLVO CAR ABÅ	171,780	SEK	496,194	0.28
			8,999,887	5.02
Switzerland				
ABB LTD PREFERENTIAL SHARE	17,078	CHF	885,244	0.49
ADECCO REG.SHS	6,869	CHF	212,693	0.12
ALCON - REG SHS	4,784	CHF	398,497	0.22
BALOISE HOLDING - REG SHS	3,579	CHF	587,922	0.33
BARRY CALLEBAUT - NAMEN-AKT	247	CHF	375,482	0.21
BC VAUDOISE - REG SHS	7,686	CHF	760,978	0.42
BELIMO HOLDING LTD	499	CHF	233,476	0.13
CHOCOLADEFABRIKEN LINDT & SP PARTIZIPSCH	52	CHF	566,409	0.32
EMMI AG NAM.AKT	811	CHF	747,799	0.42
GEBERIT AG	394	CHF	217,159	0.12
GEORG FISCHER LTD	3,423	CHF	214,149	0.12
GIVAUDAN SA - REG SHS	90	CHF	398,110	0.22
HELVETIA HLDG - REGISTERED SHS	4,716	CHF	594,978	0.33
JULIUS BAER GROUP - REG SHS	7,604	CHF	396,367	0.22
KUEHNE + NAGEL INTERNATIONAL AG	1,526	CHF	409,447	0.23
LOGITECH - REG SHS	2,418	USD	218,236	0.12
NESTLE SA PREFERENTIAL SHARE	25,474	CHF	2,426,120	1.35
NOVARTIS AG PREFERENTIAL SHARE	22,475	CHF	2,244,349	1.25
PARTNERS GROUP HLDG - REG SHS	185	CHF	221,681	0.12
PSP SWISS PROPERTY AG	3,423	CHF	409,815	0.23
ROCHE HOLDING LTD	9,746	CHF	2,524,923	1.41
SFS GROUP - NAMEN-AKT	3,277	CHF	406,286	0.23
SGS LTD	6,797	CHF	564,623	0.32
SIG GROUP PREFERENTIAL SHARE	23,959	CHF	409,247	0.23
SONOVA HOLDING NAM-AKT	772	CHF	222,530	0.12
SWISS LIFE HOLDING - REG SHS	1,150	CHF	788,838	0.44
SWISS PRIME SITE AG-NAMEN AKT	4,614	CHF	408,196	0.23
SWISS RE - REG SHS	8,430	CHF	976,009	0.54
SWISSCOM SHS NOM	1,565	CHF	821,460	0.46
ZURICH INSURANCE GROUP - REG SHS	2,760	CHF	1,373,050	0.77
			21,014,073	11.73
United Kingdom				
3I GROUP PLC	18,592	GBP	672,325	0.38
ADMIRAL GROUP PLC	7,424	GBP	228,976	0.13
ASSOCIATED BRITISH FOODS PLC	19,851	GBP	579,246	0.32
ASTRAZENECA PLC	6,536	GBP	952,513	0.53
AUTO TRADER GROUP PLC	23,125	GBP	218,526	0.12
AVIVA PLC	157,271	GBP	884,064	0.49
BARRATT DEVELOPMENTS PLC	69,777	GBP	388,615	0.22
BEAZLEY PLC	98,494	GBP	822,477	0.46
BUNZL PLC	22,061	GBP	783,200	0.44
COMPASS GROUP	29,077	GBP	740,772	0.41
CONVATEC GROUP REGD	74,623	GBP	206,658	0.12
DIPLOMA	4,555	GBP	222,848	0.12
DS SMITH HOLDING	54,113	GBP	268,698	0.15

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 Europe Equity

Investment portfolio as at June 30, 2024

Description	Quantity	Currency	Market value (in EUR)	% net assets
EXPERIAN GROUP	5,110	GBP	222,156	0.12
GSK REG SHS	79,190	GBP	1,428,568	0.80
HALEON PLC REGISTERED SHARE	152,013	GBP	578,397	0.32
HIKMA PHARMACEUTICALS PLC	17,423	GBP	388,593	0.22
HOWDEN JOINERY GROUP	39,325	GBP	407,466	0.23
IMI	36,195	GBP	753,058	0.42
INFORMA PLC	58,510	GBP	590,586	0.33
INTERCONTINENTAL HOTELS GROUP PLC	6,025	GBP	591,663	0.33
INTERTEK GROUP PLC	10,391	GBP	587,539	0.33
INVESTEC	88,730	GBP	600,185	0.33
J SAINSBURY PLC	131,818	GBP	396,457	0.22
JD SPORTS FASHION PLC	282,519	GBP	398,196	0.22
KINGFISHER PLC	259,309	GBP	760,937	0.42
LEGAL & GENERAL GROUP PLC	103,698	GBP	277,637	0.15
LLOYDS BANKING GROUP PLC	2,385,247	GBP	1,539,994	0.86
LONDONMETRIC PROPERTY PLC	97,374	GBP	222,116	0.12
LSE GROUP	3,817	GBP	423,186	0.24
M AND G REGISTERED SHS	245,831	GBP	591,491	0.33
MELROSE IND --- REGISTERED SHS	31,534	GBP	205,826	0.11
MONDI PLC - REG SHS	23,319	GBP	417,643	0.23
NATIONAL GRID PLC	63,210	GBP	658,007	0.37
NATWEST GROUP PLC	196,306	GBP	721,923	0.40
NEXT PLC	7,156	GBP	762,654	0.43
PEARSON PLC	67,928	GBP	793,809	0.44
PHOENIX GROUP HOLDINGS PLC - REG SHS	102,557	GBP	630,813	0.35
PRUDENTIAL PLC	16,493	GBP	139,748	0.08
RECKITT BENCKISER GROUP PLC	7,765	GBP	392,165	0.22
RELX PLC	13,854	GBP	595,168	0.33
RENTOKIL INITIAL PLC	42,361	GBP	230,429	0.13
RIGHTMOVE -REGISTERED SHS	34,448	GBP	218,182	0.12
SAGE GROUP	17,927	GBP	230,153	0.13
SCHRODERS PLC	132,926	GBP	570,366	0.32
SEVERN TRENT PLC	7,655	GBP	214,884	0.12
SMITH AND NEPHEW PLC	18,947	GBP	219,136	0.12
SSE PLC	27,895	GBP	588,761	0.33
TAYLOR WIMPEY PLC	230,035	GBP	385,675	0.22
THE BERKELEY GROUP HOLDINGS	9,799	GBP	530,257	0.30
UNILEVER	32,174	GBP	1,648,830	0.92
UNITED UTILITIES GROUP PLC	18,273	GBP	211,772	0.12
VODAFONE GROUP PLC	2,039,282	GBP	1,677,895	0.94
WEIR GROUP PLC	32,008	GBP	748,999	0.42
WHITBREAD	16,926	GBP	593,912	0.33
WISE PLC	26,544	GBP	213,360	0.12
			31,327,510	17.48
United States of America				
AEGON - REGISTERED SHS	102,883	EUR	593,429	0.33
			593,429	0.33
Total Shares			177,819,730	99.23
Total transferable securities admitted to an official stock exchange listing or dealt in another regulated market			177,819,730	99.23
Total investment portfolio			177,819,730	99.23
Acquisition cost			168,497,889	

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 Europe Equity

Geographical and economic breakdown of investments as at June 30, 2024

Geographical breakdown (in % of net assets)

Germany	18.48
United Kingdom	17.48
France	15.02
Switzerland	11.73
Netherlands	7.28
Italy	6.03
Spain	5.68
Sweden	5.02
Finland	2.78
Denmark	2.29
Belgium	1.99
Ireland	1.54
Norway	1.50
Austria	1.06
Portugal	0.66
United States of America	0.33
Jersey	0.22
Luxembourg	0.12
	99.23

Economic breakdown (in % of net assets)

Banks and other financial institutions	21.20
Insurance	10.16
Road vehicles	9.35
Pharmaceuticals	7.39
Communication	5.93
Foods and non alcoholic drinks	5.52
Retail trade and department stores	4.29
Building materials	4.20
Utilities	4.11
Machine and apparatus construction	3.47
Transportation	2.88
Electrical engineering	2.38
Textiles and garments	2.24
Graphic art and publishing	2.19
Miscellaneous services	2.07
Chemicals	2.00
Internet and internet services	1.70
Miscellaneous consumer goods	1.34
Paper and forest products	1.34
Electronics and semiconductors	1.19
Hotels and restaurants	1.07
Real estate	0.92
Tires and rubber	0.51
Coal mining and steel industry & Chemicals	0.45
Healthcare	0.34
Various capital goods	0.23
Non ferrous metals	0.21
Packaging industries	0.15
Biotechnology	0.12
Office supplies and computing	0.12
Petroleum	0.12
	99.23

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



IndexIQ Factors Sustainable Japan Equity

Investment portfolio as at June 30, 2024

Description	Quantity	Currency	Market value (in EUR)	% net assets
Transferable securities admitted to an official stock exchange listing or dealt in another regulated market				
Shares				
Japan				
ADVANTEST CORP	1,900	JPY	70,808	0.07
AEON CO LTD	48,400	JPY	965,464	0.94
AJINOMOTO CO INC	19,600	JPY	641,314	0.63
ASAHI KASEI CORPORATION	111,300	JPY	665,276	0.65
ASICS CORP KOBE	19,200	JPY	274,076	0.27
ASTELLAS PHARMA	7,000	JPY	64,559	0.06
BANDAI NAMCO HOLDINGS INC	26,000	JPY	473,545	0.46
BRIDGESTONE CORP	31,500	JPY	1,155,110	1.13
BROTHER INDUSTRIES	26,700	JPY	438,439	0.43
CANON INC	43,700	JPY	1,103,642	1.08
CAPCOM CO LTD	15,500	JPY	272,686	0.27
CENTRAL JAPAN RAILWAY CO	50,200	JPY	1,011,270	0.99
CHIBA BANK	8,100	JPY	67,280	0.07
CHUGAI PHARMACEUTICAL	10,300	JPY	341,498	0.33
CONCORDIA FIN GRP	50,400	JPY	276,613	0.27
DAI NIPPON PRINTING CO LTD	27,400	JPY	860,135	0.84
DAIFUKU CO	3,600	JPY	62,853	0.06
DAIICHI SANKYO CO LTD	8,200	JPY	262,740	0.26
DAINIPPON SCREEN MFG CO LTD	3,000	JPY	252,318	0.25
DAIWA HOUSE INDUSTRY CO LTD	47,700	JPY	1,128,022	1.10
DAIWA SECURITIES GROUP INC	92,700	JPY	659,755	0.64
DENSO CORP	92,300	JPY	1,337,373	1.30
DENTSU GROUP - REG SHS	27,300	JPY	641,797	0.63
DISCO CO LTD	200	JPY	70,811	0.07
DON QUIJOTE HLD	20,900	JPY	456,304	0.45
EAST JAPAN RAILWAY CO	30,600	JPY	472,929	0.46
EISAI	1,700	JPY	65,002	0.06
FANUC CORP SHS	10,100	JPY	258,297	0.25
FAST RETAILING CO LTD	2,500	JPY	588,161	0.57
FUJIFILM HOLDINGS CORP	38,500	JPY	840,114	0.82
FUJITSU LTD	57,300	JPY	836,558	0.82
GLP J-REIT	338	JPY	257,419	0.25
HANKYU HANSHIN HOLDINGS INC	27,500	JPY	681,751	0.67
HIROSE ELECTRIC CO	4,300	JPY	443,215	0.43
HITACHI CONST MACH.	18,900	JPY	472,276	0.46
HITACHI LTD	81,000	JPY	1,691,868	1.65
HONDA MOTOR CO LTD	305,900	JPY	3,051,872	2.98
HOSHIZAKI	14,700	JPY	435,027	0.42
HOYA CORP	2,400	JPY	260,392	0.25
HULIC CO LTD	99,900	JPY	825,442	0.81
IBIDEN	6,900	JPY	262,069	0.26
ISUZU MOTORS LTD	72,500	JPY	896,148	0.87
ITOCHU CORP	53,600	JPY	2,441,823	2.38
JAPAN METRO FUND INVESTMENT CORP	867	JPY	455,120	0.44
JAPAN POST BANK	107,900	JPY	951,000	0.93
JFE HOLDINGS INC	75,500	JPY	1,014,029	0.99
JP REAL ESTATE INVESTMENT	154	JPY	453,777	0.44
KAJIMA CORP	16,700	JPY	269,435	0.26
KAWASAKI KISEN KAISHA LTD	34,100	JPY	462,838	0.45
KDDI CORP	90,300	JPY	2,228,146	2.17
KDX REALTY INVESTMENT CORPORATION	740	JPY	671,745	0.66
KEISEI ELECTRIC RAILWAY CO LTD	14,600	JPY	438,334	0.43
KEYENCE CORP	400	JPY	163,687	0.16
KIKKOMAN CORP	42,900	JPY	463,709	0.45

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, 2024

Description	Quantity	Currency	Market value (in EUR)	% net assets
KINTETSU HLDG SHS	43,300	JPY	879,554	0.86
KOITO MANUFACTURING	20,400	JPY	262,571	0.26
KUBOTA CORP	20,100	JPY	262,323	0.26
KYOCERA CORP	83,700	JPY	898,892	0.88
KYOWA KIRIN CO LTD	28,500	JPY	454,194	0.44
LASERTEC CORP	300	JPY	62,801	0.06
MATSUKIYOCOCO - REG SHS	37,200	JPY	498,441	0.49
MC DONALD'S CO (JAPAN)	22,900	JPY	842,138	0.82
MEIJI HLDGS	41,500	JPY	835,047	0.81
MINEBEA MITSUMI	13,600	JPY	259,928	0.25
MISUMI GROUP	16,800	JPY	268,028	0.26
mitsubishi chemical group corporation	165,700	JPY	858,383	0.84
MITSUBISHI ESTATE	6,600	JPY	96,472	0.09
MITSUI CHEMICALS	25,800	JPY	664,448	0.65
MITSUI FUDOSAN CO LTD	17,700	JPY	150,767	0.15
MIZUHO FINANCIAL GROUP INC	106,000	JPY	2,064,643	2.01
MONOTARO CO LTD	5,600	JPY	61,424	0.06
MS&AD INSURANCE GROUP HOLDING	46,400	JPY	962,171	0.94
NEC CORP	9,500	JPY	729,851	0.71
NINTENDO CO LTD	19,700	JPY	977,677	0.95
NIPPON BUILDING FD	135	JPY	440,860	0.43
NIPPON PAINT HOLDINGS CO LTD	10,000	JPY	60,788	0.06
NIPPON SANZO HOLDINGS CORP	16,700	JPY	460,989	0.45
NIPPON TELEGRAPH AND TELEPHONE CORP	4,482,200	JPY	3,946,585	3.85
NIPPON YUSEN KK	30,000	JPY	814,725	0.79
NISSAN CHEMICAL CORP	9,800	JPY	289,734	0.28
NITORI	600	JPY	59,129	0.06
NITTO DENKO CORP	9,100	JPY	670,881	0.65
NOMURA HOLDINGS INC	15,000	JPY	80,220	0.08
NOMURA REAL ESTATE HOLDINGS INC	19,500	JPY	455,938	0.44
NOMURA REAL ESTATE MASTER FUND	554	JPY	458,556	0.45
NOMURA RESEARCH INSTITUTE	26,300	JPY	689,682	0.67
NTT DATA GROUP CORPORATION	9,700	JPY	132,895	0.13
OBAYASHI CORP	24,800	JPY	275,041	0.27
ODAKYU ELECTRIC RAILWAY CO LTD	72,900	JPY	657,954	0.64
OMRON CORP	2,000	JPY	64,141	0.06
ONO PHARMACEUTICAL CO LTD	68,400	JPY	871,457	0.85
ORIENTAL LAND CO LTD	17,800	JPY	462,754	0.45
ORIX CORP	74,600	JPY	1,536,987	1.50
OSAKA SECURITIES EXCHANGE	21,300	JPY	463,555	0.45
OTSUKA HOLDINGS	17,800	JPY	698,984	0.68
PANASONIC HLDGS - REG SHS	178,000	JPY	1,359,766	1.33
PROLOGIS REIT	178	JPY	259,151	0.25
RAKUTEN	12,900	JPY	62,097	0.06
RECRUIT HOLDINGS CO LTD	9,900	JPY	494,249	0.48
RENASAS ELECTRONICS	24,800	JPY	432,845	0.42
RESONA HOLDINGS INC	11,100	JPY	68,537	0.07
RICOH CO LTD	77,800	JPY	620,724	0.61
ROHM CO LTD	20,800	JPY	259,394	0.25
SBI HOLDING	28,000	JPY	660,527	0.64
SCSK CORP	47,100	JPY	877,789	0.86
SECOM CO LTD	15,600	JPY	859,349	0.84
SEIKO EPSON CORP	58,700	JPY	850,869	0.83
SEKISUI CHEMICAL CO LTD	65,100	JPY	840,552	0.82
SEKISUI HOUSE LTD	42,400	JPY	876,274	0.85
SG HOLDINGS CO LTD	100,100	JPY	860,770	0.84
SHARP CORP	45,100	JPY	243,313	0.24
SHIMADZU CORPORATION	28,200	JPY	658,375	0.64

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, 2024

Description	Quantity	Currency	Market value (in EUR)	% net assets
SHIMANO INC	1,700	JPY	244,989	0.24
SHIMIZU CORP	12,200	JPY	63,936	0.06
SHIN-ETSU CHEM. CO LTD	22,300	JPY	806,880	0.79
SHINOGI CO LTD	24,000	JPY	873,820	0.85
SHISEIDO	1,900	JPY	50,563	0.05
SMC CORP	100	JPY	44,280	0.04
SOMPO HOLDINGS INC	61,600	JPY	1,227,343	1.20
SONY CORP	28,400	JPY	2,246,938	2.19
SQUARE ENIX HDLGS	2,300	JPY	64,463	0.06
SUMCO CORP	4,400	JPY	59,096	0.06
SUMITOMO ELECTRIC INDUSTRIES LTD	59,300	JPY	860,770	0.84
SUMITOMO MITSUI FINANCIAL GROUP INC	41,900	JPY	2,606,572	2.54
SUMITOMO MITSUI TRUST - SHS	9,700	JPY	206,489	0.20
SUMITOMO REALTY & DEVELOPMENT CO LTD	2,100	JPY	57,506	0.06
SUNTORY	19,700	JPY	652,128	0.64
SYSMEX	4,200	JPY	63,121	0.06
T&D HOLDING	16,900	JPY	275,308	0.27
TAISEI	1,900	JPY	65,585	0.06
TDK CORP	8,800	JPY	503,545	0.49
TERUMO CORP.	16,900	JPY	260,065	0.25
TIS SHS	50,900	JPY	920,561	0.90
TOBU RAILWAY CO LTD	54,400	JPY	854,646	0.83
TOKYO ELECTRON LTD	1,000	JPY	202,434	0.20
TOKYU CORP	61,300	JPY	630,061	0.61
TOPPAN HOLDINGS INC.	25,000	JPY	642,830	0.63
TOTO LTD	30,000	JPY	660,898	0.64
TOYOTA MOTOR CORP	418,700	JPY	7,990,194	7.79
TREND MICRO INC	1,500	JPY	56,824	0.06
UNI CHARM	15,100	JPY	452,558	0.44
USS	115,900	JPY	909,914	0.89
WEST JAPAN RAILWAY COMPANY	38,700	JPY	672,305	0.66
YAKULT HONSHA CO LTD	52,100	JPY	869,282	0.85
YAMAHA CORP.	21,100	JPY	460,915	0.45
YAMAHA MOTOR CO LTD	96,500	JPY	833,452	0.81
YAMATAKE CORP	26,600	JPY	691,377	0.67
YAMATO HOLDINGS CO LTD	67,700	JPY	694,468	0.68
YASKAWA ELECTRIC CORP	1,800	JPY	60,316	0.06
ZENSHO CO	7,400	JPY	263,977	0.26
ZOZO INC	20,100	JPY	469,617	0.46
Total Shares			101,442,086	98.95
Total transferable securities admitted to an official stock exchange listing or dealt in another regulated market			101,442,086	98.95
Total investment portfolio			101,442,086	98.95
Acquisition cost			96,751,181	

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, 2024

Geographical breakdown (in % of net assets)

Japan	98.95
	98.95

Economic breakdown (in % of net assets)

Banks and other financial institutions	22.33
Road vehicles	15.15
Electronics and semiconductors	14.15
Transportation	7.56
Communication	6.02
Building materials	4.14
Real estate	4.03
Chemicals	3.97
Pharmaceuticals	3.21
Foods and non alcoholic drinks	2.92
Graphic art and publishing	2.57
Retail trade and department stores	2.54
Internet and internet services	1.98
Office supplies and computing	1.53
Electrical engineering	1.52
Machine and apparatus construction	1.50
Tires and rubber	1.13
Miscellaneous consumer goods	0.89
Miscellaneous services	0.84
Hotels and restaurants	0.71
Textiles and garments	0.27
	98.95



IndexIQ Factors Sustainable Sovereign Euro Bond

Investment portfolio as at June 30, 2024

Description	Quantity	Currency	Market value (in EUR)	% net assets
Transferable securities admitted to an official stock exchange listing or dealt in another regulated market				
Bonds				
Austria				
AUSTRIA 0.00 21-31 20/02U	100,000	EUR	82,429	0.07
AUSTRIA 0.00 22-28 20/10U	100,000	EUR	88,453	0.08
AUSTRIA 0.25 21-36 20/10A	100,000	EUR	70,594	0.06
AUSTRIA 1.85 22-49 23/05A	150,000	EUR	114,032	0.10
AUSTRIA 2.9 23-33 20/02A	100,000	EUR	99,052	0.09
AUSTRIA 3.15 12-44 20/06A	100,000	EUR	98,215	0.09
			552,775	0.49
Belgium				
BELGIUM 0.0000 20-27 22/10U	250,000	EUR	227,825	0.20
BELGIUM 0.1000 20-30 22/06A	250,000	EUR	212,475	0.19
BELGIUM 0.35 22-32 22/06A	300,000	EUR	244,230	0.22
BELGIUM 0.4000 20-40 22/06A	250,000	EUR	158,562	0.14
BELGIUM 0.80 17-27 22/06A	220,000	EUR	207,328	0.18
BELGIUM 1.4 22-53 22/06A	150,000	EUR	91,770	0.08
BELGIUM 2.15 16-66 22/06A	250,000	EUR	179,096	0.16
BELGIUM 2.8500 24-34 22/10A	330,000	EUR	321,673	0.29
BELGIUM 3 23-33 22/06A	75,000	EUR	74,787	0.07
BELGIUM 3.00 14-34 22/06A	200,000	EUR	198,161	0.18
BELGIUM 3.75 13-45 22/06A	190,000	EUR	197,079	0.18
			2,112,986	1.88
Bulgaria				
BULGARIA 0.375 20-30 23/09A	650,000	EUR	534,625	0.48
BULGARIA 1.375 20-50 23/09A	450,000	EUR	268,875	0.24
BULGARIA 2.625 15-27 26/03A	800,000	EUR	783,024	0.70
BULGARIA 4.125 22-29 23/09A	1,400,000	EUR	1,432,731	1.28
BULGARIA 4.5 23-33 27/01A	950,000	EUR	986,390	0.88
BULGARIA GOVERNMENT I 4.375 23-31 13/05A	400,000	EUR	415,000	0.37
BULGARIA GOVERNMENT I 4.875 23-36 13/05A	450,000	EUR	475,652	0.42
			4,896,297	4.36
Cyprus				
CYPRUS 0.6250 20-30 21/01A	600,000	EUR	523,464	0.47
CYPRUS 0.95 22-32 20/01A	400,000	EUR	337,958	0.30
CYPRUS 1.5 20-27 16/04A	1,000,000	EUR	957,530	0.85
CYPRUS 4.125 23-33 13/04A	100,000	EUR	105,700	0.09
			1,924,652	1.71
France				
FRANCE 0.00 19-29 25/11U	800,000	EUR	681,419	0.61
FRANCE 0.00 20-26 25/02U	1,200,000	EUR	1,139,621	1.01
FRANCE 0.00 21-27 25/02U	600,000	EUR	553,818	0.49
FRANCE 0.00 21-31 25/11U	1,100,000	EUR	877,787	0.78
FRANCE 0.0000 20-30 25/11U	600,000	EUR	495,024	0.44
FRANCE 0.25 15-26 25/11A	750,000	EUR	701,422	0.62
FRANCE 0.5 18-29 25/05A	500,000	EUR	443,288	0.39
FRANCE 0.5 20-72 25/05A	300,000	EUR	105,522	0.09
FRANCE 0.50 20-40 25/05A	600,000	EUR	381,958	0.34
FRANCE 0.75 17-28 25/05A	500,000	EUR	459,000	0.41
FRANCE 0.75 17-28 25/11A	500,000	EUR	453,966	0.40
FRANCE 0.75 21-53 25/05A	250,000	EUR	121,881	0.11
FRANCE 0.7500 22-28 25/02A	600,000	EUR	553,441	0.49
FRANCE 1.00 16-27 25/05A	800,000	EUR	755,198	0.67
FRANCE 1.25 15-36 25/05A	500,000	EUR	397,095	0.35
FRANCE 1.25 21-38 25/05A	550,000	EUR	416,360	0.37
FRANCE 1.50 15-31 25/05A	700,000	EUR	632,730	0.56
FRANCE 1.50 18-50 25/05A	550,000	EUR	353,877	0.32
FRANCE 1.75 16-39 25/06A	250,000	EUR	200,368	0.18

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 Sovereign Euro Bond

Investment portfolio as at June 30, 2024

Description	Quantity	Currency	Market value (in EUR)	% net assets
FRANCE 2 21-32 25/11A	500,000	EUR	457,550	0.41
FRANCE 2.00 17-48 25/05A	250,000	EUR	185,132	0.16
FRANCE 2.5 22-43 25/05A	500,000	EUR	424,304	0.38
FRANCE 2.50 13-30 25/05A	200,000	EUR	194,271	0.17
FRANCE 2.75 11-27 25/10A	600,000	EUR	594,322	0.53
FRANCE 2.75 23-29 25/02A	500,000	EUR	493,703	0.44
FRANCE 3 22-54 25/05A	400,000	EUR	348,202	0.31
FRANCE 3.25 12-45 25/05A	450,000	EUR	426,658	0.38
FRANCE 4 05-38 25/10A	250,000	EUR	264,700	0.24
FRANCE 4.00 04-55 25/04A	500,000	EUR	525,461	0.47
FRANCE 4.00 09-60 25/04A	400,000	EUR	423,879	0.38
FRANCE 4.75 03-35 25/04A	300,000	EUR	338,505	0.30
FRANCE 5.5 97-29 25/04A	400,000	EUR	442,898	0.39
FRANCE 5.75 00-32 25/10A	500,000	EUR	592,398	0.53
FRANCE GOVERNMENT BO 3.5 23-33 25/11A	950,000	EUR	969,295	0.86
			16,405,053	14.60
Germany				
BUNDESREPUBLIK DEUTS 2.30 23-33 15/02A	550,000	EUR	544,126	0.48
BUNDESREPUBLIK DEUTS 2.4 23-20 15/11A	600,000	EUR	598,405	0.53
GERMANY 0.00 19-50 15/08U	950,000	EUR	480,670	0.43
GERMANY 0.00 20-30 15/02U	600,000	EUR	525,100	0.47
GERMANY 0.00 20-35 15/05U	400,000	EUR	304,800	0.27
GERMANY 0.00 21-26 09/10U	1,600,000	EUR	1,505,919	1.34
GERMANY 0.00 21-28 15/11U	700,000	EUR	630,010	0.56
GERMANY 0.00 21-31 15/02U	1,050,000	EUR	898,330	0.80
GERMANY 0.00 21-31 15/08U	800,000	EUR	676,905	0.60
GERMANY 0.00 21-31 15/08U	650,000	EUR	550,234	0.49
GERMANY 0.00 21-50 15/08U	800,000	EUR	406,048	0.36
GERMANY 0.00 21-52 15/08A	950,000	EUR	458,157	0.41
GERMANY 0.00 22-27 16/04U	243,000	EUR	226,221	0.20
GERMANY 0.0000 20-30 15/08U	400,000	EUR	346,491	0.31
GERMANY 0.25 17-27 15/02A	1,100,000	EUR	1,035,189	0.92
GERMANY 0.25 18-28 15/08A	600,000	EUR	549,005	0.49
GERMANY 0.25 19-29 15/02A	650,000	EUR	589,332	0.52
GERMANY 0.50 16-26 15/02A	700,000	EUR	674,202	0.60
GERMANY 0.50 17-27 15/08A	500,000	EUR	469,751	0.42
GERMANY 1 22-38 15/05A	300,000	EUR	243,273	0.22
GERMANY 1.25 17-48 15/08A	800,000	EUR	599,174	0.53
GERMANY 1.70 22-32 15/08A	500,000	EUR	473,943	0.42
GERMANY 1.8 22-53 15/08A	780,000	EUR	643,800	0.57
GERMANY 1.8 23-53 15/08A	950,000	EUR	784,328	0.70
GERMANY 2.20 23-28 13/04A	800,000	EUR	790,862	0.70
GERMANY 2.3 23-33 15/02A	500,000	EUR	494,522	0.44
GERMANY 2.6 23-33 15/08A	700,000	EUR	707,799	0.63
GERMANY 3.25 10-42 04/07A	350,000	EUR	376,915	0.34
GERMANY 4.00 05-37 04/01A	600,000	EUR	688,574	0.61
GERMANY 4.25 07-39 04/07A	500,000	EUR	596,348	0.53
GERMANY 4.75 03-34 04/07A	300,000	EUR	359,203	0.32
GERMANY 4.75 08-40 04/07A	450,000	EUR	570,087	0.51
GERMANY 4.75 98-28 04/07A	800,000	EUR	867,996	0.77
GERMANY 5.50 00-31 04/01A	600,000	EUR	707,783	0.63
GERMANY 5.625 98-28 04/01A	900,000	EUR	991,876	0.88
			21,365,378	19.02
Greece				
GREECE 0.00 20-35 04/02A	400,000	EUR	331,132	0.29
GREECE 1.5 20-30 18/06A	500,000	EUR	449,785	0.40
GREECE 1.875 21-52 24/01A	500,000	EUR	317,267	0.28
GREECE 3.75 17-28 30/01A	650,000	EUR	666,327	0.59
GREECE 3.90 17-33 30/01A	1,300,000	EUR	1,326,259	1.18

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 Sovereign Euro Bond

Investment portfolio as at June 30, 2024

Description	Quantity	Currency	Market value (in EUR)	% net assets
HELLENIC REPUBLIC 4.20 17-42 30/01A	350,000	EUR	354,538	0.32
			3,445,308	3.07
Hungary				
HUNGARY 0.125 21-28 21/09A	150,000	EUR	127,514	0.11
HUNGARY 0.50 20-30 18/11A	800,000	EUR	634,000	0.56
HUNGARY 1.50 20-50 17/11A	500,000	EUR	278,125	0.25
HUNGARY 1.6250 20-32 28/04A	800,000	EUR	658,900	0.59
HUNGARY 1.75 17-27 10/10A	700,000	EUR	655,547	0.58
HUNGARY 1.75 20-35 05/06A	400,000	EUR	302,000	0.27
HUNGARY 5.0000 22-27 22/02A	550,000	EUR	566,046	0.50
			3,222,132	2.87
Ireland				
IRELAND 0.35 22-32 18/10A	500,000	EUR	408,771	0.36
IRELAND 0.55 21-41 22/04A	150,000	EUR	99,117	0.09
IRELAND 0.9 18-28 15/02A	200,000	EUR	186,410	0.17
IRELAND 1.1 19-29 15/05A	300,000	EUR	277,584	0.25
IRELAND 1.70 17-37 15/05A	566,000	EUR	483,024	0.43
IRELAND 2.00 15-45 18/02A	575,000	EUR	470,971	0.42
IRELAND 2.40 14-30 15/05A	215,000	EUR	210,585	0.19
			2,136,462	1.90
Italy				
BUONI POLIENNAL 2.45 20-50 01/09S	500,000	EUR	347,680	0.31
ITALY 0.25 21-28 15/03S	200,000	EUR	178,148	0.16
ITALY 0.45 21-29 15/02S	1,000,000	EUR	871,600	0.78
ITALY 0.95 21-37 01/03S	500,000	EUR	343,175	0.31
ITALY 1.35 19-30 01/04S	500,000	EUR	442,004	0.39
ITALY 1.45 20-36 01/03S	100,000	EUR	75,499	0.07
ITALY 1.65 15-32 01/03S	400,000	EUR	344,324	0.31
ITALY 2.05 17-27 01/08S	400,000	EUR	384,599	0.34
ITALY 2.15 22-52 01/09S	700,000	EUR	445,760	0.40
ITALY 2.20 17-27 01/06S	250,000	EUR	242,005	0.22
ITALY 2.5 18-25 15/11S	1,000,000	EUR	987,800	0.88
ITALY 2.80 16-67 01/03S	300,000	EUR	210,762	0.19
ITALY 3.00 19-29 01/02S	800,000	EUR	780,426	0.69
ITALY 3.25 14-46 01/09S	300,000	EUR	250,777	0.22
ITALY 3.45 17-48 01/03S	650,000	EUR	556,387	0.50
ITALY 3.50 14-30 01/03S	140,000	EUR	139,468	0.12
ITALY 4 22-35 30/04S	900,000	EUR	896,166	0.80
ITALY 4.75 13-28 01/09S	1,000,000	EUR	1,049,500	0.93
ITALY 5 07-39 01/08S	800,000	EUR	856,400	0.76
ITALY 5.00 09-40 01/09S	1,000,000	EUR	1,070,000	0.95
ITALY 5.75 02-33 01/02S	2,000,000	EUR	2,265,199	2.02
ITALY 6 99-31 01/05S	1,000,000	EUR	1,139,100	1.01
ITALY BTP 6.50 97-27 01/11S	250,000	EUR	274,430	0.24
ITALY BUONI POLIENNALI 3.80 23-26 15/04S	2,500,000	EUR	2,515,349	2.24
ITALY BUONI POLIENNALI 4.0 23-30 15/11S	800,000	EUR	813,382	0.72
			17,479,940	15.56
Latvia				
LATVIA 0.375 16-26 07/10A	200,000	EUR	186,000	0.17
LATVIA 1.875 19-49 19/02A	100,000	EUR	70,070	0.06
LATVIA 3.5 23-28 17/01A	250,000	EUR	251,940	0.22
LATVIA GOV INTL BOND 3.875 22-27 25/03A	100,000	EUR	100,995	0.09
			609,005	0.54
Lithuania				
LITHUANIA 0.50 20-50 28/07A	200,000	EUR	98,278	0.09
LITHUANIA GOVERNMENT 3.875 23-33 14/06A	250,000	EUR	254,645	0.23
REPUBLIC OF LITHUANIA 2.125 15-35 22/10A	114,000	EUR	98,621	0.09
			451,544	0.40

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 Sovereign Euro Bond

Investment portfolio as at June 30, 2024

Description	Quantity	Currency	Market value (in EUR)	% net assets
Netherlands				
NETHERLANDS 0 21-29 15/01A	313,743	EUR	277,890	0.25
NETHERLANDS 0.00 20-27 15/01U	250,000	EUR	233,189	0.21
NETHERLANDS 0.00 20-30 15/07U	250,000	EUR	212,930	0.19
NETHERLANDS 0.00 21-31 15/07U	300,000	EUR	248,301	0.22
NETHERLANDS 2 22-54 15/01A	300,000	EUR	246,657	0.22
NETHERLANDS 2.5 23-33 15/07A	450,000	EUR	440,003	0.39
NETHERLANDS 2.75 14-47 15/01A	400,000	EUR	389,423	0.35
NETHERLANDS 3.75 10-42 15/01A	750,000	EUR	832,321	0.74
			2,880,714	2.56
Poland				
POLAND 0.875 15-27 10/05A	900,000	EUR	844,119	0.75
POLAND 1.00 19-29 07/03A	1,150,000	EUR	1,046,500	0.93
POLAND 1.125 18-26 07/08A	1,000,000	EUR	955,880	0.85
POLAND 1.375 17-27 22/10A	1,200,000	EUR	1,135,394	1.01
POLAND 1.5 16-26 19/01A	1,000,000	EUR	970,072	0.86
POLAND 2.375 16-36 18/01A	1,000,000	EUR	861,980	0.77
POLAND 2.75 22-32 25/05A	2,500,000	EUR	2,377,837	2.12
POLAND 3.875 23-33 14/02A	1,000,000	EUR	1,029,000	0.92
POLAND 4.25 23-43 14/02A	1,000,000	EUR	1,016,080	0.90
POLAND GOVERNMENT IN 3.625 23-30 29/11A	1,700,000	EUR	1,719,379	1.53
			11,956,241	10.64
Portugal				
OBRIGACOES DO T 1.1500 22-42 11/04A	400,000	EUR	273,522	0.24
PORTUGAL 0.30 21-31 17/10A	700,000	EUR	579,880	0.52
PORTUGAL 0.70 20-27 15/10A	700,000	EUR	653,590	0.58
PORTUGAL 1.00 21-52 12/04A	150,000	EUR	80,250	0.07
PORTUGAL 3.875 14-30 15/02A	400,000	EUR	420,640	0.37
PORTUGAL 4.10 06-37 15/04A	295,000	EUR	315,908	0.28
PORTUGAL 4.10 15-45 15/02A	370,000	EUR	391,978	0.35
PORTUGAL 4.125 17-27 14/04A	500,000	EUR	516,651	0.46
			3,232,419	2.88
Romania				
ROMANIA 1.3750 20-29 02/12A	800,000	EUR	661,024	0.59
ROMANIA 2.0 19-26 08/12A	500,000	EUR	478,015	0.43
ROMANIA 2.0 21-33 14/04A	400,000	EUR	300,000	0.27
ROMANIA 2.00 20-32 28/01A	350,000	EUR	273,052	0.24
ROMANIA 2.124 19-31 16/07A	600,000	EUR	482,250	0.43
ROMANIA 2.125 22-28 07/03A	400,000	EUR	369,056	0.33
ROMANIA 2.375 17-27 19/04A	400,000	EUR	383,800	0.34
ROMANIA 2.6250 20-40 02/12A	500,000	EUR	324,263	0.29
ROMANIA 2.875 16-28 26/05A	300,000	EUR	282,507	0.25
ROMANIA 2.875 18-29 11/03A	700,000	EUR	649,219	0.58
ROMANIA 2.875 21-42 13/04A	200,000	EUR	130,046	0.12
ROMANIA 3.6240 20-30 26/05A	500,000	EUR	459,409	0.41
ROMANIA 3.875 15-35 29/10A	1,000,000	EUR	842,500	0.75
ROMANIA 4.625 19-49 03/04A	550,000	EUR	452,375	0.40
ROMANIA 5 22-26 27/09A	400,000	EUR	408,000	0.36
			6,495,516	5.78
Slovenia				
SLOVENIA 0.125 21-31 01/07A	250,000	EUR	203,468	0.18
SLOVENIA 0.275 20-30 14/01A	150,000	EUR	129,629	0.12
SLOVENIA 1.75 16-40 03/11A	100,000	EUR	78,164	0.07
SLOVENIA 3.125 15-45 07/08A	50,000	EUR	46,141	0.04
			457,402	0.41
Spain				
SPAIN 0.00 21-27 31/01U	1,000,000	EUR	924,193	0.82
SPAIN 0.1 21-31 30/04A	881,000	EUR	719,696	0.64
SPAIN 0.8 22-29 30/07A	390,000	EUR	349,176	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 Sovereign Euro Bond

Investment portfolio as at June 30, 2024

Description	Quantity	Currency	Market value (in EUR)	% net assets
SPAIN 1.00 20-50 31/10A	450,000	EUR	239,014	0.21
SPAIN 1.25 20-30 31/10A	800,000	EUR	715,976	0.64
SPAIN 1.40 18-28 30/07A	1,000,000	EUR	938,740	0.84
SPAIN 1.45 17-27 31/10A	100,000	EUR	95,062	0.08
SPAIN 1.45 19-29 30/04A	1,000,000	EUR	930,350	0.83
SPAIN 1.50 17-27 30/04A	550,000	EUR	527,137	0.47
SPAIN 2.35 17-33 30/07A	1,000,000	EUR	926,531	0.82
SPAIN 2.70 18-48 31/10A	122,000	EUR	99,455	0.09
SPAIN 3.45 16-66 30/07A	650,000	EUR	576,152	0.51
SPAIN 4.20 05-37 31/01A	456,000	EUR	486,082	0.43
SPAIN 4.70 09-41 30/07A	550,000	EUR	614,345	0.55
SPAIN 4.90 07-40 30/07A	700,000	EUR	795,804	0.71
SPAIN 5.15 13-44 31/10A	500,000	EUR	591,234	0.53
SPAIN 5.75 01-32 30/07A	1,150,000	EUR	1,355,952	1.21
SPAIN 5.90 11-26 30/07A	800,000	EUR	843,691	0.75
			11,728,590	10.44
Total bonds			111,352,414	99.13
Total transferable securities admitted to an official stock exchange listing or dealt in another regulated market			111,352,414	99.13
Total investment portfolio			111,352,414	99.13
Acquisition cost			116,798,717	



IndexIQ Factors Sustainable Sovereign Euro Bond

Geographical and economic breakdown of investments as at June 30, 2024

Geographical breakdown (in % of net assets)

Germany	19.02
Italy	15.56
France	14.60
Poland	10.64
Spain	10.44
Romania	5.78
Bulgaria	4.36
Greece	3.07
Portugal	2.88
Hungary	2.87
Netherlands	2.56
Ireland	1.90
Belgium	1.88
Cyprus	1.71
Latvia	0.54
Austria	0.49
Slovenia	0.41
Lithuania	0.40
	99.13

Economic breakdown (in % of net assets)

Bonds of States, Provinces and municipalities	98.38
Investments funds	0.75
	99.13



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.

The Fund is a single legal entity incorporated as an umbrella fund comprised of separate Sub-Funds.

In order to offer investments with different levels of risks, IndexIQ is subdivided into Sub-Funds. On June 30, 2024, five Sub-Funds are active and are detailed as follows:

<u>Sub-funds</u>	<u>Reference currency</u>
IndexIQ Factors Sustainable Corporate Euro Bond	EUR
IndexIQ Factors Sustainable EMU Equity	EUR
IndexIQ Factors Sustainable Europe Equity	EUR
IndexIQ Factors Sustainable Japan Equity	EUR
IndexIQ Factors Sustainable Sovereign Euro Bond	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, 2024, 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 Sovereign 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 EMU 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.



Notes to the financial statements

Note 1 - General Information (continued)

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.

The net asset values used for the purpose of the financial statements are dated June 28, 2024.

The net asset values of the sub-funds have been calculated on July 1, 2024, on the basis of the last known prices at the time of the valuation.

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 Sovereign Euro Bond** is to track, before the Sub-Fund fees and expenses, the performance of Solactive Candriam Factors Sustainable Sovereign 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 EMU Equity** is to track the performance, before the Sub-Fund fees and expenses, of Solactive Candriam Factors Sustainable EMU 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.



Notes to the financial statements

Note 2 - Principal accounting policies (continued)

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, 2024.

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, 2024 are the following:

1 EUR =	0.963050	CHF	1 EUR =	0.847850	GBP	1 EUR =	11.411500	NOK	1 EUR =	1.071750	USD
1 EUR =	7.457450	DKK	1 EUR =	172.401700	JPY	1 EUR =	11.350000	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, 2024 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, 2024, 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.

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, 2024 are as follows:

Sub-funds	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 EMU Equity	S	Capitalisation	LU1603778363	0.15%
	UCITS ETF	Capitalisation	LU1603797074	0.10%
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%
IndexIQ Factors Sustainable Sovereign Euro Bond	S	Capitalisation	LU1603777985	0.15%
	UCITS ETF	Distribution	LU1603795292	0.05%

Note 4 - Depositary fees

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.



Notes to the financial statements

Note 5 - 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, the fees paid to Directors and the reasonable costs and expenses incurred by or for the Directors;

(b) 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, 2024 were:

Sub-funds	Share class	Share type	ISIN	Maximum rate
IndexIQ Factors Sustainable Corporate Euro Bond	S	Capitalisation	LU1603777555	0.35%
	UCITS ETF	Distribution	LU1603790731	0.30%
IndexIQ Factors Sustainable EMU Equity	S	Capitalisation	LU1603778363	0.30%
	UCITS ETF	Capitalisation	LU1603797074	0.30%
IndexIQ Factors Sustainable Europe Equity	S	Capitalisation	LU1603778108	0.30%
	UCITS ETF	Capitalisation	LU1603795458	0.30%
IndexIQ Factors Sustainable Japan Equity	S	Capitalisation	LU1603778520	0.35%
	UCITS ETF	Capitalisation	LU1603797587	0.35%
IndexIQ Factors Sustainable Sovereign Euro Bond	S	Capitalisation	LU1603777985	0.30%
	UCITS ETF	Distribution	LU1603795292	0.30%

Note 6 - 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 7 - Dividends

The Fund distributed the following dividends during the period ended June 30, 2024:

Sub-funds	Share class	Currency	Dividend	Ex-date
IndexIQ Factors Sustainable Corporate Euro Bond	UCITS ETF	EUR	0.90	29/04/2024
IndexIQ Factors Sustainable Sovereign Euro Bond	UCITS ETF	EUR	0.77	29/04/2024



Notes to the financial statements

Note 8 - 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 9 - 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 10 - 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.

Note 11 - 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 12 - Subsequent events

There is no subsequent events.



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.candriam.com:

- 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 the shareholders in Germany will be published under www.candriam.com and sent to the shareholders at their address registered in the register of shareholders. In the following cases, a notice to shareholders will be published by means of a durable medium: suspension of the redemption of the shares; termination of the management of the fund or the winding-up of the fund; amendments to the fund rules which are inconsistent with existing investment principles, amendments to material investor rights to the detriment of investors, or amendments to the detriment of investors relating to remuneration or the reimbursement of expenses that may be taken out of the fund (including the reasons for the amendments and the rights of investors); the merger of the fund or a sub-fund; and the conversion of the 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