Form **8937**
(December 2017)
Department of the Treasury
Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Part I Reporting Issuer

1 Issuer's name	2 Issuer's employer identification number (EIN)
BNY Mellon US Mid Cap Core Equity ETF	84-3417916

3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact
BNY Mellon ETF Investment Adviser, Inc.	1-800-645-6561	custserv@bny.com

6 Number and street (or P.O. box if mail is not delivered to street address) of contact	7 City, town, or post office, state, and ZIP code of contact
240 Greenwich Street	New York, New York 10286

8 Date of action	9 Classification and description
July 17, 2026	Regulated Investment Company - Forward Stock Split

10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
09661T-20-6		BKMC	

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ AFTER CLOSE OF BUSINESS ON JULY 17, 2026 BNY MELLON US MID CAP CORE EQUITY ETF UNDERWENT A FORWARD STOCK SPLIT OF ITS SHARES AT A 3-FOR-1 RATIO. AFTER THE TRANSACTION, EACH SHAREHOLDER HELD THE SAME PERCENTAGE OF SHARES OUTSTANDING IMMEDIATELY FOLLOWING THE CHANGE, AS SUCH SHAREHOLDER HELD IMMEDIATELY PRIOR TO THE CHANGE. THIS ACTION MERELY CHANGES THE NUMBER OF SHARES OUTSTANDING OF THE FUND, THE NUMBER OF SHARES HELD BY EACH SHAREHOLDER WAS INCREASED ACCORDING TO THE FORWARD SPLIT RATIO OF 3-FOR-1 . SHAREHOLDER'S NUMBER OF POST-FORWARD STOCK SPLIT SHARES HELD IMMEDIATELY AFTER THE FORWARD STOCK SPLIT CAN BE DETERMINED BY MULTIPLYING THEIR SHARES HELD IMMEDIATELY PRIOR TO THE FORWARD STOCK SPLIT BY 3 .

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ THE FORWARD STOCK SPLIT IS A NONTAXABLE TRANSACTION UNDER IRC SECTION 368(a)(1). SHAREHOLDERS ARE REQUIRED TO ALLOCATE THEIR AGGREGATE TAX BASIS IN THE EXISTING SHARES HELD IMMEDIATELY PRIOR TO THE FORWARD STOCK SPLIT AMONG THE SHARES HELD IMMEDIATELY AFTER THE FORWARD STOCK SPLIT.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ THE COST BASIS PER SHARE OF EACH PRE-FORWARD STOCK SPLIT SHARE OF THE FUND SHOULD BE MULTIPLIED BY THE FORWARD SPLIT RATIO OF 3-FOR-1 TO DETERMINE THE COST BASIS PER SHARE AFTER THE FORWARD SPLIT. WHILE A SHAREHOLDER'S BASIS PER SHARE WAS IMPACTED, THE AGGREGATE BASIS OF THE SHAREHOLDER'S TOTAL SHARES HELD DID NOT CHANGE AS A RESULT OF THE FORWARD STOCK SPLIT.

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶

IRC SECTIONS 368(a) , 354(a) and 358 .

18 Can any resulting loss be recognized? ▶

SHAREHOLDERS WILL GENERALLY NOT RECOGNIZE GAIN OR LOSS AS A RESULT OF THE FORWARD STOCK SPLIT. SHAREHOLDERS SHOULD CONSULT THEIR TAX ADVISOR WITH RESPECT TO THE TAX CONSEQUENCES RESULTING FROM THE FORWARD STOCK SPLIT.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶

THE REPORTABLE YEAR IS 2026 FOR TAXPAYERS REPORTING TAXABLE INCOME ON A CALENDAR YEAR BASIS. FOR SHAREHOLDERS REPORTING TAXABLE INCOME ON A BASIS OTHER THAN CALENDAR YEAR, THE REPORTABLE TAX YEAR IS THE SHAREHOLDER'S TAX YEAR THAT INCLUDES JULY 17, 2026.

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature ▶ Date ▶

Print your name ▶ **A SIGNED COPY IS MAINTAINED BY THE ISSUER** Title ▶

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054