

WISDOMTREE ISSUER ICAV

**ANNUAL REPORT
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023**

WisdomTree Issuer ICAV

Annual Report For the financial year ended 31 December 2023

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WisdomTree Issuer ICAV

Directors and Other Information

Directors*

Anne-Marie King (Irish) (Chairperson)
(Appointed as Chairperson on 25 July 2023)**
Peter Ziemba (US) (Resigned as
Chairperson on 25 July 2023)
Bryan Governey (Irish)
Alexis Marinof (Belgian)
Feargal Dempsey (Irish)**

Investment Managers***

Irish Life Investment Managers Limited
Beresford Court
Beresford Place
Dublin 1
Ireland

Assenagon Asset Management SA
Aerogolf Center
1B Heienhaff
Senningerberg, 1736
Luxembourg

Administrator, Registrar and Transfer Agent

State Street Fund Services (Ireland) Limited
78 Sir John Rogerson's Quay
Dublin 2
Ireland

Depositary

State Street Custodial Services (Ireland) Limited
78 Sir John Rogerson's Quay
Dublin 2
Ireland

Currency Manager (As to the provision of foreign currency hedging services)

Irish Life Investment Managers Limited
Beresford Court
Beresford Place
Dublin 1
Ireland

Assenagon Asset Management SA
Aerogolf Center
1B Heienhaff
Senningerberg, 1736
Luxembourg

Registered Office

3 Dublin Landings
North Wall Quay
Dublin 1
Ireland

Promoter

WisdomTree Asset Management, Inc.
250 West 34th Street
3rd Floor
New York
NY 10119
United States

Secretary

Goodbody Secretarial Limited
International Financial Services Centre
3 Dublin Landings
North Wall Quay
Dublin 1
Ireland

Legal Advisers (as to Irish law)

A&L Goodbody
International Financial Services Centre
3 Dublin Landings
North Wall Quay
Dublin 1
Ireland

Listing Sponsor

(until 20 June 2023)
Davy

Davy House
49 Dawson Street
Dublin 2
Ireland

(from 20 June 2023)

IQ EQ Fund Management (Ireland) Limited
49 Dawson Street
Dublin 2
Ireland

EU Marketing Agent

WisdomTree Ireland Limited
3 Dublin Landings
North Wall Quay
Dublin 1
Ireland

UK Facilities Agent and Marketing Agent

WisdomTree UK Limited
1 King William Street,
London, EC4N 7AF
United Kingdom

Auditors

Ernst & Young
Ernst & Young Building
Harcourt Centre
Harcourt Street
Dublin 2
Ireland

WisdomTree Issuer ICAV

Directors and Other Information (continued)

Manager

WisdomTree Management Limited
3 Dublin Landings
North Wall Quay
Dublin 1
Ireland

Swiss Representative and Paying Agent

Société Générale
Zurich Branch
Talacker 50
PO Box 1928
8021 Zurich
Switzerland

* All Directors are non-executive Directors.

** Independent Non-Executive Directors, as defined by the Irish Funds ("IF") Corporate Governance Code.

*** Irish Life Investment Managers Limited is acting as Investment Manager for all funds apart from WisdomTree Enhanced Commodity UCITS ETF, WisdomTree AT1 CoCo Bond UCITS ETF, WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF and WisdomTree Broad Commodities UCITS ETF for which Assenagon Asset Management SA is the Investment Manager.

WisdomTree Issuer ICAV

Directors' Report For the financial year ended 31 December 2023

The Directors present to the shareholders the annual report together with the audited financial statements for the financial year (“year”) ended 31 December 2023 of WisdomTree Issuer ICAV (the “ICAV”).

Review of the development of the business

WisdomTree Issuer ICAV is an Irish collective asset-management vehicle constituted as an umbrella fund with segregated liability between sub-funds with registration number C132923. It was established on 20 September 2011 as a Public Limited Company (“PLC”) and on 6 May 2020 it was converted to an ICAV. The ICAV has been authorised by the Central Bank of Ireland (“Central Bank”) as an Undertaking for Collective Investment in Transferable Securities (“UCITS”) pursuant to the provisions of the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations, 2011 (as amended) and the Central Bank (Supervision and Enforcement) Act 2013 (section 48(1)) (Undertakings for Collective Investment in Transferable Securities) Regulations 2019 (as amended) (together the “UCITS Regulations”). References to statutes, regulations and laws shall include any amendments thereto. All capitalised terms used but not defined herein shall have the meaning ascribed thereto in the ICAV’s Prospectus dated 8 March 2023 (the “Prospectus”). WisdomTree Asset Management, Inc acts as promoter of the ICAV. The promoter is authorised by the Securities and Exchange Commission (“SEC”) and is registered as an investment adviser under the Investment Advisers Act, 1940, as amended.

As at 31 December 2023, the ICAV comprised 30 active sub-funds and 3 terminated sub-funds, (collectively the “Sub-Funds” or each individually a “Sub-Fund”), (31 December 2022: 29 active sub-funds). The names and initial launch dates of the active Sub-Funds are as follows:

Active Sub-Funds, share classes and launch dates

WisdomTree US Equity Income UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD (“DHS”)	21 October 2014	USD
USD Acc (“DHSA”)	03 November 2016	USD
GBP Hedged Acc (“DHSG”)	01 November 2016	GBP
EUR Hedged Acc (“DHSF”)	07 November 2016	EUR

WisdomTree Europe Equity Income UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
EUR (“EEI”)	21 October 2014	EUR
EUR Acc (“EEIA”)	03 September 2016	EUR

WisdomTree Europe SmallCap Dividend UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
EUR (“DFE”)	21 October 2014	EUR
EUR Acc (“DFEA”)	03 September 2016	EUR

WisdomTree Emerging Markets Equity Income UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD (“DEM”)	14 November 2014	USD
USD Acc (“DEMR”)	02 November 2016	USD

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD (“DGSE”)	14 November 2014	USD

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2023

WisdomTree Japan Equity UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Hedged (“DXJ”)	18 May 2015	USD
USD Hedged Acc (“DXJA”)	09 March 2017	USD
GBP Hedged (“DXJP”)	02 November 2015	GBP
CHF Hedged Acc (“DXJD”)	02 February 2016	CHF
EUR Hedged Acc (“DXJF”)	03 November 2015	EUR
JPY Acc (“DXJZ”)	02 November 2015	JPY

WisdomTree Europe Equity UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Hedged (“HEDJ”)	18 May 2015	USD
USD Hedged Acc (“HEDK”)	01 November 2016	USD
GBP Hedged (“HEDP”)	02 November 2015	GBP
CHF Hedged Acc (“HEDD”)	02 February 2016	CHF
EUR Acc (“HEDF”)	02 November 2015	EUR

WisdomTree UK Equity Income UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
GBP (“WUKD”)	28 September 2015	GBP

WisdomTree Enhanced Commodity UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD (“WCOG”)	27 April 2016	USD
USD Acc (“WCOA”)	27 April 2016	USD
GBP Hedged Acc (“WCOM”)	14 August 2018	GBP
EUR Hedged Acc (“WCOE”)	14 August 2018	EUR
CHF Hedged Acc (“COMS”)	11 December 2019	CHF

WisdomTree US Quality Dividend Growth UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD (“DGRW”)	03 November 2016	USD
USD Acc (“DGRA”)	03 June 2016	USD
EUR Hedged Acc (“DGRE”)	31 July 2023	EUR
GBP Hedged (“DGRB”)	31 July 2023	GBP

WisdomTree Global Quality Dividend Growth UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD (“GGRW”)	02 November 2016	USD
USD Acc (“GGRA”)	03 June 2016	USD
EUR Hedged Acc (“GGRE”)	20 March 2023	EUR
GBP Hedged (“GGRB”)	20 March 2023	GBP

WisdomTree Eurozone Quality Dividend Growth UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
EUR (“EGRW”)	03 November 2016	EUR
EUR Acc (“EGRA”)	29 June 2016	EUR

WisdomTree AT1 CoCo Bond UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD (“CCBO”)	14 May 2018	USD
USD Acc (“COCB”)	14 May 2018	USD

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2023

WisdomTree AT1 CoCo Bond UCITS ETF (continued)

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Hedged (“CODO”)	21 August 2018	USD
EUR Hedged (“COBO”)	21 August 2018	EUR
GBP Hedged (“COGO”)	21 August 2018	GBP

WisdomTree Artificial Intelligence UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc (“WTAI”)	30 November 2018	USD

WisdomTree USD Floating Rate Treasury Bond UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD (“USFR”)	21 March 2019	USD
USD Acc (“TFRN”)	21 March 2019	USD

WisdomTree Cloud Computing UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc (“WCLD”)	03 September 2019	USD

WisdomTree Battery Solutions UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc (“VOLT”)	26 February 2020	USD

WisdomTree Cybersecurity UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc (“WCBR”)	25 January 2021	USD

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
EUR Acc (“EXAG”)	07 July 2021	EUR
USD Acc (“WXAG”)	06 October 2021	USD

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc (“XSOE”)	18 August 2021	USD

WisdomTree Broad Commodities UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc (“PCOM”)	29 November 2021	USD

WisdomTree BioRevolution UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc (“WDNA”)	03 December 2021	USD

WisdomTree New Economy Real Estate UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc (“WTRE”)	07 February 2022	USD
USD (“WNER”)	07 February 2022	USD

WisdomTree Recycling Decarbonisation UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc (“WRCY”)	22 April 2022	USD

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2023

WisdomTree Blockchain UCITS ETF

Share classes

USD Acc ("WBLK")

Launch Date *Currency*
07 September 2022 USD

WisdomTree Global Automotive Innovators UCITS ETF

Share classes

USD Acc ("WCAR")

Launch Date *Currency*
22 September 2022 USD

WisdomTree Renewable Energy UCITS ETF

Share classes

USD Acc ("WRNW")

Launch Date *Currency*
05 June 2023 USD

WisdomTree US Efficient Core UCITS ETF

Share classes

USD Acc ("NTSX")

Launch Date *Currency*
10 October 2023 USD

WisdomTree UK Quality Dividend Growth UCITS ETF

Share classes

GBP ("UGRW")

Launch Date *Currency*
13 November 2023 GBP

WisdomTree Megatrends UCITS ETF

Share classes

USD Acc ("WMGT")

Launch Date *Currency*
05 December 2023 USD

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2023

Country Stock Exchange listing status

	<i>Ireland</i>	<i>UK</i>	<i>Italy</i>	<i>Germany</i>	<i>Switzerland</i>
WisdomTree US Equity Income UCITS ETF - USD (DHS)	October 21, 2016	October 24, 2014	January 20, 2015	February 26, 2015	March 10, 2015
WisdomTree US Equity Income UCITS ETF - USD Acc (DHSA)	November 7, 2016	November 8, 2016	November 22, 2016	November 10, 2016	December 8, 2016
WisdomTree US Equity Income UCITS ETF - GBP Hedged Acc (DHSG)	November 7, 2016	November 8, 2016	N/A	N/A	December 8, 2016
WisdomTree US Equity Income UCITS ETF - EUR Hedged Acc (DHSE)	November 9, 2016	N/A	November 22, 2016	November 10, 2016	December 8, 2016
WisdomTree Europe Equity Income UCITS ETF - EUR (EEI)	October 21, 2016	October 24, 2014	January 20, 2015	February 26, 2015	March 10, 2015
WisdomTree Europe Equity Income UCITS ETF - EUR Acc (EEIA)	November 7, 2016	November 8, 2016	November 22, 2016	N/A	December 8, 2016
WisdomTree Europe SmallCap Dividend UCITS ETF - EUR (DFE)	October 21, 2016	October 24, 2014	January 20, 2015	February 26, 2015	March 10, 2015
WisdomTree Europe SmallCap Dividend UCITS ETF - EUR Acc (DFEA)	November 7, 2016	November 8, 2016	November 22, 2016	November 10, 2016	December 8, 2016
WisdomTree Emerging Markets Equity Income UCITS ETF - USD (DEM)	November 18, 2014	November 19, 2014	January 20, 2015	February 26, 2015	March 10, 2015
WisdomTree Emerging Markets Equity Income UCITS ETF - USD Acc (DEMR)	November 7, 2016	November 8, 2016	November 22, 2016	November 10, 2016	December 8, 2016
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF - USD (DGSE)	November 18, 2014	November 19, 2014	January 20, 2015	February 26, 2015	March 10, 2015
WisdomTree Japan Equity UCITS ETF - USD Hedged (DXJ)	May 20, 2015	May 21, 2015	May 21, 2015	May 21, 2015	July 14, 2015
WisdomTree Japan Equity UCITS ETF - USD Hedged Acc (DXJA)	N/A	March 15, 2017	N/A	N/A	N/A
WisdomTree Japan Equity UCITS ETF - GBP Hedged (DXJP)	November 3, 2015	November 4, 2015	N/A	N/A	February 4, 2016
WisdomTree Japan Equity UCITS ETF - CHF Hedged Acc (DXJD)	February 3, 2016	N/A	N/A	N/A	February 4, 2016
WisdomTree Japan Equity UCITS ETF - EUR Hedged Acc (DXJF)	November 4, 2015	N/A	November 5, 2015	November 5, 2015	February 4, 2016
WisdomTree Japan Equity UCITS ETF - JPY Acc (DXJZ)	November 3, 2015	November 4, 2015	November 5, 2015	November 5, 2015	February 4, 2016
WisdomTree Europe Equity UCITS ETF - USD Hedged (HEDJ)	May 20, 2015	May 21, 2015	May 21, 2015	May 21, 2015	July 14, 2015
WisdomTree Europe Equity UCITS ETF - USD Hedged Acc (HEDK)	November 7, 2016	November 8, 2016	N/A	N/A	December 8, 2016
WisdomTree Europe Equity UCITS ETF - GBP Hedged (HEDP)	November 3, 2015	November 4, 2015	N/A	N/A	February 4, 2016
WisdomTree Europe Equity UCITS ETF - CHF Hedged Acc (HEDD)	February 3, 2016	N/A	N/A	N/A	February 4, 2016
WisdomTree Europe Equity UCITS ETF - EUR Acc (HEDF)	November 3, 2015	November 4, 2015	November 5, 2015	November 5, 2015	February 4, 2016
WisdomTree UK Equity Income UCITS ETF - GBP (WUKD)	October 7, 2015	October 8, 2015	N/A	N/A	N/A
WisdomTree Enhanced Commodity UCITS ETF - USD (WCOG)	May 3, 2016	May 4, 2016	N/A	N/A	N/A
WisdomTree Enhanced Commodity UCITS ETF - USD Acc (WCOA)	May 3, 2016	May 4, 2016	June 9, 2016	June 9, 2016	N/A
WisdomTree Enhanced Commodity UCITS ETF - GBP Hedged Acc (WCOM)	August 16, 2018	August 17, 2018	N/A	N/A	N/A
WisdomTree Enhanced Commodity UCITS ETF - EUR Hedged Acc (WCOE)	August 16, 2018	N/A	August 17, 2018	August 17, 2018	N/A

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2023

Country Stock Exchange listing status (continued)

	<i>Ireland</i>	<i>UK</i>	<i>Italy</i>	<i>Germany</i>	<i>Switzerland</i>
WisdomTree Enhanced Commodity UCITS ETF - CHF Hedged Acc (COMS)	N/A	N/A	N/A	N/A	December 16, 2019
WisdomTree US Quality Dividend Growth UCITS ETF - USD (DGRW)	November 7, 2016	November 8, 2016	N/A	N/A	N/A
WisdomTree US Quality Dividend Growth UCITS ETF - USD Acc (DGRA)	June 7, 2016	June 8, 2016	June 20, 2016	June 20, 2016	N/A
WisdomTree US Quality Dividend Growth UCITS ETF - EUR Hedged Acc (DGRE)	N/A	N/A	August 7, 2023	August 7, 2023	N/A
WisdomTree US Quality Dividend Growth UCITS ETF - GBP Hedged (DGRB)	N/A	August 7, 2023	N/A	N/A	N/A
WisdomTree Global Quality Dividend Growth UCITS ETF - USD (GGRW)	November 7, 2016	November 8, 2016	N/A	N/A	N/A
WisdomTree Global Quality Dividend Growth UCITS ETF - USD Acc (GGRA)	June 7, 2016	June 8, 2016	June 20, 2016	June 20, 2016	N/A
WisdomTree Global Quality Dividend Growth UCITS ETF - EUR Hedged Acc (GGRE)	N/A	March 23, 2023	March 22, 2023	March 22, 2023	N/A
WisdomTree Global Quality Dividend Growth UCITS ETF - GBP Hedged (GGRB)	N/A	March 23, 2023	March 22, 2023	March 22, 2023	N/A
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EUR (EGRW)	November 7, 2016	November 8, 2016	N/A	N/A	N/A
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EUR Acc (EGRA)	July 4, 2016	July 5, 2016	July 14, 2016	July 14, 2016	N/A
WisdomTree AT1 CoCo Bond UCITS ETF - USD (CCBO)	May 16, 2018	May 17, 2018	June 7, 2018	May 30, 2018	N/A
WisdomTree AT1 CoCo Bond UCITS ETF - USD Acc (COCB)	May 16, 2018	May 17, 2018	June 7, 2018	N/A	N/A
WisdomTree AT1 CoCo Bond UCITS ETF - USD Hedged (CODO)	August 23, 2018	August 24, 2018	N/A	N/A	N/A
WisdomTree AT1 CoCo Bond UCITS ETF - EUR Hedged (COBO)	August 23, 2018	N/A	August 24, 2018	August 24, 2018	N/A
WisdomTree AT1 CoCo Bond UCITS ETF - GBP Hedged (COGO)	August 23, 2018	August 24, 2018	N/A	N/A	N/A
WisdomTree Artificial Intelligence UCITS ETF - USD Acc (WTAI)	November 30, 2018	December 5, 2018	December 11, 2018	January 11, 2019	April 2, 2019
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD (USFR)	March 21, 2019	March 26, 2019	N/A	N/A	N/A
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD Acc (TFRN)	March 21, 2019	March 26, 2019	N/A	N/A	N/A
WisdomTree Cloud Computing UCITS ETF - USD Acc (WCLD)	September 3, 2019	September 6, 2019	October 4, 2019	October 4, 2019	N/A
WisdomTree Battery Solutions UCITS ETF - USD Acc (VOLT)	N/A	March 2, 2020	March 4, 2020	March 4, 2020	N/A
WisdomTree Cybersecurity UCITS ETF - USD Acc (WCBR)	N/A	January 28, 2021	January 28, 2021	January 28, 2021	March 25, 2021
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF - USD Acc (WXAG)	N/A	October 11, 2021	N/A	October 11, 2021	N/A
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF - EUR Acc (EXAG)	N/A	N/A	N/A	July 12, 2021	N/A

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2023

Country Stock Exchange listing status (continued)

	<i>Ireland</i>	<i>UK</i>	<i>Italy</i>	<i>Germany</i>	<i>Switzerland</i>
WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF - USD Acc (XSOE)	N/A	August 23, 2021	August 23, 2021	August 23, 2021	N/A
WisdomTree Broad Commodities UCITS ETF - USD Acc (PCOM)	N/A	December 6, 2021	January 10, 2022	December 9, 2021	N/A
WisdomTree BioRevolution UCITS ETF - USD Acc (WDNA)	N/A	December 9, 2021	January 17, 2022	December 9, 2021	January 23, 2023
WisdomTree New Economy Real Estate UCITS ETF - USD Acc (WTRE)	N/A	February 10, 2022	February 10, 2022	February 10, 2022	N/A
WisdomTree New Economy Real Estate UCITS ETF - USD (WNER)	N/A	February 10, 2022	February 10, 2022	February 10, 2022	N/A
WisdomTree Recycling Decarbonisation UCITS ETF - USD Acc (WRCY)	N/A	April 28, 2022	April 28, 2022	April 28, 2022	January 23, 2023
WisdomTree Blockchain UCITS ETF - USD Acc (WBLK)	N/A	September 13, 2022	September 13, 2022	September 13, 2022	January 23, 2023
WisdomTree Global Automotive Innovators UCITS ETF - USD Acc (WCAR)	N/A	September 27, 2022	September 27, 2022	September 27, 2022	January 23, 2023
WisdomTree Renewable Energy UCITS ETF - USD Acc (WRNW)	N/A	June 13, 2023	June 12, 2023	June 12, 2023	N/A
WisdomTree US Efficient Core UCITS ETF - USD Acc (NTSX)	N/A	October 18, 2023	October 17, 2023	October 17, 2023	N/A
WisdomTree UK Quality Dividend Growth UCITS ETF - GBP (UGRW)	November 20, 2023	November 20, 2023	N/A	N/A	N/A
WisdomTree Megatrends UCITS ETF - USD Acc (WMGT)	N/A	December 12, 2023	January 16, 2024	December 11, 2023	N/A

The Sub-Funds are listed on the following exchanges in each of the above countries:

- Euronext Dublin – Ireland
- London Stock Exchange – United Kingdom
- Borsa Italiana – Italy
- Deutsche Borse – Germany
- SIX Stock Exchange – Switzerland

Euronext Dublin is the primary exchange where all “trade list” and exchanges are disclosed.

Investment policies and objectives

Each of the below indices are referred to as “benchmark” in relation to the report presented in the financial statements.

WisdomTree US Equity Income UCITS ETF

DHS

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree US Equity Income UCITS Index (Index Bloomberg Code: WTHYNTRU, Sub-Fund Ticker Symbol: DHS).

DHSA

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree US Equity Income UCITS Index (Index Bloomberg Code: WTHYNTRU, Sub-Fund Ticker Symbol: DHSA).

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2023

Investment policies and objectives (continued)

WisdomTree US Equity Income UCITS ETF (continued)

DHSG

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree US GBP Hedged Equity Income UCITS Index (Index Bloomberg Code: WTHYEHBT, Sub-Fund Ticker Symbol: DHSG).

DHSF

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree US EUR Hedged Equity Income UCITS Index (Index Bloomberg Code: WTHYEHET, Sub-Fund Ticker Symbol: DHSF).

WisdomTree Europe Equity Income UCITS ETF

E EI

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Europe Equity Income Index (Index Bloomberg Code: WTEHYTE, Sub-Fund Ticker Symbol: EEI).

EEIA

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Europe Equity Income Index (Index Bloomberg Code: WTEHYTE, Sub-Fund Ticker Symbol: EEIA).

WisdomTree Europe SmallCap Dividend UCITS ETF

DFE

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Europe SmallCap Dividend UCITS Index (Index Bloomberg Code: WTIDESTE, Sub-Fund Ticker Symbol: DFE).

DFEA

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Europe SmallCap Dividend UCITS Index (Index Bloomberg Code: WTIDESTE, Sub-Fund Ticker Symbol: DFEA).

WisdomTree Emerging Markets Equity Income UCITS ETF

DEM

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Emerging Markets Equity Income UCITS Index (Index Bloomberg Code: WTEMHUHT, Sub-Fund Ticker Symbol: DEM).

DEM R

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Emerging Markets Equity Income UCITS Index (Index Bloomberg Code: WTEMHUHT, Sub-Fund Ticker Symbol: DEMR).

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

DGSE

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Emerging Markets SmallCap Dividend UCITS Index (Index Bloomberg Code: WTEMSUHT, Sub-Fund Ticker Symbol: DGSE).

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2023

Investment policies and objectives (continued)

WisdomTree Japan Equity UCITS ETF

DXJ

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Japan Hedged Equity UCITS Index (Index Bloomberg Code: WTIDJHUT, Sub-Fund Ticker Symbol: DXJ).

DXJP

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Japan GBP Hedged Equity UCITS Index (Index Bloomberg Code: WTIDJHBT, Sub-Fund Ticker Symbol: DXJP).

DXJZ

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Japan Dividend UCITS Index (Index Bloomberg Code: WTIDJUHT, Sub-Fund Ticker Symbol: DXJZ).

DXJD

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Japan CHF-Hedged Equity UCITS Index (Index Bloomberg Code: WTIDJHFT, Sub-Fund Ticker Symbol: DXJD).

DXJF

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Japan EUR-Hedged Equity UCITS Index (Index Bloomberg Code: WTIDJHET, Sub-Fund Ticker Symbol: DXJF).

DXJA

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Japan Hedged Equity UCITS Index (Index Bloomberg Code: WTIDJHUT, Sub-Fund Ticker Symbol: DXJA)

WisdomTree Europe Equity UCITS ETF

HEDJ

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Europe Hedged Equity UCITS Index (Index Bloomberg Code: WTEHIHUT, Sub-Fund Ticker Symbol: HEDJ).

HEDF

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Europe Equity UCITS Index EUR (Index Bloomberg Code: WTEHIET, Sub-Fund Ticker Symbol: HEDF).

HEDD

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Europe CHF-Hedged Equity UCITS Index (Index Bloomberg Code: WTEHITF, Sub-Fund Ticker Symbol: HEDD).

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2023

Investment policies and objectives (continued)

WisdomTree Europe Equity UCITS ETF (continued)

HEDP

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Europe GBP-Hedged Equity UCITS Index (Index Bloomberg Code: WTEHITB, Sub-Fund Ticker Symbol: HEDP).

HEDK

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Europe Hedged Equity UCITS Index (Index Bloomberg Code: WTEHIHUT, Sub-Fund Ticker Symbol: HEDK).

WisdomTree UK Equity Income UCITS ETF

WUKD

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree UK Equity Income Index (Index Bloomberg Code: WTUKEBT, Sub-Fund Ticker symbol: WUKD).

WisdomTree Enhanced Commodity UCITS ETF

WCOG

The Share Class seeks to track the price and yield performance, before fees and expenses, of the Optimized Roll Commodity Total Return Index (Index Bloomberg Code: EBCIWTT, Sub-Fund Ticker symbol: WCOG).

WCOA

The Share Class seeks to track the price and yield performance, before fees and expenses, of the Optimized Roll Commodity Total Return Index (Index Bloomberg Code: EBCIWTT, Sub-Fund Ticker symbol: WCOA).

WCOM

The Share Class seeks to track the price and yield performance, before fees and expenses, of the Optimized Roll Commodity Total Return Index (Index Bloomberg Code: EBCIWTGT, Sub-Fund Ticker symbol: WCOM).

WCOE

The Share Class seeks to track the price and yield performance, before fees and expenses, of the Optimized Roll Commodity Total Return Index (Index Bloomberg Code: EBCIWTET, Sub-Fund Ticker symbol: WCOE).

COMS

The Share Class seeks to track the price and yield performance, before fees and expenses, of the Optimized Roll Commodity Monthly CHF-Hedged Total Return Index (Index Bloomberg Code: EBCIWTCT, Sub-Fund Ticker symbol: COMS).

WisdomTree US Quality Dividend Growth UCITS ETF

DGRA

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree US Quality Dividend Growth UCITS Index (Index Bloomberg Code: WTDGNTRU, Sub-Fund Ticker Symbol: DGRA).

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2023

Investment policies and objectives (continued)

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

DGRW

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree US Quality Dividend Growth UCITS Index (Index Bloomberg Code: WTDGNTRU, Sub-Fund Ticker Symbol: DGRW).

DGRE

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree US Quality Dividend Growth UCITS EUR Hedged Index (Index Bloomberg Code: WTDGNHET, Sub-Fund Ticker Symbol: DGRE).

DGRB

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree US Quality Dividend Growth UCITS GBP Hedged Index (Index Bloomberg Code: WTDGNHBT, Sub-Fund Ticker Symbol: DGRB).

WisdomTree Global Quality Dividend Growth UCITS ETF

GGRA

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Global Developed Quality Dividend Growth Index (Index Bloomberg Code: WTDDGTR, Sub-Fund Ticker Symbol: GGRA).

GGRW

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Global Developed Quality Dividend Growth Index (Index Bloomberg Code: WTDDGTR, Sub-Fund Ticker Symbol: GGRW).

GGRE

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Global Developed EUR Hedged Quality Dividend Growth Index (Index Bloomberg Code: WTDDGTE, Sub-Fund Ticker Symbol: GGRE).

GGRB

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Global Developed GBP Hedged Quality Dividend Growth Index (Index Bloomberg Code: WTDDGTG, Sub-Fund Ticker Symbol: GGRB).

WisdomTree Eurozone Quality Dividend Growth UCITS ETF

EGRA

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Eurozone Quality Dividend Growth Index (Index Bloomberg Code: WTEZGET, Sub-Fund Ticker Symbol: EGRA).

EGRW

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Eurozone Quality Dividend Growth Index (Index Bloomberg Code: WTEZGET, Sub-Fund Ticker Symbol: EGRW).

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2023

Investment policies and objectives (continued)

WisdomTree AT1 CoCo Bond UCITS ETF

CCBO

The Share Class seeks to track the price and yield performance, before fees and expenses, of the iBoxx Contingent Convertible Liquid Developed Europe AT1 Index (Index Bloomberg Code: IBXXCCL1, Sub-Fund Ticker Symbol: CCBO).

COCB

The Share Class seeks to track the price and yield performance, before fees and expenses, of the iBoxx Contingent Convertible Liquid Developed Europe AT1 Index (Index Bloomberg Code: IBXXCCL1, Sub-Fund Ticker Symbol: COCB).

CODO

The Share Class seeks to track the price and yield performance, before fees and expenses, of the iBoxx Contingent Convertible Liquid Developed Europe AT1 Index USD Hedged (Index Bloomberg Code: IBXXCCL2, Sub-Fund Ticker Symbol: CODO).

COBO

The Share Class seeks to track the price and yield performance, before fees and expenses, of the iBoxx Contingent Convertible Liquid Developed Europe AT1 Index EUR Hedged (Index Bloomberg Code: IBXXCCL7, Sub-Fund Ticker Symbol: COBO).

COGO

The Share Class seeks to track the price and yield performance, before fees and expenses, of the iBoxx Contingent Convertible Liquid Developed Europe AT1 Index GBP Hedged (Index Bloomberg Code: IBXXCCD2, Sub-Fund Ticker Symbol: COGO).

WisdomTree Artificial Intelligence UCITS ETF

WTAI

The Share Class seeks to track the price and yield performance, before fees and expenses, of the NASDAQ CTA Artificial Intelligence Index (Index Bloomberg Code: NQAIT, Sub-Fund Ticker Symbol: WTAI).

WisdomTree USD Floating Rate Treasury Bond UCITS ETF

USFR

The Share Class seeks to track the price and yield performance, before fees and expenses, of the Bloomberg Barclays U.S. Treasury Floating Rate Bond Index (Index Bloomberg Code: BTFLTRUU, Sub-Fund Ticker Symbol: USFR).

TFRN

The Share Class seeks to track the price and yield performance, before fees and expenses, of the Bloomberg Barclays U.S. Treasury Floating Rate Bond Index (Index Bloomberg Code: BTFLTRUU, Sub-Fund Ticker Symbol: TFRN).

WisdomTree Cloud Computing UCITS ETF

WCLD

The Share Class seeks to track the price and net dividend performance, before fees and expenses, of the BVP Nasdaq Emerging Cloud Index (Index Bloomberg Code: EMCLOUDN, Sub-Fund Ticker Symbol: WCLD).

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2023

Investment policies and objectives (continued)

WisdomTree Battery Solutions UCITS ETF

VOLT

The Share Class seeks to track the price and net dividend performance, before fees and expenses, of the WisdomTree Battery Solutions Index (Index Bloomberg Code: WTBSIN, Sub-Fund Ticker Symbol: VOLT).

WisdomTree Cybersecurity UCITS ETF

WCBR

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Team8 Cybersecurity Index (Index Bloomberg Code: WTCBRN, Sub-Fund Ticker Symbol: WCBR).

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF

WXAG

The Share Class seeks to track the performance, before fees and expenses of the Morgan Stanley RADAR ex Agriculture & Livestock Commodity Total Return Index (Index Bloomberg Code: MSRXALTR, Sub-Fund Ticker Symbol: WXAG).

EXAG

The Share Class seeks to track the performance, before fees and expenses of the Morgan Stanley RADAR ex Agriculture & Livestock Commodity Total Return Index (Index Bloomberg Code: MSRXALTR, Sub-Fund Ticker Symbol: EXAG).

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF

XSOE

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Emerging Markets Ex-State-Owned Enterprises ESG Screened Index (Index Bloomberg Code: EMXSOE, Sub-Fund Ticker Symbol: XSOE).

WisdomTree Broad Commodities UCITS ETF

PCOM

The Share Class seeks to track the performance, before fees and expenses, of the Bloomberg Commodity Total Return Index (Index Bloomberg Code: BCOMTR, Sub-Fund Ticker Symbol: PCOM).

WisdomTree BioRevolution UCITS ETF

WDNA

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree BioRevolution ESG Screened Index (Index Bloomberg Code: WTDNA, Sub-Fund Ticker Symbol: WDNA).

WisdomTree New Economy Real Estate UCITS ETF

WTRE

The Share Class seeks to track the price and yield performance, before fees and expenses, of the CenterSquare New Economy Real Estate UCITS Index (Index Bloomberg Code: CSNEREUN, Sub-Fund Ticker: WTRE).

WNER

The Share Class seeks to track the price and yield performance, before fees and expenses, of the CenterSquare New Economy Real Estate UCITS Index (Index Bloomberg Code: CSNEREUN, Sub-Fund Ticker: WNER).

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2023

Investment policies and objectives (continued)

WisdomTree Recycling Decarbonisation UCITS ETF

WRCY

The Share Class seeks to track the price and yield performance, before fees and expenses, of the Tortoise Recycling Decarbonization UCITS Index (Index Bloomberg Code: RECYCLET, Sub-Fund Ticker Symbol: WRCY).

WisdomTree Blockchain UCITS ETF

WBLK

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Blockchain UCITS Index (Index Bloomberg Code: WTBKCN, Sub-Fund Ticker Symbol: WBLK).

WisdomTree Global Automotive Innovators UCITS ETF

WCAR

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Berylls LeanVal Global Automotive Innovators NTR Index (Index Bloomberg Code: WTCARN, Sub-Fund Ticker Symbol: WCAR).

WisdomTree Renewable Energy UCITS ETF

WRNW

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Renewable Energy Index (Index Bloomberg Code: WTRENEN, Sub-Fund Ticker Symbol:WRNW).

WisdomTree US Efficient Core UCITS ETF

NTSX

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree US Efficient Core UCITS Index (Index Bloomberg Code: WTNTSXUN, Sub-Fund Ticker Symbol: NTSX).

WisdomTree UK Quality Dividend Growth UCITS ETF

UGRW

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree UK Quality Dividend Growth Index (Index Bloomberg Code: WTUKQN, Sub-Fund Ticker Symbol: UGRW).

WisdomTree Megatrends UCITS ETF

WMGT

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Global Megatrends Equity Index (Index Bloomberg Code: WTMTHMN, Sub-Fund Ticker Symbol: WMGT).

Results and activities

The results of operations are detailed in the Statement of Comprehensive Income and Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Shares. A detailed review of the ICAV's activities and future developments is contained in the Investment Managers' Reports on pages 27 to 50.

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2023

Directors

The Directors who held office during and since the end of the financial year are detailed below:

Anne-Marie King (Irish)* (Chairperson (appointed as Chairperson on 25 July 2023))

Peter Ziemba (US) (resigned as Chairperson on 25 July 2023)

Bryan Governey (Irish)

Alexis Marinof (Belgian)

Feargal Dempsey (Irish)*

* Independent Non-Executive Directors, as defined by the IF Corporate Governance Code.

All Directors are non-executive Directors.

Going Concern

The Directors' report summarises the ICAV's activities, its financial performance and financial position together with any factors likely to affect its future development. In addition, it discusses the principal risks and uncertainties it faces. Note 11 to these financial statements summarises the ICAV's risk and capital management objectives and policies together with its financial risks. After making enquiries, the Directors have a reasonable expectation that each Sub-Fund within the ICAV has adequate resources to continue in operational existence for the foreseeable future. To the extent that operating expenses exceed management fees received from the Sub-Funds, WisdomTree Management Limited (the "Manager") will pay such excess from its internal resources. In addition, the Board is not aware of any material uncertainties that may cast significant doubt upon each Sub-Fund's ability to continue as a going concern. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts with the exception of WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF, WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF and WisdomTree European Union Bond UCITS ETF, which were terminated during the financial year. The liquidation basis of accounting for the terminated Sub-Funds was applied by selling off all investments that remained on closure date as part of compulsory redemption order. The management company pre-funded the receivables to ensure full cash value of final NAV was provided to investors. As cash was received after the Sub-Fund's closure, this was repatriated back to the management company to repay the pre-funding. There were no closure costs applied to the NAV of the terminated Sub-Funds.

Future developments

The ICAV will look to add new sub-funds over the course of the next financial year based on market opportunities.

Directors' and ICAV Secretary's interests

The Directors who held office at 31 December 2023 held shares in various Sub-Funds with an approximate value of EUR 521,000 (31 December 2022: EUR 448,000). At 31 December 2023 and 31 December 2022, Goodbody Secretarial Limited (the "Secretary") had no interests in the share capital or debentures of the ICAV. At 31 December 2023 and 31 December 2022, the subscriber shares are held by WisdomTree UK Limited and WisdomTree Management Limited. Please refer to Note 8 for Directors' Remuneration and related party transactions with the Directors.

Distributions

The Directors intend to distribute all or substantially all of the net income (interest and dividends, less expenses) of the Sub-Funds attributable to distributing shares. Distributions shall be payable in the local currency of the share class on each Sub-Fund to shareholders. Quarterly distributions will normally be declared with a view to being paid in March, June, September, and December. Please refer to Note 10 for distributions paid during the year and Note 23 for distributions declared prior to the year end but paid subsequent to the year end.

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2023

Adequate accounting records

The Directors comply with the ICAV's obligations to keep adequate accounting records by appointing competent persons to be responsible for them. The accounting records are kept by State Street Fund Services (Ireland) Limited, at 78 Sir John Rogerson's Quay, Dublin 2, Ireland.

Connected persons

Regulation 43(1) of the UCITS Regulations "Restrictions of transactions with connected persons" states that "A responsible person shall ensure that any transaction between a UCITS and a connected person is conducted a) at arm's length; and b) in the best interest of the unit-holders of the UCITS". As required under UCITS Regulation 81(4), the Manager, as a responsible person is satisfied that there are in place arrangements, evidenced by written procedures, to ensure that the obligations that are prescribed by Regulation 43(1) are applied to all transactions with a connected persons; and all transactions with connected parties that were entered into during the period to which the report relates complied with the obligations that are prescribed by Regulation 43(1).

The following table details the types of transactions entered into with counterparties that are connected persons:

<i>Types of transactions</i>	<i>Counterparties</i>
Administration, registry and transfer agency services	State Street Fund Services (Ireland) Limited
Custody and trustee services	State Street Custodial Services (Ireland) Limited
Foreign currency hedging services	Assenagon Asset Management SA
	Irish Life Investment Managers Limited
Facilities agency and marketing services	WisdomTree UK Limited
	WisdomTree Ireland Limited
Promoter and index provider	WisdomTree Asset Management, Inc.
Management services	WisdomTree Management Limited
Investment management services	Assenagon Asset Management SA
	Irish Life Investment Managers Limited

Employees

The ICAV had no employees during the financial year ended 31 December 2023 and 31 December 2022.

Significant events during the financial year

See Note 22 in Notes to the Financial Statements.

Significant events after the financial year end

See Note 23 in Notes to the Financial Statements.

Risk management objective and policies

The main risks arising from the ICAV's financial instruments are market price, interest rate, foreign currency, liquidity and credit risk. For further information on risk management objectives and policies, please see Note 11 of these financial statements.

Publication of Financial Statements

The Directors are responsible for ensuring the ICAV's audited financial statements are published on the ICAV's website and have delegated this responsibility to the Manager. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2023

Corporate Governance Statement

The ICAV is subject to corporate governance practices imposed by:

- (i) The ICAV Act 2015 which is available for inspection at the registered office of the ICAV and may also be obtained at www.irishstatutebook.ie.
- (ii) The Instrument of Incorporation of the ICAV which are available for inspection at the registered office of the ICAV and at the Companies Registration Office in Ireland.
- (iii) The European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations 2011, as amended, and under The Central Bank (Supervision And Enforcement) Act 2013 (Section 48(1) (Undertakings For Collective Investment In Transferable Securities) Regulations 2019), which can be obtained from the Central Bank's website at www.centralbank.ie and are available for inspection at the registered office of the ICAV.

The ICAV has assessed the measures included in the Irish Funds Corporate Governance Code which may be adopted on a voluntary basis by Irish authorised collective investment schemes. The Directors adopted the corporate governance practices and procedures in the IF Code with effect from 10 December 2014. The IF Code is available for inspection at the registered office of the ICAV and may also be obtained at www.irishfunds.ie.

The ICAV has adopted a Whistleblowing policy which is available on request.

Internal Control and Risk Management Systems in Relation to Financial Reporting

The Board is responsible for establishing and maintaining adequate internal control and risk management systems of the ICAV in relation to the financial reporting process. Such systems are designed to manage rather than eliminate the risk of error or fraud in achieving the ICAV's financial reporting objectives and can only provide reasonable and not absolute assurance against material misstatement or loss and relies on the operating controls of the service providers.

The Board has procedures in place which are designed to ensure that all relevant adequate accounting records are properly maintained and are readily available, including production of annual and half yearly financial statements. The Board has appointed State Street Fund Services (Ireland) Limited, (the "Administrator") to maintain the books and records of the ICAV. The Administrator is authorised and regulated by the Central Bank and must comply with the rules imposed by the Central Bank. From time to time, the Board of Directors examines and evaluates the Administrator's financial accounting and reporting routines. The annual financial statements of the ICAV are produced by the Administrator. They are required to be approved by the Board and the annual and half yearly financial statements of the ICAV are required to be filed with the Central Bank.

The Board is responsible for the review and approval of the annual financial statements as set out in the Statement of Directors' Responsibilities. The statutory financial statements are required to be audited by independent auditors who report annually to the Board on their findings.

The Board periodically considers the independent auditors' performance, qualifications and independence. As part of its review procedures, the Board receives presentations and reports on the audit process. The Board evaluates and discusses significant accounting and reporting issues as the need arises.

Dealings with Shareholders

The convening and conduct of shareholders' meetings are governed by the Instrument of Incorporation of the ICAV and the ICAV Act. Although the Directors may convene an extraordinary general meeting of the ICAV at any time, the Directors were required to convene the first annual general meeting of the ICAV within eighteen months of incorporation and fifteen months of the date of the previous annual general meeting thereafter, provided that an annual general meeting is held once in each year within six months of the end of each accounting period of the ICAV.

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2023

Corporate Governance Statement (continued)

Dealings with Shareholders (continued)

At least twenty-one clear days' notice of every annual general meeting and any meeting convened for the passing of a special resolution must be given to shareholders and fourteen days' notice must be given in the case of any other general meeting, unless the auditors of the ICAV and all the shareholders of the ICAV entitled to attend and vote agree to shorter notice. Two shareholders present either in person or by proxy constitutes a quorum at a general meeting. To every separate general meeting of a Fund or Class the provisions of these Articles relating to general meetings shall apply but so that the necessary quorum at any such meeting other than an adjourned meeting shall be two persons holding or representing by proxy participating shares of the Fund or Class in question and, at an adjourned meeting, one person holding participating shares of the Fund or Class in question or his proxy. Any holder of participating shares of the Fund or Class in question present in person or by proxy may demand a poll.

Every holder of participating shares or non-participating shares present, in person or by proxy who votes on a show of hands is entitled to one vote. On a poll, every holder of participating shares present, in person or by proxy, is entitled to one vote in respect of each share held by him, and every holder of non-participating shares is entitled to one vote in respect of all non-participating shares held by him. At any general meeting, a resolution put to the vote of the meeting is decided on a show of hands unless, before or upon the declaration of the result of the show of hands, a poll is demanded by the Chairman or by any shareholder present, in person or by proxy. Unless a poll is so demanded, a declaration by the Chairman that a resolution has been carried, or carried unanimously, or by a particular majority, or lost, or not carried by a particular majority and an entry to that effect in the minutes of the meeting shall be conclusive evidence of the fact without proof of the number or proportion of the votes recorded in favour of or against such a resolution. The demand for a poll may be withdrawn before the poll is taken but only with the consent of the Chairman, and a demand so withdrawn shall not be taken to have invalidated the result of a show of hands declared before the demand was made.

Shareholders may resolve to sanction an ordinary resolution or special resolution at a shareholders' meeting. Alternatively, a resolution in writing signed by all of the shareholders and holders of non-participating shares for the time being entitled to attend and vote on such resolution at a general meeting of the ICAV, will be valid and effective for all purposes as if the resolution had been passed at a general meeting of the ICAV duly convened and held. An ordinary resolution of the ICAV (or of the shareholders of a particular fund or class of shares) requires a simple majority of the votes cast by the shareholders voting, in person or by proxy, at the meeting at which the resolution is proposed. A special resolution of the ICAV (or of the shareholders of a particular fund or class of shares) requires a majority of not less than 75% of shareholders present, in person or by proxy, and voting in general meeting in order to pass a special resolution including a resolution to amend the Instrument of Incorporation.

Board composition and activities

In accordance with the ICAV Act and the Instrument of Incorporation, unless otherwise determined by an ordinary resolution of the ICAV in general meeting, the number of Directors may not be less than two. Currently the Board comprises 5 non-executive Directors of whom 2 are independent. Details of the current Directors are set out above, under the heading "Directors".

The business of the ICAV is managed by the Directors, who exercise all such powers of the ICAV as are not by the ICAV Act or by the Instrument of Incorporation of the ICAV required to be exercised by the ICAV in general meeting.

The Board is responsible for the ICAV's overall direction and strategy and to this end it reserves the decision making power on issues such as the determination of medium and long term goals, review of delegates performance, organisational structure and capital needs and commitments to achieve the ICAV's strategic goals. To achieve these responsibilities, the Board meets on a quarterly basis to review the operations of the ICAV, address matters of strategic importance and to receive reports from the

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2023

Corporate Governance Statement (continued)

Board composition and activities (continued)

Administrator, Depositary and the Investment Managers. However, a Director may, and the Secretary on the requisition of a Director will, at any time summon a meeting of the Directors and ad hoc meetings, in addition to the four meetings, which are convened as required.

Questions arising at any meeting of the Directors are determined by the Chairman. In the case of an equality of votes, the Chairman of the meeting at which the show of hands takes place or at which the poll is demanded shall be entitled to a second or casting vote. The quorum necessary for the transaction of business at a meeting of the Directors is two.

There were no sub-committees of the Board in operation during the financial year or at the financial year end.

Diversity Report

The Board is conscious of the importance of diversity to enhance its operation. During the Director selection process, the Board is committed to selecting those with diversity of business skills, experience and gender and candidates for appointment are considered based on these attributes. The Board's principle is that each member of the Board must have the skills, experience, knowledge and overall suitability that will enable each director to contribute individually, and as part of the Board team, to the effectiveness of the Board. Subject to that overriding principle, the Board believes that diversity of experience and approach, including educational and professional background, gender, age and geographical provenance, amongst board members is of great value when considering overall board balance in making new appointments to the Board. In consideration of the nature, scale and complexity of the ICAV, the Board's objective is to ensure that it delivers the business strategy while (i) it maintains a balance of skills, knowledge, experience and diversity at Board member level, (ii) all selection decisions and succession planning for appointments to the Board are based on merit, skills, knowledge, experience and independence, (iii) recruitment is fair and non-discriminatory. The current Board composition reflects diverse age, gender, educational and professional backgrounds. The ICAV's policy in regards to diversity is to take into consideration the above factors when considering new appointments to the Board.

Geopolitical Risk

The Directors and the Company's delegates continue to monitor and assess the impact of ongoing geopolitical conflicts on the Sub-Funds and will take any potential actions needed or as required under the terms of the Prospectus of the Sub-Funds, as facts and circumstances are subject to change and may be specific to investments and jurisdictions.

Sustainable Finance Disclosure Regulation ("SFDR")

During the course of the year, regulation around sustainability-related disclosures continued to evolve, through the Sustainable Finance Disclosure Regulation (Regulation EU/2019/2088) (the "SFDR") and the EU Taxonomy Regulation (Regulation (EU) 2020/852, and amending SFDR) (the "Taxonomy Regulation") and their associated regulatory technical standards and available guidance. Additional disclosure requirements under SFDR Level 2 are applicable to all annual reports published on or after 1 January 2023 and such disclosures as they relate to the Sub-Funds can be found in Appendix III section of this report. Such disclosures have in part been prepared using data sourced from third party data providers which was available as at the date of which the disclosures were produced. It has been observed that the availability of data continues to be challenging in some respects and there may be further regulatory guidance of relevance to the content of the disclosures that is still to be issued. The disclosures included in Appendix III section should consequently be read and understood in light of these continuing challenges. With the assistance of the Manager and the Investment Managers, the Board continues to monitor the ongoing development and evolution of sustainability-related regulation and associated guidance and the availability of relevant data in this regard.

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2023

Relevant audit information

As at the date this Directors' Report was approved and signed each Director is satisfied that:

- (a) there is no relevant audit information of which the ICAV's statutory auditors are unaware; and
- (b) he/she has taken all the steps that he or she ought to have taken as a director in order to make herself or himself aware of any relevant audit information and to establish that the ICAV's statutory auditors are aware of that information; and
- (c) where "relevant audit information" means information needed by the ICAV's statutory auditors in connection with preparing their report.

Statement of Directors' Responsibilities

The Directors are responsible for preparing the Directors' report and the financial statements in accordance with Irish law and the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations 2011 (as amended) (the "UCITS Regulations").

Irish law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have prepared the financial statements in accordance with International Financial Reporting Standards as adopted by the European Union ("IFRS").

Under Irish law the Directors shall not approve the financial statements unless they are satisfied that they give a true and fair view of the ICAV's assets, liabilities and financial position as at the end of the financial year and of the profit or loss of the ICAV for the financial year.

In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with IFRS and ensure that they contain the additional information required by the ICAV Act; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the ICAV will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to:

- correctly record and explain the transactions of the ICAV;
- enable, at any time, the assets, liabilities, financial position and profit or loss of the ICAV to be determined with reasonable accuracy; and
- enable the Directors to ensure that the financial statements comply with the Companies Act before conversion to ICAV and ICAV Act 2015 after conversion to ICAV and enable those financial statements to be audited.

In this regard State Street Fund Services (Ireland) Limited (the "Administrator") has been appointed for the purpose of maintaining adequate accounting records. Accordingly, the accounting records are kept at the following address:

State Street Fund Services (Ireland) Limited
78 Sir John Rogerson's Quay
Dublin 2
Ireland

The Directors are responsible for safeguarding the assets of the ICAV, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. In this regard they have entrusted the assets of the ICAV to State Street Custodial Services (Ireland) Limited (the "Depositary"), at the below address, who has been appointed as Depositary to the ICAV pursuant to the terms of a Depositary Agreement.

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2023

Statement of Directors' Responsibilities (continued)

State Street Custodial Services (Ireland) Limited
78 Sir John Rogerson's Quay
Dublin 2
Ireland

Independent auditor


The auditors, Ernst & Young, were appointed by the Board of Directors on 7 March 2013 to audit the financial statements for the year ending 30 November 2012 and subsequent financial periods. In accordance with EU Regulations concerning the audit of public-interest entities and having held the position of the ICAV's independent auditor for 14 consecutive financial year ends, Ernst & Young have now reached the maximum permitted time under these regulations and will rotate off as the ICAV's auditor. The Directors have agreed to appoint Deloitte Ireland LLP, Chartered Accountants and registered auditors, as the ICAV's independent auditors for the financial year ended 31 December 2024.Á

On behalf of the Directors:

DocuSigned by:

0D4E3CDCE5BE482...

Anne-Marie King
Date: 19 April 2024

DocuSigned by:

483CB9A00F4444...

Feargal Dempsey

WisdomTree Issuer ICAV
Investment Manager’s Report
Irish Life Investment Managers Limited
For the financial year ended 31 December 2023

Tracking Difference

Tracking difference is defined as the difference in returns between a fund and its benchmark index.

The investment management approach is to buy a portfolio of securities that as far as practicable consist of the securities or a sample thereof that make up the benchmark index, in similar proportion to the weights represented in the index.

Transaction costs from rebalancing and cash management can have an impact on the Sub-Funds’ tracking difference. Depending on the underlying circumstances, these can result in either positive or negative tracking differences.

In addition to the above, the Sub-Funds may also show a tracking difference due to the withholding tax rate suffered by the Sub-Funds on any income received from their investments. The level and quantum of tracking difference arising due to withholding taxes depends on various factors such as any reclaims filed on behalf of the Sub-Funds with the various tax authorities and any benefits obtained by the Sub-Funds under a tax treaty.

The table below compares the Sub-Funds’ performance against the performance of the relevant benchmark index during the financial year ended 31 December 2023. An explanation for the difference gross of the Total Expense Ratio (“TER”) is provided:

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2022</i> %	<i>Fund return for the year ended 31/12/2023</i> %	<i>Benchmark return for the period ended 31/12/2023</i> %	<i>Tracking difference Net of TER</i> %	<i>TER (Annual or pro rata since Inception)</i> %	<i>Tracking difference Gross of TER</i> %	<i>Explanation of the tracking difference</i>
WisdomTree US Equity Income UCITS ETF - DHS	7.01	(0.92)	(1.32)	0.43	(0.29)	0.72	Outperformance is driven by differences in tax treatment between the fund and the benchmark. The majority of the residual is explained by cash drag.
WisdomTree US Equity Income UCITS ETF - DHSA	7.00	(0.91)	(1.32)	0.42	(0.29)	0.71	Outperformance is driven by differences in tax treatment between the fund and the benchmark. The majority of the residual is explained by cash drag.

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2023

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2022 %</i>	<i>Fund return for the year ended 31/12/2023 %</i>	<i>Benchmark return for the period ended 31/12/2023 %</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference</i>
WisdomTree US Equity Income UCITS ETF - DHSG	5.06	(2.30)	(2.58)	0.29	(0.35)	0.64	Outperformance is driven by differences in tax treatment between the fund and the benchmark. The majority of the residual is explained by cash drag, with some offsetting by hedge impact.
WisdomTree US Equity Income UCITS ETF - DHSF	3.80	(3.62)	(4.05)	0.45	(0.35)	0.80	Outperformance is driven by differences in tax treatment between the fund and the benchmark. The majority of the residual is explained by cash drag and hedge impact.
WisdomTree Europe Equity Income UCITS ETF - EEI	(0.36)	15.54	15.28	0.33	(0.29)	0.62	Outperformance is driven by differences in tax treatment between the fund and the benchmark, with some offsetting by cash drag and trading costs.
WisdomTree Europe Equity Income UCITS ETF - EEIA	(0.43)	15.66	15.28	0.33	(0.29)	0.62	Outperformance is driven by differences in tax treatment between the fund and the benchmark, with some offsetting by cash drag and trading costs.

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2023

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2022 %</i>	<i>Fund return for the year ended 31/12/2023 %</i>	<i>Benchmark return for the period ended 31/12/2023 %</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference</i>
WisdomTree Europe SmallCap Dividend UCITS ETF - DFE	(15.78)	10.30	10.25	0.11	(0.38)	0.49	Outperformance is driven by differences in tax treatment between the fund and the benchmark, with some offsetting by cash drag.
WisdomTree Europe SmallCap Dividend UCITS ETF - DFEA	(15.84)	10.38	10.25	0.11	(0.38)	0.49	Outperformance is driven by differences in tax treatment between the fund and the benchmark, with some offsetting by cash drag.
WisdomTree Emerging Markets Equity Income UCITS ETF - DEM	(13.74)	22.74	24.23	(1.20)	(0.46)	(0.74)	Underperformance is driven by differences in tax treatment between the fund and the benchmark and cash drag.
WisdomTree Emerging Markets Equity Income UCITS ETF - DEMR	(13.76)	22.75	24.23	(1.20)	(0.46)	(0.74)	Underperformance is driven by differences in tax treatment between the fund and the benchmark and cash drag.
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF - DGSE	(12.14)	20.59	22.31	(1.40)	(0.54)	(0.86)	Underperformance is driven by differences in tax treatment between the fund and the benchmark, cash drag and trading costs.

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2023

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2022 %</i>	<i>Fund return for the year ended 31/12/2023 %</i>	<i>Benchmark return for the period ended 31/12/2023 %</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference</i>
WisdomTree Japan Equity UCITS ETF - DXJ	6.50	40.47	41.67	(0.84)	(0.48)	(0.36)	Underperformance is driven by hedge impact and cash drag, with some offsetting by differences in tax treatment between the fund and the benchmark.
WisdomTree Japan Equity UCITS ETF - DXJA	6.61	40.51	41.67	(0.82)	(0.48)	(0.34)	Underperformance is driven by hedge impact and cash drag, with some offsetting by differences in tax treatment between the fund and the benchmark.
WisdomTree Japan Equity UCITS ETF - DXJP	5.19	39.26	40.36	(0.77)	(0.45)	(0.32)	Underperformance is driven by hedge impact and cash drag, with some offsetting by differences in tax treatment between the fund and the benchmark.
WisdomTree Japan Equity UCITS ETF - DXJD	3.47	34.94	35.84	(0.67)	(0.45)	(0.22)	Underperformance is driven by cash drag and hedge impact, with some offsetting by differences in tax treatment between the fund and the benchmark.
WisdomTree Japan Equity UCITS ETF - DXJF	3.88	37.83	38.78	(0.69)	(0.45)	(0.24)	Underperformance is driven by cash drag and hedge impact, with some offsetting by differences in tax treatment between the fund and the benchmark.

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2023

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2022 %</i>	<i>Fund return for the year ended 31/12/2023 %</i>	<i>Benchmark return for the period ended 31/12/2023 %</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference</i>
WisdomTree Japan Equity UCITS ETF - DXJZ	(9.38)	25.35	25.92	(0.46)	(0.40)	(0.06)	Performance is in line with the benchmark.
WisdomTree Europe Equity UCITS ETF - HEDJ	(10.01)	25.60	25.99	(0.25)	(0.58)	0.33	Outperformance is driven by differences in tax treatment between the fund and the benchmark, with some offsetting by cash drag and hedge impact.
WisdomTree Europe Equity UCITS ETF - HEDK	(10.04)	25.73	25.99	(0.21)	(0.58)	0.37	Outperformance is driven by differences in tax treatment between the fund and the benchmark, with some offsetting by cash drag and hedge impact.
WisdomTree Europe Equity UCITS ETF - HEDP	(11.62)	24.16	24.22	0.02	(0.35)	0.37	Outperformance is driven by differences in tax treatment between the fund and the benchmark, with some offsetting by cash drag and hedge impact.
WisdomTree Europe Equity UCITS ETF - HEDD	(12.50)	19.97	19.81	0.13	(0.35)	0.48	Outperformance is driven by differences in tax treatment between the fund and the benchmark, with some offsetting by cash drag.

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2023

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2022 %</i>	<i>Fund return for the year ended 31/12/2023 %</i>	<i>Benchmark return for the period ended 31/12/2023 %</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference</i>
WisdomTree Europe Equity UCITS ETF - HEDF	(12.26)	22.75	22.59	0.13	(0.32)	0.45	Outperformance is driven by differences in tax treatment between the fund and the benchmark, with some offsetting by cash drag.
WisdomTree UK Equity Income UCITS ETF - WUKD	(5.82)	10.47	11.17	(0.59)	(0.29)	(0.30)	Underperformance is driven by trading costs, cash drag and differences in tax treatment between the fund and the benchmark.
WisdomTree US Quality Dividend Growth UCITS ETF - DGRW	(8.41)	18.57	18.63	(0.05)	(0.33)	0.28	Outperformance is driven by differences in tax treatment between the fund and the benchmark, with some offsetting by cash drag.
WisdomTree US Quality Dividend Growth UCITS ETF - DGRA	(8.41)	18.58	18.63	(0.05)	(0.33)	0.28	Outperformance is driven by differences in tax treatment between the fund and the benchmark, with some offsetting by cash drag.
WisdomTree US Quality Dividend Growth UCITS ETF - DGRE***	-	2.55	2.39	0.16	(0.14)	0.30	Outperformance is driven by hedge impact and differences in tax treatment between the fund and the benchmark, with some offsetting by cash drag.

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2023

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2022 %</i>	<i>Fund return for the year ended 31/12/2023 %</i>	<i>Benchmark return for the period ended 31/12/2023 %</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference</i>
WisdomTree US Quality Dividend Growth UCITS ETF - DGRB***	-	2.91	2.89	0.02	(0.14)	0.16	Outperformance is driven by differences in tax treatment between the fund and the benchmark and hedge impact, with some offsetting by cash drag.
WisdomTree Global Quality Dividend Growth UCITS ETF - GGRW	(13.86)	18.25	18.49	(0.18)	(0.38)	0.20	Outperformance is driven by differences in tax treatment between the fund and the benchmark, with some offsetting by cash drag and trading costs.
WisdomTree Global Quality Dividend Growth UCITS ETF - GGRA	(13.88)	18.28	18.49	(0.18)	(0.38)	0.20	Outperformance is driven by differences in tax treatment between the fund and the benchmark, with some offsetting by cash drag and trading costs.
WisdomTree Global Quality Dividend Growth UCITS ETF - GGRE*	-	12.95	13.12	(0.16)	(0.34)	0.18	Outperformance is driven by differences in tax treatment between the fund and the benchmark, with some offsetting by cash drag.
WisdomTree Global Quality Dividend Growth UCITS ETF - GGRB*	-	13.99	14.24	(0.22)	(0.34)	0.12	Outperformance is driven by differences in tax treatment between the fund and the benchmark, with some offsetting by cash drag, trading costs and hedge impact.

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2023

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2022 %</i>	<i>Fund return for the year ended 31/12/2023 %</i>	<i>Benchmark return for the period ended 31/12/2023 %</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference</i>
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EGRW	(19.78)	20.08	20.11	0.01	(0.29)	0.30	Outperformance is driven by differences in tax treatment between the fund and the benchmark, with some offsetting by cash drag and trading costs.
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EGRA	(19.80)	20.13	20.11	0.01	(0.29)	0.30	Outperformance is driven by differences in tax treatment between the fund and the benchmark, with some offsetting by cash drag and trading costs.
WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF - YLD****	(19.45)	3.04	2.90	0.16	(0.12)	0.28	Sub-Fund closed on 5 September 2023.
WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF - EYLD****	(19.45)	3.05	2.90	0.16	(0.12)	0.28	Sub-Fund closed on 5 September 2023.
WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF - GOVE****	(20.56)	2.37	2.13	0.24	(0.11)	0.35	Sub-Fund closed on 5 September 2023.
WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF - WGOV****	(20.56)	2.38	2.13	0.24	(0.11)	0.35	Sub-Fund closed on 5 September 2023.
WisdomTree Artificial Intelligence UCITS ETF - WTAI	(41.59)	55.16	55.86	(0.45)	(0.40)	(0.05)	Performance is in line with the benchmark.

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2023

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2022 %</i>	<i>Fund return for the year ended 31/12/2023 %</i>	<i>Benchmark return for the period ended 31/12/2023 %</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference</i>
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USFR	1.95	5.16	5.33	(0.16)	(0.15)	(0.01)	Performance is in line with the benchmark.
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - TFRN	1.95	5.15	5.33	(0.17)	(0.15)	(0.02)	Performance is in line with the benchmark.
WisdomTree Cloud Computing UCITS ETF - WCLD	(51.74)	39.49	40.11	(0.44)	(0.40)	(0.04)	Performance is in line with the benchmark.
WisdomTree Battery Solutions UCITS ETF - VOLT	(27.44)	(5.10)	(5.07)	(0.03)	(0.40)	0.37	Outperformance is driven by differences in tax treatment between the fund and the benchmark and cash drag, with some offsetting by trading costs. The majority of the residual is explained by active positions from a corporate action involving security BS715X9 Arcadium Lithium in the last week of December.
WisdomTree Cybersecurity UCITS ETF - WCBR	(41.94)	66.39	66.59	(0.12)	(0.45)	0.33	Outperformance is driven by differences in tax treatment between the fund and the benchmark, with some offsetting by cash drag.

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2023

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2022 %</i>	<i>Fund return for the year ended 31/12/2023 %</i>	<i>Benchmark return for the period ended 31/12/2023 %</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference</i>
WisdomTree European Union Bond UCITS ETF - EUBO****	(27.19)	1.61	1.05	0.55	(0.11)	0.66	Sub-Fund closed on 5 September 2023.
WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF - XSOE	(24.72)	9.90	10.68	(0.70)	(0.32)	(0.38)	Underperformance is driven by differences in tax treatment between the fund and the benchmark.
WisdomTree BioRevolution UCITS ETF - WDNA	(26.04)	(2.68)	(2.38)	(0.31)	(0.45)	0.14	Outperformance is driven by differences in tax treatment between the fund and the benchmark and cash drag.
WisdomTree New Economy Real Estate UCITS ETF - WTRE	(22.38)	13.42	14.10	(0.56)	(0.45)	(0.11)	Underperformance is driven by differences in tax treatment between the fund and the benchmark.
WisdomTree New Economy Real Estate UCITS ETF - WNER	(22.39)	13.46	14.10	(0.56)	(0.45)	(0.11)	Underperformance is driven by differences in tax treatment between the fund and the benchmark.
WisdomTree Recycling Decarbonisation UCITS ETF - WRCY	(11.46)	(17.34)	(17.10)	(0.28)	(0.45)	0.17	Outperformance is driven by differences in tax treatment between the fund and the benchmark and cash drag.
WisdomTree Blockchain UCITS ETF - WBLK	(44.43)	120.00	121.36	(0.61)	(0.45)	(0.16)	Underperformance is driven by trading costs, cash drag and differences in tax treatment between the fund and the benchmark.

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2023

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the year ended 31/12/2022 %</i>	<i>Fund return for the year ended 31/12/2023 %</i>	<i>Benchmark return for the period ended 31/12/2023 %</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference</i>
WisdomTree Global Automotive Innovators UCITS ETF - WCAR	4.59	21.22	21.75	(0.44)	(0.45)	0.01	Performance is in line with the benchmark.
WisdomTree Renewable Energy UCITS ETF - WRNW**	-	(10.48)	(10.31)	(0.20)	(0.26)	0.06	Performance is in line with the benchmark.
WisdomTree US Efficient Core UCITS ETF - NTSX*****	-	12.13	12.70	(0.50)	(0.04)	(0.46)	Underperformance driven by the fund being underweight Futures and having active positions on Futures.
WisdomTree UK Quality Dividend Growth UCITS ETF - UGRW*****	-	9.59	9.66	(0.07)	(0.04)	(0.03)	Performance is in line with the benchmark.
WisdomTree Megatrends UCITS ETF - WMGT*****	-	10.00	9.97	0.03	(0.04)	0.07	Performance is in line with the benchmark.

- * From 20 March 2023 (date of inception).
- ** From 5 June 2023 (date of inception).
- *** From 31 July 2023 (date of inception).
- **** To 5 September 2023 (date of termination).
- ***** From 10 October 2023 (date of inception).
- ***** From 13 November 2023 (date of inception).
- ***** From 5 December 2023 (date of inception).

Tracking Error

The Tracking Error for each Sub-Fund represents the annualised volatility of the daily differences between the returns of the Sub-Fund and the returns of its benchmark index for the financial year ended 31 December 2023.

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2023

Tracking Error (continued)

The table below lists the Tracking Error (both anticipated and realised) and an explanation of the divergence for the financial year ended 31 December 2023.

<i>Product Name</i>	<i>Anticipated TE (Annualised)</i>	<i>TE 1Y (annualised)/ Since inception</i>	<i>Explanation of Divergence (if any)</i>
WisdomTree US Equity Income UCITS ETF - DHS	up to 2%	2.03%	Divergence due to pricing around U.S. public holiday and impact on annualised TE.
WisdomTree US Equity Income UCITS ETF - DHS	up to 2%	2.03%	Divergence due to pricing around U.S. public holiday and impact on annualised TE.
WisdomTree US Equity Income UCITS ETF - DHS	up to 2%	0.39%	Within tolerance
WisdomTree US Equity Income UCITS ETF - DHS	up to 2%	0.74%	Within tolerance
WisdomTree Europe Equity Income UCITS ETF - EEI	up to 2%	0.27%	Within tolerance
WisdomTree Europe Equity Income UCITS ETF - EEIA	up to 2%	0.27%	Within tolerance
WisdomTree Europe SmallCap Dividend UCITS ETF - DFE	up to 2%	0.30%	Within tolerance
WisdomTree Europe SmallCap Dividend UCITS ETF - DFEA	up to 2%	0.30%	Within tolerance
WisdomTree Emerging Markets Equity Income UCITS ETF - DEM	up to 2%	0.97%	Within tolerance
WisdomTree Emerging Markets Equity Income UCITS ETF - DEMR	up to 2%	0.97%	Within tolerance
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF - DGSE	up to 2%	0.64%	Within tolerance
WisdomTree Japan Equity UCITS ETF - DXJ	up to 2%	0.82%	Within tolerance
WisdomTree Japan Equity UCITS ETF - DXJA	up to 2%	0.82%	Within tolerance
WisdomTree Japan Equity UCITS ETF - DXJP	up to 2%	0.35%	Within tolerance
WisdomTree Japan Equity UCITS ETF - DXJD	up to 2%	0.35%	Within tolerance
WisdomTree Japan Equity UCITS ETF - DXJF	up to 2%	0.37%	Within tolerance
WisdomTree Japan Equity UCITS ETF - DXJZ	up to 2%	0.56%	Within tolerance
WisdomTree Europe Equity UCITS ETF - HEDJ	up to 2%	0.77%	Within tolerance
WisdomTree Europe Equity UCITS ETF - HEDK	up to 2%	0.77%	Within tolerance
WisdomTree Europe Equity UCITS ETF - HEDP	up to 2%	0.20%	Within tolerance
WisdomTree Europe Equity UCITS ETF - HEDD	up to 2%	0.19%	Within tolerance
WisdomTree Europe Equity UCITS ETF - HEDF	up to 2%	0.18%	Within tolerance
WisdomTree UK Equity Income UCITS ETF - WUKD	up to 2%	0.39%	Within tolerance
WisdomTree US Quality Dividend Growth UCITS ETF - DGRW	up to 2%	0.91%	Within tolerance
WisdomTree US Quality Dividend Growth UCITS ETF - DGRA	up to 2%	0.91%	Within tolerance
WisdomTree US Quality Dividend Growth UCITS ETF - DGRE***	up to 2%	0.28%	Within tolerance
WisdomTree US Quality Dividend Growth UCITS ETF - DGRB***	up to 2%	0.16%	Within tolerance
WisdomTree Global Quality Dividend Growth UCITS ETF - GGRW	up to 2%	0.35%	Within tolerance

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2023

Tracking Error (continued)

<i>Product Name</i>	<i>Anticipated TE (Annualised)</i>	<i>TE 1Y (annualised)/ Since inception</i>	<i>Explanation of Divergence (if any)</i>
WisdomTree Global Quality Dividend Growth UCITS ETF - GGRA	up to 2%	0.35%	Within tolerance
WisdomTree Global Quality Dividend Growth UCITS ETF - GGRE*	up to 2%	0.32%	Within tolerance
WisdomTree Global Quality Dividend Growth UCITS ETF - GGRB*	up to 2%	0.31%	Within tolerance
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EGRW	up to 2%	0.14%	Within tolerance
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EGRA	up to 2%	0.14%	Within tolerance
WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF - YLD****	up to 2%	0.32%	Within tolerance
WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF - EYLD****	up to 2%	0.32%	Within tolerance
WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF - GOVE****	up to 2%	0.26%	Within tolerance
WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF - WGOV****	up to 2%	0.26%	Within tolerance
WisdomTree Artificial Intelligence UCITS ETF - WTAI	up to 2%	0.46%	Within tolerance
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USFR	up to 2%	0.27%	Within tolerance
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - TFRN	up to 2%	0.27%	Within tolerance
WisdomTree Cloud Computing UCITS ETF - WCLD	up to 2%	0.30%	Within tolerance
WisdomTree Battery Solutions UCITS ETF - VOLT	up to 2%	0.38%	Within tolerance
WisdomTree Cybersecurity UCITS ETF - WCBR	up to 2%	0.59%	Within tolerance
WisdomTree European Union Bond UCITS ETF - EUBO****	up to 2%	0.70%	Within tolerance
WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF - XSOE	up to 2%	0.91%	Within tolerance
WisdomTree BioRevolution UCITS ETF - WDNA	up to 1.5%	0.20%	Within tolerance
WisdomTree New Economy Real Estate UCITS ETF - WTRE	up to 1.5%	0.29%	Within tolerance
WisdomTree New Economy Real Estate UCITS ETF - WNER	up to 1.5%	0.29%	Within tolerance
WisdomTree Recycling Decarbonisation UCITS ETF - WRCY	up to 1.5%	1.19%	Within tolerance Divergence driven by pricing of Signature Bank holdings which were suspended 13 March 2023.
WisdomTree Blockchain UCITS ETF - WBLK	up to 1.5%	10.75%	
WisdomTree Global Automotive Innovators UCITS ETF - WCAR	up to 1.5%	0.35%	Within tolerance
WisdomTree Renewable Energy UCITS ETF - WRNW**	up to 1.5%	0.92%	Within tolerance

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2023

Tracking Error (continued)

<i>Product Name</i>	<i>Anticipated TE (Annualised)</i>	<i>TE 1Y (annualised)/ Since inception</i>	<i>Explanation of Divergence (if any)</i>
WisdomTree US Efficient Core UCITS ETF - NTSX*****	up to 1.5%	0.63%	Within tolerance
WisdomTree UK Quality Dividend Growth UCITS ETF - UGRW*****	up to 1.5%	0.03%	Within tolerance Divergence driven by delay in opening local Korean securities market.
WisdomTree Megatrends UCITS ETF - WMGT*****	up to 1.5%	3.70%	

- * From 20 March 2023 (date of inception).
- ** From 5 June 2023 (date of inception).
- *** From 31 July 2023 (date of inception).
- **** To 5 September 2023 (date of termination).
- ***** From 10 October 2023 (date of inception).
- ***** From 13 November 2023 (date of inception).
- ***** From 5 December 2023 (date of inception).

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2023

Performance

The WisdomTree Emerging Markets Equity Income UCITS ETF - USD Acc returned 22.75% at net asset value (NAV) from the time period of 1 January 2023 through 31 December 2023. The fund benefitted most from its position in Information Technology, which contributed 12.50%. Next biggest contribution was Energy at 4.65%. The biggest detractors to performance were Real Estate which contributed (0.48%). Taiwan, Province of China was the top performing region with a contribution of 12.62%.

The WisdomTree Artificial Intelligence UCITS ETF - USD Acc returned 55.16% at net asset value (NAV) from the time period of 1 January 2023 through 31 December 2023. The fund's position in Information Technology was mostly responsible for the fund's performance – returning 51.77%. The biggest detractor to performance was Health Care which contributed (1.38%). The U.S. was the region that contributed most positively to performance (38.53%).

The WisdomTree Europe Equity Income UCITS ETF - EUR Acc returned 15.66% at net asset value (NAV) from the time period of 1 January 2023 through 31 December 2023. Financials was the best performing sector at 5.22%, followed by Consumer Discretionary at 3.43%. The biggest detractors to performance were Health Care which contributed (0.24%). Italy was the best performing country at 3.89%.

The WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EUR Acc returned 20.13% at net asset value (NAV) from the time period of 1 January 2023 through 31 December 2023. Information Technology was the best performing sector which contributed 7.18%, followed by Consumer Discretionary at 5.55%. The biggest drag to performance was Energy which contributed (0.48%). Germany was the best performing country at 6.17%.

The WisdomTree UK Equity Income UCITS ETF returned 10.47% at net asset value (NAV) from the time period of 1 January 2023 through 31 December 2023. The fund benefitted from its position in Consumer Staples which contributed 3.00% while the biggest detractors to performance were Materials which contributed (0.62%).

The WisdomTree Battery Solutions UCITS ETF - USD Acc returned (5.10%) at net asset value (NAV) from the time period of 1 January 2023 through 31 December 2023. The fund most benefitted from its position in Information Technology which contributed 2.13% while the biggest detractors to performance were Materials which contributed (5.87%). Most countries performed negatively with China the biggest drag at (5.51%).

The WisdomTree US Quality Dividend Growth UCITS ETF - USD Acc returned 18.58% at net asset value (NAV) from the time period of 1 January 2023 through 31 December 2023. The fund benefitted from its position in Information Technology which contributed 14.00% while the biggest detractors to performance were Utilities which contributed (0.38%).

The WisdomTree Cloud Computing UCITS ETF - USD Acc returned 39.49% at net asset value (NAV) from the time period of 1 January 2023 through 31 December 2023. Information Technology accounted for most of the funds returns, with a 40.00% return. Industrials was the biggest drag at (0.59%).

The WisdomTree US Equity Income UCITS ETF - USD Acc returned (0.91%) at net asset value (NAV) from the time period of 1 January 2023 through 31 December 2023. Financials contributed most positively to performance at 1.98%. Health Care was the biggest drag at (2.84%).

The WisdomTree Japan Equity UCITS ETF - JPY Acc returned 25.35% at net asset value (NAV) from the time period of 1 January 2023 through 31 December 2023. Industrials was the best performing sector at 7.57%, followed by Consumer Discretionary at 4.84%. The only negatively performing sector was Real Estate which contributed (0.01%).

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2023

Performance (continued)

The WisdomTree Global Quality Dividend Growth UCITS ETF - USD Acc returned 18.28% at net asset value (NAV) from the time period of 1 January 2023 through 31 December 2023. Information Technology was the best performing sector at 8.90%, followed by Industrials at 2.64%. Energy was the weakest performing sector contributing (0.17%).

The WisdomTree Emerging Markets SmallCap Dividend UCITS ETF - USD returned 20.59% at net asset value (NAV) from the time period of 1 January 2023 through 31 December 2023. Information Technology was the best performing sector at 10.46%. Next strongest was Industrials at 3.73%. Taiwan, Province of China was the top performing region with a contribution of 12.30%.

The WisdomTree Europe SmallCap Dividend UCITS ETF - EUR Acc returned 10.38% at net asset value (NAV) from the time period of 1 January 2023 through 31 December 2023. The fund benefitted from its position in Industrials which contributed 4.29% while the biggest detractors to performance were Utilities which contributed (0.16%). Sweden was the best performing country at 3.10%.

The WisdomTree Europe Equity UCITS ETF - EUR Acc returned 22.75% at net asset value (NAV) from the time period of 1 January 2023 through 31 December 2023. The fund benefitted from its position in Consumer Discretionary which contributed 7.41%, followed by Financials at 4.21%. Health Care was the only negatively performing sector and contributed (0.29%). Germany was the strongest performing country at 5.08% followed by Spain at 4.99% and Italy at 4.91%.

The WisdomTree Cybersecurity UCITS ETF - USD Acc returned 66.39% at net asset value (NAV) from the time period of 1 January 2023 through 31 December 2023. Information Technology was responsible for the majority of the fund's performance over the period.

The WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF - USD Acc returned 9.90% at net asset value (NAV) from the time period of 1 January 2023 through 31 December 2023. The top sector was Information Technology which contributed 6.53%, followed by Financials at 2.64%. Consumer Discretionary was the biggest drag at (0.52%). Taiwan, Province of China was the top performing region with a contribution of 4.99%.

The WisdomTree BioRevolution UCITS ETF - USD Acc returned (2.68%) at net asset value (NAV) from the time period of 1 January 2023 through 31 December 2023. Health Care was the only positively performing sector at 2.84%. The biggest detractors to performance were Materials which contributed (2.45%) and Consumer Staples at (1.61%).

The WisdomTree New Economy Real Estate UCITS ETF - USD Acc returned 13.46% at net asset value (NAV) from the time period of 1 January 2023 through 31 December 2023. Real Estate was responsible for the majority of the fund's performance over the period. The United States of America was the top performing country at 8.57%.

The WisdomTree Recycling Decarbonisation UCITS ETF - USD Acc returned (17.34%) at net asset value (NAV) from the time period of 1 January 2023 through 31 December 2023. Most sectors performed negatively. The fund benefitted from its position in Industrials which contributed 1.70% while the biggest detractors to performance were Energy which contributed (8.82%) and Materials at (5.93%).

The WisdomTree Blockchain UCITS ETF - USD Acc returned 120.00% at net asset value (NAV) from the time period of 1 January 2023 through 31 December 2023. Information Technology was responsible for the majority of the fund's performance over the period and the United States of America was the top performing country at 117.00%.

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2023

Performance (continued)

The WisdomTree Global Automotive Innovators UCITS ETF - USD Acc returned 21.22% at net asset value (NAV) from the time period of 1 January 2023 through 31 December 2023. The fund benefitted most from its position in Consumer Discretionary which contributed 13.99%, followed by Industrials at 6.33%. The biggest detractors to performance were Consumer Staples which contributed (0.06%). The United States of America was the top performing country at 8.60%.

The WisdomTree Renewable Energy UCITS ETF - USD Acc returned (10.48%) at net asset value (NAV) from the time period of 5 June 2023 (date of inception) through 31 December 2023. Most sectors were a drag on performance. Energy was the only positive performer at 0.09%. The biggest detractors to performance were Information Technology which contributed (6.13%).

The WisdomTree US Efficient Core UCITS ETF - USD Acc returned 12.13% at net asset value (NAV) from the time period of 10 October 2023 (date of inception) through 31 December 2023. Information Technology was the best performing sector at 3.58%. Most sectors had a small positive performance. The only drag to performance was Energy which contributed (0.16%).

The WisdomTree UK Quality Dividend Growth UCITS ETF - GBP returned 9.59% at net asset value (NAV) from the time period of 13 November 2023 (date of inception) through 31 December 2023. The fund benefitted most from its position in Industrials which contributed 2.95%, Financials was next strongest at 2.32%. Consumer Staples were the only negative performers and contributed (0.22%).

The WisdomTree Megatrends UCITS ETF - USD Acc returned 9.29% at net asset value (NAV) from the time period of 5 December 2023 (date of inception) through 31 December 2023. All sectors performed positively. The fund benefitted most from its position in Information Technology which contributed 6.34%. The United States of America was the top performing country at 7.70%.

Bonds

The WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD Acc returned 5.15% at net asset value (NAV) from the time period of 1 January 2023 through 31 December 2023. The Fund is fully invested in U.S. Floating Rate Notes.

The WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF - EUR Acc returned 3.05% at net asset value (NAV) from the time period of 1 January 2023 through 5 September 2023 (date of termination). Italy was the top performer at 1.33%, next was Germany at 0.42%.

The WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF - EUR Acc returned 2.38% at net asset value (NAV) from the time period of 1 January 2023 through 5 September 2023 (date of termination). Italy was the top performer at 1.50%, next was Germany at 0.46%.

The WisdomTree European Union Bond UCITS ETF - EUR Acc returned 1.61% at net asset value (NAV) from the time period of 1 January 2023 through 5 September 2023 (date of termination). Germany accounted for 0.93% of the fund's performance.

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Beresford Court
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January 2024

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Assenagon Asset Management S.A.
For the financial year ended 31 December 2023

Reporting period: 1 January 2023 – 31 December 2023

Tracking Difference

Tracking difference is defined as the difference in returns between a fund and its benchmark index. Among others, management fees (TER), investment fees like swap fees and transaction costs, replication accuracy and other factors can have an impact on the Sub-Funds' tracking difference. Depending on the underlying circumstances, these can result in either positive or negative tracking difference.

Tracking Error

The tracking error for each Sub-Fund represents the annualised volatility of the daily differences between the returns of the Sub-Fund and the returns of its benchmark index for the period from 1 January 2023 until 31 December 2023.

The table below compares the Sub-Funds' performance against the performance of the relevant benchmark index during the abovementioned period. An explanation for the difference gross of the Total Expense Ratio ("TER") is provided as well. The table also shows the annualised tracking error for the period from 1 January 2023 until 31 December 2023.

During the reporting period, the annualised tracking errors for all Sub-Fund's share classes were within the tolerance level for anticipated tracking error as per each Sub-Fund's Supplement (2%).

<i>Sub-Fund</i>	<i>Fund return for the year ended 31/12/2022</i>	<i>Fund return for the year ended 31/12/2023</i>	<i>Benchmark return for the year ended 31/12/2023</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Annualised Tracking Error %</i>	<i>Explanation of the Tracking Difference</i>	<i>Anticipated TE (Annualised)</i>	<i>Explanation of Divergence (if any)</i>
WisdomTree Enhanced Commodity UCITS ETF - WCOG	13.09%	(7.62%)	(6.69%)	(0.93%)	0.35%	(0.58%)	0.36%	Investment related fees and difference of US T-Bill reference rate in the swap and US T-Bill portfolio return. Intramonth subscriptions/redemptions lead to increased tracking error due to the fund accounting model.	up to 2%	Within tolerance
WisdomTree Enhanced Commodity UCITS ETF - WCOA	13.09%	(7.62%)	(6.69%)	(0.93%)	0.35%	(0.58%)	0.36%	Investment related fees and difference of US T-Bill reference rate in the swap and US T-Bill portfolio return. Intramonth subscriptions/redemptions lead to increased tracking error due to the fund accounting model.	up to 2%	Within tolerance

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Assenagon Asset Management S.A.
For the financial year ended 31 December 2023

<i>Sub-Fund</i>	<i>Fund return for the year ended 31/12/2022</i>	<i>Fund return for the year ended 31/12/2023</i>	<i>Benchmark return for the year ended 31/12/2023</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Annualised Tracking Error %</i>	<i>Explanation of the Tracking Difference</i>	<i>Anticipated TE (Annualised)</i>	<i>Explanation of Divergence (if any)</i>
WisdomTree Enhanced Commodity UCITS ETF - WCOM	11.82%	(8.43%)	(7.46%)	(0.97%)	0.35%	(0.62%)	0.35%	Investment related fees and difference of US T-Bill reference rate in the swap and US T-Bill portfolio return. Intramonth subscriptions/redemptions lead to increased tracking error due to the fund accounting model.	up to 2%	Within tolerance
WisdomTree Enhanced Commodity UCITS ETF - WCOE	10.30%	(9.87%)	(8.86%)	(1.01%)	0.35%	(0.66%)	0.33%	Investment related fees and difference of US T-Bill reference rate in the swap and US T-Bill portfolio return. Intramonth subscriptions/redemptions lead to increased tracking error due to the fund accounting model.	up to 2%	Within tolerance
WisdomTree Enhanced Commodity UCITS ETF - COMS	10.29%	(11.61%)	(10.75%)	(0.86%)	0.35%	(0.51%)	0.33%	Investment related fees and difference of US T-Bill reference rate in the swap and US T-Bill portfolio return. Intramonth subscriptions/redemptions lead to increased tracking error due to the fund accounting model.	up to 2%	Within tolerance

WisdomTree Issuer ICAV
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Assenagon Asset Management S.A.
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<i>Sub-Fund</i>	<i>Fund return for the year ended 31/12/2022</i>	<i>Fund return for the year ended 31/12/2023</i>	<i>Benchmark return for the year ended 31/12/2023</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Annualised Tracking Error %</i>	<i>Explanation of the Tracking Difference</i>	<i>Anticipated TE (Annualised)</i>	<i>Explanation of Divergence (if any)</i>
WisdomTree AT1 CoCo Bond UCITS ETF - CCBO	(13.82%)	5.44%	5.78%	(0.34%)	0.39%	0.05%	0.46%	Investment related fees and different portfolio composition in the fund as compared to the underlying index due to relatively low fund size, minimum trading volumes for the CoCo bonds as well as pricing differences.	up to 2%	Within tolerance
WisdomTree AT1 CoCo Bond UCITS ETF - COCB	(13.82%)	5.44%	5.78%	(0.34%)	0.39%	0.05%	0.46%	Investment related fees and different portfolio composition in the fund as compared to the underlying index due to relatively low fund size, minimum trading volumes for the CoCo bonds as well as pricing differences.	up to 2%	Within tolerance

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Assenagon Asset Management S.A.
For the financial year ended 31 December 2023

<i>Sub-Fund</i>	<i>Fund return for the year ended 31/12/2022</i>	<i>Fund return for the year ended 31/12/2023</i>	<i>Benchmark return for the year ended 31/12/2023</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Annualised Tracking Error %</i>	<i>Explanation of the Tracking Difference</i>	<i>Anticipated TE (Annualised)</i>	<i>Explanation of Divergence (if any)</i>
WisdomTree AT1 CoCo Bond UCITS ETF - CODO	(10.47%)	4.52%	4.93%	(0.41%)	0.39%	(0.02%)	0.50%	Investment related fees and different portfolio composition in the fund as compared to the underlying index due to relatively low fund size, minimum trading volumes for the CoCo bonds as well as pricing differences. Currency Hedge Impact.	up to 2%	Within tolerance
WisdomTree AT1 CoCo Bond UCITS ETF - COBO	(12.90%)	2.43%	2.85%	(0.43%)	0.39%	(0.04%)	0.38%	Investment related fees and different portfolio composition in the fund as compared to the underlying index due to relatively low fund size, minimum trading volumes for the CoCo bonds as well as pricing differences. Currency Hedge Impact.	up to 2%	Within tolerance

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Assenagon Asset Management S.A.
For the financial year ended 31 December 2023

<i>Sub-Fund</i>	<i>Fund return for the year ended 31/12/2022</i>	<i>Fund return for the year ended 31/12/2023</i>	<i>Benchmark return for the year ended 31/12/2023</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Annualised Tracking Error %</i>	<i>Explanation of the Tracking Difference</i>	<i>Anticipated TE (Annualised)</i>	<i>Explanation of Divergence (if any)</i>
WisdomTree AT1 CoCo Bond UCITS ETF - COGO	(11.97%)	3.67%	4.23%	(0.56%)	0.39%	(0.17%)	0.46%	Investment related fees and different portfolio composition in the fund as compared to the underlying index due to relatively low fund size, minimum trading volumes for the CoCo bonds as well as pricing differences. Currency Hedge Impact.	up to 2%	Within tolerance
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF - EXAG	12.80%	(10.92%)	(7.56%)	(3.35%)	0.35%	(3.00%)	0.41%	Investment related fees and difference of US T-Bill reference rate in the swap and US T-Bill portfolio return. Currency Hedge Impact.	up to 2%	Within tolerance
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF - WXAG	15.88%	(8.52%)	(7.56%)	(0.96%)	0.35%	(0.61%)	0.37%	Investment related fees and difference of US T-Bill reference rate in the swap and US T-Bill portfolio return.	up to 2%	Within tolerance

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Assenagon Asset Management S.A.
For the financial year ended 31 December 2023

<i>Sub-Fund</i>	<i>Fund return for the year ended 31/12/2022</i>	<i>Fund return for the year ended 31/12/2023</i>	<i>Benchmark return for the year ended 31/12/2023</i>	<i>Tracking difference Net of TER %</i>	<i>TER (Annual or pro rata since inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Annualised Tracking Error %</i>	<i>Explanation of the Tracking Difference</i>	<i>Anticipated TE (Annualised)</i>	<i>Explanation of Divergence (if any)</i>
WisdomTree Broad Commodities UCITS ETF - PCOM	15.14%	(8.29%)	(7.91%)	(0.38%)	0.19%	(0.19%)	0.33%	Investment related fees and difference of US T-Bill reference rate in the swap and US T-Bill portfolio return as well as valuation differences between the gold and silver futures market and the gold and silver spot market.	up to 2%	Within tolerance

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Assenagon Asset Management S.A.
For the financial year ended 31 December 2023

Performance

- During the period from 31 December 2022 until 31 December 2023 the commodity markets exhibited a negative performance of -7.91% mainly driven by weak energy (Bloomberg Energy Index -21.64%), grains (Bloomberg Grains Index -13.01%) and industrial metal (Bloomberg Industrial Metals Index -9.15%) performance. Strongest performing commodity sectors were softs (Bloomberg Softs Index +18.53%) followed by precious metals (Bloomberg Precious Metals Index +9.64%). The WisdomTree Enhanced Commodity UCITS ETF (Share Class Ticker Symbols: WCOA / WCOG), WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF (WXAG) and WisdomTree Broad Commodities UCITS ETF (PCOM) have been affected by the above stated market conditions and the net asset values ("NAV") for the period from 31 December 2022 until 31 December 2023 decreased by -7.62%, -8.52% and -8.29%, respectively.
- During the reporting period, the main share class of the WisdomTree AT1 CoCo Bond UCITS ETF (COCB) performed in line with the peer-group funds returning 5.44%. The first quarter of the European Banks AT1 CoCo markets was shaped by the writedown of Credit Suisse's AT1 range. However, it showed positive development in the last three quarters of 2023. The attractiveness of AT1 CoCo Bonds in banks' capital structure remained unchanged, providing the highest premium yield compared to other sources of bank debt financing.

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January 2024

WisdomTree Issuer ICAV

Depository Report For the financial year ended 31 December 2023

We have enquired into the conduct of Irish Life Investment Managers Limited and Assenagon Asset Management SA as the Managers of WisdomTree Issuer ICAV (the “ICAV”) for the financial year ended 31 December 2023, in our capacity as Depository to the ICAV.

This report including the opinion has been prepared for and solely for the shareholders in the ICAV as a body, in accordance with Regulation 34, (1), (3) and (4) in Part 5 of the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations 2011, as amended, (‘the UCITS Regulations’), and for no other purpose. We do not, in giving this opinion, accept or assume responsibility for any other purpose or to any other person to whom this report is shown.

Responsibilities of the Depository

Our duties and responsibilities are outlined in Regulation 34, (1), (3) and (4) in Part 5 of the UCITS Regulations. One of those duties is to enquire into the conduct of the Managers and the ICAV in each annual accounting period and report thereon to the shareholders.

Our report shall state whether, in our opinion, the ICAV has been managed in that period in accordance with the provisions of the ICAV’s Instrument of Incorporation and the UCITS Regulations. It is the overall responsibility of the Managers and the ICAV to comply with these provisions. If the Managers and the ICAV have not so complied, we as Depository must state why this is the case and outline the steps which we have taken to rectify the situation.

Basis of Depository Opinion

The Depository conducts such reviews as it, in its reasonable opinion, considers necessary in order to comply with its duties as outlined in Regulation 34, (1), (3) and (4) in Part 5 of the UCITS Regulations and to ensure that, in all material respects, the ICAV has been managed:

- (i) in accordance with the limitations imposed on its investment and borrowing powers by the provisions of the ICAV’s Instrument of Incorporation and the UCITS Regulations; and
- (ii) otherwise in accordance with the ICAV’s constitutional documentation and the appropriate regulations.

Opinion

In our opinion, the ICAV has been managed during the financial year ended 31 December 2023, in all material respects:

- (i) in accordance with the limitations imposed on the investment and borrowing powers of the ICAV by the Instrument of Incorporation, the UCITS Regulations and the Central Bank (Supervision and Enforcement) Act 2013 (Section 48(1)) (Undertakings for Collective Investment in Transferable Securities) Regulations 2019 (‘the Central Bank UCITS Regulations’); and
- (ii) otherwise in accordance with the provisions of the Instrument of Incorporation, the UCITS Regulations and the Central Bank UCITS Regulations.



State Street Custodial Services (Ireland) Limited
78 Sir John Rogerson’s Quay
Dublin 2
Ireland

Date: 22 April 2024



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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WISDOMTREE ISSUER ICAV

Report on the audit of the financial statements

Opinion

We have audited the financial statements of WisdomTree Issuer ICAV ('the ICAV') for the year ended 31 December 2023, which comprise the WisdomTree US Equity Income UCITS ETF, WisdomTree Europe Equity Income UCITS ETF, WisdomTree Europe SmallCap Dividend UCITS ETF, WisdomTree Emerging Markets Equity Income UCITS ETF, WisdomTree Emerging Markets SmallCap Dividend UCITS ETF, WisdomTree Japan Equity UCITS ETF, WisdomTree Europe Equity UCITS ETF, WisdomTree UK Equity Income UCITS ETF, WisdomTree Enhanced Commodity UCITS ETF, WisdomTree US Quality Dividend Growth UCITS ETF, WisdomTree Global Quality Dividend Growth UCITS ETF, WisdomTree Eurozone Quality Dividend Growth UCITS ETF, WisdomTree AT1 CoCo Bond UCITS ETF, WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF, WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF, WisdomTree Artificial Intelligence UCITS ETF, WisdomTree USD Floating Rate Treasury Bond UCITS ETF, WisdomTree Cloud Computing UCITS ETF, WisdomTree Battery Solutions UCITS ETF, WisdomTree Cybersecurity UCITS ETF, WisdomTree European Union Bond UCITS ETF, WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF, WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF, WisdomTree Broad Commodities UCITS ETF, WisdomTree BioRevolution UCITS ETF, WisdomTree New Economy Real Estate UCITS ETF, WisdomTree Recycling Decarbonisation UCITS ETF, WisdomTree Blockchain UCITS ETF, WisdomTree Global Automotive Innovators UCITS ETF, WisdomTree Renewable Energy UCITS ETF, WisdomTree US Efficient Core UCITS ETF, WisdomTree UK Quality Dividend Growth UCITS ETF and WisdomTree MegaTrend UCITS ETF (each individually a "Fund" and collectively the "Funds").

The financial statements of the Funds comprise of the Statement of Comprehensive Income, Statement of Financial Position, Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Shares, Statement of Cash Flows and notes to the financial statements, including the material accounting policy information set out in note 3. The financial reporting framework that has been applied in their preparation is Irish Law and International Financial Reporting Standards (IFRS) as adopted by the European Union.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Funds of the ICAV as at 31 December 2023 and of their profit/loss for the year then ended;
- have been properly prepared in accordance with IFRS as adopted by the European Union; and
- have been properly prepared in accordance with the requirements of the Irish Collective Asset-management Vehicles Act 2015, the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations, 2011, and the Central Bank (Supervision and Enforcement) Act 2013 (Section 48(1)) (Undertakings for Collective Investment in Transferable Securities) Regulations 2019.



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WISDOMTREE ISSUER ICAV

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the ICAV in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard as applied to public interest entities issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter— financial statements prepared on a basis other than a going concern

We draw attention to note 3.13 to the financial statements which explains that the directors have terminated WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF, WisdomTree EUR Government Bond Enhanced Yield UCITS ETF and WisdomTree European Union Bond UCITS ETF (collectively the "Terminated Funds"). Therefore, the directors do not consider it to be appropriate to adopt the going concern basis of accounting in preparing the financial statements of these Funds. Accordingly, the financial statements have been prepared on a termination basis for these Funds as described in note 3.13. Our opinion is not modified in respect of this matter.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate other than the sub-funds noted in the above paragraph. Our evaluation of the directors' assessment of the sub-funds of ICAV's ability to continue to adopt the going concern basis of accounting included:

- Confirming our understanding of management's Going Concern assessment process and also engaged with management to understand the key factors which were considered in their assessment;
- Obtaining management's going concern assessment, which covers at least 12 months from the date of approval of the financial statements;
- Reviewing and evaluating the reasonability of the key factors considered by management in making their assessment of going concern including consideration of the availability of liquid assets to meet ongoing operational costs and known future capital activity in the sub-funds of ICAV. In assessing these, we obtained and reviewed the liquidity terms which the sub-funds of ICAV offer to investors together with reviewing post year-end capital activity and enquiring of management as to whether there are any subsequent events, including performance, that might give rise to conditions which could lead management to discontinue the operations of the sub-funds of ICAV.
- Reviewing the ICAV's going concern disclosures included in the annual report in order to assess that the disclosures were appropriate and in conformity with the reporting standards.



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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WISDOMTREE ISSUER ICAV

Conclusion

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the sub-funds of ICAV's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue, with the exception of the Terminated Funds noted above.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report. However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the sub-funds of ICAV's ability to continue as a going concern.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period and include the most significant assessed risks of material misstatement (whether or not due to fraud) that we identified, including those which had the greatest effect on: the overall audit strategy, the allocation of resources in the audit; and directing the efforts of the engagement team. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.



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INDEPENDENT AUDITOR’S REPORT TO THE MEMBERS OF WISDOMTREE ISSUER ICAV

Risk	Our response to the risk	Key observations communicated to the Board of Directors
<p>Valuation of financial assets and financial liabilities at fair value through profit or loss</p> <p>We have considered valuation of financial assets at fair value through profit or loss (with a combined fair value of EUR 4,766,322,586 (2022: EUR 3,227,493,848)) and financial liabilities at fair value through profit or loss (with a combined fair value of EUR (29,069,237) (2022: EUR (29,335,411))) as a key audit matter as it is a key driver of the Funds’ performance and net asset value.</p> <p>Please refer to Note 3.1 - Financial assets at fair value through profit or loss, Note 4 - Net gain / (loss) on investment activities, Note 11 - Financial Risks and Note 12 - Fair Value disclosures in the financial statements. Please refer to Note 16 - Exchange Rates for exchange rates of non-Euro denominated currencies as at year-end used in the calculation of the combined value above.</p>	<p>We obtained the listing of financial assets and financial liabilities at fair value through profit or loss as at 31 December 2023 from the Administrator.</p> <p>We assessed the reasonableness of the valuation for all financial assets and financial liabilities at fair value through profit or loss by:</p> <ul style="list-style-type: none"> • obtaining an understanding and evaluating the key controls that have been implemented over the valuation process for financial assets and financial liabilities at fair value through profit or loss. This includes obtaining the service auditor’s report of the Administrator and identifying the key controls in place at the Administrator over the investment valuation process; • comparing values to quoted prices or vendor prices; or • recalculating fair value using industry standard models, assessing the reasonableness of the assumptions and data inputs used by the Directors to value these financial assets and financial liabilities at fair value through profit or loss. 	<p>No issues have been noted from the performance of our procedures over this key audit matter.</p>



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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WISDOMTREE ISSUER ICAV

Risk	Our response to the risk	Key observations communicated to the Board of Directors
<p>Existence of financial assets and financial liabilities at fair value through profit or loss</p> <p>We have considered existence of financial assets at fair value through profit or loss (with a combined fair value of EUR 4,766,322,586 (2022: EUR 3,227,493,848)) and financial liabilities at fair value through profit or loss (with a combined fair value of (EUR 29,069,237) (2022: (EUR 29,335,411))), as a key audit matter as it is a key driver of the Funds' performance and net asset value.</p> <p>Please refer to Note 3.1 – Financial assets at fair value through profit or loss, Note 4 – Net gain / (loss) on investment activities and Note 12 – Fair Value disclosures in the financial statements. Please refer to Note 16 – Exchange Rates for exchange rates of non-Euro denominated currencies as at year-end used in the calculation of the combined value above.</p>	<p>We obtained the listing of financial assets and liabilities at fair value through profit or loss as at 31 December 2023 from the Administrator.</p> <p>We assessed the reasonableness of the existence for all financial assets and financial liabilities at fair value through profit or loss by:</p> <ul style="list-style-type: none">• obtaining an understanding and evaluating the key controls that have been implemented over the reconciliation process for financial assets and financial liabilities at fair value through profit or loss. This includes obtaining the service auditor's report of the Administrator and identifying the key controls in place at the Administrator over the investment reconciliation process• obtaining independent confirmations directly from the counterparty of each of the financial assets and financial liabilities at fair value through profit or loss held at year-end and investigating any material differences identified.	<p>No issues have been noted from the performance of our procedures over this key audit matter.</p>



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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WISDOMTREE ISSUER ICAV

Our application of materiality

We apply the concept of materiality in planning and performing the audit, in evaluating the effect of identified misstatements on the audit and in forming our audit opinion.

Materiality

The magnitude of an omission or misstatement that, individually or in the aggregate, could reasonably be expected to influence the economic decisions of the users of the financial statements. Materiality provides a basis for determining the nature and extent of our audit procedures.

We determined materiality for each Fund of the ICAV to be 0.5% of each Fund's Net Asset Value as 31 December 2023 (2022: 0.5%), except for the Terminated Funds. We determined materiality for the Terminated Funds to be 0.5% of the final redemption value. We believe that this materiality basis provides us with appropriate measurement basis since the users of the financial statements may focus more on this than on earnings.

During the course of our audit, we reassessed initial materiality and made no changes to it.

Performance materiality

The application of materiality at the individual account or balance level. It is set at an amount to reduce to an appropriately low level the probability that the aggregate of uncorrected and undetected misstatements exceeds materiality.

On the basis of our risk assessments, together with our assessment of the ICAV's overall control environment, our judgement was that performance materiality was 75% (2023: 75%) of our planning materiality, except for Funds which were newly launched in 2023 (namely WisdomTree Renewable Energy UCITS ETF, WisdomTree US Efficient Core UCITS ETF, WisdomTree UK Quality Dividend Growth UCITS ETF and WisdomTree Megatrend UCITS ETF) whose performance materiality was 50% of our planning materiality. We have set performance materiality at this percentage as this was our first year auditing these Funds.

Reporting threshold

An amount below which identified misstatements are considered as being clearly trivial.

We agreed with the Board of Directors that we would report to them all uncorrected audit differences in excess of 5% (2022: 5%), of our defined materiality, as well as differences below that threshold that, in our view, warranted reporting on qualitative grounds.

We evaluate any uncorrected misstatements against both the quantitative measures of materiality discussed above and in light of other relevant qualitative considerations in forming our opinion.



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WISDOMTREE ISSUER ICAV

An overview of the scope of our audit report

Tailoring the scope

Our assessment of audit risk, our evaluation of materiality and our allocation of performance materiality determine our audit scope for the ICAV. This enables us to form an opinion on the financial statements. We take into account size, risk profile, the organisation of the ICAV and effectiveness of controls, including controls and changes in the business environment when assessing the level of work to be performed. All audit work was performed directly by the audit engagement team.

Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement set out on page 25, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing each sub-fund of the ICAV's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate a Fund or to cease operations, or has no realistic alternative but to do so.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WISDOMTREE ISSUER ICAV

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Explanation to what extent the audit was considered capable detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect irregularities, including fraud that could reasonably be expected to have a material effect on the financial statements. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion. In addition, the further removed any non-compliance is from the events and transactions reflected in the financial statements, the less likely it is that our procedures will identify such non-compliance. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the company and management.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the ICAV and determined that the most significant are the Irish Collective Asset-management Vehicles Act 2015, the Undertaking for Collective Investment in Transferable Securities pursuant to the provisions of the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations 2011 and the Central Bank (Supervision And Enforcement) Act 2013 (Section 48(1)) (Undertakings for Collective Investment in Transferable Securities) Regulations 2019.
- We understood how WisdomTree Issuer ICAV is complying with those frameworks by updating our understanding of the adequate system of internal control in place. We also considered the existence of independent service providers, proper segregation of duties and the regulated environment in which the Funds operate, which may reduce opportunities for fraud to take place. We assessed the susceptibility of the ICAV's financial statements to material misstatement, including how fraud might occur by management override of controls.
- Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved inquiries to those charged with governance into possible instances of non-compliance with laws and regulations, review of board meeting minutes during the year and obtaining representation from the management.



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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WISDOMTREE ISSUER ICAV

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf.

This description forms part of our auditor's report.

Other matters which we are required to address

We were appointed by Board of Directors on 7 March 2013 to audit the financial statements for the year ending 30 November 2012 and subsequent financial periods. In accordance with EU Regulations, the period of total uninterrupted engagement including previous renewals and reappointments of the firm is 12 years since the ICAV has become subject to these regulations.

The non-audit services prohibited by IAASA's Ethical Standard were not provided to the ICAV and we remain independent of the ICAV in conducting our audit.

Our audit opinion is consistent with the additional report to the Board of Directors.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the ICAV's members, as a body, in accordance with section 120 of the Irish Collective Asset management Vehicles Act 2015. Our audit work has been undertaken so that we might state to the ICAV's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the ICAV and the ICAV's members, as a body, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in black ink, appearing to read 'Ernst & Young', written in a cursive style.

Ernst & Young Chartered Accountants

Dublin

Date: 22 April 2024

WisdomTree Issuer ICAV
Statement of Comprehensive Income
For the financial year ended 31 December 2023

	<i>Note</i>	<i>WisdomTree US Equity Income UCITS ETF USD</i>	<i>WisdomTree Europe Equity Income UCITS ETF EUR</i>	<i>WisdomTree Europe SmallCap Dividend UCITS ETF EUR</i>	<i>WisdomTree Emerging Markets Equity Income UCITS ETF USD</i>	<i>WisdomTree Emerging Markets SmallCap Dividend UCITS ETF USD</i>	<i>WisdomTree Japan Equity UCITS ETF USD</i>	<i>WisdomTree Europe Equity UCITS ETF USD</i>
Income/(Loss)								
Dividend income		4,320,700	1,852,716	2,222,476	5,987,834	1,516,845	6,529,875	2,393,444
Interest income		5,866	453	656	4,197	1,186	10,040	1,593
Management fee rebate	8	-	-	-	-	-	-	-
Net (loss)/gain on investment activities	4	<u>(6,426,001)</u>	<u>2,432,774</u>	<u>2,557,303</u>	<u>12,785,210</u>	<u>4,951,242</u>	<u>36,948,245</u>	<u>12,487,555</u>
Total (loss)/income		(2,099,435)	4,285,943	4,780,435	18,777,241	6,469,273	43,488,160	14,882,592
Expenses								
Management fees	6	(272,607)	(81,420)	(167,663)	(376,927)	(166,807)	(831,180)	(319,646)
Negative yield on financial assets		-	-	-	-	-	-	-
Total operating expenses		<u>(272,607)</u>	<u>(81,420)</u>	<u>(167,663)</u>	<u>(376,927)</u>	<u>(166,807)</u>	<u>(831,180)</u>	<u>(319,646)</u>
Net investment (loss)/income for the financial year		(2,372,042)	4,204,523	4,612,772	18,400,314	6,302,466	42,656,980	14,562,946
Finance costs								
Distributions	10	(1,842,124)	(1,273,577)	(1,339,679)	(4,876,768)	(1,128,680)	(657,238)	(803,035)
Interest expense		(89)	-	-	(5,876)	(458)	(14,168)	(1,436)
Total finance costs		<u>(1,842,213)</u>	<u>(1,273,577)</u>	<u>(1,339,679)</u>	<u>(4,882,644)</u>	<u>(1,129,138)</u>	<u>(671,406)</u>	<u>(804,471)</u>
(Loss)/profit before taxation		<u>(4,214,255)</u>	<u>2,930,946</u>	<u>3,273,093</u>	<u>13,517,670</u>	<u>5,173,328</u>	<u>41,985,574</u>	<u>13,758,475</u>
Taxation								
Capital gains tax	7	-	-	-	(498,364)	(152,391)	-	-
Withholding tax	7	(643,033)	(124,058)	(82,521)	(813,852)	(227,025)	(979,429)	(222,937)
(Decrease)/increase in net assets attributable to holders of redeemable participating shares resulting from operations		<u>(4,857,288)</u>	<u>2,806,888</u>	<u>3,190,572</u>	<u>12,205,454</u>	<u>4,793,912</u>	<u>41,006,145</u>	<u>13,535,538</u>

The information contained in this Statement is at a Sub-Fund Level.

The accompanying notes are an integral part of these financial statements.

Gains and losses are solely from continuing operations with the exception of the Sub-Funds which terminated during the financial year. There were no recognised gains or losses other than those dealt with in the Statement of Comprehensive Income.

WisdomTree Issuer ICAV

Statement of Comprehensive Income (continued) For the financial year ended 31 December 2023

	Note	WisdomTree UK Equity Income UCITS ETF GBP	WisdomTree Enhanced Commodity UCITS ETF USD	WisdomTree US Quality Dividend Growth UCITS ETF USD	WisdomTree Global Quality Dividend Growth UCITS ETF USD	WisdomTree Eurozone Quality Dividend Growth UCITS ETF EUR	WisdomTree ATI CoCo Bond UCITS ETF USD	WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF* EUR
Income/(Loss)								
Dividend income		576,436	-	9,675,626	14,540,301	1,652,730	-	-
Interest income		140	159,036	18,230	32,925	773	22,939	664
Management fee rebate	8	-	-	-	-	-	-	-
Net gain/(loss) on investment activities	4	473,884	(40,507,410)	77,148,119	99,457,402	9,641,696	18,691,284	264,621
Total income/(loss)		1,050,460	(40,348,374)	86,841,975	114,030,628	11,295,199	18,714,223	265,285
Expenses								
Management fees	6	(27,296)	(1,926,007)	(1,529,809)	(2,414,367)	(183,038)	(1,049,739)	(8,558)
Negative yield on financial assets		-	-	-	-	-	(2,228,328)	-
Total operating expenses		(27,296)	(1,926,007)	(1,529,809)	(2,414,367)	(183,038)	(3,278,067)	(8,558)
Net investment income/(loss) for the financial year		1,023,164	(42,274,381)	85,312,166	111,616,261	11,112,161	15,436,156	256,727
Finance costs								
Distributions	10	(496,232)	(1,664,638)	(1,062,312)	(1,637,973)	(99,723)	(14,632,079)	(19,134)
Interest expense		-	(124)	(138)	(580)	-	(6,579)	-
Total finance costs		(496,232)	(1,664,762)	(1,062,450)	(1,638,553)	(99,723)	(14,638,658)	(19,134)
Profit/(loss) before taxation		526,932	(43,939,143)	84,249,716	109,977,708	11,012,438	797,498	237,593
Taxation								
Capital gains tax	7	-	-	-	-	-	-	-
Withholding tax	7	(13,774)	-	(1,481,765)	(1,981,857)	(88,643)	-	(54)
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		513,158	(43,939,143)	82,767,951	107,995,851	10,923,795	797,498	237,539

* Terminated 5 September 2023.

The information contained in this Statement is at a Sub-Fund Level.

The accompanying notes are an integral part of these financial statements.

Gains and losses are solely from continuing operations with the exception of the Sub-Funds which terminated during the financial year. There were no recognised gains or losses other than those dealt with in the Statement of Comprehensive Income.

WisdomTree Issuer ICAV
Statement of Comprehensive Income (continued)
For the financial year ended 31 December 2023

	<i>WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF*</i>	<i>WisdomTree Artificial Intelligence UCITS ETF USD</i>	<i>WisdomTree USD Floating Rate Treasury Bond UCITS ETF USD</i>	<i>WisdomTree Cloud Computing UCITS ETF USD</i>	<i>WisdomTree Battery Solutions UCITS ETF USD</i>	<i>WisdomTree Cybersecurity UCITS ETF USD</i>	<i>WisdomTree European Union Bond UCITS ETF* EUR</i>
Note	EUR	USD	USD	USD	USD	USD	EUR
Income/(Loss)							
Dividend income	-	5,115,165	-	19,842	5,857,150	788,715	-
Interest income	160	17,878	11,030	3,562	17,543	3,932	135
Management fee rebate	8	-	-	-	-	-	-
Net gain/(loss) on investment activities	4	52,779	198,644,008	8,309,934	122,684,923	(26,017,855)	53,112,336
Total income/(loss)		52,939	203,777,051	8,320,964	122,708,327	(20,143,162)	53,904,983
Expenses							
Management fees	6	(2,523)	(1,957,412)	(236,840)	(1,406,020)	(1,248,803)	(452,232)
Negative yield on financial assets		-	-	-	-	-	-
Total operating expenses		(2,523)	(1,957,412)	(236,840)	(1,406,020)	(1,248,803)	(452,232)
Net investment income/(loss) for the financial year		50,416	201,819,639	8,084,124	121,302,307	(21,391,965)	53,452,751
Finance costs							
Distributions	10	(5,258)	-	(773,607)	-	-	-
Interest expense		-	(3,084)	(328)	(254)	(1,723)	(73)
Total finance costs		(5,258)	(3,084)	(773,935)	(254)	(1,723)	(73)
Profit/(loss) before taxation		45,158	201,816,555	7,310,189	121,302,053	(21,393,688)	53,452,678
Taxation							
Capital gains tax	7	-	-	-	-	-	-
Withholding tax	7	(70)	(976,728)	-	(2,976)	(643,647)	(119,924)
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		45,088	200,839,827	7,310,189	121,299,077	(22,037,335)	53,332,754

* Terminated 5 September 2023.

The information contained in this Statement is at a Sub-Fund Level.

The accompanying notes are an integral part of these financial statements.

Gains and losses are solely from continuing operations with the exception of the Sub-Funds which terminated during the financial year. There were no recognised gains or losses other than those dealt with in the Statement of Comprehensive Income.

WisdomTree Issuer ICAV

Statement of Comprehensive Income (continued) For the financial year ended 31 December 2023

	Note	WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF USD	WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF USD	WisdomTree Broad Commodities UCITS ETF USD	WisdomTree BioRevolution UCITS ETF USD	WisdomTree New Economy Real Estate UCITS ETF USD	WisdomTree Recycling Decarbonisation UCITS ETF USD	WisdomTree Blockchain UCITS ETF USD
Income/(Loss)								
Dividend income		-	73,879	-	29,304	61,207	32,300	2,654
Interest income		44,660	100	6,634	184	40	101	512
Management fee rebate	8	-	-	109,520	-	-	-	-
Net (loss)/gain on investment activities	4	(9,470,420)	287,984	(20,893,464)	(283,040)	314,162	(507,720)	999,300
Total (loss)/income		(9,425,760)	361,963	(20,777,310)	(253,552)	375,409	(475,319)	1,002,466
Expenses								
Management fees	6	(435,734)	(10,876)	(459,989)	(15,054)	(7,481)	(12,732)	(6,550)
Negative yield on financial assets		-	-	-	-	-	-	-
Total operating expenses		(435,734)	(10,876)	(459,989)	(15,054)	(7,481)	(12,732)	(6,550)
Net investment (loss)/income for the financial year		(9,861,494)	351,087	(21,237,299)	(268,606)	367,928	(488,051)	995,916
Finance costs								
Distributions	10	-	-	-	-	(16,386)	-	-
Interest expense		(9,036)	(46)	-	-	-	-	(1)
Total finance costs		(9,036)	(46)	-	-	(16,386)	-	(1)
(Loss)/profit before taxation		(9,870,530)	351,041	(21,237,299)	(268,606)	351,542	(488,051)	995,915
Taxation								
Capital gains tax	7	-	(14,303)	-	-	-	-	-
Withholding tax	7	-	(11,260)	-	(4,796)	(14,185)	(3,209)	(515)
(Decrease)/increase in net assets attributable to holders of redeemable participating shares resulting from operations		(9,870,530)	325,478	(21,237,299)	(273,402)	337,357	(491,260)	995,400

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WisdomTree Issuer ICAV

Statement of Comprehensive Income (continued) For the financial year ended 31 December 2023

	Note	WisdomTree Global Automotive Innovators UCITS ETF USD	WisdomTree Renewable Energy UCITS ETF* USD	WisdomTree US Efficient Core UCITS ETF** USD	WisdomTree UK Quality Dividend Growth UCITS ETF*** GBP	WisdomTree Megatrends UCITS ETF**** USD
Income/(Loss)						
Dividend income		43,177	5,033	3,565	1,180	923
Interest income		88	92	321	-	-
Management fee rebate	8	-	-	-	-	-
Net gain/(loss) on investment activities	4	194,385	(52,342)	117,766	20,973	92,678
Total income/(loss)		237,650	(47,217)	121,652	22,153	93,601
Expenses						
Management fees	6	(7,081)	(1,771)	(496)	(114)	(364)
Negative yield on financial assets		-	-	-	-	-
Total operating expenses		(7,081)	(1,771)	(496)	(114)	(364)
Net investment income/(loss) for the financial year		230,569	(48,988)	121,156	22,039	93,237
Finance costs						
Distributions	10	-	-	-	-	-
Interest expense		(1)	(18)	-	-	-
Total finance costs		(1)	(18)	-	-	-
Profit/(loss) before taxation		230,568	(49,006)	121,156	22,039	93,237
Taxation						
Capital gains tax	7	-	(220)	-	-	-
Withholding tax	7	(6,238)	(583)	(751)	(11)	(188)
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		224,330	(49,809)	120,405	22,028	93,049

* Launched 5 June 2023.

** Launched 10 October 2023.

*** Launched 13 November 2023.

**** Launched 5 December 2023.

The information contained in this Statement is at a Sub-Fund Level.

The accompanying notes are an integral part of these financial statements.

Gains and losses are solely from continuing operations with the exception of the Sub-Funds which terminated during the financial year. There were no recognised gains or losses other than those dealt with in the Statement of Comprehensive Income.

WisdomTree Issuer ICAV

Statement of Comprehensive Income (continued) For the financial year ended 31 December 2022

	<i>Note</i>	<i>WisdomTree US Equity Income UCITS ETF USD</i>	<i>WisdomTree Europe Equity Income UCITS ETF EUR</i>	<i>WisdomTree Europe SmallCap Dividend UCITS ETF EUR</i>	<i>WisdomTree Emerging Markets Equity Income UCITS ETF USD</i>	<i>WisdomTree Emerging Markets SmallCap Dividend UCITS ETF USD</i>	<i>WisdomTree Japan Equity UCITS ETF USD</i>	<i>WisdomTree Europe Equity UCITS ETF USD</i>
Income/(Loss)								
Dividend income		5,663,217	1,355,651	2,187,687	4,210,833	1,878,642	1,693,353	2,422,441
Interest income		1,447	6	27	868	762	501	84
Management fee rebate	8	-	-	-	-	-	-	-
Net gain/(loss) on investment activities	4	935,838	(1,309,585)	(9,438,024)	(10,688,766)	(6,196,295)	(1,678,094)	(11,674,564)
Total income/(loss)		6,600,502	46,072	(7,250,310)	(6,477,065)	(4,316,891)	15,760	(9,252,039)
Expenses								
Management fees	6	(415,494)	(68,866)	(158,282)	(206,088)	(178,105)	(227,129)	(386,768)
Negative yield on financial assets		-	-	-	-	-	-	-
Total operating expenses		(415,494)	(68,866)	(158,282)	(206,088)	(178,105)	(227,129)	(386,768)
Net investment income/(loss) for the financial year		6,185,008	(22,794)	(7,408,592)	(6,683,153)	(4,494,996)	(211,369)	(9,638,807)
Finance costs								
Distributions	10	(2,027,738)	(1,021,699)	(1,259,152)	(2,939,768)	(1,345,328)	(439,323)	(662,749)
Interest expense		(448)	(401)	(1,104)	(1,683)	(412)	(5,434)	(1,170)
Total finance costs		(2,028,186)	(1,022,100)	(1,260,256)	(2,941,451)	(1,345,740)	(444,757)	(663,919)
Profit/(loss) before taxation		4,156,822	(1,044,894)	(8,668,848)	(9,624,604)	(5,840,736)	(656,126)	(10,302,726)
Taxation								
Withholding tax	7	(875,302)	(69,969)	(120,798)	(436,372)	(259,887)	(253,949)	(187,834)
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		3,281,520	(1,114,863)	(8,789,646)	(10,060,976)	(6,100,623)	(910,075)	(10,490,560)

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Gains and losses are solely from continuing operations. There were no recognised gains or losses other than those dealt with in the Statement of Comprehensive Income.

WisdomTree Issuer ICAV

Statement of Comprehensive Income (continued) For the financial year ended 31 December 2022

	<i>Note</i>	<i>WisdomTree UK Equity Income UCITS ETF GBP</i>	<i>WisdomTree Enhanced Commodity UCITS ETF USD</i>	<i>WisdomTree US Quality Dividend Growth UCITS ETF USD</i>	<i>WisdomTree Global Quality Dividend Growth UCITS ETF USD</i>	<i>WisdomTree Eurozone Quality Dividend Growth UCITS ETF EUR</i>	<i>WisdomTree AT1 CoCo Bond UCITS ETF USD</i>	<i>WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF EUR</i>
Income/(Loss)								
Dividend income		534,290	-	6,891,895	7,360,096	1,579,474	-	-
Interest income		8	43,325	4,948	3,425	35	1,667	-
Management fee rebate	8	-	-	-	-	-	-	-
Net (loss)/gain on investment activities	4	(970,384)	103,627,292	(14,984,863)	(29,759,479)	(14,064,205)	(40,481,065)	(2,205,873)
Total (loss)/income		(436,086)	103,670,617	(8,088,020)	(22,395,958)	(12,484,696)	(40,479,398)	(2,205,873)
Expenses								
Management fees	6	(25,335)	(3,494,251)	(1,000,988)	(919,599)	(161,694)	(862,221)	(17,057)
Negative yield on financial assets		-	-	-	-	-	-	(4,215)
Total operating expenses		(25,335)	(3,494,251)	(1,000,988)	(919,599)	(161,694)	(862,221)	(21,272)
Net investment (loss)/income for the financial year		(461,421)	100,176,366	(9,089,008)	(23,315,557)	(12,646,390)	(41,341,619)	(2,227,145)
Finance costs								
Distributions	10	(527,332)	-	(419,755)	(794,496)	(184,141)	(11,953,905)	(19,807)
Interest expense		-	(3,127)	-	(1,592)	(1,160)	(2,728)	(66)
Total finance costs		(527,332)	(3,127)	(419,755)	(796,088)	(185,301)	(11,956,633)	(19,873)
(Loss)/profit before taxation		(988,753)	100,173,239	(9,508,763)	(24,111,645)	(12,831,691)	(53,298,252)	(2,247,018)
Taxation								
Withholding tax	7	(10,483)	-	(1,065,580)	(691,372)	(146,605)	-	-
(Decrease)/increase in net assets attributable to holders of redeemable participating shares resulting from operations		(999,236)	100,173,239	(10,574,343)	(24,803,017)	(12,978,296)	(53,298,252)	(2,247,018)

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WisdomTree Issuer ICAV

Statement of Comprehensive Income (continued) For the financial year ended 31 December 2022

	<i>WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF EUR</i>	<i>WisdomTree Artificial Intelligence UCITS ETF USD</i>	<i>WisdomTree USD Floating Rate Treasury Bond UCITS ETF USD</i>	<i>WisdomTree Cloud Computing UCITS ETF USD</i>	<i>WisdomTree Battery Solutions UCITS ETF USD</i>	<i>WisdomTree Cybersecurity UCITS ETF USD</i>	<i>WisdomTree European Union Bond UCITS ETF EUR</i>	
Income/(Loss)	<i>Note</i>							
Dividend income		-	2,729,051	-	-	6,941,596	165,886	-
Interest income		-	2,547	1,470	1,419	5,871	528	-
Management fee rebate	8	-	-	-	-	-	-	-
Net (loss)/gain on investment activities	4	<u>(674,301)</u>	<u>(205,989,429)</u>	<u>1,221,656</u>	<u>(299,181,002)</u>	<u>(157,601,918)</u>	<u>(38,754,733)</u>	<u>(1,357,380)</u>
Total (loss)/income		(674,301)	(203,257,831)	1,223,126	(299,179,583)	(150,654,451)	(38,588,319)	(1,357,380)
Expenses								
Management fees	6	(4,698)	(1,398,753)	(72,506)	(1,516,980)	(1,737,704)	(317,587)	(5,458)
Negative yield on financial assets		<u>(2,597)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,941)</u>
Total operating expenses		<u>(7,295)</u>	<u>(1,398,753)</u>	<u>(72,506)</u>	<u>(1,516,980)</u>	<u>(1,737,704)</u>	<u>(317,587)</u>	<u>(7,399)</u>
Net investment (loss)/income for the financial year		(681,596)	(204,656,584)	1,150,620	(300,696,563)	(152,392,155)	(38,905,906)	(1,364,779)
Finance costs								
Distributions	10	(4,829)	-	(28,420)	-	-	-	-
Interest expense		<u>-</u>	<u>(1,899)</u>	<u>-</u>	<u>(399)</u>	<u>(17,432)</u>	<u>(13,486)</u>	<u>-</u>
Total finance costs		<u>(4,829)</u>	<u>(1,899)</u>	<u>(28,420)</u>	<u>(399)</u>	<u>(17,432)</u>	<u>(13,486)</u>	<u>-</u>
(Loss)/profit before taxation		<u>(686,425)</u>	<u>(204,658,483)</u>	<u>1,122,200</u>	<u>(300,696,962)</u>	<u>(152,409,587)</u>	<u>(38,919,392)</u>	<u>(1,364,779)</u>
Taxation								
Withholding tax	7	<u>-</u>	<u>(487,105)</u>	<u>-</u>	<u>-</u>	<u>(1,012,869)</u>	<u>(24,201)</u>	<u>-</u>
(Decrease)/increase in net assets attributable to holders of redeemable participating shares resulting from operations		<u>(686,425)</u>	<u>(205,145,588)</u>	<u>1,122,200</u>	<u>(300,696,962)</u>	<u>(153,422,456)</u>	<u>(38,943,593)</u>	<u>(1,364,779)</u>

The information contained in this Statement is at a Sub-Fund Level.

The accompanying notes are an integral part of these financial statements.

Gains and losses are solely from continuing operations. There were no recognised gains or losses other than those dealt with in the Statement of Comprehensive Income.

WisdomTree Issuer ICAV

Statement of Comprehensive Income (continued) For the financial year ended 31 December 2022

	Note	WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF USD	WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF USD	WisdomTree Broad Commodities UCITS ETF USD	WisdomTree BioRevolution UCITS ETF USD	WisdomTree New Economy Real Estate UCITS ETF* USD	WisdomTree Recycling Decarbonisation UCITS ETF** USD	WisdomTree Blockchain UCITS ETF*** USD
Income/(Loss)								
Dividend income		-	59,319	-	16,461	27,004	10,768	843
Interest income		8,078	158	127	25	13	467	7
Management fee rebate	8	-	-	3,210	-	-	-	-
Net gain/(loss) on investment activities	4	5,577,863	(660,917)	532,202	(426,521)	(200,406)	(160,758)	(312,231)
Total income/(loss)		5,585,941	(601,440)	535,539	(410,035)	(173,389)	(149,523)	(311,381)
Expenses								
Management fees	6	(355,426)	(8,245)	(14,568)	(7,706)	(4,234)	(6,204)	(852)
Negative yield on financial assets		-	-	-	-	-	-	-
Total operating expenses		(355,426)	(8,245)	(14,568)	(7,706)	(4,234)	(6,204)	(852)
Net investment income/(loss) for the financial year		5,230,515	(609,685)	520,971	(417,741)	(177,623)	(155,727)	(312,233)
Finance costs								
Distributions	10	-	-	-	-	(1,791)	-	-
Interest expense		(1,154)	-	-	-	-	(370)	-
Total finance costs		(1,154)	-	-	-	(1,791)	(370)	-
Profit/(loss) before taxation		5,229,361	(609,685)	520,971	(417,741)	(179,414)	(156,097)	(312,233)
Taxation								
Withholding tax	7	-	(9,671)	-	(2,377)	(6,772)	(1,213)	(126)
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		5,229,361	(619,356)	520,971	(420,118)	(186,186)	(157,310)	(312,359)

* Launched 7 February 2022.

** Launched 22 April 2022.

*** Launched 7 September 2022.

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The accompanying notes are an integral part of these financial statements.

Gains and losses are solely from continuing operations. There were no recognised gains or losses other than those dealt with in the Statement of Comprehensive Income.

WisdomTree Issuer ICAV
Statement of Comprehensive Income (continued)
For the financial year ended 31 December 2022

	<i>Note</i>	<i>WisdomTree Global Automotive Innovators UCITS ETF* USD</i>
Income/(Loss)		
Dividend income		9,073
Interest income		-
Management fee rebate	8	-
Net gain on investment activities	4	<u>106,845</u>
Total income		115,918
Expenses		
Management fees	6	(1,759)
Negative yield on financial assets		<u>-</u>
Total operating expenses		<u>(1,759)</u>
Net investment income for the financial year		114,159
Finance costs		
Distributions	10	-
Interest expense		<u>-</u>
Total finance costs		<u>-</u>
Profit before taxation		<u>114,159</u>
Taxation		
Withholding tax	7	<u>(1,556)</u>
Increase in net assets attributable to holders of redeemable participating shares resulting from operations		<u><u>112,603</u></u>

* Launched 22 September 2022.

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Gains and losses are solely from continuing operations. There were no recognised gains or losses other than those dealt with in the Statement of Comprehensive Income.

WisdomTree Issuer ICAV

Statement of Financial Position As at 31 December 2023

	<i>Note</i>	<i>WisdomTree US Equity Income UCITS ETF USD</i>	<i>WisdomTree Europe Equity Income UCITS ETF EUR</i>	<i>WisdomTree Europe SmallCap Dividend UCITS ETF EUR</i>	<i>WisdomTree Emerging Markets Equity Income UCITS ETF USD</i>	<i>WisdomTree Emerging Markets SmallCap Dividend UCITS ETF USD</i>	<i>WisdomTree Japan Equity UCITS ETF USD</i>	<i>WisdomTree Europe Equity UCITS ETF USD</i>
Assets								
Financial assets at fair value through profit or loss	12							
– Transferable securities		78,227,187	28,372,032	51,827,889	107,476,459	34,831,208	222,155,550	63,589,386
– Exchange-traded commodities		-	-	-	-	-	-	-
– Unrealised gain on futures contracts outstanding		-	-	-	-	-	-	-
– Unrealised gain on open forward foreign currency exchange contracts		16,740	-	-	-	-	435,493	50,041
– Unrealised gain on total return swaps		-	-	-	-	-	-	-
Debtors								
– Receivable from holders of redeemable participating shares		-	-	-	-	-	644,235	-
– Receivable for investments sold		-	-	39,533	70	1,373	4,041,496	434,221
– Interest receivable		-	-	-	-	-	-	-
– Dividends receivable		122,131	307,199	477,245	422,145	118,877	417,628	427,076
– Other receivables		64	-	-	-	-	1,825	3,024
Cash and cash equivalents		333,272	66,425	386,804	626,549	156,066	805,266	166,078
Margin cash		-	-	-	-	-	-	-
Total Assets		<u>78,699,394</u>	<u>28,745,656</u>	<u>52,731,471</u>	<u>108,525,223</u>	<u>35,107,524</u>	<u>228,501,493</u>	<u>64,669,826</u>
Liabilities								
Financial liabilities at fair value through profit or loss	12							
– Unrealised loss on open forward foreign currency exchange contracts		-	-	-	-	-	(5,828,922)	(552,683)
– Unrealised loss on total return swaps		-	-	-	-	-	-	-
Creditors – amounts falling due within one year								
– Payable to holders of redeemable participating shares		-	-	(267,031)	-	-	(642,898)	-
– Payable for investments purchased		-	-	-	-	-	-	-
– Residual amounts payable to investors		-	-	-	-	-	-	-
– Capital gains tax payable		-	-	-	(457,799)	(140,805)	-	-
– Management fees payable	6	(18,936)	(6,874)	(15,343)	(37,163)	(14,485)	(78,087)	(26,462)
Bank overdraft		-	-	-	-	(13,321)	-	-
Total Liabilities		<u>(18,936)</u>	<u>(6,874)</u>	<u>(282,374)</u>	<u>(494,962)</u>	<u>(168,611)</u>	<u>(6,549,907)</u>	<u>(579,145)</u>
Net assets attributable to holders of redeemable participating shares		<u><u>78,680,458</u></u>	<u><u>28,738,782</u></u>	<u><u>52,449,097</u></u>	<u><u>108,030,261</u></u>	<u><u>34,938,913</u></u>	<u><u>221,951,586</u></u>	<u><u>64,090,681</u></u>

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The accompanying notes are an integral part of these financial statements.

WisdomTree Issuer ICAV
Statement of Financial Position (continued)
As at 31 December 2023

	<i>Note</i>	<i>WisdomTree UK Equity Income UCITS ETF GBP</i>	<i>WisdomTree Enhanced Commodity UCITS ETF USD</i>	<i>WisdomTree US Quality Dividend Growth UCITS ETF USD</i>	<i>WisdomTree Global Quality Dividend Growth UCITS ETF USD</i>	<i>WisdomTree Eurozone Quality Dividend Growth UCITS ETF EUR</i>	<i>WisdomTree ATI CoCo Bond UCITS ETF USD</i>	<i>WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF* EUR</i>
Assets								
Financial assets at fair value through profit or loss	12							
– Transferable securities		10,739,101	509,456,782	511,926,927	1,085,387,897	65,337,601	266,603,715	-
– Exchange-traded commodities		-	-	-	-	-	-	-
– Unrealised gain on futures contracts outstanding		-	-	-	-	-	-	-
– Unrealised gain on open forward foreign currency exchange contracts		-	857,082	9,210	13,326	-	1,093,557	-
– Unrealised gain on total return swaps		-	-	-	-	-	-	-
Debtors								
– Receivable from holders of redeemable participating shares		-	-	-	-	-	-	-
– Receivable for investments sold		-	11,153,445	-	34,364,873	-	-	-
– Interest receivable		-	-	-	-	-	3,750,332	-
– Dividends receivable		87,419	-	347,378	1,132,053	296,710	-	-
– Other receivables		-	-	-	-	-	-	-
Cash and cash equivalents		32,459	13,776,037	1,243,328	2,648,315	249,201	5,778,821	727
Margin cash		-	-	-	-	-	-	-
Total Assets		<u>10,858,979</u>	<u>535,243,346</u>	<u>513,526,843</u>	<u>1,123,546,464</u>	<u>65,883,512</u>	<u>277,226,425</u>	<u>727</u>
Liabilities								
Financial liabilities at fair value through profit or loss	12							
– Unrealised loss on open forward foreign currency exchange contracts		-	(10,692)	-	(7,969)	-	(143,867)	-
– Unrealised loss on total return swaps		-	(16,614,598)	-	-	-	-	-
Creditors – amounts falling due within one year								
– Payable to holders of redeemable participating shares		-	(2,110,096)	-	(34,945,344)	-	-	-
– Payable for investments purchased		-	(11,482,725)	-	-	-	(5,989,626)	-
– Residual amounts payable to investors		-	-	-	-	-	-	(727)
– Capital gains tax payable		-	-	-	-	-	-	-
– Management fees payable	6	(2,435)	(142,878)	(130,583)	(291,121)	(15,053)	(81,432)	-
Bank overdraft		-	-	-	-	-	-	-
Total Liabilities		<u>(2,435)</u>	<u>(30,360,989)</u>	<u>(130,583)</u>	<u>(35,244,434)</u>	<u>(15,053)</u>	<u>(6,214,925)</u>	<u>(727)</u>
Net assets attributable to holders of redeemable participating shares		<u><u>10,856,544</u></u>	<u><u>504,882,357</u></u>	<u><u>513,396,260</u></u>	<u><u>1,088,302,030</u></u>	<u><u>65,868,459</u></u>	<u><u>271,011,500</u></u>	<u><u>-</u></u>

* Terminated 5 September 2023.

The information contained in this Statement is at a Sub-Fund Level.
The accompanying notes are an integral part of these financial statements.

WisdomTree Issuer ICAV
Statement of Financial Position (continued)
As at 31 December 2023

	<i>WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF*</i>	<i>WisdomTree Artificial Intelligence UCITS ETF USD</i>	<i>WisdomTree USD Floating Rate Treasury Bond UCITS ETF USD</i>	<i>WisdomTree Cloud Computing UCITS ETF USD</i>	<i>WisdomTree Battery Solutions UCITS ETF USD</i>	<i>WisdomTree Cybersecurity UCITS ETF USD</i>	<i>WisdomTree European Union Bond UCITS ETF* EUR</i>
Assets	<i>Note</i>						
Financial assets at fair value through profit or loss	12						
– Transferable securities		-	732,657,784	272,982,852	400,431,683	229,102,157	154,460,165
– Exchange-traded commodities		-	-	-	-	-	-
– Unrealised gain on futures contracts outstanding		-	-	-	-	-	-
– Unrealised gain on open forward foreign currency exchange contracts		-	-	-	19	-	-
– Unrealised gain on total return swaps		-	-	-	-	-	-
Debtors							
– Receivable from holders of redeemable participating shares		-	2,482,316	-	-	1,001,581	-
– Receivable for investments sold		-	-	11,823,974	10,253,499	2,153,954	-
– Interest receivable		-	-	2,684,160	-	-	-
– Dividends receivable		-	252,390	-	-	772,493	571,170
– Other receivables		-	-	-	-	1,798	-
Cash and cash equivalents		1,742	1,657,194	201,388	65,177	1,132,769	23,952
Margin cash		-	-	-	-	-	-
Total Assets		<u>1,742</u>	<u>737,049,684</u>	<u>287,692,374</u>	<u>410,750,359</u>	<u>233,163,190</u>	<u>156,056,868</u>
Liabilities							
Financial liabilities at fair value through profit or loss	12						
– Unrealised loss on open forward foreign currency exchange contracts		-	-	-	-	-	-
– Unrealised loss on total return swaps		-	-	-	-	-	-
Creditors – amounts falling due within one year							
– Payable to holders of redeemable participating shares		-	-	-	(10,245,416)	(2,747,693)	-
– Payable for investments purchased		-	(2,337,076)	(11,525,181)	-	-	(992,660)
– Residual amounts payable to investors		(1,742)	-	-	-	-	-
– Capital gains tax payable		-	-	(72)	-	-	-
– Management fees payable	6	-	(223,314)	(32,558)	(129,734)	(74,002)	(51,863)
Bank overdraft		-	-	-	-	-	(3,291)
Total Liabilities		<u>(1,742)</u>	<u>(2,560,390)</u>	<u>(11,557,811)</u>	<u>(10,375,150)</u>	<u>(2,821,695)</u>	<u>(1,047,814)</u>
Net assets attributable to holders of redeemable participating shares		<u>-</u>	<u>734,489,294</u>	<u>276,134,563</u>	<u>400,375,209</u>	<u>230,341,495</u>	<u>155,009,054</u>

* Terminated 5 September 2023.

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The accompanying notes are an integral part of these financial statements.

WisdomTree Issuer ICAV
Statement of Financial Position (continued)
As at 31 December 2023

	<i>WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF</i>	<i>WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF</i>	<i>WisdomTree Broad Commodities UCITS ETF</i>	<i>WisdomTree BioRevolution UCITS ETF</i>	<i>WisdomTree New Economy Real Estate UCITS ETF</i>	<i>WisdomTree Recycling Decarbonisation UCITS ETF</i>	<i>WisdomTree Blockchain UCITS ETF</i>
<i>Note</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
Assets							
Financial assets at fair value through profit or loss	12						
– Transferable securities		146,688,289	3,604,024	196,198,429	2,353,226	3,223,332	2,614,058
– Exchange-traded commodities		-	-	55,386,170	-	-	-
– Unrealised gain on futures contracts outstanding		-	-	-	-	-	-
– Unrealised gain on open forward foreign currency exchange contracts		1,514,163	-	-	-	-	-
– Unrealised gain on total return swaps		-	-	-	-	-	-
Debtors							
– Receivable from holders of redeemable participating shares		-	-	-	-	-	-
– Receivable for investments sold		-	-	2,030,297	-	-	-
– Interest receivable		-	-	-	-	-	-
– Dividends receivable		-	5,815	-	766	9,179	4,220
– Other receivables		-	38	9,920	-	-	-
Cash and cash equivalents		161,696	17,698	258,972	80,936	14,594	6,024
Margin cash		-	-	-	-	-	-
Total Assets		<u>148,364,148</u>	<u>3,627,575</u>	<u>253,883,788</u>	<u>2,434,928</u>	<u>3,247,105</u>	<u>2,624,302</u>
Liabilities							
Financial liabilities at fair value through profit or loss	12						
– Unrealised loss on open forward foreign currency exchange contracts		(125,467)	-	-	-	-	-
– Unrealised loss on total return swaps		(1,472,175)	-	(7,356,413)	-	-	-
Creditors – amounts falling due within one year							
– Payable to holders of redeemable participating shares		-	-	-	(72,747)	-	-
– Payable for investments purchased		-	-	(2,066,903)	-	-	-
– Residual amounts payable to investors		-	-	-	-	-	-
– Capital gains tax payable		-	(14,675)	-	-	-	-
– Management fees payable	6	(40,120)	(883)	(36,962)	(865)	(987)	(893)
Bank overdraft		-	-	-	-	-	-
Total Liabilities		<u>(1,637,762)</u>	<u>(15,558)</u>	<u>(9,460,278)</u>	<u>(73,612)</u>	<u>(987)</u>	<u>(893)</u>
Net assets attributable to holders of redeemable participating shares		<u>146,726,386</u>	<u>3,612,017</u>	<u>244,423,510</u>	<u>2,361,316</u>	<u>3,246,118</u>	<u>2,623,409</u>

The information contained in this Statement is at a Sub-Fund Level.
The accompanying notes are an integral part of these financial statements.

WisdomTree Issuer ICAV

Statement of Financial Position (continued)

As at 31 December 2023

	Note	<i>WisdomTree Global Automotive Innovators UCITS ETF USD</i>	<i>WisdomTree Renewable Energy UCITS ETF* USD</i>	<i>WisdomTree US Efficient Core UCITS ETF** USD</i>	<i>WisdomTree UK Quality Dividend Growth UCITS ETF*** GBP</i>	<i>WisdomTree Megatrends UCITS ETF**** USD</i>
Assets						
Financial assets at fair value through profit or loss	12					
– Transferable securities		920,572	668,257	1,889,383	548,481	1,096,098
– Exchange-traded commodities		-	-	-	-	-
– Unrealised gain on futures contracts outstanding		-	-	23,617	-	-
– Unrealised gain on open forward foreign currency exchange contracts		-	-	-	-	-
– Unrealised gain on total return swaps		-	-	-	-	-
Debtors						
– Receivable from holders of redeemable participating shares		-	-	-	-	-
– Receivable for investments sold		-	-	-	-	-
– Interest receivable		-	-	-	-	-
– Dividends receivable		2,749	727	935	774	555
– Other receivables		-	-	-	-	-
Cash and cash equivalents		2,225	2,616	183,899	881	3,737
Margin cash		-	-	32,928	-	-
Total Assets		<u>925,546</u>	<u>671,600</u>	<u>2,130,762</u>	<u>550,136</u>	<u>1,100,390</u>
Liabilities						
Financial liabilities at fair value through profit or loss	12					
– Unrealised loss on open forward foreign currency exchange contracts		-	-	-	-	-
– Unrealised loss on total return swaps		-	-	-	-	-
Creditors – amounts falling due within one year						
– Payable to holders of redeemable participating shares		-	-	-	-	-
– Payable for investments purchased		-	-	-	-	-
– Residual amounts payable to investors		-	-	-	-	-
– Capital gains tax payable		-	-	-	-	-
– Management fees payable	6	(323)	(227)	(223)	(77)	(364)
Bank overdraft		-	-	-	-	-
Total Liabilities		<u>(323)</u>	<u>(227)</u>	<u>(223)</u>	<u>(77)</u>	<u>(364)</u>
Net assets attributable to holders of redeemable participating shares		<u><u>925,223</u></u>	<u><u>671,373</u></u>	<u><u>2,130,539</u></u>	<u><u>550,059</u></u>	<u><u>1,100,026</u></u>

* Launched 5 June 2023.

** Launched 10 October 2023.

*** Launched 13 November 2023.

**** Launched 5 December 2023.

The information contained in this Statement is at a Sub-Fund Level.
The accompanying notes are an integral part of these financial statements.

For and on behalf of the Board

DocuSigned by:

Anne-Marie King
Date: 19 April 2024

DocuSigned by:

Feargal Dempsey

WisdomTree Issuer ICAV
Statement of Financial Position (continued)
As at 31 December 2022

	<i>WisdomTree US Equity Income UCITS ETF USD</i>	<i>WisdomTree Europe Equity Income UCITS ETF EUR</i>	<i>WisdomTree Europe SmallCap Dividend UCITS ETF EUR</i>	<i>WisdomTree Emerging Markets Equity Income UCITS ETF USD</i>	<i>WisdomTree Emerging Markets SmallCap Dividend UCITS ETF USD</i>	<i>WisdomTree Japan Equity UCITS ETF USD</i>	<i>WisdomTree Europe Equity UCITS ETF USD</i>
<i>Note</i>							
Assets							
Financial assets at fair value through profit or loss	12						
– Transferable securities	126,253,984	25,785,335	36,706,088	62,111,909	27,729,882	53,373,209	56,338,845
– Exchange-traded commodities	-	-	-	-	-	-	-
– Unrealised gain on futures contracts outstanding	-	-	-	-	-	-	-
– Unrealised gain on open forward foreign currency exchange contracts	47,334	-	-	-	-	319,932	26,988
– Unrealised gain on total return swaps	-	-	-	-	-	-	-
Debtors							
– Receivable from holders of redeemable participating shares	-	-	-	-	-	-	-
– Receivable for investments sold	-	-	-	562	2,859	1,432,657	1,581,958
– Interest receivable	-	-	-	-	-	-	-
– Dividends receivable	146,474	216,185	446,244	267,806	130,160	93,218	340,925
– Other receivables	64	-	-	-	-	1,824	3,023
Cash and cash equivalents	175,222	68,320	211,720	293,000	117,443	94,232	240,705
Margin cash	-	-	-	-	-	-	-
Total Assets	<u>126,623,078</u>	<u>26,069,840</u>	<u>37,364,052</u>	<u>62,673,277</u>	<u>27,980,344</u>	<u>55,315,072</u>	<u>58,532,444</u>
Liabilities							
Financial liabilities at fair value through profit or loss	12						
– Unrealised loss on open forward foreign currency exchange contracts	(2,338)	-	-	-	-	(2,398,434)	(1,808,897)
– Unrealised loss on total return swaps	-	-	-	-	-	-	-
Creditors – amounts falling due within one year							
– Payable to holders of redeemable participating shares	-	-	-	-	-	-	-
– Payable for investments purchased	-	-	-	-	-	-	(9,051)
– Residual amounts payable to investors	-	-	-	-	-	-	-
– Capital gains tax payable	-	-	-	-	(7,618)	-	-
– Management fees payable	(28,510)	(6,194)	(11,767)	(19,700)	(12,417)	(21,304)	(26,135)
Bank overdraft	-	-	-	(25,099)	-	-	-
Total Liabilities	<u>(30,848)</u>	<u>(6,194)</u>	<u>(11,767)</u>	<u>(44,799)</u>	<u>(20,035)</u>	<u>(2,419,738)</u>	<u>(1,844,083)</u>
Net assets attributable to holders of redeemable participating shares	<u>126,592,230</u>	<u>26,063,646</u>	<u>37,352,285</u>	<u>62,628,478</u>	<u>27,960,309</u>	<u>52,895,334</u>	<u>56,688,361</u>

The information contained in this Statement is at a Sub-Fund Level.
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WisdomTree Issuer ICAV
Statement of Financial Position (continued)
As at 31 December 2022

	<i>Note</i>	<i>WisdomTree UK Equity Income UCITS ETF GBP</i>	<i>WisdomTree Enhanced Commodity UCITS ETF USD</i>	<i>WisdomTree US Quality Dividend Growth UCITS ETF USD</i>	<i>WisdomTree Global Quality Dividend Growth UCITS ETF USD</i>	<i>WisdomTree Eurozone Quality Dividend Growth UCITS ETF EUR</i>	<i>WisdomTree ATI CoCo Bond UCITS ETF USD</i>	<i>WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF EUR</i>
Assets								
Financial assets at fair value through profit or loss	12							
– Transferable securities		8,545,187	574,977,702	476,242,871	336,179,038	55,138,510	255,471,223	8,597,687
– Exchange-traded commodities		-	-	-	-	-	-	-
– Unrealised gain on futures contracts outstanding		-	-	-	-	-	-	-
– Unrealised gain on open forward foreign currency exchange contracts		-	2,030,434	-	-	-	2,134,742	-
– Unrealised gain on total return swaps		-	-	-	-	-	-	-
Debtors								
– Receivable from holders of redeemable participating shares		-	1,528,200	-	-	-	-	-
– Receivable for investments sold		-	15,293,945	-	-	-	-	-
– Interest receivable		-	-	-	-	-	4,223,935	66,657
– Dividends receivable		63,051	-	407,062	399,993	158,930	-	-
– Other receivables		-	-	-	-	-	-	-
Cash and cash equivalents		36,343	20,901,880	325,464	2,439,849	60,519	1,957,563	16,531
Margin cash		-	-	-	-	-	-	-
Total Assets		<u>8,644,581</u>	<u>614,732,161</u>	<u>476,975,397</u>	<u>339,018,880</u>	<u>55,357,959</u>	<u>263,787,463</u>	<u>8,680,875</u>
Liabilities								
Financial liabilities at fair value through profit or loss	12							
– Unrealised loss on open forward foreign currency exchange contracts		-	(3,349)	-	-	-	(1,041,247)	-
– Unrealised loss on total return swaps		-	(20,049,587)	-	-	-	-	-
Creditors – amounts falling due within one year								
– Payable to holders of redeemable participating shares		-	(187,731)	-	-	-	-	-
– Payable for investments purchased		-	(15,202,441)	-	(1,820,251)	-	-	-
– Residual amounts payable to investors		-	-	-	-	-	-	-
– Capital gains tax payable		-	-	-	-	-	-	-
– Management fees payable	6	(2,065)	(167,023)	(123,578)	(106,133)	(13,529)	(83,862)	(1,322)
Bank overdraft		-	-	-	-	-	-	-
Total Liabilities		<u>(2,065)</u>	<u>(35,610,131)</u>	<u>(123,578)</u>	<u>(1,926,384)</u>	<u>(13,529)</u>	<u>(1,125,109)</u>	<u>(1,322)</u>
Net assets attributable to holders of redeemable participating shares		<u><u>8,642,516</u></u>	<u><u>579,122,030</u></u>	<u><u>476,851,819</u></u>	<u><u>337,092,496</u></u>	<u><u>55,344,430</u></u>	<u><u>262,662,354</u></u>	<u><u>8,679,553</u></u>

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The accompanying notes are an integral part of these financial statements.

WisdomTree Issuer ICAV
Statement of Financial Position (continued)
As at 31 December 2022

	<i>WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF</i>	<i>WisdomTree Artificial Intelligence UCITS ETF</i>	<i>WisdomTree USD Floating Rate Treasury Bond UCITS ETF</i>	<i>WisdomTree Cloud Computing UCITS ETF</i>	<i>WisdomTree Battery Solutions UCITS ETF</i>	<i>WisdomTree Cybersecurity UCITS ETF</i>	<i>WisdomTree European Union Bond UCITS ETF</i>
<i>Note</i>	<i>EUR</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>EUR</i>
Assets							
Financial assets at fair value through profit or loss	12						
– Transferable securities	2,595,100	272,040,563	88,706,231	294,096,168	313,947,552	70,541,113	1,596,526
– Exchange-traded commodities	-	-	-	-	-	-	-
– Unrealised gain on futures contracts outstanding	-	-	-	-	-	-	-
– Unrealised gain on open forward foreign currency exchange contracts	-	-	-	-	-	-	-
– Unrealised gain on total return swaps	-	-	-	-	-	-	-
Debtors							
– Receivable from holders of redeemable participating shares	-	-	-	4,901,985	-	-	-
– Receivable for investments sold	-	-	-	-	-	-	-
– Interest receivable	27,162	-	698,495	-	-	-	5,688
– Dividends receivable	-	92,439	-	-	567,705	25,154	-
– Other receivables	-	-	-	-	1,798	-	-
Cash and cash equivalents	10,602	569,137	180,589	205,305	181,954	6,112	6,943
Margin cash	-	-	-	-	-	-	-
Total Assets	2,632,864	272,702,139	89,585,315	299,203,458	314,699,009	70,572,379	1,609,157
Liabilities							
Financial liabilities at fair value through profit or loss	12						
– Unrealised loss on open forward foreign currency exchange contracts	-	-	-	-	-	-	-
– Unrealised loss on total return swaps	-	-	-	-	-	-	-
Creditors – amounts falling due within one year							
– Payable to holders of redeemable participating shares	-	-	-	-	-	-	-
– Payable for investments purchased	-	-	-	(4,898,537)	-	-	-
– Residual amounts payable to investors	-	-	-	-	-	-	-
– Capital gains tax payable	-	-	-	-	-	-	-
– Management fees payable	6	(360)	(93,716)	(10,443)	(97,862)	(112,040)	(26,833)
Bank overdraft	-	-	-	-	(232)	-	-
Total Liabilities	(360)	(93,716)	(10,443)	(4,996,399)	(112,272)	(26,833)	(198)
Net assets attributable to holders of redeemable participating shares	2,632,504	272,608,423	89,574,872	294,207,059	314,586,737	70,545,546	1,608,959

The information contained in this Statement is at a Sub-Fund Level.
The accompanying notes are an integral part of these financial statements.

WisdomTree Issuer ICAV

Statement of Financial Position (continued)

As at 31 December 2022

	<i>Note</i>	<i>WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF USD</i>	<i>WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF USD</i>	<i>WisdomTree Broad Commodities UCITS ETF USD</i>	<i>WisdomTree BioRevolution UCITS ETF USD</i>	<i>WisdomTree New Economy Real Estate UCITS ETF* USD</i>	<i>WisdomTree Recycling Decarbonisation UCITS ETF** USD</i>	<i>WisdomTree Blockchain UCITS ETF*** USD</i>
Assets								
Financial assets at fair value through profit or loss	12							
– Transferable securities		111,795,533	3,274,079	124,281,904	2,977,121	1,141,181	3,170,397	281,646
– Exchange-traded commodities		-	-	29,893,603	-	-	-	-
– Unrealised gain on futures contracts outstanding		-	-	-	-	-	-	-
– Unrealised gain on open forward foreign currency exchange contracts		3,443,437	-	-	-	-	-	-
– Unrealised gain on total return swaps		1,147,488	-	-	-	-	-	-
Debtors								
– Receivable from holders of redeemable participating shares		4,575,459	-	-	-	-	-	-
– Receivable for investments sold		-	-	127,555,232	-	8	-	-
– Interest receivable		-	-	-	-	-	-	-
– Dividends receivable		-	5,409	-	946	3,745	519	-
– Other receivables		-	38	1,457	-	-	-	-
Cash and cash equivalents		1,403,282	8,277	767,255	195,790	5,310	14,120	383
Margin cash		-	-	-	-	-	-	-
Total Assets		<u>122,365,199</u>	<u>3,287,803</u>	<u>282,499,451</u>	<u>3,173,857</u>	<u>1,150,244</u>	<u>3,185,036</u>	<u>282,029</u>
Liabilities								
Financial liabilities at fair value through profit or loss	12							
– Unrealised loss on open forward foreign currency exchange contracts		(50,198)	-	-	-	-	-	-
– Unrealised loss on total return swaps		-	-	(5,952,701)	-	-	-	-
Creditors – amounts falling due within one year								
– Payable to holders of redeemable participating shares		-	-	-	-	-	-	-
– Payable for investments purchased		-	-	(121,890,779)	(186,522)	-	(10,019)	-
– Residual amounts payable to investors		-	-	-	-	-	-	-
– Capital gains tax payable		-	(371)	-	-	-	-	-
– Management fees payable	6	(32,559)	(875)	(9,631)	(929)	(433)	(1,197)	(116)
Bank overdraft		(775,985)	(18)	-	-	-	(162)	-
Total Liabilities		<u>(858,742)</u>	<u>(1,264)</u>	<u>(127,853,111)</u>	<u>(187,451)</u>	<u>(433)</u>	<u>(11,378)</u>	<u>(116)</u>
Net assets attributable to holders of redeemable participating shares		<u><u>121,506,457</u></u>	<u><u>3,286,539</u></u>	<u><u>154,646,340</u></u>	<u><u>2,986,406</u></u>	<u><u>1,149,811</u></u>	<u><u>3,173,658</u></u>	<u><u>281,913</u></u>

* Launched 7 February 2022.

** Launched 22 April 2022.

*** Launched 7 September 2022.

The information contained in this Statement is at a Sub-Fund Level.
The accompanying notes are an integral part of these financial statements.

WisdomTree Issuer ICAV
Statement of Financial Position (continued)
As at 31 December 2022

	<i>Note</i>	<i>WisdomTree Global Automotive Innovators UCITS ETF* USD</i>
Assets		
Financial assets at fair value through profit or loss	12	
– Transferable securities		1,520,334
– Exchange-traded commodities		-
– Unrealised gain on futures contracts outstanding		-
– Unrealised gain on open forward foreign currency exchange contracts		-
– Unrealised gain on total return swaps		-
Debtors		
– Receivable from holders of redeemable participating shares		-
– Receivable for investments sold		-
– Interest receivable		-
– Dividends receivable		4,354
– Other receivables		-
Cash and cash equivalents		2,389
Margin cash		-
		1,527,077
Total Assets		
Liabilities		
Financial liabilities at fair value through profit or loss	12	
– Unrealised loss on open forward foreign currency exchange contracts		-
– Unrealised loss on total return swaps		-
Creditors – amounts falling due within one year		
– Payable to holders of redeemable participating shares		-
– Payable for investments purchased		-
– Residual amounts payable to investors		-
– Capital gains tax payable		-
– Management fees payable	6	(580)
Bank overdraft		-
		(580)
Total Liabilities		
Net assets attributable to holders of redeemable participating shares		1,526,497

* Launched 22 September 2022.

The information contained in this Statement is at a Sub-Fund Level.
The accompanying notes are an integral part of these financial statements.

WisdomTree Issuer ICAV
Statement of Changes in Net Assets
Attributable to Holders of Redeemable Participating Shares
For the financial year ended 31 December 2023

	<i>Note</i>	<i>WisdomTree US Equity Income UCITS ETF USD</i>	<i>WisdomTree Europe Equity Income UCITS ETF EUR</i>	<i>WisdomTree Europe SmallCap Dividend UCITS ETF EUR</i>	<i>WisdomTree Emerging Markets Equity Income UCITS ETF USD</i>	<i>WisdomTree Emerging Markets SmallCap Dividend UCITS ETF USD</i>	<i>WisdomTree Japan Equity UCITS ETF USD</i>	<i>WisdomTree Europe Equity UCITS ETF USD</i>
Net assets attributable to holders of redeemable participating shares at the beginning of the year		126,592,230	26,063,646	37,352,285	62,628,478	27,960,309	52,895,334	56,688,361
Proceeds from redeemable participating shares issued	5	28,244,959	4,961,340	17,814,061	60,358,384	2,184,692	370,623,585	10,710,551
Payments for redeemable participating shares redeemed	5	(71,299,443)	(5,093,092)	(5,907,821)	(27,162,055)	-	(242,573,478)	(16,843,769)
Net (decrease)/increase from share transactions		(43,054,484)	(131,752)	11,906,240	33,196,329	2,184,692	128,050,107	(6,133,218)
(Decrease)/increase in net assets attributable to holders of redeemable participating shares resulting from operations		(4,857,288)	2,806,888	3,190,572	12,205,454	4,793,912	41,006,145	13,535,538
Net assets attributable to holders of redeemable participating shares at the end of the year		78,680,458	28,738,782	52,449,097	108,030,261	34,938,913	221,951,586	64,090,681

The information contained in this Statement is at a Sub-Fund Level.
The accompanying notes are an integral part of these financial statements.

WisdomTree Issuer ICAV
Statement of Changes in Net Assets
Attributable to Holders of Redeemable Participating Shares (continued)
For the financial year ended 31 December 2023

	<i>WisdomTree UK Equity Income UCITS ETF GBP</i>	<i>WisdomTree Enhanced Commodity UCITS ETF USD</i>	<i>WisdomTree US Quality Dividend Growth UCITS ETF USD</i>	<i>WisdomTree Global Quality Dividend Growth UCITS ETF USD</i>	<i>WisdomTree Eurozone Quality Dividend Growth UCITS ETF EUR</i>	<i>WisdomTree ATI CoCo Bond UCITS ETF USD</i>	<i>WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF* EUR</i>
Net assets attributable to holders of redeemable participating shares at the beginning of the year	8,642,516	579,122,030	476,851,819	337,092,496	55,344,430	262,662,354	8,679,553
Proceeds from redeemable participating shares issued	5 1,700,870	180,595,651	123,046,556	763,605,253	5,410,956	150,595,374	639,959
Payments for redeemable participating shares redeemed	5 -	(210,896,181)	(169,270,066)	(120,391,570)	(5,810,722)	(143,043,726)	(9,557,051)
Net increase/(decrease) from share transactions	1,700,870	(30,300,530)	(46,223,510)	643,213,683	(399,766)	7,551,648	(8,917,092)
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations	513,158	(43,939,143)	82,767,951	107,995,851	10,923,795	797,498	237,539
Net assets attributable to holders of redeemable participating shares at the end of the year	10,856,544	504,882,357	513,396,260	1,088,302,030	65,868,459	271,011,500	-

* Terminated 5 September 2023.

The information contained in this Statement is at a Sub-Fund Level.
The accompanying notes are an integral part of these financial statements.

WisdomTree Issuer ICAV
Statement of Changes in Net Assets
Attributable to Holders of Redeemable Participating Shares (continued)
For the financial year ended 31 December 2023

	<i>WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF* EUR</i>	<i>WisdomTree Artificial Intelligence UCITS ETF USD</i>	<i>WisdomTree USD Floating Rate Treasury Bond UCITS ETF USD</i>	<i>WisdomTree Cloud Computing UCITS ETF USD</i>	<i>WisdomTree Battery Solutions UCITS ETF USD</i>	<i>WisdomTree Cybersecurity UCITS ETF USD</i>	<i>WisdomTree European Union Bond UCITS ETF* EUR</i>
<i>Note</i>							
Net assets attributable to holders of redeemable participating shares at the beginning of the year	2,632,504	272,608,423	89,574,872	294,207,059	314,586,737	70,545,546	1,608,959
Proceeds from redeemable participating shares issued	5 112,259	265,507,745	236,486,823	171,517,675	39,250,056	40,724,261	5,750,125
Payments for redeemable participating shares redeemed	5 (2,789,851)	(4,466,701)	(57,237,321)	(186,648,602)	(101,457,963)	(9,593,507)	(7,393,550)
Net (decrease)/increase from share transactions	(2,677,592)	261,041,044	179,249,502	(15,130,927)	(62,207,907)	31,130,754	(1,643,425)
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations	45,088	200,839,827	7,310,189	121,299,077	(22,037,335)	53,332,754	34,466
Net assets attributable to holders of redeemable participating shares at the end of the year	- =====	734,489,294 =====	276,134,563 =====	400,375,209 =====	230,341,495 =====	155,009,054 =====	- =====

* Terminated 5 September 2023.

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WisdomTree Issuer ICAV
Statement of Changes in Net Assets
Attributable to Holders of Redeemable Participating Shares (continued)
For the financial year ended 31 December 2023

	<i>Note</i>	<i>WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF USD</i>	<i>WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF USD</i>	<i>WisdomTree Broad Commodities UCITS ETF USD</i>	<i>WisdomTree BioRevolution UCITS ETF USD</i>	<i>WisdomTree New Economy Real Estate UCITS ETF USD</i>	<i>WisdomTree Recycling Decarbonisation UCITS ETF USD</i>	<i>WisdomTree Blockchain UCITS ETF USD</i>
Net assets attributable to holders of redeemable participating shares at the beginning of the year		121,506,457	3,286,539	154,646,340	2,986,406	1,149,811	3,173,658	281,913
Proceeds from redeemable participating shares issued	5	40,127,616	-	115,407,979	2,217,280	2,267,342	1,445,025	7,881,290
Payments for redeemable participating shares redeemed	5	(5,037,157)	-	(4,393,510)	(2,568,968)	(508,392)	(1,504,014)	(6,910,301)
Net increase/(decrease) from share transactions		35,090,459	-	111,014,469	(351,688)	1,758,950	(58,989)	970,989
(Decrease)/increase in net assets attributable to holders of redeemable participating shares resulting from operations		(9,870,530)	325,478	(21,237,299)	(273,402)	337,357	(491,260)	995,400
Net assets attributable to holders of redeemable participating shares at the end of the year		146,726,386	3,612,017	244,423,510	2,361,316	3,246,118	2,623,409	2,248,302

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WisdomTree Issuer ICAV
Statement of Changes in Net Assets
Attributable to Holders of Redeemable Participating Shares (continued)
For the financial year ended 31 December 2023

	<i>Note</i>	<i>WisdomTree Global Automotive Innovators UCITS ETF USD</i>	<i>WisdomTree Renewable Energy UCITS ETF** USD</i>	<i>WisdomTree US Efficient Core UCITS ETF** USD</i>	<i>WisdomTree UK Quality Dividend Growth UCITS ETF*** GBP</i>	<i>WisdomTree Megatrends UCITS ETF**** USD</i>
Net assets attributable to holders of redeemable participating shares at the beginning of the year		1,526,497	-	-	-	-
Proceeds from redeemable participating shares issued	5	-	1,332,453	2,010,134	528,031	1,006,977
Payments for redeemable participating shares redeemed	5	(825,604)	(611,271)	-	-	-
Net (decrease)/increase from share transactions		(825,604)	721,182	2,010,134	528,031	1,006,977
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		224,330	(49,809)	120,405	22,028	93,049
Net assets attributable to holders of redeemable participating shares at the end of the year		925,223	671,373	2,130,539	550,059	1,100,026

* Launched 5 June 2023.

** Launched 10 October 2023.

*** Launched 13 November 2023.

**** Launched 5 December 2023.

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WisdomTree Issuer ICAV
Statement of Changes in Net Assets
Attributable to Holders of Redeemable Participating Shares (continued)
For the financial year ended 31 December 2022

	<i>Note</i>	<i>WisdomTree US Equity Income UCITS ETF USD</i>	<i>WisdomTree Europe Equity Income UCITS ETF EUR</i>	<i>WisdomTree Europe SmallCap Dividend UCITS ETF EUR</i>	<i>WisdomTree Emerging Markets Equity Income UCITS ETF USD</i>	<i>WisdomTree Emerging Markets SmallCap Dividend UCITS ETF USD</i>	<i>WisdomTree Japan Equity UCITS ETF USD</i>	<i>WisdomTree Europe Equity UCITS ETF USD</i>
Net assets attributable to holders of redeemable participating shares at the beginning of the year		71,008,139	23,660,715	48,652,026	53,263,358	38,201,255	44,066,909	80,960,195
Proceeds from redeemable participating shares issued	5	292,671,992	5,318,100	4,004,416	28,358,845	-	113,019,560	18,085,907
Payments for redeemable participating shares redeemed	5	(240,369,421)	(1,800,306)	(6,514,511)	(8,932,749)	(4,140,323)	(103,281,060)	(31,867,181)
Net increase/(decrease) from share transactions		52,302,571	3,517,794	(2,510,095)	19,426,096	(4,140,323)	9,738,500	(13,781,274)
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		3,281,520	(1,114,863)	(8,789,646)	(10,060,976)	(6,100,623)	(910,075)	(10,490,560)
Net assets attributable to holders of redeemable participating shares at the end of the year		126,592,230	26,063,646	37,352,285	62,628,478	27,960,309	52,895,334	56,688,361

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WisdomTree Issuer ICAV
Statement of Changes in Net Assets
Attributable to Holders of Redeemable Participating Shares (continued)
For the financial year ended 31 December 2022

	<i>Note</i>	<i>WisdomTree UK Equity Income UCITS ETF GBP</i>	<i>WisdomTree Enhanced Commodity UCITS ETF USD</i>	<i>WisdomTree US Quality Dividend Growth UCITS ETF USD</i>	<i>WisdomTree Global Quality Dividend Growth UCITS ETF USD</i>	<i>WisdomTree Eurozone Quality Dividend Growth UCITS ETF EUR</i>	<i>WisdomTree ATI CoCo Bond UCITS ETF USD</i>	<i>WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF EUR</i>
Net assets attributable to holders of redeemable participating shares at the beginning of the year		9,698,191	680,931,445	184,600,788	162,363,220	57,707,427	233,363,984	12,078,015
Proceeds from redeemable participating shares issued	5	1,179,954	656,607,067	361,244,909	236,163,420	27,275,400	149,645,482	3,714,165
Payments for redeemable participating shares redeemed	5	(1,236,393)	(858,589,721)	(58,419,535)	(36,631,127)	(16,660,101)	(67,048,860)	(4,865,609)
Net (decrease)/increase from share transactions		(56,439)	(201,982,654)	302,825,374	199,532,293	10,615,299	82,596,622	(1,151,444)
(Decrease)/increase in net assets attributable to holders of redeemable participating shares resulting from operations		(999,236)	100,173,239	(10,574,343)	(24,803,017)	(12,978,296)	(53,298,252)	(2,247,018)
Net assets attributable to holders of redeemable participating shares at the end of the year		8,642,516	579,122,030	476,851,819	337,092,496	55,344,430	262,662,354	8,679,553

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WisdomTree Issuer ICAV
Statement of Changes in Net Assets
Attributable to Holders of Redeemable Participating Shares (continued)
For the financial year ended 31 December 2022

	<i>WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF EUR</i>	<i>WisdomTree Artificial Intelligence UCITS ETF USD</i>	<i>WisdomTree USD Floating Rate Treasury Bond UCITS ETF USD</i>	<i>WisdomTree Cloud Computing UCITS ETF USD</i>	<i>WisdomTree Battery Solutions UCITS ETF USD</i>	<i>WisdomTree Cybersecurity UCITS ETF USD</i>	<i>WisdomTree European Union Bond UCITS ETF EUR</i>
<i>Note</i>							
Net assets attributable to holders of redeemable participating shares at the beginning of the year	3,318,929	519,299,844	35,141,136	593,613,072	646,606,740	74,412,484	15,043,074
Proceeds from redeemable participating shares issued	5	-	47,713,118	74,298,930	219,613,990	70,644,214	53,444,207
Payments for redeemable participating shares redeemed	5	-	(89,258,951)	(20,987,394)	(218,323,041)	(249,241,761)	(18,367,552)
Net increase/(decrease) from share transactions	-	(41,545,833)	53,311,536	1,290,949	(178,597,547)	35,076,655	(12,069,336)
(Decrease)/increase in net assets attributable to holders of redeemable participating shares resulting from operations	(686,425)	(205,145,588)	1,122,200	(300,696,962)	(153,422,456)	(38,943,593)	(1,364,779)
Net assets attributable to holders of redeemable participating shares at the end of the year	<u>2,632,504</u>	<u>272,608,423</u>	<u>89,574,872</u>	<u>294,207,059</u>	<u>314,586,737</u>	<u>70,545,546</u>	<u>1,608,959</u>

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WisdomTree Issuer ICAV
Statement of Changes in Net Assets
Attributable to Holders of Redeemable Participating Shares (continued)
For the financial year ended 31 December 2022

		<i>WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF USD</i>	<i>WisdomTree Broad Commodities UCITS ETF USD</i>	<i>WisdomTree BioRevolution UCITS ETF USD</i>	<i>WisdomTree New Economy Real Estate UCITS ETF* USD</i>	<i>WisdomTree Recycling Decarbonisation UCITS ETF** USD</i>	<i>WisdomTree Blockchain UCITS ETF*** USD</i>
	<i>Note</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
Net assets attributable to holders of redeemable participating shares at the beginning of the year		78,920,160	2,910,523	1,255,293	757,132	-	-
Proceeds from redeemable participating shares issued	5	48,398,059	995,372	156,365,408	2,845,314	2,702,128	972,225
Payments for redeemable participating shares redeemed	5	(11,041,123)	-	(3,495,332)	(195,922)	(1,366,131)	(377,953)
Net increase/(decrease) from share transactions		37,356,936	995,372	152,870,076	2,649,392	1,335,997	594,272
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		5,229,361	(619,356)	520,971	(420,118)	(186,186)	(312,359)
Net assets attributable to holders of redeemable participating shares at the end of the year		121,506,457	3,286,539	154,646,340	2,986,406	1,149,811	281,913

* Launched 7 February 2022.

** Launched 22 April 2022.

*** Launched 7 September 2022.

The information contained in this Statement is at a Sub-Fund Level.
The accompanying notes are an integral part of these financial statements.

WisdomTree Issuer ICAV
Statement of Changes in Net Assets
Attributable to Holders of Redeemable Participating Shares (continued)
For the financial year ended 31 December 2022

	<i>Note</i>	<i>WisdomTree Global Automotive Innovators UCITS ETF* USD</i>
Net assets attributable to holders of redeemable participating shares at the beginning of the year		-
Proceeds from redeemable participating shares issued	5	1,413,894
Payments for redeemable participating shares redeemed	5	-
Net increase/(decrease) from share transactions		1,413,894
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		<u>112,603</u>
Net assets attributable to holders of redeemable participating shares at the end of the year		<u><u>1,526,497</u></u>

* Launched 22 September 2022.

The information contained in this Statement is at a Sub-Fund Level.
The accompanying notes are an integral part of these financial statements.

WisdomTree Issuer ICAV

Statement of Cash Flows For the financial year ended 31 December 2023

	Note	WisdomTree US Equity Income UCITS ETF USD	WisdomTree Europe Equity Income UCITS ETF EUR	WisdomTree Europe SmallCap Dividend UCITS ETF EUR	WisdomTree Emerging Markets Equity Income UCITS ETF USD	WisdomTree Emerging Markets SmallCap Dividend UCITS ETF USD	WisdomTree Japan Equity UCITS ETF USD	WisdomTree Europe Equity UCITS ETF USD
Operating activities								
(Decrease)/increase in net assets attributable to holders of redeemable participating shares from operations		(4,857,288)	2,806,888	3,190,572	12,205,454	4,793,912	41,006,145	13,535,538
Adjustments for:								
Net decrease/(increase) in transferable securities		48,026,797	(2,586,697)	(15,121,801)	(45,364,550)	(7,101,326)	(168,782,341)	(7,250,541)
Net decrease in exchange-traded commodities		-	-	-	-	-	-	-
Unrealised loss/(gain) on futures contracts		-	-	-	-	-	-	-
Unrealised loss/(gain) on open forward foreign currency exchange contracts		28,256	-	-	-	-	3,314,927	(1,279,267)
Unrealised loss on total return swaps		-	-	-	-	-	-	-
Decrease/(increase) in debtors		24,343	(91,014)	(70,534)	(153,847)	12,769	(3,577,485)	1,061,585
(Decrease)/increase in creditors		(9,574)	680	270,607	475,262	135,255	699,681	(8,724)
Net cash provided by/(used in) operating activities		43,212,534	129,857	(11,731,156)	(32,837,681)	(2,159,390)	(127,339,073)	6,058,591
Financing activities								
Amounts received on issue of redeemable participating shares	5	28,244,959	4,961,340	17,814,061	60,358,384	2,184,692	370,623,585	10,710,551
Payments for redeemable participating shares redeemed	5	(71,299,443)	(5,093,092)	(5,907,821)	(27,162,055)	-	(242,573,478)	(16,843,769)
Net cash flows (used in)/provided by financing activities		(43,054,484)	(131,752)	11,906,240	33,196,329	2,184,692	128,050,107	(6,133,218)
Net increase/(decrease) in cash and cash equivalents		158,050	(1,895)	175,084	358,648	25,302	711,034	(74,627)
Reconciliation of cash movement during the year								
Cash and cash equivalents at beginning of the year		175,222	68,320	211,720	293,000	117,443	94,232	240,705
Bank overdraft at beginning of the year		-	-	-	(25,099)	-	-	-
		<u>175,222</u>	<u>68,320</u>	<u>211,720</u>	<u>267,901</u>	<u>117,443</u>	<u>94,232</u>	<u>240,705</u>
Bank overdraft at end of the year		-	-	-	-	(13,321)	-	-
Cash and cash equivalents at end of the year		333,272	66,425	386,804	626,549	156,066	805,266	166,078
		<u>333,272</u>	<u>66,425</u>	<u>386,804</u>	<u>626,549</u>	<u>142,745</u>	<u>805,266</u>	<u>166,078</u>
Supplementary information on cash flow from operating activities:								
Interest received		5,866	453	656	4,197	1,186	10,040	1,593
Dividend received		4,345,043	1,761,702	2,191,475	5,833,495	1,528,128	6,205,465	2,307,293
Taxation paid		(643,033)	(124,058)	(82,521)	(854,417)	(246,229)	(979,429)	(222,937)
Interest paid		(89)	-	-	(5,876)	(458)	(14,168)	(1,436)
Distributions paid		(1,842,124)	(1,273,577)	(1,339,679)	(4,876,768)	(1,128,680)	(657,238)	(803,035)

The information contained in this Statement is at a Sub-Fund Level.
The accompanying notes are an integral part of these financial statements.

WisdomTree Issuer ICAV

Statement of Cash Flows (continued) For the financial year ended 31 December 2023

		<i>WisdomTree UK Equity Income UCITS ETF GBP</i>	<i>WisdomTree Enhanced Commodity UCITS ETF USD</i>	<i>WisdomTree US Quality Dividend Growth UCITS ETF USD</i>	<i>WisdomTree Global Quality Dividend Growth UCITS ETF USD</i>	<i>WisdomTree Eurozone Quality Dividend Growth UCITS ETF EUR</i>	<i>WisdomTree ATI CoCo Bond UCITS ETF USD</i>	<i>WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF* EUR</i>
Operating activities								
Increase/(decrease) in net assets attributable to holders of redeemable participating shares from operations		513,158	(43,939,143)	82,767,951	107,995,851	10,923,795	797,498	237,539
Adjustments for:								
Net (increase)/decrease in transferable securities		(2,193,914)	65,520,920	(35,684,056)	(749,208,859)	(10,199,091)	(11,132,492)	8,597,687
Net decrease in exchange-traded commodities		-	-	-	-	-	-	-
Unrealised loss/(gain) on futures contracts		-	-	-	-	-	-	-
Unrealised loss/(gain) on open forward foreign currency exchange contracts		-	1,180,695	(9,210)	(5,357)	-	143,805	-
Unrealised gain on total return swaps		-	(3,434,989)	-	-	-	-	-
(Increase)/decrease in debtors		(24,368)	5,668,700	59,684	(35,096,933)	(137,780)	473,603	66,657
Increase/(decrease) in creditors		370	(1,821,496)	7,005	33,310,081	1,524	5,987,196	(595)
Net cash (used in)/provided by operating activities		<u>(1,704,754)</u>	<u>23,174,687</u>	<u>47,141,374</u>	<u>(643,005,217)</u>	<u>588,448</u>	<u>(3,730,390)</u>	<u>8,901,288</u>
Financing activities								
Amounts received on issue of redeemable participating shares	5	1,700,870	180,595,651	123,046,556	763,605,253	5,410,956	150,595,374	639,959
Payments for redeemable participating shares redeemed	5	-	(210,896,181)	(169,270,066)	(120,391,570)	(5,810,722)	(143,043,726)	(9,557,051)
Net cash flows provided by/(used in) financing activities		<u>1,700,870</u>	<u>(30,300,530)</u>	<u>(46,223,510)</u>	<u>643,213,683</u>	<u>(399,766)</u>	<u>7,551,648</u>	<u>(8,917,092)</u>
Net (decrease)/increase in cash and cash equivalents		<u>(3,884)</u>	<u>(7,125,843)</u>	<u>917,864</u>	<u>208,466</u>	<u>188,682</u>	<u>3,821,258</u>	<u>(15,804)</u>
Reconciliation of cash movement during the year								
Cash and cash equivalents at beginning of the year		36,343	20,901,880	325,464	2,439,849	60,519	1,957,563	16,531
Bank overdraft at beginning of the year		-	-	-	-	-	-	-
		<u>36,343</u>	<u>20,901,880</u>	<u>325,464</u>	<u>2,439,849</u>	<u>60,519</u>	<u>1,957,563</u>	<u>16,531</u>
Bank overdraft at end of the year		-	-	-	-	-	-	-
Cash and cash equivalents at end of the year		<u>32,459</u>	<u>13,776,037</u>	<u>1,243,328</u>	<u>2,648,315</u>	<u>249,201</u>	<u>5,778,821</u>	<u>727</u>
		<u>32,459</u>	<u>13,776,037</u>	<u>1,243,328</u>	<u>2,648,315</u>	<u>249,201</u>	<u>5,778,821</u>	<u>727</u>
Supplementary information on cash flow from operating activities:								
Interest received		140	26,563,048	18,230	32,925	773	18,117,688	144,515
Dividend received		552,068	-	9,735,310	13,808,241	1,514,950	-	-
Taxation paid		(13,774)	-	(1,481,765)	(1,981,857)	(88,643)	-	(54)
Interest paid		-	(124)	(138)	(580)	-	(6,579)	-
Distributions paid		(496,232)	(1,664,638)	(1,062,312)	(1,637,973)	(99,723)	(14,632,079)	(19,134)

* Terminated 5 September 2023.

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WisdomTree Issuer ICAV
Statement of Cash Flows (continued)
For the financial year ended 31 December 2023

	<i>WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF* EUR</i>	<i>WisdomTree Artificial Intelligence UCITS ETF USD</i>	<i>WisdomTree USD Floating Rate Treasury Bond UCITS ETF USD</i>	<i>WisdomTree Cloud Computing UCITS ETF USD</i>	<i>WisdomTree Battery Solutions UCITS ETF USD</i>	<i>WisdomTree Cybersecurity UCITS ETF USD</i>	<i>WisdomTree European Union Bond UCITS ETF* EUR</i>
<i>Note</i>							
Operating activities							
Increase/(decrease) in net assets attributable to holders of redeemable participating shares from operations	45,088	200,839,827	7,310,189	121,299,077	(22,037,335)	53,332,754	34,466
Adjustments for:							
Net decrease/(increase) in transferable securities	2,595,100	(460,617,221)	(184,276,621)	(106,335,515)	84,845,395	(83,919,052)	1,596,526
Net decrease in exchange-traded commodities	-	-	-	-	-	-	-
Unrealised loss/(gain) on futures contracts	-	-	-	-	-	-	-
Unrealised gain on open forward foreign currency exchange contracts	-	-	-	-	(19)	-	-
Unrealised loss on total return swaps	-	-	-	-	-	-	-
Decrease/(increase) in debtors	27,162	(2,642,267)	(13,809,639)	(5,351,514)	(2,358,742)	(1,547,597)	5,688
Increase/(decrease) in creditors	1,382	2,466,674	11,547,368	5,378,751	2,709,655	1,017,690	(63)
Net cash provided by/(used in) operating activities	<u>2,668,732</u>	<u>(259,952,987)</u>	<u>(179,228,703)</u>	<u>14,990,799</u>	<u>63,158,954</u>	<u>(31,116,205)</u>	<u>1,636,617</u>
Financing activities							
Amounts received on issue of redeemable participating shares	5 112,259	265,507,745	236,486,823	171,517,675	39,250,056	40,724,261	5,750,125
Payments for redeemable participating shares redeemed	5 (2,789,851)	(4,466,701)	(57,237,321)	(186,648,602)	(101,457,963)	(9,593,507)	(7,393,550)
Net cash flows (used in)/provided by financing activities	<u>(2,677,592)</u>	<u>261,041,044</u>	<u>179,249,502</u>	<u>(15,130,927)</u>	<u>(62,207,907)</u>	<u>31,130,754</u>	<u>(1,643,425)</u>
Net (decrease)/increase in cash and cash equivalents	<u>(8,860)</u>	<u>1,088,057</u>	<u>20,799</u>	<u>(140,128)</u>	<u>951,047</u>	<u>14,549</u>	<u>(6,808)</u>
Reconciliation of cash movement during the year							
Cash and cash equivalents at beginning of the year	10,602	569,137	180,589	205,305	181,954	6,112	6,943
Bank overdraft at beginning of the year	-	-	-	-	(232)	-	-
	<u>10,602</u>	<u>569,137</u>	<u>180,589</u>	<u>205,305</u>	<u>181,722</u>	<u>6,112</u>	<u>6,943</u>
Bank overdraft at end of the year	-	-	-	-	-	(3,291)	-
Cash and cash equivalents at end of the year	<u>1,742</u>	<u>1,657,194</u>	<u>201,388</u>	<u>65,177</u>	<u>1,132,769</u>	<u>23,952</u>	<u>135</u>
	<u>1,742</u>	<u>1,657,194</u>	<u>201,388</u>	<u>65,177</u>	<u>1,132,769</u>	<u>20,661</u>	<u>135</u>
Supplementary information on cash flow from operating activities:							
Interest received	49,257	17,878	6,516,875	3,562	19,341	3,932	25,817
Dividend received	-	4,955,214	-	19,842	5,652,362	242,699	-
Taxation paid	(70)	(976,728)	72	(2,976)	(643,647)	(119,924)	-
Interest paid	-	(3,084)	(328)	(254)	(3,521)	(73)	-
Distributions paid	(5,258)	-	(773,607)	-	-	-	-

* Terminated 5 September 2023.

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WisdomTree Issuer ICAV
Statement of Cash Flows (continued)
For the financial year ended 31 December 2023

	<i>Note</i>	<i>WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF USD</i>	<i>WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF USD</i>	<i>WisdomTree Broad Commodities UCITS ETF USD</i>	<i>WisdomTree BioRevolution UCITS ETF USD</i>	<i>WisdomTree New Economy Real Estate UCITS ETF USD</i>	<i>WisdomTree Recycling Decarbonisation UCITS ETF USD</i>	<i>WisdomTree Blockchain UCITS ETF USD</i>
Operating activities								
(Decrease)/increase in net assets attributable to holders of redeemable participating shares from operations		(9,870,530)	325,478	(21,237,299)	(273,402)	337,357	(491,260)	995,400
Adjustments for:								
Net (increase)/decrease in transferable securities		(34,892,756)	(329,945)	(71,916,525)	623,895	(2,082,151)	556,339	(1,964,248)
Net increase in exchange-traded commodities		-	-	(25,492,567)	-	-	-	-
Unrealised loss/(gain) on futures contracts		-	-	-	-	-	-	-
Unrealised loss on open forward foreign currency exchange contracts		2,004,543	-	-	-	-	-	-
Unrealised loss on total return swaps		2,619,663	-	1,403,712	-	-	-	-
Decrease/(increase) in debtors		4,575,459	(406)	125,516,472	180	(5,426)	(3,701)	-
Increase/(decrease) in creditors		7,561	14,312	(119,796,545)	(113,839)	554	(10,323)	624
Net cash (used in)/provided by operating activities		<u>(35,556,060)</u>	<u>9,439</u>	<u>(111,522,752)</u>	<u>236,834</u>	<u>(1,749,666)</u>	<u>51,055</u>	<u>(968,224)</u>
Financing activities								
Amounts received on issue of redeemable participating shares	5	40,127,616	-	115,407,979	2,217,280	2,267,342	1,445,025	7,881,290
Payments for redeemable participating shares redeemed	5	(5,037,157)	-	(4,393,510)	(2,568,968)	(508,392)	(1,504,014)	(6,910,301)
Net cash flows provided by/(used in) financing activities		<u>35,090,459</u>	<u>-</u>	<u>111,014,469</u>	<u>(351,688)</u>	<u>1,758,950</u>	<u>(58,989)</u>	<u>970,989</u>
Net (decrease)/increase in cash and cash equivalents		<u>(465,601)</u>	<u>9,439</u>	<u>(508,283)</u>	<u>(114,854)</u>	<u>9,284</u>	<u>(7,934)</u>	<u>2,765</u>
Reconciliation of cash movement during the year								
Cash and cash equivalents at beginning of the year		1,403,282	8,277	767,255	195,790	5,310	14,120	383
Bank overdraft at beginning of the year		(775,985)	(18)	-	-	-	(162)	-
		<u>627,297</u>	<u>8,259</u>	<u>767,255</u>	<u>195,790</u>	<u>5,310</u>	<u>13,958</u>	<u>383</u>
Bank overdraft at end of the year		-	-	-	-	-	-	-
Cash and cash equivalents at end of the year		<u>161,696</u>	<u>17,698</u>	<u>258,972</u>	<u>80,936</u>	<u>14,594</u>	<u>6,024</u>	<u>3,148</u>
		<u>161,696</u>	<u>17,698</u>	<u>258,972</u>	<u>80,936</u>	<u>14,594</u>	<u>6,024</u>	<u>3,148</u>
Supplementary information on cash flow from operating activities:								
Interest received		6,076,221	138	9,692,812	184	40	101	512
Dividend received		-	73,473	-	29,484	55,773	28,599	2,654
Taxation paid		-	(11,259)	-	(4,796)	(14,185)	(3,209)	(515)
Interest paid		(9,036)	(84)	-	-	-	-	(1)
Distributions paid		-	-	-	-	(16,386)	-	-

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WisdomTree Issuer ICAV
Statement of Cash Flows (continued)
For the financial year ended 31 December 2023

	<i>Note</i>	<i>WisdomTree Global Automotive Innovators UCITS ETF USD</i>	<i>WisdomTree Renewable Energy UCITS ETF** USD</i>	<i>WisdomTree US Efficient Core UCITS ETF** USD</i>	<i>WisdomTree UK Quality Dividend Growth UCITS ETF*** GBP</i>	<i>WisdomTree Megatrends UCITS ETF**** USD</i>
Operating activities						
Increase/(decrease) in net assets attributable to holders of redeemable participating shares from operations		224,330	(49,809)	120,405	22,028	93,049
Adjustments for:						
Net decrease/(increase) in transferable securities		599,762	(668,257)	(1,889,383)	(548,481)	(1,096,098)
Net decrease in exchange-traded commodities		-	-	-	-	-
Movement in margin cash		-	-	(32,928)	-	-
Unrealised loss/(gain) on futures contracts		-	-	(23,617)	-	-
Unrealised loss on open forward foreign currency exchange contracts		-	-	-	-	-
Unrealised loss on total return swaps		-	-	-	-	-
Decrease/(increase) in debtors		1,605	(727)	(935)	(774)	(555)
(Decrease)/increase in creditors		(257)	227	223	77	364
Net cash provided by/(used in) operating activities		<u>825,440</u>	<u>(718,566)</u>	<u>(1,826,235)</u>	<u>(527,150)</u>	<u>(1,003,240)</u>
Financing activities						
Amounts received on issue of redeemable participating shares	5	-	1,332,453	2,010,134	528,031	1,006,977
Payments for redeemable participating shares redeemed	5	(825,604)	(611,271)	-	-	-
Net cash flows (used in)/provided by financing activities		<u>(825,604)</u>	<u>721,182</u>	<u>2,010,134</u>	<u>528,031</u>	<u>1,006,977</u>
Net (decrease)/increase in cash and cash equivalents		<u>(164)</u>	<u>2,616</u>	<u>183,899</u>	<u>881</u>	<u>3,737</u>
Reconciliation of cash movement during the year						
Cash and cash equivalents at beginning of the year		2,389	-	-	-	-
Bank overdraft at beginning of the year		-	-	-	-	-
		<u>2,389</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bank overdraft at end of the year		-	-	-	-	-
Cash and cash equivalents at end of the year		<u>2,225</u>	<u>2,616</u>	<u>183,899</u>	<u>881</u>	<u>3,737</u>
		<u>2,225</u>	<u>2,616</u>	<u>183,899</u>	<u>881</u>	<u>3,737</u>
Supplementary information on cash flow from operating activities:						
Interest received		88	92	321	-	-
Dividend received		44,782	4,306	2,630	406	368
Taxation paid		(6,238)	(803)	(751)	(11)	(188)
Interest paid		(1)	(18)	-	-	-
Distributions paid		-	-	-	-	-

* Launched 5 June 2023.
** Launched 10 October 2023.
*** Launched 13 November 2023.
**** Launched 5 December 2023.

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WisdomTree Issuer ICAV
Statement of Cash Flows (continued)
For the financial year ended 31 December 2022

	<i>Note</i>	<i>WisdomTree US Equity Income UCITS ETF USD</i>	<i>WisdomTree Europe Equity Income UCITS ETF EUR</i>	<i>WisdomTree Europe SmallCap Dividend UCITS ETF EUR</i>	<i>WisdomTree Emerging Markets Equity Income UCITS ETF USD</i>	<i>WisdomTree Emerging Markets SmallCap Dividend UCITS ETF USD</i>	<i>WisdomTree Japan Equity UCITS ETF USD</i>	<i>WisdomTree Europe Equity UCITS ETF USD</i>
Operating activities								
Increase/(decrease) in net assets attributable to holders of redeemable participating shares from operations		3,281,520	(1,114,863)	(8,789,646)	(10,060,976)	(6,100,623)	(910,075)	(10,490,560)
Adjustments for:								
Net (increase)/decrease in transferable securities		(55,579,095)	(2,393,328)	11,541,332	(9,213,381)	10,125,961	(9,618,434)	24,646,165
Net decrease in exchange-traded commodities		-	-	-	-	-	-	-
Unrealised loss/(gain) on futures contracts		-	-	-	-	-	-	-
Unrealised loss on open forward foreign currency exchange contracts		80,809	-	-	-	-	2,866,644	1,352,860
Unrealised loss on total return swaps		-	-	-	-	-	-	-
Increase in debtors		(76,181)	(52,380)	(121,533)	(75,879)	(1,534)	(1,459,747)	(1,442,464)
Increase/(decrease) in creditors		11,480	521	(3,633)	(162)	(963)	(560,320)	(56,058)
Net cash (used in)/provided by operating activities		<u>(52,281,467)</u>	<u>(3,560,050)</u>	<u>2,626,520</u>	<u>(19,350,398)</u>	<u>4,022,841</u>	<u>(9,681,932)</u>	<u>14,009,943</u>
Financing activities								
Amounts received on issue of redeemable participating shares	5	292,671,992	5,318,100	4,004,416	28,358,845	-	113,019,560	18,085,907
Payments for redeemable participating shares redeemed	5	(240,369,421)	(1,800,306)	(6,514,511)	(8,932,749)	(4,140,323)	(103,281,060)	(31,867,181)
Net cash flows provided by/(used in) financing activities		<u>52,302,571</u>	<u>3,517,794</u>	<u>(2,510,095)</u>	<u>19,426,096</u>	<u>(4,140,323)</u>	<u>9,738,500</u>	<u>(13,781,274)</u>
Net increase/(decrease) in cash and cash equivalents		<u>21,104</u>	<u>(42,256)</u>	<u>116,425</u>	<u>75,698</u>	<u>(117,482)</u>	<u>56,568</u>	<u>228,669</u>
Reconciliation of cash movement during the year								
Cash and cash equivalents at beginning of the year		154,118	110,576	95,295	192,203	234,925	37,664	32,723
Bank overdraft at beginning of the year		-	-	-	-	-	-	(20,687)
		<u>154,118</u>	<u>110,576</u>	<u>95,295</u>	<u>192,203</u>	<u>234,925</u>	<u>37,664</u>	<u>12,036</u>
Bank overdraft at end of the year		-	-	-	(25,099)	-	-	-
Cash and cash equivalents at end of the year		<u>175,222</u>	<u>68,320</u>	<u>211,720</u>	<u>293,000</u>	<u>117,443</u>	<u>94,232</u>	<u>240,705</u>
		<u>175,222</u>	<u>68,320</u>	<u>211,720</u>	<u>267,901</u>	<u>117,443</u>	<u>94,232</u>	<u>240,705</u>
Supplementary information on cash flow from operating activities:								
Interest received		1,447	6	27	868	762	501	84
Dividend received		5,580,612	1,303,271	2,066,154	4,135,516	1,878,846	1,666,262	2,329,503
Taxation paid		(875,302)	(69,969)	(120,798)	(436,372)	(252,269)	(253,949)	(187,834)
Interest paid		(448)	(401)	(1,104)	(1,683)	(412)	(5,434)	(1,170)

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The accompanying notes are an integral part of these financial statements.

WisdomTree Issuer ICAV

Statement of Cash Flows (continued) For the financial year ended 31 December 2022

		<i>WisdomTree UK Equity Income UCITS ETF GBP</i>	<i>WisdomTree Enhanced Commodity UCITS ETF USD</i>	<i>WisdomTree US Quality Dividend Growth UCITS ETF USD</i>	<i>WisdomTree Global Quality Dividend Growth UCITS ETF USD</i>	<i>WisdomTree Eurozone Quality Dividend Growth UCITS ETF EUR</i>	<i>WisdomTree ATI CoCo Bond UCITS ETF USD</i>	<i>WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF EUR</i>
Operating activities								
(Decrease)/increase in net assets attributable to holders of redeemable participating shares from operations		(999,236)	100,173,239	(10,574,343)	(24,803,017)	(12,978,296)	(53,298,252)	(2,247,018)
Adjustments for:								
Net decrease/(increase) in transferable securities		1,099,511	84,360,208	(292,469,257)	(174,326,356)	2,451,572	(27,046,542)	3,365,815
Net decrease in exchange-traded commodities		-	-	-	-	-	-	-
Unrealised loss/(gain) on futures contracts		-	-	-	-	-	-	-
Unrealised loss/(gain) on open forward foreign currency exchange contracts		-	(849,906)	-	-	-	491,164	-
Unrealised loss on total return swaps		-	45,869,980	-	-	-	-	-
(Increase)/decrease in debtors		(36,427)	364,573,912	114,274	(310,652)	(90,747)	(1,059,035)	1,216
(Decrease)/increase in creditors		(278)	(381,660,885)	(208,621)	(2,297,646)	163	(1,180,685)	(1,352)
Net cash provided by/(used in) operating activities		<u>63,570</u>	<u>212,466,548</u>	<u>(303,137,947)</u>	<u>(201,737,671)</u>	<u>(10,617,308)</u>	<u>(82,093,350)</u>	<u>1,118,661</u>
Financing activities								
Amounts received on issue of redeemable participating shares	5	1,179,954	656,607,067	361,244,909	236,163,420	27,275,400	149,645,482	3,714,165
Payments for redeemable participating shares redeemed	5	(1,236,393)	(858,589,721)	(58,419,535)	(36,631,127)	(16,660,101)	(67,048,860)	(4,865,609)
Net cash flows (used in)/provided by financing activities		<u>(56,439)</u>	<u>(201,982,654)</u>	<u>302,825,374</u>	<u>199,532,293</u>	<u>10,615,299</u>	<u>82,596,622</u>	<u>(1,151,444)</u>
Net increase/(decrease) in cash and cash equivalents		<u>7,131</u>	<u>10,483,894</u>	<u>(312,573)</u>	<u>(2,205,378)</u>	<u>(2,009)</u>	<u>503,272</u>	<u>(32,783)</u>
Reconciliation of cash movement during the year								
Cash and cash equivalents at beginning of the year		29,212	10,417,986	748,476	4,645,227	62,528	1,454,291	49,314
Bank overdraft at beginning of the year		-	-	(110,439)	-	-	-	-
		<u>29,212</u>	<u>10,417,986</u>	<u>638,037</u>	<u>4,645,227</u>	<u>62,528</u>	<u>1,454,291</u>	<u>49,314</u>
Bank overdraft at end of the year		-	-	-	-	-	-	-
Cash and cash equivalents at end of the year		<u>36,343</u>	<u>20,901,880</u>	<u>325,464</u>	<u>2,439,849</u>	<u>60,519</u>	<u>1,957,563</u>	<u>16,531</u>
		<u>36,343</u>	<u>20,901,880</u>	<u>325,464</u>	<u>2,439,849</u>	<u>60,519</u>	<u>1,957,563</u>	<u>16,531</u>
Supplementary information on cash flow from operating activities:								
Interest received		8	11,256,399	4,948	3,425	35	12,843,338	91,591
Dividend received		497,863	-	6,604,729	7,049,444	1,488,727	-	-
Taxation paid		(10,483)	-	(1,065,580)	(691,372)	(146,605)	-	-
Interest paid		-	(3,127)	-	(1,592)	(1,160)	(2,728)	(66)

The information contained in this Statement is at a Sub-Fund Level.
The accompanying notes are an integral part of these financial statements.

WisdomTree Issuer ICAV

Statement of Cash Flows (continued) For the financial year ended 31 December 2022

	<i>WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF EUR</i>	<i>WisdomTree Artificial Intelligence UCITS ETF USD</i>	<i>WisdomTree USD Floating Rate Treasury Bond UCITS ETF USD</i>	<i>WisdomTree Cloud Computing UCITS ETF USD</i>	<i>WisdomTree Battery Solutions UCITS ETF USD</i>	<i>WisdomTree Cybersecurity UCITS ETF USD</i>	<i>WisdomTree European Union Bond UCITS ETF EUR</i>
Operating activities							
(Decrease)/increase in net assets attributable to holders of redeemable participating shares from operations	(686,425)	(205,145,588)	1,122,200	(300,696,962)	(153,422,456)	(38,943,593)	(1,364,779)
Adjustments for:							
Net decrease/(increase) in transferable securities	683,311	247,215,605	(53,623,923)	299,424,813	331,480,150	3,816,368	13,427,364
Net decrease in exchange-traded commodities	-	-	-	-	-	-	-
Unrealised loss/(gain) on futures contracts	-	-	-	-	-	-	-
Unrealised loss on open forward foreign currency exchange contracts	-	-	-	-	-	-	-
Unrealised loss on total return swaps	-	-	-	-	-	-	-
Decrease/(increase) in debtors	1,250	73,903	639,721	(4,901,985)	45,624	(25,154)	4,086
(Decrease)/increase in creditors	(98)	(77,277)	(1,324,272)	4,792,915	(108,947)	(287)	(1,884)
Net cash (used in)/provided by operating activities	<u>(1,962)</u>	<u>42,066,643</u>	<u>(53,186,274)</u>	<u>(1,381,219)</u>	<u>177,994,371</u>	<u>(35,152,666)</u>	<u>12,064,787</u>
Financing activities							
Amounts received on issue of redeemable participating shares	5	47,713,118	74,298,930	219,613,990	70,644,214	53,444,207	2,049,006
Payments for redeemable participating shares redeemed	5	(89,258,951)	(20,987,394)	(218,323,041)	(249,241,761)	(18,367,552)	(14,118,342)
Net cash flows provided by/(used in) financing activities	<u>-</u>	<u>(41,545,833)</u>	<u>53,311,536</u>	<u>1,290,949</u>	<u>(178,597,547)</u>	<u>35,076,655</u>	<u>(12,069,336)</u>
Net (decrease)/increase in cash and cash equivalents	<u>(1,962)</u>	<u>520,810</u>	<u>125,262</u>	<u>(90,270)</u>	<u>(603,176)</u>	<u>(76,011)</u>	<u>(4,549)</u>
Reconciliation of cash movement during the year							
Cash and cash equivalents at beginning of the year	12,564	48,327	55,327	295,575	88,866,665	82,123	11,492
Bank overdraft at beginning of the year	-	-	-	-	(88,081,767)	-	-
	<u>12,564</u>	<u>48,327</u>	<u>55,327</u>	<u>295,575</u>	<u>784,898</u>	<u>82,123</u>	<u>11,492</u>
Bank overdraft at end of the year	-	-	-	-	(232)	-	-
Cash and cash equivalents at end of the year	<u>10,602</u>	<u>569,137</u>	<u>180,589</u>	<u>205,305</u>	<u>181,954</u>	<u>6,112</u>	<u>6,943</u>
	<u>10,602</u>	<u>569,137</u>	<u>180,589</u>	<u>205,305</u>	<u>181,722</u>	<u>6,112</u>	<u>6,943</u>
Supplementary information on cash flow from operating activities:							
Interest received	30,820	2,547	537,629	1,419	7,669	528	16,707
Dividend received	-	2,802,954	-	-	6,987,221	140,732	-
Taxation paid	-	(487,105)	-	-	(1,012,869)	(24,201)	-
Interest paid	-	(1,899)	-	(399)	(19,229)	(13,486)	-

The information contained in this Statement is at a Sub-Fund Level.
The accompanying notes are an integral part of these financial statements.

WisdomTree Issuer ICAV
Statement of Cash Flows (continued)
For the financial year ended 31 December 2022

	<i>Note</i>	<i>WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF USD</i>	<i>WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF USD</i>	<i>WisdomTree Broad Commodities UCITS ETF USD</i>	<i>WisdomTree BioRevolution UCITS ETF USD</i>	<i>WisdomTree New Economy Real Estate UCITS ETF* USD</i>	<i>WisdomTree Recycling Decarbonisation UCITS ETF** USD</i>	<i>WisdomTree Blockchain UCITS ETF*** USD</i>
Operating activities								
Increase/(decrease) in net assets attributable to holders of redeemable participating shares from operations		5,229,361	(619,356)	520,971	(420,118)	(186,186)	(157,310)	(312,359)
Adjustments for:								
Net increase in transferable securities		(38,106,332)	(377,318)	(123,253,026)	(2,220,595)	(1,141,181)	(3,170,397)	(281,646)
Net increase in exchange-traded commodities		-	-	(29,713,683)	-	-	-	-
Unrealised loss/(gain) on futures contracts		-	-	-	-	-	-	-
Unrealised gain on open forward foreign currency exchange contracts		(3,355,067)	-	-	-	-	-	-
Unrealised (gain)/loss on total return swaps		(1,679,412)	-	5,990,360	-	-	-	-
Increase in debtors		(4,575,459)	(34)	(127,351,238)	(829)	(3,753)	(519)	-
Increase in creditors		10,306	462	121,692,681	187,181	433	11,216	116
Net cash used in operating activities		<u>(42,476,603)</u>	<u>(996,246)</u>	<u>(152,113,935)</u>	<u>(2,454,361)</u>	<u>(1,330,687)</u>	<u>(3,317,010)</u>	<u>(593,889)</u>
Financing activities								
Amounts received on issue of redeemable participating shares	5	48,398,059	995,372	156,365,408	2,845,314	2,702,128	5,217,245	972,225
Payments for redeemable participating shares redeemed	5	(11,041,123)	-	(3,495,332)	(195,922)	(1,366,131)	(1,886,277)	(377,953)
Net cash flows provided by financing activities		<u>37,356,936</u>	<u>995,372</u>	<u>152,870,076</u>	<u>2,649,392</u>	<u>1,335,997</u>	<u>3,330,968</u>	<u>594,272</u>
Net (decrease)/increase in cash and cash equivalents		<u>(5,119,667)</u>	<u>(874)</u>	<u>756,141</u>	<u>195,031</u>	<u>5,310</u>	<u>13,958</u>	<u>383</u>
Reconciliation of cash movement during the year								
Cash and cash equivalents at beginning of the year		6,394,268	233,706	11,114	759	-	-	-
Bank overdraft at beginning of the year		(647,304)	(224,573)	-	-	-	-	-
		<u>5,746,964</u>	<u>9,133</u>	<u>11,114</u>	<u>759</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bank overdraft at end of the year		(775,985)	(18)	-	-	-	(162)	-
Cash and cash equivalents at end of the year		<u>1,403,282</u>	<u>8,277</u>	<u>767,255</u>	<u>195,790</u>	<u>5,310</u>	<u>14,120</u>	<u>383</u>
		<u>627,297</u>	<u>8,259</u>	<u>767,255</u>	<u>195,790</u>	<u>5,310</u>	<u>13,958</u>	<u>383</u>
Supplementary information on cash flow from operating activities:								
Interest received		1,444,679	196	201,885	25	13	467	7
Dividend received		-	59,267	-	15,632	23,259	10,249	843
Taxation paid		-	(9,300)	-	(2,377)	(6,772)	(1,213)	(126)
Interest paid		(1,154)	-	-	-	-	(370)	-

* Launched 7 February 2022.
** Launched 22 April 2022.
*** Launched 7 September 2022.

The information contained in this Statement is at a Sub-Fund Level.
The accompanying notes are an integral part of these financial statements.

WisdomTree Issuer ICAV
Statement of Cash Flows (continued)
For the financial year ended 31 December 2022

	<i>Note</i>	<i>WisdomTree Global Automotive Innovators UCITS ETF*</i> USD
Operating activities		
Increase in net assets attributable to holders of redeemable participating shares from operations		112,603
Adjustments for:		
Net increase in transferable securities		(1,520,334)
Net decrease in exchange-traded commodities		-
Unrealised loss/(gain) on futures contracts		-
Unrealised loss on open forward foreign currency exchange contracts		-
Unrealised loss on total return swaps		-
Increase in debtors		(4,354)
Increase in creditors		580
		(1,411,505)
Net cash used in operating activities		
Financing activities		
Amounts received on issue of redeemable participating shares	5	1,413,894
Payments for redeemable participating shares redeemed	5	-
		1,413,894
Net cash flows provided by financing activities		
		2,389
Net increase in cash and cash equivalents		
Reconciliation of cash movement during the year		
Cash and cash equivalents at beginning of the year		-
Bank overdraft at beginning of the year		-
		-
		-
Bank overdraft at end of the year		-
Cash and cash equivalents at end of the year		2,389
		2,389
Supplementary information on cash flow from operating activities:		
Interest received		-
Dividend received		4,719
Taxation paid		(1,556)
Interest paid		-

* Launched 22 September 2022.

The information contained in this Statement is at a Sub-Fund Level.
The accompanying notes are an integral part of these financial statements.

WisdomTree Issuer ICAV

Notes to the Financial Statements For the financial year ended 31 December 2023

1. General Information

WisdomTree Issuer ICAV (“ICAV”) is an open-ended Irish collective asset management vehicle which is constituted as an umbrella fund with segregated liability between sub-funds and with variable capital. The ICAV was registered under the laws of Ireland with registered number C132923. The ICAV’s registered office is 3 Dublin Landings, North Wall Quay, Dublin 1, Ireland. The ICAV was authorised and regulated by the Central Bank under the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations 2011, as amended, and under The Central Bank (Supervision And Enforcement) Act 2013 (Section 48(1) (Undertakings For Collective Investment In Transferable Securities) Regulations 2019) (collectively the “Regulations”), together with the listing rules of the Euronext Dublin.

WisdomTree Management Limited (the “Manager”) and WisdomTree Ireland Limited are wholly owned subsidiaries of WisdomTree Europe Holdings Limited. WisdomTree UK Limited is a wholly owned subsidiary of Electra Target Holdco Limited.

For Swiss investors, the Prospectus, the articles, the document containing key information for investors (“KIID”), the annual and semi-annual report, and the list of all purchases and sales made during the period under consideration for the ICAV may be obtained free of charge from the Representative for Switzerland, Société Générale, Paris, Zurich Branch, Talacker 50, PO Box 1928, CH – 8021 Zurich, Switzerland. All Sub-Funds are listed on Euronext Dublin.

At 31 December 2023, the ICAV comprised 30 active sub-funds, (collectively the “Sub-Funds” or each individually a “Sub-Fund”), (31 December 2022: 29 active sub-funds).

2. Basis of Preparation

The financial statements have been prepared in accordance with International Financial Reporting Standards (“IFRS”) as issued by the International Accounting Standards Board (the “IASB”) and adopted by the European Union (the “EU”), and Irish statute comprising the ICAV Act 2015 and the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations 2011, as amended, and under The Central Bank (Supervision And Enforcement) Act 2013 (Section 48(1) (Undertakings For Collective Investment In Transferable Securities) Regulations 2019) (collectively the “Regulations”).

New standards, amendments and interpretations issued and effective for the financial year beginning 1 January 2023

There are a number of standards, amendments to standards or interpretations that are effective for annual periods beginning on 1 January 2023.

The following new and amended standards and interpretations have no significant impact on the ICAV’s financial statements:

- IFRS 17 Insurance Contracts.
- Disclosure of Accounting Policies (Amendments to IAS 1 and IFRS Practice Statement 2). The amendments require entities to disclose their ‘material’ accounting policies, rather than their ‘significant’ accounting policies.
- Definition of Accounting Estimates (Amendments to IAS 8). The amendments clarify how companies distinguish changes in accounting policies from changes in accounting estimates, with a primary focus on the definition of and clarifications on accounting estimates.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

2. Basis of Preparation (continued)

New standards, amendments and interpretations issued and effective for the financial year beginning 1 January 2023 (continued)

- Deferred Tax related to Assets and Liabilities arising from a Single Transaction (Amendments to IAS 12). The amendments clarify how companies account for deferred tax on transactions such as leases and decommissioning obligations.

New standards, amendments and interpretations issued but not effective for the financial year beginning 1 January 2023 and not early adopted

A number of new standards, amendments to standards and interpretations are effective for annual periods beginning after 1 January 2023, and have not been early adopted in preparing these financial statements. None of these are expected to have a material effect on the financial statements of the ICAV.

- Classification of Liabilities as Current or Non-Current (Amendments to IAS 1). The amendments clarify that the right to defer settlement of a liability must exist for at least 12 months after the reporting period. Companies may need to provide additional disclosures for liabilities classified as non-current and subject to covenants within 12 months of the reporting date.

- Lease Liability in a Sale and Leaseback (Amendments to IFRS 16). The amendments to IFRS 16 require a seller-lessee to apply the subsequent measurement requirements for lease liabilities unrelated to a sale and leaseback transaction to lease liabilities arising from a leaseback in a way that it recognises no amount of the gain or loss related to the right of use that it retains.

- Disclosure of Supplier Finance Arrangements (Amendments to IAS 7 and IFRS 7). The amendments address the disclosure requirements to enhance the transparency of supplier finance arrangements and their effects on a company's liabilities, cash flows and exposure to liquidity risk.

- Lack of Exchangeability (Amendments to IAS 21). The amendments clarify how an entity should assess whether a currency is exchangeable and how it should determine a spot exchange rate when exchangeability is lacking, as well as require the disclosure of information that enables users of financial statements to understand the impact of a currency not being exchangeable.

3. Accounting Policies

3.1 Financial assets and financial liabilities

(a) Classification

In accordance with IFRS 9, the ICAV classifies its financial assets and financial liabilities at initial recognition into the categories of financial assets and financial liabilities discussed below.

In applying that classification, a financial asset or financial liability is considered to be held for trading if:

- (a) It is acquired or incurred principally for the purpose of selling or repurchasing it in the near term
- or
- (b) On initial recognition, it is part of a portfolio of identified financial instruments that are managed together and for which, there is evidence of a recent actual pattern of short-term profit-taking
- or
- (c) It is a derivative (except for a derivative that is a financial guarantee contract or a designated and effective hedging instrument)

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

3. Accounting Policies (continued)

3.1 Financial assets and financial liabilities (continued)

(a) *Classification (continued)*

Financial assets

The ICAV classifies its financial assets as subsequently measured at amortised cost or measured at fair value through profit or loss on the basis of both:

- The entity's business model for managing the financial assets
- The contractual cash flow characteristics of the financial asset

Financial assets measured at amortised cost

A debt instrument is measured at amortised cost if it is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows and its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. The ICAV includes in this category cash and cash equivalents, short-term non-financing receivables, accrued income and other receivables.

Financial assets measured at fair value through profit or loss (FVPL)

A financial asset is measured at fair value through profit or loss if:

- (a) Its contractual terms do not give rise to cash flows on specified dates that are solely payments of principal and interest on the principal amount outstanding
- or
- (b) It is not held within a business model whose objective is either to collect contractual cash flows, or to both collect contractual cash flows and sell
- or
- (c) At initial recognition, it is irrevocably designated as measured at FVPL when doing so eliminates or significantly reduces a measurement or recognition inconsistency that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases.

The objective to the ICAV is to track the returns of a specified index, and not to collect contractual cash flows. As such, all investments held meet category (b) above and are categorised as financial assets measured at fair value through profit or loss. The ICAV includes in this category equity investments, debt securities and derivative financial instruments.

Financial liabilities

Financial liabilities measured at fair value through profit or loss (FVPL)

A financial liability is measured at FVPL if it meets the definition of held for trading.

The ICAV includes in this category derivative financial instruments.

Financial liabilities measured at amortised cost

This category includes all financial liabilities, other than those measured at fair value through profit or loss.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

3. Accounting Policies (continued)

3.1 Financial assets and financial liabilities (continued)

(b) *Recognition*

All regular purchases and sales of investments are recognised on the trade date – the date on which the ICAV commits to purchase or sell the investment. Realised gains and losses arising from the sale of financial assets and financial liabilities at fair value through profit or loss are presented in the Statement of Comprehensive Income within net gain/(loss) on investment activities and are calculated on a weighted average cost basis.

(c) *Initial measurement*

Financial assets and financial liabilities at fair value through profit or loss are initially recognised at fair value. Transaction costs are expensed as incurred in the Statement of Comprehensive Income (see Note 3.8).

Financial assets and financial liabilities at amortised cost are recognised on the date on which they originated and initially measured at fair value plus transaction costs that are directly attributable to their acquisition or issue.

(d) *Subsequent measurement*

Subsequent to initial recognition, all financial assets and financial liabilities at fair value through profit or loss are measured at fair value. Subsequent changes in the fair value of financial assets at fair value through profit or loss are recognised in the Statement of Comprehensive Income as part of net gain/(loss) on investment activities.

Financial assets and financial liabilities at amortised cost are measured using the effective interest method.

Expected Credit Loss

The Sub-Funds hold only receivables with no financing component and which have maturities of less than 12 months at amortised cost and, as such, has chosen to apply an approach similar to the simplified approach for expected credit losses (ECL) under IFRS 9 to all its receivables. Therefore, the Sub-Funds do not track changes in credit risk, but instead, recognises a loss allowance based on lifetime ECLs at each reporting date.

The Sub-Funds' approach to ECL reflects a probability weighted outcome, the time value of money and reasonable and supportable information that is available without undue cost or effort at the reporting date about past events, current conditions and forecasts of future economic conditions.

The Sub-Funds use the provision matrix as a practical expedient to measuring ECLs on trade receivables, based on past days due for groupings of receivables with similar loss patterns. Receivables are grouped based on their nature. The provision matrix is based on historical observed loss rates over the expected life of the receivables and is adjusted for forward-looking estimates.

(e) *Derecognition*

Financial assets are derecognised when the contractual rights to receive cash flows from the investment have expired or the ICAV has transferred substantially all risks and rewards of ownership.

Financial liabilities are derecognised when the obligation specified in the contract is discharged, cancelled or expired.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

3. Accounting Policies (continued)

3.1 Financial assets and financial liabilities (continued)

(f) *Fair value estimation*

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal (or most advantageous) market at the measurement date under current market conditions (i.e. an exit price) regardless of whether that price is directly observable or estimated using another valuation technique.

Listed Equities, Preferred Stock, Rights, Bonds and Exchange-traded Commodities

The fair value of financial assets traded in active markets, which includes listed equities, preferred stock, rights, bonds and exchange-traded commodities, are based on quoted market prices at the Statement of Financial Position date. The quoted market prices used for these financial assets held by the Sub-Funds are the current last traded prices.

Un-listed Equity

If a quoted market price is not available on a recognised stock exchange or from a broker/dealer for non-exchange traded financial instruments, the fair value of the instrument is estimated using valuation techniques, including use of recent arm's length market transactions, discounted cash flow techniques, option pricing models or any other valuation technique that provides a reliable estimate of prices obtained in actual market transactions.

Where discounted cash flow techniques are used, estimated future cash flows are based on the Board of Directors (the "Board") best estimates and the latest available weighted average cost of capital for the ICAV at the Statement of Financial Position date.

Exchange Traded Funds ("ETFs")

The fair value of investments in ETF's, shall be valued at market value based on the last traded price of the ETF.

Futures

Futures contracts are commitments either to purchase or sell a financial instrument, currency, commodity or an index at a specified future date for a specified price and may be settled in cash or another financial asset. Futures are standardised exchange-traded contracts. Initial margin requirements for futures are met in cash or other instruments, and changes in the future contract values are settled daily. Futures contracts have little credit risk because the counterparties are futures exchanges. Daily fluctuations in the value of a futures contract are recorded for financial reporting purposes as unrealised gains or losses by the Sub-Funds and are recorded as a realised gain or loss when the position is closed.

Forward Foreign Currency Exchange Contracts

The fair value of open forward foreign currency exchange contracts is calculated as the difference between the contracted rate and the current forward rate that would close out the contract on the Statement of Financial Position date. Gains or losses on open forward foreign currency exchange contracts are included in the unrealised gain or loss on open forward foreign currency exchange contracts, as appropriate, on the Statement of Financial Position.

Total Return Swaps

A swap is an agreement in which one party makes payments based on a set rate, either fixed or variable, while the other party makes payments based on the return of an underlying asset, which includes both the income it generates and any capital gains. In total return swaps, the

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

3. Accounting Policies (continued)

3.1 Financial assets and financial liabilities (continued)

(f) *Fair value estimation (continued)*

underlying asset, referred to as the reference asset, is usually an equity index, loan, or bond. The fair value of the swaps is determined based on the mark to market valuation provided by the counterparty and validated by the Administrator. In determining the mark to market valuation, the counterparty makes assumptions that are based on market conditions existing on each Statement of Financial Position date. Unrealised gains and losses on total return swaps are included in the unrealised gain or loss on total return swaps in the Statement of Financial Position.

Options

The premium on written call options exercised is added to the proceeds from the sale of the underlying security or foreign currency in determining the realised gain or loss. The premium on written put options exercised is included in determining initial fair value of the securities or foreign currencies purchased. Premiums received from written options which expire unexercised are treated as realised gains. The option is subsequently marked to market to reflect the fair value of the option written, which is reported in the Statement of Financial Position.

Unless stated elsewhere in the financial statements there have been no changes to the valuation policies applied for the year ended 31 December 2023 and 31 December 2022.

3.2 Foreign Currency

(a) *Transactions and balances*

Transactions during the financial year, including purchases and sales of securities, income and expenses, are translated into the functional currency of each Sub-Fund using the exchange rates prevailing at the dates of the transactions.

Proceeds from subscriptions and amounts paid on redemption of redeemable participating shares are translated at average rates, which approximate the rates prevailing at the dates of the transactions.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates as at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined.

All foreign currency transaction gains and losses are reported as part of the net gain/(loss) on investment activities in the Statement of Comprehensive Income.

Foreign currency monetary assets and liabilities are translated into the functional currency of the Sub-Funds using the exchange rate prevailing at the Statement of Financial Position date.

3.3 Interest income and expense

Interest income and expense, which relates to financial instruments held at fair value through profit or loss, is recognised in the Statement of Comprehensive Income as it accrues in net gain/(loss) on investment activities, using the coupon rate of the instrument and the period of time held.

Interest income, which relates to interest income from cash and cash equivalents, is recognised on a time proportionate basis using the effective interest method.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

3. Accounting Policies (continued)

3.4 *Dividend income*

Dividend income is recognised in the Statement of Comprehensive Income when the relevant Sub-Fund's right to receive the payment has been established, normally being the ex-dividend date. Dividend income is shown gross of any withholding taxes, which are disclosed separately in the Statement of Comprehensive Income, and net of any tax credits.

3.5 *Expenses*

Expenses are accounted for on an accruals basis. Expenses are charged to the Statement of Comprehensive Income. Expenses arising on the disposal of investments are deducted from the disposal proceeds.

3.6 *Negative yield on financial assets*

Negative yield on financial assets relating to interest from a negative effective interest rate on a financial asset is accreted daily and is recognised in the Statement of Comprehensive Income over the life of the underlying instrument.

3.7 *Cash and cash equivalents*

Cash and cash equivalents include cash in hand and on demand deposits. Cash equivalents are short term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to insignificant changes in value, and are held for the purpose of meeting short-term cash commitments rather than for investments or other purposes. Bank overdrafts are classified as liabilities in the Statement of Financial Position.

3.8 *Transaction costs*

Transaction costs are incremental costs that are directly attributable to the acquisition, issue or disposal of a financial asset. An incremental cost is one that would not have been incurred if a Sub-Fund of the ICAV had not acquired, issued or disposed of the financial asset.

Transaction costs on purchases and sales of financial instruments are included in net gain/(loss) on investment activities in the Statement of Comprehensive Income for each Sub-Fund. Separately identifiable transaction costs incurred by Sub-Funds of the ICAV during the financial year are disclosed in Note 6.

3.9 *Redeemable participating shares*

Each Sub-Fund issues redeemable participating shares, which are redeemable at the holder's option and are classified as financial liabilities as there are multiple share classes in issue without identical features, in accordance with IAS 32.

The redeemable participating share is carried at the redemption amount that is payable at the Statement of Financial Position date.

Redeemable participating shares are issued and redeemed at the holder's option at prices based on the Sub-Fund's Net Asset Value ("NAV") per share at the time of issue or redemption, and accounted for on the day the trade transaction takes place. The Sub-Fund's NAV per share is calculated by dividing the net assets attributable to the holders of redeemable participating shares by the total number of outstanding redeemable participating shares. Net assets are valued for dealing purposes in accordance with the provisions of the ICAV regulations.

3.10 *Distributions*

The Directors intend to distribute all or substantially all of the net income (interest and dividends, less expenses) of the Sub-Funds attributable to distributing share classes. Distributions shall be payable in the currency of denomination of a Sub-Fund's distributing share class to shareholders.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

3. Accounting Policies (continued)

3.10 *Distributions (continued)*

Distributions with an ex-date during the financial period under review are included as a finance cost in the Statement of Comprehensive Income. The reinvestment of the deemed distribution if applicable, being the portion of the total distribution reinvested, is included as a share transaction in the Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Shares.

3.11 *Debtors and Creditors*

All debtors and creditors fall due within one year. Trade and other creditors are payable at various dates in accordance with the suppliers usual and customary credit terms.

3.12 *Significant Accounting Estimates and Judgements*

The preparation of financial statements in conformity with IFRS requires management to make certain accounting estimates and assumptions. It also requires management to exercise its judgement in the process of applying the ICAV accounting policies. Actual results may differ from those estimates and assumptions. The Directors believe that the estimates used in preparing the financial statements are reasonable and prudent.

Uncertainties exist with respect to the interpretation of complex tax regulations and changes in tax laws on foreign withholding tax. Given the wide range of international investments, differences arising between the actual investment income and the assumptions made, or future changes to such assumptions, could necessitate future adjustments to tax expense already recorded. The ICAV establishes provisions, based on reasonable estimates, for possible consequences of audits by the tax authorities of the respective countries in which it invests. The amounts of such provisions are based on various factors, such as experience of previous tax audits and differing interpretations of tax regulations by the taxable entity and the responsible tax authority. Such differences of interpretation may arise on a wide variety of issues depending on the conditions prevailing in the respective investment's domicile. As the ICAV assesses the probability for cash outflow with respect to taxes as remote, no liability has been recognised.

3.13 *Going Concern*

After making enquiries, the Directors have a reasonable expectation that each Sub-Fund within the ICAV has adequate resources to continue in operational existence for the foreseeable future. To the extent operating expenses exceed management fees received from the Sub-Funds, the Manager will pay such excess from its internal resources. In addition, the Board is not aware of any material uncertainties that may cast significant doubt upon each Sub-Fund's ability to continue as a going concern. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts with the exception of WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF, WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF and WisdomTree European Union Bond UCITS ETF, which were terminated during the financial year. The liquidation basis of accounting for the terminated Sub-Funds was applied by selling off all investments that remained on closure date as part of compulsory redemption order. The management company pre-funded the receivables to ensure full cash value of final NAV was provided to investors. As cash was received after the Sub-Fund's closure, this was repatriated back to the management company to repay the pre-funding. There were no closure costs applied to the NAV of the terminated Sub-Funds.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

3. Accounting Policies (continued)

3.14 *Offsetting financial instruments*

Financial assets and financial liabilities are offset and the net amounts reported in the Statement of Financial Position if, and only if, there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, or to realise the asset and settle the liability simultaneously. Although there is a legally enforceable right to offset the recognised amounts, the full criteria have not been met, and no financial assets or financial liabilities have been offset in the Statement of Financial Position.

3.15 *Equalisation*

Income equalisation arrangements apply to each Sub-Fund. The arrangements are intended to ensure that the income per Share which is distributed in respect of the distribution period is not affected by changes in the number of Shares in issue during the period. The arrangements have no effect on the Net Asset Value of any Share Class. The calculation of equalisation is based on total accumulated undistributed net income. Income equalisation amounts are included in Proceeds from redeemable participating shares issued and Payments for redeemable participating shares redeemed on the Statement of Changes in Net Assets, in Amounts received on issue of redeemable participating shares and Payments for redeemable participating shares redeemed on the Statement of Cash Flows.

3.16 *Unsettled trades*

Trades for settlement comprise amounts due to/due from brokers. Amounts due from brokers are presented within Assets as Receivable for investments sold on the Statement of Financial Position and represent amounts receivable from the sale of securities. Amounts due to brokers are presented within Liabilities as Payable for investments purchased on the Statement of Financial Position and represent amounts payable on the purchase of securities.

4. Net gain/(loss) on investment activities

Financial year ended 31 December 2023

	<i>WisdomTree US Equity Income UCITS ETF USD</i>	<i>WisdomTree Europe Equity Income UCITS ETF EUR</i>	<i>WisdomTree Europe SmallCap Dividend UCITS ETF EUR</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	—	—	—
Realised loss on investment activities	(7,974,323)	(77,646)	(2,077,979)
Unrealised gain on investment activities	1,548,322	2,510,420	4,635,282
	(6,426,001)	2,432,774	2,557,303

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

4. Net gain/(loss) on investment activities (continued)

Financial year ended 31 December 2023 (continued)

	<i>WisdomTree Emerging Markets Equity Income UCITS ETF USD</i>	<i>WisdomTree Emerging Markets SmallCap Dividend UCITS ETF USD</i>	<i>WisdomTree Japan Equity UCITS ETF USD</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	—	—	—
Realised gain on investment activities	233,152	1,016,087	19,121,558
Unrealised gain on investment activities	12,552,058	3,935,155	17,826,687
	<u>12,785,210</u>	<u>4,951,242</u>	<u>36,948,245</u>

	<i>WisdomTree Europe Equity UCITS ETF USD</i>	<i>WisdomTree UK Equity Income UCITS ETF GBP</i>	<i>WisdomTree Enhanced Commodity UCITS ETF USD</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	—	—	26,404,012
Realised loss on investment activities	(729,161)	(182,843)	(69,628,665)
Unrealised gain on investment activities	13,216,716	656,727	2,717,243
	<u>12,487,555</u>	<u>473,884</u>	<u>(40,507,410)</u>

	<i>WisdomTree US Quality Dividend Growth UCITS ETF USD</i>	<i>WisdomTree Global Quality Dividend Growth UCITS ETF USD</i>	<i>WisdomTree Eurozone Quality Dividend Growth UCITS ETF EUR</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	—	—	—
Realised gain on investment activities	16,920,086	5,050,674	2,558,936
Unrealised gain on investment activities	60,228,033	94,406,728	7,082,760
	<u>77,148,119</u>	<u>99,457,402</u>	<u>9,641,696</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

4. Net gain/(loss) on investment activities (continued)

Financial year ended 31 December 2023 (continued)

	<i>WisdomTree AT1 CoCo Bond UCITS ETF USD</i>	<i>WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF** EUR</i>	<i>WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF** EUR</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	17,621,146	77,194	21,935
Realised loss on investment activities	(30,648,439)	(1,430,101)	(557,740)
Unrealised gain on investment activities	31,718,577	1,617,528	588,584
	<u>18,691,284</u>	<u>264,621</u>	<u>52,779</u>

	<i>WisdomTree Artificial Intelligence UCITS ETF USD</i>	<i>WisdomTree USD Floating Rate Treasury Bond UCITS ETF USD</i>	<i>WisdomTree Cloud Computing UCITS ETF USD</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	—	8,491,510	—
Realised (loss)/gain on investment activities	(21,613,892)	12,177	(63,498,904)
Unrealised gain/(loss) on investment activities	220,257,900	(193,753)	186,183,827
	<u>198,644,008</u>	<u>8,309,934</u>	<u>122,684,923</u>

	<i>WisdomTree Battery Solutions UCITS ETF USD</i>	<i>WisdomTree Cybersecurity UCITS ETF USD</i>	<i>WisdomTree European Union Bond UCITS ETF** EUR</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	—	—	19,994
Realised loss on investment activities	(62,720,330)	(3,378,858)	(329,313)
Unrealised gain on investment activities	36,702,475	56,491,194	344,968
	<u>(26,017,855)</u>	<u>53,112,336</u>	<u>35,649</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

4. Net gain/(loss) on investment activities (continued)

Financial year ended 31 December 2023 (continued)

	<i>WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF USD</i>	<i>WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF USD</i>	<i>WisdomTree Broad Commodities UCITS ETF USD</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	6,031,561	—	9,686,178
Realised loss on investment activities	(11,007,802)	(72,068)	(27,438,040)
Unrealised (loss)/gain on investment activities	(4,494,179)	360,052	(3,141,602)
	<u>(9,470,420)</u>	<u>287,984</u>	<u>(20,893,464)</u>

	<i>WisdomTree BioRevolution UCITS ETF USD</i>	<i>WisdomTree New Economy Real Estate UCITS ETF USD</i>	<i>WisdomTree Recycling Decarbonisation UCITS ETF USD</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	—	—	—
Realised loss on investment activities	(477,015)	(42,209)	(370,977)
Unrealised gain/(loss) on investment activities	193,975	356,371	(136,743)
	<u>(283,040)</u>	<u>314,162</u>	<u>(507,720)</u>

	<i>WisdomTree Blockchain UCITS ETF USD</i>	<i>WisdomTree Global Automotive Innovators UCITS ETF USD</i>	<i>WisdomTree Renewable Energy UCITS ETF* USD</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	—	—	—
Realised gain/(loss) on investment activities	43,566	140,070	(76,417)
Unrealised gain on investment activities	955,734	54,315	24,075
	<u>999,300</u>	<u>194,385</u>	<u>(52,342)</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

4. Net gain/(loss) on investment activities (continued)

Financial year ended 31 December 2023 (continued)

	<i>WisdomTree US Efficient Core UCITS ETF*** USD</i>	<i>WisdomTree UK Quality Dividend Growth UCITS ETF**** GBP</i>	<i>WisdomTree Megatrends UCITS ETF***** USD</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	—	—	—
Realised gain on investment activities	6,954	8	149
Unrealised gain on investment activities	110,812	20,965	92,529
	<u>117,766</u>	<u>20,973</u>	<u>92,678</u>

* Launched 5 June 2023.

** Terminated 5 September 2023.

*** Launched 10 October 2023.

**** Launched 13 November 2023.

***** Launched 5 December 2023.

Financial year ended 31 December 2022

	<i>WisdomTree US Equity Income UCITS ETF USD</i>	<i>WisdomTree Europe Equity Income UCITS ETF EUR</i>	<i>WisdomTree Europe SmallCap Dividend UCITS ETF EUR</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	—	—	—
Realised gain/(loss) on investment activities	8,601,693	589,846	(3,155,644)
Unrealised loss on investment activities	(7,665,855)	(1,899,431)	(6,282,380)
	<u>935,838</u>	<u>(1,309,585)</u>	<u>(9,438,024)</u>

	<i>WisdomTree Emerging Markets Equity Income UCITS ETF USD</i>	<i>WisdomTree Emerging Markets SmallCap Dividend UCITS ETF USD</i>	<i>WisdomTree Japan Equity UCITS ETF USD</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	—	—	—
Realised (loss)/gain on investment activities	(3,858,507)	(3,443,615)	1,340,036
Unrealised loss on investment activities	(6,830,259)	(2,752,680)	(3,018,130)
	<u>(10,688,766)</u>	<u>(6,196,295)</u>	<u>(1,678,094)</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

4. Net gain/(loss) on investment activities (continued)

Financial year ended 31 December 2022 (continued)

	<i>WisdomTree Europe Equity UCITS ETF USD</i>	<i>WisdomTree UK Equity Income UCITS ETF GBP</i>	<i>WisdomTree Enhanced Commodity UCITS ETF USD</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	—	—	11,213,074
Realised gain/(loss) on investment activities	597,294	(389,199)	125,043,488
Unrealised loss on investment activities	(12,271,858)	(581,185)	(32,629,270)
	(11,674,564)	(970,384)	103,627,292
	<i>WisdomTree US Quality Dividend Growth UCITS ETF USD</i>	<i>WisdomTree Global Quality Dividend Growth UCITS ETF USD</i>	<i>WisdomTree Eurozone Quality Dividend Growth UCITS ETF EUR</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	—	—	—
Realised gain/(loss) on investment activities	6,469,115	(21,841,700)	(8,946,270)
Unrealised loss on investment activities	(21,453,978)	(7,917,779)	(5,117,935)
	(14,984,863)	(29,759,479)	(14,064,205)
	<i>WisdomTree AT1 CoCo Bond UCITS ETF USD</i>	<i>WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF EUR</i>	<i>WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF EUR</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	13,900,706	90,375	29,570
Realised loss on investment activities	(18,037,086)	(849,661)	(56,801)
Unrealised loss on investment activities	(36,344,685)	(1,446,587)	(647,070)
	(40,481,065)	(2,205,873)	(674,301)

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

4. Net gain/(loss) on investment activities (continued)

Financial year ended 31 December 2022 (continued)

	<i>WisdomTree Artificial Intelligence UCITS ETF USD</i>	<i>WisdomTree USD Floating Rate Treasury Bond UCITS ETF USD</i>	<i>WisdomTree Cloud Computing UCITS ETF USD</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	—	1,226,852	—
Realised gain/(loss) on investment activities	2,152,216	16,725	(131,727,416)
Unrealised loss on investment activities	(208,141,645)	(21,921)	(167,453,586)
	<u>(205,989,429)</u>	<u>1,221,656</u>	<u>(299,181,002)</u>

	<i>WisdomTree Battery Solutions UCITS ETF USD</i>	<i>WisdomTree Cybersecurity UCITS ETF USD</i>	<i>WisdomTree European Union Bond UCITS ETF EUR</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	—	—	12,621
Realised loss on investment activities	(100,854,071)	(1,526,311)	(1,346,184)
Unrealised loss on investment activities	(56,747,847)	(37,228,422)	(23,817)
	<u>(157,601,918)</u>	<u>(38,754,733)</u>	<u>(1,357,380)</u>

	<i>WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF USD</i>	<i>WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF USD</i>	<i>WisdomTree Broad Commodities UCITS ETF USD</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	1,436,601	—	201,758
Realised (loss)/gain on investment activities	(959,572)	(261,286)	135,582
Unrealised gain/(loss) on investment activities	5,100,834	(399,631)	194,862
	<u>5,577,863</u>	<u>(660,917)</u>	<u>532,202</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

4. Net gain/(loss) on investment activities (continued)

Financial year ended 31 December 2022 (continued)

	<i>WisdomTree BioRevolution UCITS ETF USD</i>	<i>WisdomTree New Economy Real Estate UCITS ETF* USD</i>	<i>WisdomTree Recycling Decarbonisation UCITS ETF** USD</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	—	—	—
Realised (loss)/gain on investment activities	(82,292)	(41,079)	72,648
Unrealised loss on investment activities	(344,229)	(159,327)	(233,406)
	<u>(426,521)</u>	<u>(200,406)</u>	<u>(160,758)</u>

	<i>WisdomTree Blockchain UCITS ETF*** USD</i>	<i>WisdomTree Global Automotive Innovators UCITS ETF**** USD</i>
Net gain/(loss) on investment activities		
Interest income from financial assets at fair value through profit or loss	—	—
Realised loss on investment activities	(119,027)	(743)
Unrealised (loss)/gain on investment activities	(193,204)	107,588
	<u>(312,231)</u>	<u>106,845</u>

* Launched 7 February 2022.

** Launched 22 April 2022.

*** Launched 7 September 2022.

**** Launched 22 September 2022.

5. Share Capital

Authorised

The authorised share capital of the ICAV is EUR 2 divided into 2 subscriber shares of a par value of EUR 1 each and 500,000,000,000 redeemable shares of no par value. At 31 December 2023 and 31 December 2022, there were 2 subscriber shares in issue at EUR 1 each. The subscriber shares are held by WisdomTree UK Limited and WisdomTree Management Limited. The holders of subscriber shares shall be entitled to one vote per share and shall not be entitled to any distributions whatsoever in respect of their holding of those shares. In the event of liquidation, the subscriber shares, after payment to the shareholders of each Sub-Fund, entitle the holders to receive the nominal amount paid thereof out of the assets of the ICAV not comprised within any Sub-Funds, with no recourse to the assets of each Sub-Fund should there be insufficient assets to enable the payment. The subscriber shares do not form part of the Net Asset Value of the ICAV and are thus only disclosed in the financial statements by way of this note.

Redeemable participating shares

The issued redeemable participating share capital for each Sub-Fund is at all times equal to the NAV of that Sub-Fund. Redeemable participating shares are redeemable at the Shareholders' option and are classified as financial liabilities. The redeemable participating shares may also be bought and sold in a

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

5. Share Capital (continued)

Redeemable participating shares (continued)

secondary market where such a market exists. All issued share capital has been fully paid up except for amounts receivable from holders of redeemable participating shares as disclosed in the Statement of Financial Position. All shares shall rank pari passu and none of the Shareholders will have any different voting rights to other Shareholders.

For the financial year ended 31 December 2023

WisdomTree US Equity Income UCITS ETF

	<i>DHS</i>	<i>DHSA Acc</i>	<i>DHSG GBP Hedged Acc</i>	<i>DHSF EUR Hedged Acc</i>	<i>Total</i>
Balance at beginning of financial year	3,121,736	1,926,389	56,181	46,250	5,150,556
Shares issued	574,882	576,408	—	57,610	1,208,900
Shares redeemed	<u>(2,341,670)</u>	<u>(756,177)</u>	<u>(21,440)</u>	<u>(30,310)</u>	<u>(3,149,597)</u>
Balance at end of financial year	<u>1,354,948</u>	<u>1,746,620</u>	<u>34,741</u>	<u>73,550</u>	<u>3,209,859</u>
Value of Share Transactions	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	12,725,940	14,228,947	—	1,290,072	28,244,959
Income Equalisation – Subscriptions	68,415	2,613,681	—	242,825	2,924,921
Payments for shares redeemed	(51,011,539)	(19,160,281)	(440,401)	(687,222)	(71,299,443)
Income Equalisation – Redemptions	<u>217,212</u>	<u>3,383,442</u>	<u>97,190</u>	<u>115,900</u>	<u>3,813,744</u>

WisdomTree Europe Equity Income UCITS ETF

	<i>EEL</i>	<i>EELA Acc</i>	<i>Total</i>
Balance at beginning of financial year	1,776,581	373,485	2,150,066
Shares issued	295,590	85,000	380,590
Shares redeemed	<u>(85,000)</u>	<u>(231,008)</u>	<u>(316,008)</u>
Balance at end of financial year	<u>1,987,171</u>	<u>227,477</u>	<u>2,214,648</u>
Value of Share Transactions	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
Proceeds from shares issued	3,553,680	1,407,660	4,961,340
Income Equalisation – Subscriptions	38,961	410,542	449,503
Payments for shares redeemed	(1,051,518)	(4,041,574)	(5,093,092)
Income Equalisation – Redemptions	<u>16,278</u>	<u>1,111,077</u>	<u>1,127,355</u>

WisdomTree Europe SmallCap Dividend UCITS ETF

	<i>DFE</i>	<i>DFEA Acc</i>	<i>Total</i>
Balance at beginning of financial year	1,616,982	560,262	2,177,244
Shares issued	213,118	798,537	1,011,655
Shares redeemed	<u>(204,572)</u>	<u>(127,434)</u>	<u>(332,006)</u>
Balance at end of financial year	<u>1,625,528</u>	<u>1,231,365</u>	<u>2,856,893</u>
Value of Share Transactions	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
Proceeds from shares issued	3,825,277	13,988,784	17,814,061
Income Equalisation – Subscriptions	48,466	2,451,684	2,500,150
Payments for shares redeemed	(3,598,458)	(2,309,363)	(5,907,821)
Income Equalisation – Redemptions	<u>47,294</u>	<u>388,764</u>	<u>436,058</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

5. Share Capital (continued)

For the financial year ended 31 December 2023 (continued)

WisdomTree Emerging Markets Equity Income UCITS ETF

	DEM	DEM Acc	Total
Balance at beginning of financial year	4,444,150	216,367	4,660,517
Shares issued	3,465,102	594,220	4,059,322
Shares redeemed	(1,490,280)	(314,500)	(1,804,780)
Balance at end of financial year	<u>6,418,972</u>	<u>496,087</u>	<u>6,915,059</u>
Value of Share Transactions	USD	USD	USD
Proceeds from shares issued	47,041,486	13,316,898	60,358,384
Income Equalisation – Subscriptions	974,180	4,177,309	5,151,489
Payments for shares redeemed	(20,335,957)	(6,826,098)	(27,162,055)
Income Equalisation – Redemptions	<u>564,742</u>	<u>2,085,450</u>	<u>2,650,192</u>

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

	DGSE
Balance at beginning of financial year	1,630,000
Shares issued	125,000
Shares redeemed	—
Balance at end of financial year	<u>1,755,000</u>
Value of Share Transactions	USD
Proceeds from shares issued	2,184,692
Income Equalisation – Subscriptions	21,163
Payments for shares redeemed	—
Income Equalisation – Redemptions	<u>—</u>

WisdomTree Japan Equity UCITS ETF

	DXJ USD Hedged	DXJA USD Hedged Acc	DXJP GBP Hedged	DXJD CHF Hedged Acc	DXJF EUR Hedged Acc	DXJZ JPY Acc	Total
Balance at beginning of financial year	685,627	452,853	329,720	54,864	636,732	431,782	2,591,578
Shares issued	995,228	1,563,516	483,000	207,090	4,190,126	7,493,393	14,932,353
Shares redeemed	(382,086)	(447,653)	(119,504)	(188,682)	(4,222,673)	(4,119,985)	(9,480,583)
Balance at end of financial year	<u>1,298,769</u>	<u>1,568,716</u>	<u>693,216</u>	<u>73,272</u>	<u>604,185</u>	<u>3,805,190</u>	<u>8,043,348</u>
Value of Share Transactions	USD	USD	USD	USD	USD	USD	USD
Proceeds from shares issued	25,950,736	46,907,836	9,232,065	6,322,806	112,414,437	169,795,705	370,623,585
Income Equalisation – Subscriptions	135,716	3,744,991	87,528	617,995	10,645,270	20,564,247	35,795,747
Payments for shares redeemed	(9,463,559)	(13,444,314)	(2,384,033)	(5,720,777)	(112,222,272)	(99,338,523)	(242,573,478)
Income Equalisation – Redemptions	<u>16,611</u>	<u>1,063,051</u>	<u>22,182</u>	<u>554,342</u>	<u>11,116,709</u>	<u>12,367,169</u>	<u>25,140,064</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

5. Share Capital (continued)

For the financial year ended 31 December 2023 (continued)

WisdomTree Europe Equity UCITS ETF

	<i>HEDJ USD Hedged</i>	<i>HEDK USD Hedged Acc</i>	<i>HEDP GBP Hedged</i>	<i>HEDD CHF Hedged Acc</i>	<i>HEDF EUR Acc</i>	<i>Total</i>
Balance at beginning of financial year	1,176,582	977,762	161,236	35,699	322,913	2,674,192
Shares issued	11,000	227,272	—	79,570	91,910	409,752
Shares redeemed	(311,326)	(238,867)	(38,977)	(32,565)	(69,840)	(691,575)
Balance at end of financial year	<u>876,256</u>	<u>966,167</u>	<u>122,259</u>	<u>82,704</u>	<u>344,983</u>	<u>2,392,369</u>
Value of Share Transactions	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	243,789	6,503,093	—	1,787,038	2,176,631	10,710,551
Income Equalisation – Subscriptions	573	687,502	—	203,387	271,838	1,163,300
Payments for shares redeemed	(7,064,986)	(6,600,366)	(656,593)	(828,795)	(1,693,029)	(16,843,769)
Income Equalisation – Redemptions	<u>20,063</u>	<u>573,073</u>	<u>7,536</u>	<u>104,555</u>	<u>229,886</u>	<u>935,113</u>

WisdomTree UK Equity Income UCITS ETF

Balance at beginning of financial year		<i>WUKD</i>	2,090,000
Shares issued			420,000
Shares redeemed			—
Balance at end of financial year			<u>2,510,000</u>
Value of Share Transactions		<i>GBP</i>	
Proceeds from shares issued			1,700,870
Income Equalisation – Subscriptions			30,576
Payments for shares redeemed			—
Income Equalisation – Redemptions			<u>—</u>

WisdomTree Enhanced Commodity UCITS ETF

	<i>WCOG USD</i>	<i>WCOA USD Acc</i>	<i>WCOM GBP Hedged Acc</i>	<i>WCOE EUR Hedged Acc</i>	<i>COMS CHF Hedged Acc</i>	<i>Total</i>
Balance at beginning of financial year	20,375,000	12,475,000	2,200,000	3,275,000	410,000	38,735,000
Shares issued	2,725,000	6,825,000	2,375,000	200,000	25,000	12,150,000
Shares redeemed	(4,925,000)	(7,150,000)	(1,050,000)	(1,575,000)	—	(14,700,000)
Balance at end of financial year	<u>18,175,000</u>	<u>12,150,000</u>	<u>3,525,000</u>	<u>1,900,000</u>	<u>435,000</u>	<u>36,185,000</u>
Value of Share Transactions	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	38,624,338	101,135,847	37,770,120	2,703,546	361,800	180,595,651
Income Equalisation – Subscriptions	500,683	8,413,223	5,144,340	51,080	8,228	14,117,554
Payments for shares redeemed	(68,544,363)	(104,372,395)	(17,062,811)	(20,916,612)	—	(210,896,181)
Income Equalisation – Redemptions	<u>1,403,355</u>	<u>8,858,368</u>	<u>2,548,260</u>	<u>472,903</u>	<u>—</u>	<u>13,282,886</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

5. Share Capital (continued)

For the financial year ended 31 December 2023 (continued)

WisdomTree US Quality Dividend Growth UCITS ETF

	DGRW USD	DGRA USD Acc	DGRE EUR Hedged Acc***	DGRB GBP Hedged***	Total
Balance at beginning of financial year	3,293,030	11,086,821	—	—	14,379,851
Shares issued	1,206,659	2,273,019	10,000	60,000	3,549,678
Shares redeemed	(2,487,117)	(2,417,885)	—	—	(4,905,002)
Balance at end of financial year	<u>2,012,572</u>	<u>10,941,955</u>	<u>10,000</u>	<u>60,000</u>	<u>13,024,527</u>
Value of Share Transactions	USD	USD	USD	USD	USD
Proceeds from shares issued	39,230,726	82,609,162	165,383	1,041,285	123,046,556
Income Equalisation – Subscriptions	53,043	7,104,819	—	2,785	7,160,647
Payments for shares redeemed	(81,727,246)	(87,542,820)	—	—	(169,270,066)
Income Equalisation – Redemptions	<u>151,145</u>	<u>7,450,543</u>	<u>—</u>	<u>—</u>	<u>7,601,688</u>

WisdomTree Global Quality Dividend Growth UCITS ETF

	GGRW USD	GGRA USD Acc	GGRE EUR Hedged Acc*	GGRB GBP Hedged*	Total
Balance at beginning of financial year	2,256,524	8,946,595	—	—	11,203,119
Shares issued	3,608,196	19,271,298	99,850	10,000	22,989,344
Shares redeemed	(665,695)	(2,905,327)	(8,584)	—	(3,579,606)
Balance at end of financial year	<u>5,199,025</u>	<u>25,312,566</u>	<u>91,266</u>	<u>10,000</u>	<u>30,612,857</u>
Value of Share Transactions	USD	USD	USD	USD	USD
Proceeds from shares issued	106,349,195	655,352,521	1,719,697	183,840	763,605,253
Income Equalisation – Subscriptions	548,079	64,068,757	12,619	—	64,629,455
Payments for shares redeemed	(19,258,286)	(100,992,034)	(141,250)	—	(120,391,570)
Income Equalisation – Redemptions	<u>95,097</u>	<u>6,582,520</u>	<u>1,324</u>	<u>—</u>	<u>6,678,941</u>

WisdomTree Eurozone Quality Dividend Growth UCITS ETF

	EGRW EUR	EGRA EUR Acc	Total
Balance at beginning of financial year	225,106	2,567,938	2,793,044
Shares issued	71,160	179,000	250,160
Shares redeemed	(15,625)	(246,413)	(262,038)
Balance at end of financial year	<u>280,641</u>	<u>2,500,525</u>	<u>2,781,166</u>
Value of Share Transactions	EUR	EUR	EUR
Proceeds from shares issued	1,351,657	4,059,299	5,410,956
Income Equalisation – Subscriptions	13,327	367,417	380,744
Payments for shares redeemed	(304,606)	(5,506,116)	(5,810,722)
Income Equalisation – Redemptions	<u>2,969</u>	<u>525,380</u>	<u>528,349</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

5. Share Capital (continued)

For the financial year ended 31 December 2023 (continued)

WisdomTree AT1 CoCo Bond UCITS ETF

	CCBO USD	COCB USD Acc	CODO USD Hedged	COBO EUR Hedged	COGO GBP Hedged	Total
Balance at beginning of financial year	623,442	92,396	96,960	750,337	1,170,544	2,733,679
Shares issued	377,742	64,324	65,493	1,046,043	190,575	1,744,177
Shares redeemed	(295,065)	(109,512)	(69,931)	(292,787)	(795,322)	(1,562,617)
Balance at end of financial year	<u>706,119</u>	<u>47,208</u>	<u>92,522</u>	<u>1,503,593</u>	<u>565,797</u>	<u>2,915,239</u>
Value of Share Transactions	USD	USD	USD	USD	USD	USD
Proceeds from shares issued	28,823,893	6,724,597	5,819,236	89,583,504	19,644,144	150,595,374
Income Equalisation – Subscriptions	475,277	1,914,124	81,920	1,220,324	220,715	3,912,360
Payments for shares redeemed	(23,163,760)	(10,824,373)	(6,157,957)	(24,285,710)	(78,611,926)	(143,043,726)
Income Equalisation – Redemptions	<u>369,106</u>	<u>3,317,485</u>	<u>85,767</u>	<u>196,430</u>	<u>1,806,387</u>	<u>5,775,175</u>

WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF

	YLD EUR****	EYLD EUR Acc****	Total
Balance at beginning of financial year	56,953	140,627	197,580
Shares issued	14,481	—	14,481
Shares redeemed	(71,434)	(140,627)	(212,061)
Balance at end of financial year	<u>—</u>	<u>—</u>	<u>—</u>
Value of Share Transactions	EUR	EUR	EUR
Proceeds from shares issued	639,959	—	639,959
Income Equalisation – Subscriptions	1,513	—	1,513
Payments for shares redeemed	(3,147,407)	(6,409,644)	(9,557,051)
Income Equalisation – Redemptions	<u>8,244</u>	<u>308,122</u>	<u>316,366</u>

WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF

	GOVE EUR****	WGOV EUR Acc****	Total
Balance at beginning of financial year	12,743	47,000	59,743
Shares issued	—	2,403	2,403
Shares redeemed	(12,743)	(49,403)	(62,146)
Balance at end of financial year	<u>—</u>	<u>—</u>	<u>—</u>
Value of Share Transactions	EUR	EUR	EUR
Proceeds from shares issued	—	112,259	112,259
Income Equalisation – Subscriptions	—	5,186	5,186
Payments for shares redeemed	(557,029)	(2,232,822)	(2,789,851)
Income Equalisation – Redemptions	<u>1,453</u>	<u>120,892</u>	<u>122,345</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

5. Share Capital (continued)

For the financial year ended 31 December 2023 (continued)

WisdomTree Artificial Intelligence UCITS ETF

	<i>WTAI USD Acc</i>
Balance at beginning of financial year	6,817,541
Shares issued	5,111,089
Shares redeemed	<u>(90,000)</u>
Balance at end of financial year	<u>11,838,630</u>

	<i>USD</i>
Value of Share Transactions	
Proceeds from shares issued	265,507,745
Income Equalisation – Subscriptions	1,887,317
Payments for shares redeemed	(4,466,701)
Income Equalisation – Redemptions	<u>45,306</u>

WisdomTree USD Floating Rate Treasury Bond UCITS ETF

	<i>USFR USD</i>	<i>TFRN USD Acc</i>	<i>Total</i>
Balance at beginning of financial year	178,805	1,549,123	1,727,928
Shares issued	486,299	3,961,543	4,447,842
Shares redeemed	<u>(248,964)</u>	<u>(845,202)</u>	<u>(1,094,166)</u>
Balance at end of financial year	<u>416,140</u>	<u>4,665,464</u>	<u>5,081,604</u>

	<i>USD</i>	<i>USD</i>	<i>USD</i>
Value of Share Transactions			
Proceeds from shares issued	24,615,621	211,871,202	236,486,823
Income Equalisation – Subscriptions	233,187	10,640,526	10,873,713
Payments for shares redeemed	(12,621,005)	(44,616,316)	(57,237,321)
Income Equalisation – Redemptions	<u>137,720</u>	<u>1,686,937</u>	<u>1,824,657</u>

WisdomTree Cloud Computing UCITS ETF

	<i>WCLD USD Acc</i>
Balance at beginning of financial year	11,945,000
Shares issued	6,087,889
Shares redeemed	<u>(6,379,344)</u>
Balance at end of financial year	<u>11,653,545</u>

	<i>USD</i>
Value of Share Transactions	
Proceeds from shares issued	171,517,675
Income Equalisation – Subscriptions	—
Payments for shares redeemed	(186,648,602)
Income Equalisation – Redemptions	<u>—</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

5. Share Capital (continued)

For the financial year ended 31 December 2023 (continued)

WisdomTree Battery Solutions UCITS ETF

	<i>VOLT</i> <i>USD Acc</i>
Balance at beginning of financial year	8,746,534
Shares issued	985,724
Shares redeemed	(2,984,000)
Balance at end of financial year	<u>6,748,258</u>

	<i>USD</i>
Value of Share Transactions	
Proceeds from shares issued	39,250,056
Income Equalisation – Subscriptions	1,002,129
Payments for shares redeemed	(101,457,963)
Income Equalisation – Redemptions	<u>3,720,996</u>

WisdomTree Cybersecurity UCITS ETF

	<i>WCBR</i> <i>USD Acc</i>
Balance at beginning of financial year	4,688,463
Shares issued	2,035,697
Shares redeemed	(532,749)
Balance at end of financial year	<u>6,191,411</u>

	<i>USD</i>
Value of Share Transactions	
Proceeds from shares issued	40,724,261
Income Equalisation – Subscriptions	—
Payments for shares redeemed	(9,593,507)
Income Equalisation – Redemptions	<u>5,833</u>

WisdomTree European Union Bond UCITS ETF

	<i>EUBO</i> <i>EUR</i> <i>Acc****</i>
Balance at beginning of financial year	23,062
Shares issued	80,000
Shares redeemed	(103,062)
Balance at end of financial year	<u>—</u>

	<i>EUR</i>
Value of Share Transactions	
Proceeds from shares issued	5,750,125
Income Equalisation – Subscriptions	31,338
Payments for shares redeemed	(7,393,550)
Income Equalisation – Redemptions	<u>54,281</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

5. Share Capital (continued)

For the financial year ended 31 December 2023 (continued)

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF

	<i>EXAG EUR Acc</i>	<i>WXAG USD Acc</i>	<i>Total</i>
Balance at beginning of financial year	9,325,000	650,000	9,975,000
Shares issued	3,025,000	525,000	3,550,000
Shares redeemed	<u>(275,000)</u>	<u>(175,000)</u>	<u>(450,000)</u>
Balance at end of financial year	<u>12,075,000</u>	<u>1,000,000</u>	<u>13,075,000</u>
Value of Share Transactions	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	34,271,771	5,855,845	40,127,616
Income Equalisation – Subscriptions	—	—	—
Payments for shares redeemed	(3,014,157)	(2,023,000)	(5,037,157)
Income Equalisation – Redemptions	<u>—</u>	<u>—</u>	<u>—</u>

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF

	<i>XSOE USD Acc</i>
Balance at beginning of financial year	180,000
Shares issued	—
Shares redeemed	—
Balance at end of financial year	<u>180,000</u>
Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	—
Income Equalisation – Subscriptions	—
Payments for shares redeemed	—
Income Equalisation – Redemptions	<u>—</u>

WisdomTree Broad Commodities UCITS ETF

	<i>PCOM USD Acc</i>
Balance at beginning of financial year	13,375,000
Shares issued	10,075,000
Shares redeemed	<u>(400,000)</u>
Balance at end of financial year	<u>23,050,000</u>
Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	115,407,979
Income Equalisation – Subscriptions	1,705,848
Payments for shares redeemed	(4,393,510)
Income Equalisation – Redemptions	<u>157,625</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

5. Share Capital (continued)

For the financial year ended 31 December 2023 (continued)

WisdomTree BioRevolution UCITS ETF

	<i>WDNA</i> <i>USD Acc</i>
Balance at beginning of financial year	160,000
Shares issued	120,000
Shares redeemed	<u>(150,000)</u>
Balance at end of financial year	<u>130,000</u>

	<i>USD Acc</i>
Value of Share Transactions	
Proceeds from shares issued	2,217,280
Income Equalisation – Subscriptions	10,186
Payments for shares redeemed	(2,568,968)
Income Equalisation – Redemptions	<u>16,172</u>

WisdomTree New Economy Real Estate UCITS ETF

	<i>WTRE</i> <i>USD Acc</i>	<i>WNER</i> <i>USD</i>	<i>Total</i>
Balance at beginning of financial year	32,096	28,000	60,096
Shares issued	94,000	22,000	116,000
Shares redeemed	<u>(21,688)</u>	<u>(4,057)</u>	<u>(25,745)</u>
Balance at end of financial year	<u>104,408</u>	<u>45,943</u>	<u>150,351</u>

	<i>USD</i>	<i>USD</i>	
Value of Share Transactions			
Proceeds from shares issued	1,838,113	429,229	2,267,342
Income Equalisation – Subscriptions	59,118	5,070	64,188
Payments for shares redeemed	(429,220)	(79,172)	(508,392)
Income Equalisation – Redemptions	<u>11,321</u>	<u>766</u>	<u>12,087</u>

WisdomTree Recycling Decarbonisation UCITS ETF

	<i>WRCY</i> <i>USD Acc</i>
Balance at beginning of financial year	150,000
Shares issued	80,000
Shares redeemed	<u>(80,000)</u>
Balance at end of financial year	<u>150,000</u>

	<i>USD</i>
Value of Share Transactions	
Proceeds from shares issued	1,445,025
Income Equalisation – Subscriptions	7,759
Payments for shares redeemed	(1,504,014)
Income Equalisation – Redemptions	<u>7,320</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

5. Share Capital (continued)

For the financial year ended 31 December 2023 (continued)

WisdomTree Blockchain UCITS ETF

	<i>WBLK USD Acc</i>
Balance at beginning of financial year	20,000
Shares issued	420,000
Shares redeemed	<u>(367,500)</u>
Balance at end of financial year	<u>72,500</u>

	<i>USD Acc</i>
Value of Share Transactions	
Proceeds from shares issued	7,881,290
Income Equalisation – Subscriptions	—
Payments for shares redeemed	(6,910,301)
Income Equalisation – Redemptions	<u>—</u>

WisdomTree Global Automotive Innovators UCITS ETF

	<i>WCAR USD Acc</i>
Balance at beginning of financial year	60,000
Shares issued	—
Shares redeemed	<u>(30,000)</u>
Balance at end of financial year	<u>30,000</u>

	<i>USD Acc</i>
Value of Share Transactions	
Proceeds from shares issued	—
Income Equalisation – Subscriptions	—
Payments for shares redeemed	(825,604)
Income Equalisation – Redemptions	<u>17,481</u>

WisdomTree Renewable Energy UCITS ETF

	<i>WRNW USD Acc**</i>
Balance at beginning of financial year	—
Shares issued	60,000
Shares redeemed	<u>(30,000)</u>
Balance at end of financial year	<u>30,000</u>

	<i>USD</i>
Value of Share Transactions	
Proceeds from shares issued	1,332,453
Income Equalisation – Subscriptions	1,635
Payments for shares redeemed	(611,271)
Income Equalisation – Redemptions	<u>1,659</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

5. Share Capital (continued)

For the financial year ended 31 December 2023 (continued)

WisdomTree US Efficient Core UCITS ETF

	NTSX USD Acc*****
Balance at beginning of financial year	—
Shares issued	76,000
Shares redeemed	—
Balance at end of financial year	<u>76,000</u>
Value of Share Transactions	USD
Proceeds from shares issued	2,010,134
Income Equalisation – Subscriptions	1,980
Payments for shares redeemed	—
Income Equalisation – Redemptions	—

WisdomTree UK Quality Dividend Growth UCITS ETF

	UGRW GBP*****
Balance at beginning of financial year	—
Shares issued	20,000
Shares redeemed	—
Balance at end of financial year	<u>20,000</u>
Value of Share Transactions	GBP
Proceeds from shares issued	528,031
Income Equalisation – Subscriptions	1,087
Payments for shares redeemed	—
Income Equalisation – Redemptions	—

WisdomTree Megatrends UCITS ETF

	WMGT USD Acc*****
Balance at beginning of financial year	—
Shares issued	40,000
Shares redeemed	—
Balance at end of financial year	<u>40,000</u>
Value of Share Transactions	USD
Proceeds from shares issued	1,006,977
Income Equalisation – Subscriptions	—
Payments for shares redeemed	—
Income Equalisation – Redemptions	—

* Launched 20 March 2023.

** Launched 5 June 2023.

*** Launched 31 July 2023.

**** Terminated 5 September 2023.

***** Launched 10 October 2023.

***** Launched 13 November 2023.

***** Launched 5 December 2023.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

5. Share Capital (continued)

For the financial year ended 31 December 2022

WisdomTree US Equity Income UCITS ETF

	<i>DHS</i>	<i>DHSA Acc</i>	<i>DHSG GBP Hedged Acc</i>	<i>DHSF EUR Hedged Acc</i>	<i>Total</i>
Balance at beginning of financial year	735,150	1,959,478	234,189	8,073	2,936,890
Shares issued	5,747,913	5,723,888	7,000	385,000	11,863,801
Shares redeemed	<u>(3,361,327)</u>	<u>(5,756,977)</u>	<u>(185,008)</u>	<u>(346,823)</u>	<u>(9,650,135)</u>
Balance at end of financial year	<u>3,121,736</u>	<u>1,926,389</u>	<u>56,181</u>	<u>46,250</u>	<u>5,150,556</u>
Value of Share Transactions	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	134,499,382	149,251,573	154,031	8,767,006	292,671,992
Income Equalisation – Subscriptions	831,176	19,334,632	24,726	1,246,352	21,436,886
Payments for shares redeemed	<u>(78,726,786)</u>	<u>(149,612,256)</u>	<u>(4,300,722)</u>	<u>(7,729,657)</u>	<u>(240,369,421)</u>
Income Equalisation – Redemptions	<u>408,505</u>	<u>20,069,011</u>	<u>630,855</u>	<u>1,149,460</u>	<u>22,257,831</u>

WisdomTree Europe Equity Income UCITS ETF

	<i>EEL</i>	<i>EEL Acc</i>	<i>Total</i>
Balance at beginning of financial year	1,624,730	259,668	1,884,398
Shares issued	238,919	163,817	402,736
Shares redeemed	<u>(87,068)</u>	<u>(50,000)</u>	<u>(137,068)</u>
Balance at end of financial year	<u>1,776,581</u>	<u>373,485</u>	<u>2,150,066</u>
Value of Share Transactions	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
Proceeds from shares issued	2,714,273	2,603,827	5,318,100
Income Equalisation – Subscriptions	56,369	650,964	707,333
Payments for shares redeemed	<u>(997,526)</u>	<u>(802,780)</u>	<u>(1,800,306)</u>
Income Equalisation – Redemptions	<u>14,392</u>	<u>201,825</u>	<u>216,217</u>

WisdomTree Europe SmallCap Dividend UCITS ETF

	<i>DFE</i>	<i>DFEA Acc</i>	<i>Total</i>
Balance at beginning of financial year	1,754,055	560,566	2,314,621
Shares issued	37,927	179,821	217,748
Shares redeemed	<u>(175,000)</u>	<u>(180,125)</u>	<u>(355,125)</u>
Balance at end of financial year	<u>1,616,982</u>	<u>560,262</u>	<u>2,177,244</u>
Value of Share Transactions	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
Proceeds from shares issued	779,936	3,224,480	4,004,416
Income Equalisation – Subscriptions	14,201	362,713	376,914
Payments for shares redeemed	<u>(3,193,834)</u>	<u>(3,320,677)</u>	<u>(6,514,511)</u>
Income Equalisation – Redemptions	<u>57,990</u>	<u>387,977</u>	<u>445,967</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

5. Share Capital (continued)

For the financial year ended 31 December 2022 (continued)

WisdomTree Emerging Markets Equity Income UCITS ETF

	<i>DEM</i>	<i>DEM</i>	<i>Total</i>
	<i>DEM</i>	<i>Acc</i>	
Balance at beginning of financial year	3,152,233	83,558	3,235,791
Shares issued	1,772,844	244,408	2,017,252
Shares redeemed	<u>(480,927)</u>	<u>(111,599)</u>	<u>(592,526)</u>
Balance at end of financial year	<u>4,444,150</u>	<u>216,367</u>	<u>4,660,517</u>
Value of Share Transactions	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	23,288,210	5,070,635	28,358,845
Income Equalisation – Subscriptions	1,231,752	1,421,154	2,652,906
Payments for shares redeemed	(6,667,657)	(2,265,092)	(8,932,749)
Income Equalisation – Redemptions	<u>216,144</u>	<u>706,651</u>	<u>922,795</u>

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

	<i>DGSE</i>
Balance at beginning of financial year	1,880,000
Shares issued	—
Shares redeemed	<u>(250,000)</u>
Balance at end of financial year	<u>1,630,000</u>
Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	—
Income Equalisation – Subscriptions	—
Payments for shares redeemed	(4,140,323)
Income Equalisation – Redemptions	<u>92,000</u>

WisdomTree Japan Equity UCITS ETF

	<i>DXJ</i>	<i>DXJA</i>	<i>DXJP</i>	<i>DXJD</i>	<i>DXJF</i>	<i>DXJZ</i>	<i>Total</i>
	<i>USD Hedged</i>	<i>USD Hedged Acc</i>	<i>GBP Hedged</i>	<i>CHF Hedged Acc</i>	<i>EUR Hedged Acc</i>	<i>JPY Acc</i>	
Balance at beginning of financial year	766,480	535,858	384,539	85,650	271,551	144,946	2,189,024
Shares issued	646,795	473,809	272,000	21,000	3,345,939	785,811	5,545,354
Shares redeemed	<u>(727,648)</u>	<u>(556,814)</u>	<u>(326,819)</u>	<u>(51,786)</u>	<u>(2,980,758)</u>	<u>(498,975)</u>	<u>(5,142,800)</u>
Balance at end of financial year	<u>685,627</u>	<u>452,853</u>	<u>329,720</u>	<u>54,864</u>	<u>636,732</u>	<u>431,782</u>	<u>2,591,578</u>
Value of Share Transactions	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	12,615,983	10,947,994	4,227,082	519,878	68,627,568	16,081,055	113,019,560
Income Equalisation – Subscriptions	76,761	913,317	22,319	54,735	7,084,692	1,813,598	9,965,422
Payments for shares redeemed	(13,767,134)	(13,013,232)	(4,867,363)	(1,265,682)	(60,082,797)	(10,284,852)	(103,281,060)
Income Equalisation – Redemptions	<u>61,116</u>	<u>1,039,106</u>	<u>69,631</u>	<u>130,795</u>	<u>6,383,423</u>	<u>1,094,725</u>	<u>8,778,796</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

5. Share Capital (continued)

For the financial year ended 31 December 2022 (continued)

WisdomTree Europe Equity UCITS ETF

	HEDJ USD Hedged	HEDK USD Hedged Acc	HEDP GBP Hedged	HEDD CHF Hedged Acc	HEDF EUR Acc	Total
Balance at beginning of financial year	1,166,550	1,652,417	201,454	77,703	179,545	3,277,669
Shares issued	114,979	370,000	8,500	122,996	182,750	799,225
Shares redeemed	(104,947)	(1,044,655)	(48,718)	(165,000)	(39,382)	(1,402,702)
Balance at end of financial year	<u>1,176,582</u>	<u>977,762</u>	<u>161,236</u>	<u>35,699</u>	<u>322,913</u>	<u>2,674,192</u>
Value of Share Transactions	USD	USD	USD	USD	USD	USD
Proceeds from shares issued	2,399,574	9,408,471	115,275	2,427,538	3,735,049	18,085,907
Income Equalisation – Subscriptions	15,659	718,824	145	298,192	425,675	1,458,495
Payments for shares redeemed	(2,037,164)	(25,109,438)	(691,152)	(3,256,560)	(772,867)	(31,867,181)
Income Equalisation – Redemptions	<u>409</u>	<u>2,347,036</u>	<u>692</u>	<u>400,026</u>	<u>97,461</u>	<u>2,845,624</u>

WisdomTree UK Equity Income UCITS ETF

	WUKD
Balance at beginning of financial year	2,080,000
Shares issued	280,000
Shares redeemed	<u>(270,000)</u>
Balance at end of financial year	<u>2,090,000</u>
Value of Share Transactions	GBP
Proceeds from shares issued	1,179,954
Income Equalisation – Subscriptions	13,454
Payments for shares redeemed	(1,236,393)
Income Equalisation – Redemptions	<u>16,551</u>

WisdomTree Enhanced Commodity UCITS ETF

	WCOG USD	WCOA USD Acc	WCOM GBP Hedged Acc	WCOE EUR Hedged Acc	COMS CHF Hedged Acc	Total
Balance at beginning of financial year	29,850,000	16,100,000	2,025,000	2,750,000	260,000	50,985,000
Shares issued	23,625,000	14,000,000	2,950,000	2,200,000	250,000	43,025,000
Shares redeemed	(33,100,000)	(17,625,000)	(2,775,000)	(1,675,000)	(100,000)	(55,275,000)
Balance at end of financial year	<u>20,375,000</u>	<u>12,475,000</u>	<u>2,200,000</u>	<u>3,275,000</u>	<u>410,000</u>	<u>38,735,000</u>
Value of Share Transactions	USD	USD	USD	USD	USD	USD
Proceeds from shares issued	340,439,571	221,990,833	55,039,819	34,883,911	4,252,933	656,607,067
Income Equalisation – Subscriptions	—	10,355,513	5,411,548	—	—	15,767,061
Payments for shares redeemed	(497,228,658)	(284,985,715)	(50,239,705)	(24,581,346)	(1,554,297)	(858,589,721)
Income Equalisation – Redemptions	<u>—</u>	<u>13,178,950</u>	<u>5,118,358</u>	<u>9,663</u>	<u>—</u>	<u>18,306,971</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

5. Share Capital (continued)

For the financial year ended 31 December 2022 (continued)

WisdomTree US Quality Dividend Growth UCITS ETF

	<i>DGRW</i> USD	<i>DGRA</i> USD Acc	<i>Total</i>
Balance at beginning of financial year	232,633	4,772,436	5,005,069
Shares issued	3,648,067	7,536,927	11,184,994
Shares redeemed	<u>(587,670)</u>	<u>(1,222,542)</u>	<u>(1,810,212)</u>
Balance at end of financial year	<u>3,293,030</u>	<u>11,086,821</u>	<u>14,379,851</u>

Value of Share Transactions	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	107,703,776	253,541,133	361,244,909
Income Equalisation – Subscriptions	180,229	19,576,185	19,756,414
Payments for shares redeemed	<u>(17,952,374)</u>	<u>(40,467,161)</u>	<u>(58,419,535)</u>
Income Equalisation – Redemptions	<u>61,049</u>	<u>3,139,623</u>	<u>3,200,672</u>

WisdomTree Global Quality Dividend Growth UCITS ETF

	<i>GGRW</i> USD	<i>GGRA</i> USD Acc	<i>Total</i>
Balance at beginning of financial year	445,508	4,137,487	4,582,995
Shares issued	2,360,431	5,492,195	7,852,626
Shares redeemed	<u>(549,415)</u>	<u>(683,087)</u>	<u>(1,232,502)</u>
Balance at end of financial year	<u>2,256,524</u>	<u>8,946,595</u>	<u>11,203,119</u>

Value of Share Transactions	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	64,626,678	171,536,742	236,163,420
Income Equalisation – Subscriptions	635,353	14,396,809	15,032,162
Payments for shares redeemed	<u>(15,461,764)</u>	<u>(21,169,363)</u>	<u>(36,631,127)</u>
Income Equalisation – Redemptions	<u>105,599</u>	<u>1,806,408</u>	<u>1,912,007</u>

WisdomTree Eurozone Quality Dividend Growth UCITS ETF

	<i>EGRW</i> EUR	<i>EGRA</i> EUR Acc	<i>Total</i>
Balance at beginning of financial year	450,091	1,917,828	2,367,919
Shares issued	219,861	1,086,470	1,306,331
Shares redeemed	<u>(444,846)</u>	<u>(436,360)</u>	<u>(881,206)</u>
Balance at end of financial year	<u>225,106</u>	<u>2,567,938</u>	<u>2,793,044</u>

Value of Share Transactions	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
Proceeds from shares issued	4,014,424	23,260,976	27,275,400
Income Equalisation – Subscriptions	11,994	1,767,670	1,779,664
Payments for shares redeemed	<u>(7,812,987)</u>	<u>(8,847,114)</u>	<u>(16,660,101)</u>
Income Equalisation – Redemptions	<u>22,666</u>	<u>728,577</u>	<u>751,243</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

5. Share Capital (continued)

For the financial year ended 31 December 2022 (continued)

WisdomTree AT1 CoCo Bond UCITS ETF

	CCBO USD	COCB USD Acc	CODO USD Hedged	COBO EUR Hedged	COGO GBP Hedged	Total
Balance at beginning of financial year	622,952	118,048	114,906	495,314	582,721	1,933,941
Shares issued	340,201	104,637	31,087	402,369	654,070	1,532,364
Shares redeemed	(339,711)	(130,289)	(49,033)	(147,346)	(66,247)	(732,626)
Balance at end of financial year	<u>623,442</u>	<u>92,396</u>	<u>96,960</u>	<u>750,337</u>	<u>1,170,544</u>	<u>2,733,679</u>
Value of Share Transactions	USD	USD	USD	USD	USD	USD
Proceeds from shares issued	28,881,398	10,650,801	2,799,465	36,860,146	70,453,672	149,645,482
Income Equalisation – Subscriptions	481,506	2,754,991	48,179	672,440	1,270,956	5,228,072
Payments for shares redeemed	(27,691,540)	(13,330,064)	(4,435,798)	(14,562,920)	(7,028,538)	(67,048,860)
Income Equalisation – Redemptions	<u>482,756</u>	<u>3,371,262</u>	<u>94,984</u>	<u>245,059</u>	<u>128,419</u>	<u>4,322,480</u>

WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF

	YLD EUR	EYLD EUR Acc	Total
Balance at beginning of financial year	132,886	89,991	222,877
Shares issued	23,593	54,136	77,729
Shares redeemed	(99,526)	(3,500)	(103,026)
Balance at end of financial year	<u>56,953</u>	<u>140,627</u>	<u>197,580</u>
Value of Share Transactions	EUR	EUR	EUR
Proceeds from shares issued	1,177,973	2,536,192	3,714,165
Income Equalisation – Subscriptions	1,352	88,046	89,398
Payments for shares redeemed	(4,681,870)	(183,739)	(4,865,609)
Income Equalisation – Redemptions	<u>9,995</u>	<u>5,062</u>	<u>15,057</u>

WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF

	GOVE EUR	WGOV EUR Acc	Total
Balance at beginning of financial year	12,743	47,000	59,743
Shares issued	—	—	—
Shares redeemed	—	—	—
Balance at end of financial year	<u>12,743</u>	<u>47,000</u>	<u>59,743</u>
Value of Share Transactions	EUR	EUR	EUR
Proceeds from shares issued	—	—	—
Income Equalisation – Subscriptions	—	—	—
Payments for shares redeemed	—	—	—
Income Equalisation – Redemptions	<u>—</u>	<u>—</u>	<u>—</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

5. Share Capital (continued)

For the financial year ended 31 December 2022 (continued)

WisdomTree Artificial Intelligence UCITS ETF

	<i>WTAI USD Acc</i>
Balance at beginning of financial year	7,585,541
Shares issued	913,000
Shares redeemed	<u>(1,681,000)</u>
Balance at end of financial year	<u>6,817,541</u>

	<i>USD</i>
Value of Share Transactions	
Proceeds from shares issued	47,713,118
Income Equalisation – Subscriptions	204,526
Payments for shares redeemed	<u>(89,258,951)</u>
Income Equalisation – Redemptions	<u>353,099</u>

WisdomTree USD Floating Rate Treasury Bond UCITS ETF

	<i>USFR USD</i>	<i>TFRN USD Acc</i>	<i>Total</i>
Balance at beginning of financial year	16,383	673,282	689,665
Shares issued	216,849	1,231,526	1,448,375
Shares redeemed	<u>(54,427)</u>	<u>(355,685)</u>	<u>(410,112)</u>
Balance at end of financial year	<u>178,805</u>	<u>1,549,123</u>	<u>1,727,928</u>

	<i>USD</i>	<i>USD</i>	<i>USD</i>
Value of Share Transactions			
Proceeds from shares issued	10,933,483	63,365,447	74,298,930
Income Equalisation – Subscriptions	60,683	810,365	871,048
Payments for shares redeemed	<u>(2,745,505)</u>	<u>(18,241,889)</u>	<u>(20,987,394)</u>
Income Equalisation – Redemptions	<u>15,980</u>	<u>171,543</u>	<u>187,523</u>

WisdomTree Cloud Computing UCITS ETF

	<i>WCLD USD Acc</i>
Balance at beginning of financial year	11,630,000
Shares issued	7,464,000
Shares redeemed	<u>(7,149,000)</u>
Balance at end of financial year	<u>11,945,000</u>

	<i>USD</i>
Value of Share Transactions	
Proceeds from shares issued	219,613,990
Income Equalisation – Subscriptions	—
Payments for shares redeemed	<u>(218,323,041)</u>
Income Equalisation – Redemptions	<u>—</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

5. Share Capital (continued)

For the financial year ended 31 December 2022 (continued)

WisdomTree Battery Solutions UCITS ETF

	<i>VOLT USD Acc</i>
Balance at beginning of financial year	13,045,534
Shares issued	1,673,000
Shares redeemed	<u>(5,972,000)</u>
Balance at end of financial year	<u>8,746,534</u>

	<i>USD</i>
Value of Share Transactions	
Proceeds from shares issued	70,644,214
Income Equalisation – Subscriptions	1,136,053
Payments for shares redeemed	(249,241,761)
Income Equalisation – Redemptions	<u>4,071,833</u>

WisdomTree Cybersecurity UCITS ETF

	<i>WCBR USD Acc</i>
Balance at beginning of financial year	2,871,533
Shares issued	2,661,930
Shares redeemed	<u>(845,000)</u>
Balance at end of financial year	<u>4,688,463</u>

	<i>USD</i>
Value of Share Transactions	
Proceeds from shares issued	53,444,207
Income Equalisation – Subscriptions	146,959
Payments for shares redeemed	(18,367,552)
Income Equalisation – Redemptions	<u>41,155</u>

WisdomTree European Union Bond UCITS ETF

	<i>EUBO EUR Acc</i>
Balance at beginning of financial year	157,000
Shares issued	25,000
Shares redeemed	<u>(158,938)</u>
Balance at end of financial year	<u>23,062</u>

	<i>EUR</i>
Value of Share Transactions	
Proceeds from shares issued	2,049,006
Income Equalisation – Subscriptions	—
Payments for shares redeemed	(14,118,342)
Income Equalisation – Redemptions	<u>—</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

5. Share Capital (continued)

For the financial year ended 31 December 2022 (continued)

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF

	<i>EXAG</i> <i>EUR Acc</i>	<i>WXAG</i> <i>USD Acc</i>	<i>Total</i>
Balance at beginning of financial year	6,825,000	25,000	6,850,000
Shares issued	3,200,000	775,000	3,975,000
Shares redeemed	<u>(700,000)</u>	<u>(150,000)</u>	<u>(850,000)</u>
Balance at end of financial year	<u>9,325,000</u>	<u>650,000</u>	<u>9,975,000</u>
Value of Share Transactions	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	39,353,731	9,044,328	48,398,059
Income Equalisation – Subscriptions	—	—	—
Payments for shares redeemed	(9,344,773)	(1,696,350)	(11,041,123)
Income Equalisation – Redemptions	<u>—</u>	<u>—</u>	<u>—</u>

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF

	<i>XSOE</i> <i>USD Acc</i>
Balance at beginning of financial year	120,000
Shares issued	60,000
Shares redeemed	—
Balance at end of financial year	<u>180,000</u>
Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	995,372
Income Equalisation – Subscriptions	23,214
Payments for shares redeemed	—
Income Equalisation – Redemptions	<u>—</u>

WisdomTree Broad Commodities UCITS ETF

	<i>PCOM</i> <i>USD Acc</i>
Balance at beginning of financial year	125,000
Shares issued	13,525,000
Shares redeemed	<u>(275,000)</u>
Balance at end of financial year	<u>13,375,000</u>
Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	156,365,408
Income Equalisation – Subscriptions	1,510,113
Payments for shares redeemed	(3,495,332)
Income Equalisation – Redemptions	<u>3,440</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

5. Share Capital (continued)

For the financial year ended 31 December 2022 (continued)

WisdomTree BioRevolution UCITS ETF

	<i>WDNA USD Acc</i>
Balance at beginning of financial year	30,000
Shares issued	140,000
Shares redeemed	<u>(10,000)</u>
Balance at end of financial year	<u>160,000</u>

Value of Share Transactions	<i>USD Acc</i>
Proceeds from shares issued	2,845,314
Income Equalisation – Subscriptions	6,063
Payments for shares redeemed	<u>(195,922)</u>
Income Equalisation – Redemptions	<u>634</u>

WisdomTree New Economy Real Estate UCITS ETF

	<i>WTRE USD Acc*</i>	<i>WNER USD*</i>	<i>Total</i>
Balance at beginning of financial year	—	—	—
Shares issued	92,000	30,000	122,000
Shares redeemed	<u>(59,904)</u>	<u>(2,000)</u>	<u>(61,904)</u>
Balance at end of financial year	<u>32,096</u>	<u>28,000</u>	<u>60,096</u>

Value of Share Transactions	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	2,046,836	655,292	2,702,128
Income Equalisation – Subscriptions	9,278	2,661	11,939
Payments for shares redeemed	<u>(1,317,717)</u>	<u>(48,414)</u>	<u>(1,366,131)</u>
Income Equalisation – Redemptions	<u>9,723</u>	<u>143</u>	<u>9,866</u>

WisdomTree Recycling Decarbonisation UCITS ETF

	<i>WRCY USD Acc**</i>
Balance at beginning of financial year	—
Shares issued	230,000
Shares redeemed	<u>(80,000)</u>
Balance at end of financial year	<u>150,000</u>

Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	5,217,245
Income Equalisation – Subscriptions	1,768
Payments for shares redeemed	<u>(1,886,277)</u>
Income Equalisation – Redemptions	<u>366</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

5. Share Capital (continued)

For the financial year ended 31 December 2022 (continued)

WisdomTree Blockchain UCITS ETF

	<i>WBLK USD Acc***</i>
Balance at beginning of financial year	—
Shares issued	40,000
Shares redeemed	<u>(20,000)</u>
Balance at end of financial year	<u>20,000</u>
Value of Share Transactions	
	<i>USD Acc</i>
Proceeds from shares issued	972,225
Income Equalisation – Subscriptions	218
Payments for shares redeemed	<u>(377,953)</u>
Income Equalisation – Redemptions	<u>134</u>

WisdomTree Global Automotive Innovators UCITS ETF

	<i>WCAR USD Acc****</i>
Balance at beginning of financial year	—
Shares issued	60,000
Shares redeemed	<u>—</u>
Balance at end of financial year	<u>60,000</u>
Value of Share Transactions	
	<i>USD Acc</i>
Proceeds from shares issued	1,413,894
Income Equalisation – Subscriptions	1,539
Payments for shares redeemed	<u>—</u>
Income Equalisation – Redemptions	<u>—</u>

* Launched 7 February 2022.

** Launched 22 April 2022.

*** Launched 7 September 2022.

**** Launched 22 September 2022.

6. Fees and Expenses

Establishment expenses

All fees and expenses relating to the organisation and establishment of the ICAV and the Sub-Funds are borne by the Manager.

Management Fees

All of the fees and expenses payable in respect of a Sub-Fund are paid as one single fee. This is referred to as the “Management Fees”. WisdomTree Management Limited, (the “Manager”), is responsible for discharging all operational expenses of each Sub-Fund, including but not limited to, fees of the Investment Managers, Depositary, Administrator, Secretary, Distributors, Directors, Auditors, legal and other professional advisers of the ICAV, Central Bank of Ireland industry funding levy, statutory fees and any relevant regulatory filing fees, listing of shares on any stock exchange, costs of publication of the net asset value per share, registrar and transfer agency services and preparing, printing and distributing the Prospectus, Supplements and KIIDs. To the extent that expenses exceed the Management Fees, the Manager will pay such excess from its internal resources.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

6. Fees and Expenses (continued)

Management Fees (continued)

The Management Fees payable in respect of each Sub-Fund and Share Class is listed below:

WisdomTree US Equity Income UCITS ETF

<i>Share classes</i>	<i>2023 Management Fees %</i>	<i>2022 Management Fees %</i>
USD (“DHS”)	0.29%	0.29%
USD Acc (“DHSA”)	0.29%	0.29%
GBP Hedged Acc (“DHSG”)	0.35%	0.35%
EUR Hedged Acc (“DHSF”)	0.35%	0.35%

WisdomTree Europe Equity Income UCITS ETF

<i>Share classes</i>	<i>2023 Management Fees %</i>	<i>2022 Management Fees %</i>
EUR (“EEI”)	0.29%	0.29%
EUR Acc (“EEIA”)	0.29%	0.29%

WisdomTree Europe SmallCap Dividend UCITS ETF

<i>Share classes</i>	<i>2023 Management Fees %</i>	<i>2022 Management Fees %</i>
EUR (“DFE”)	0.38%	0.38%
EUR Acc (“DFEA”)	0.38%	0.38%

WisdomTree Emerging Markets Equity Income UCITS ETF

<i>Share classes</i>	<i>2023 Management Fees %</i>	<i>2022 Management Fees %</i>
USD (“DEM”)	0.46%	0.46%
USD Acc (“DEMR”)	0.46%	0.46%

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

<i>Share classes</i>	<i>2023 Management Fees %</i>	<i>2022 Management Fees %</i>
USD (“DGSE”)	0.54%	0.54%

WisdomTree Japan Equity UCITS ETF

<i>Share classes</i>	<i>2023 Management Fees %</i>	<i>2022 Management Fees %</i>
USD Hedged (“DXJ”)	0.48%	0.48%
USD Hedged Acc (“DXJA”)	0.48%	0.48%
GBP Hedged (“DXJP”)	0.45%	0.45%
CHF Hedged Acc (“DXJD”)	0.45%	0.45%
EUR Hedged Acc (“DXJF”)	0.45%	0.45%
JPY Acc (“DXJZ”)	0.40%	0.40%

WisdomTree Europe Equity UCITS ETF

<i>Share classes</i>	<i>2023 Management Fees %</i>	<i>2022 Management Fees %</i>
USD Hedged (“HEDJ”)	0.58%	0.58%
USD Hedged Acc (“HEDK”)	0.58%	0.58%
GBP Hedged (“HEDP”)	0.35%	0.35%
CHF Hedged Acc (“HEDD”)	0.35%	0.35%
EUR Acc (“HEDF”)	0.32%	0.32%

WisdomTree UK Equity Income UCITS ETF

<i>Share classes</i>	<i>2023 Management Fees %</i>	<i>2022 Management Fees %</i>
GBP (“WUKD”)	0.29%	0.29%

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

6. Fees and Expenses (continued)

Management Fees (continued)

WisdomTree Enhanced Commodity UCITS ETF

<i>Share classes</i>	<i>2023 Management Fees %</i>	<i>2022 Management Fees %</i>
USD (“WCOG”)	0.35%	0.35%
USD Acc (“WCOA”)	0.35%	0.35%
GBP Hedged Acc (“WCOM”)	0.35%	0.35%
EUR Hedged Acc (“WCOE”)	0.35%	0.35%
CHF Hedged Acc (“COMS”)	0.35%	0.35%

WisdomTree US Quality Dividend Growth UCITS ETF

<i>Share classes</i>	<i>2023 Management Fees %</i>	<i>2022 Management Fees %</i>
USD (“DGRW”)	0.33%	0.33%
USD Acc (“DGRA”)	0.33%	0.33%
EUR Hedged Acc (“DGRE”)*****	0.35%	—
GBP Hedged (“DGRB”)*****	0.35%	—

WisdomTree Global Quality Dividend Growth UCITS ETF

<i>Share classes</i>	<i>2023 Management Fees %</i>	<i>2022 Management Fees %</i>
USD (“GGRW”)	0.38%	0.38%
USD Acc (“GGRA”)	0.38%	0.38%
EUR Hedged Acc (“GGRE”)*****	0.43%	—
GBP Hedged (“GGRB”)*****	0.43%	—

WisdomTree Eurozone Quality Dividend Growth UCITS ETF

<i>Share classes</i>	<i>2023 Management Fees %</i>	<i>2022 Management Fees %</i>
EUR (“EGRW”)	0.29%	0.29%
EUR Acc (“EGRA”)	0.29%	0.29%

WisdomTree AT1 CoCo Bond UCITS ETF

<i>Share classes</i>	<i>2023 Management Fees %</i>	<i>2022 Management Fees %</i>
USD (“CCBO”)	0.39%	0.39%
USD Acc (“COCB”)	0.39%	0.39%
USD Hedged (“CODO”)	0.39%	0.39%
EUR Hedged (“COBO”)	0.39%	0.39%
GBP Hedged (“COGO”)	0.39%	0.39%

WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF

<i>Share classes</i>	<i>2023 Management Fees %</i>	<i>2022 Management Fees %</i>
EUR (“YLD”)*****	0.18%	0.18%
EUR Acc (“EYLD”)*****	0.18%	0.18%

WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF

<i>Share classes</i>	<i>2023 Management Fees %</i>	<i>2022 Management Fees %</i>
EUR (“GOVE”)*****	0.16%	0.16%
EUR Acc (“WGOV”)*****	0.16%	0.16%

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

6. Fees and Expenses (continued)

Management Fees (continued)

WisdomTree Artificial Intelligence UCITS ETF

<i>Share classes</i>	<i>2023 Management Fees %</i>	<i>2022 Management Fees %</i>
USD Acc (“WTAI”)	0.40%	0.40%

WisdomTree USD Floating Rate Treasury Bond UCITS ETF

<i>Share classes</i>	<i>2023 Management Fees %</i>	<i>2022 Management Fees %</i>
USD (“USFR”)	0.15%	0.15%
USD Acc (“TFRN”)	0.15%	0.15%

WisdomTree Cloud Computing UCITS ETF

<i>Share classes</i>	<i>2023 Management Fees %</i>	<i>2022 Management Fees %</i>
USD Acc (“WCLD”)	0.40%	0.40%

WisdomTree Battery Solutions UCITS ETF

<i>Share classes</i>	<i>2023 Management Fees %</i>	<i>2022 Management Fees %</i>
USD Acc (“VOLT”)	0.40%	0.40%

WisdomTree Cybersecurity UCITS ETF

<i>Share classes</i>	<i>2023 Management Fees %</i>	<i>2022 Management Fees %</i>
USD Acc (“WCBR”)	0.45%	0.45%

WisdomTree European Union Bond UCITS ETF

<i>Share classes</i>	<i>2023 Management Fees %</i>	<i>2022 Management Fees %</i>
EUR Acc (“EUBO”)*****	0.16%	0.16%

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF

<i>Share classes</i>	<i>2023 Management Fees %</i>	<i>2022 Management Fees %</i>
EUR Acc (“EXAG”)	0.35%	0.35%
USD Acc (“WXAG”)	0.35%	0.35%

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF

<i>Share classes</i>	<i>2023 Management Fees %</i>	<i>2022 Management Fees %</i>
USD Acc (“XSOE”)	0.32%	0.32%

WisdomTree Broad Commodities UCITS ETF

<i>Share classes</i>	<i>2023 Management Fees %</i>	<i>2022 Management Fees %</i>
USD Acc (“PCOM”)	0.19%	0.19%

WisdomTree BioRevolution UCITS ETF

<i>Share classes</i>	<i>2023 Management Fees %</i>	<i>2022 Management Fees %</i>
USD Acc (“WDNA”)	0.45%	0.45%

WisdomTree New Economy Real Estate UCITS ETF

<i>Share classes</i>	<i>2023 Management Fees %</i>	<i>2022 Management Fees %</i>
USD Acc (“WTRE”)*	0.45%	0.45%
USD (“WNER”)*	0.45%	0.45%

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

6. Fees and Expenses (continued)

Management Fees (continued)

WisdomTree Recycling Decarbonisation UCITS ETF

<i>Share classes</i>	<i>2023 Management Fees %</i>	<i>2022 Management Fees %</i>
USD Acc (“WRCY”)**	0.45%	0.45%

WisdomTree Blockchain UCITS ETF

<i>Share classes</i>	<i>2023 Management Fees %</i>	<i>2022 Management Fees %</i>
USD Acc (“WBLK”)**	0.45%	0.45%

WisdomTree Global Automotive Innovators UCITS ETF

<i>Share classes</i>	<i>2023 Management Fees %</i>	<i>2022 Management Fees %</i>
USD Acc (“WCAR”)**	0.45%	0.45%

WisdomTree Renewable Energy UCITS ETF

<i>Share classes</i>	<i>2023 Management Fees %</i>	<i>2022 Management Fees %</i>
USD Acc (“WRNW”)**	0.45%	—

WisdomTree US Efficient Core UCITS ETF

<i>Share classes</i>	<i>2023 Management Fees %</i>	<i>2022 Management Fees %</i>
USD Acc (“NTSX”)**	0.20%	—

WisdomTree UK Quality Dividend Growth UCITS ETF

<i>Share classes</i>	<i>2023 Management Fees %</i>	<i>2022 Management Fees %</i>
GBP (“UGRW”)**	0.29%	—

WisdomTree Megatrends UCITS ETF

<i>Share classes</i>	<i>2023 Management Fees %</i>	<i>2022 Management Fees %</i>
USD Acc (“WMGT”)**	0.50%	—

*	Launched 7 February 2022.
**	Launched 22 April 2022.
***	Launched 7 September 2022.
****	Launched 22 September 2022.
*****	Launched 20 March 2023.
*****	Launched 5 June 2023.
*****	Launched 31 July 2023.
*****	Terminated 5 September 2023.
*****	Launched 10 October 2023.
*****	Launched 13 November 2023.
*****	Launched 5 December 2023.

The Management Fee for the financial year amounted to EUR 14,481,929 (31 December 2022: EUR 12,912,345). Fees outstanding at 31 December 2023 amounted to EUR 1,321,303 (31 December 2022: EUR 950,082).

Directors’ Fees

The Directors shall be entitled to a fee payable by the Manager, and remuneration for their services at a rate to be determined from time to time by the Directors. The fees of any one Director in any one financial year shall not exceed EUR 30,000 without the approval of the Board. Any Director who holds any executive office (including, for this purpose, the office of Chairperson) or who serves on any committee in their capacity as a Director of the ICAV, or who otherwise performs services which in the opinion of the Directors are outside the ordinary duties of a Director or who devotes special attention to the ICAV, may be paid such extra remuneration as the Directors may determine which shall not exceed EUR 10,000.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

6. Fees and Expenses (continued)

Directors' Fees (continued)

The Directors may also be paid, inter alia, for travelling, hotel and other expenses properly incurred by them in attending meetings of the Directors or in connection with the business of the ICAV.

Independent non-executive Directors' fees for the financial year amounted to EUR 52,174 (31 December 2022: EUR 68,750) gross of taxes. There were no fees outstanding at 31 December 2023 (31 December 2022: Nil). The ICAV's Directors' fees are payable by the Manager.

Directors of the ICAV, who are also employees of the WisdomTree Group, do not receive any additional remuneration for their role as Director of the ICAV.

All emoluments paid to, or receivable by, the Directors during the financial year are in respect of qualifying services. Qualifying services, in relation to any person, means his or her services as a director of the ICAV and his or her services, while director of the ICAV, as director of any of its subsidiary undertakings or otherwise in connection with the management of the affairs of the ICAV or any of its subsidiary undertakings.

No cash or value of other assets (including shares but excluding share options) was paid to, or receivable by, the Directors under long term incentive schemes in respect of qualifying services. No company contributions were paid, treated as paid, or payable during the financial period/year to a retirement benefit scheme in respect of directors' qualifying services. No directors have retirement benefits accruing under such schemes in respect of qualifying services.

There is no consideration paid to, or receivable by, third parties for making available services of any person as a director of the Sub-Funds, or otherwise in connection with the Management of the Sub-Fund's affairs.

Subscription, Redemption and Switching Fees

The Manager, at its discretion, may charge a subscription fee and/or a redemption fee and/or a switching fee of up to 3 per cent of the NAV per share subscribed for, or redeemed, or switched. These fees will not be incurred by the ICAV on behalf of the relevant Sub-Fund, and accordingly will not affect the NAV of the relevant Sub-Fund. No such fees were charged during the financial year (31 December 2022: None).

Auditors' Remuneration

The remuneration (including expenses), for all work carried out by the statutory audit firm in respect of the financial year is as follows:

	2023	2022
	EUR	EUR
Statutory audit of ICAV financial statements	202,857	178,734
Tax reporting services*	<u>49,759</u>	<u>43,048</u>
	<u>252,616</u>	<u>221,782</u>

Audit fees are shown exclusive of VAT.

*These are the tax advisory services for the Sub-Funds.

Transaction costs

Transaction costs are any fees and expenses incurred in buying and selling securities or other investments held by the Sub-Funds, e.g. brokerage costs and commissions and correspondence fees for transferring securities or investments or other interests, unless otherwise specified in the Supplements to the Prospectus.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

6. Fees and Expenses (continued)

Transaction costs (continued)

Transaction costs on purchases and sales transactions are as follows:

	<i>Transaction costs 2023</i>	<i>Transaction costs 2022</i>
	<i>EUR</i>	<i>EUR</i>
WisdomTree US Equity Income UCITS ETF	8,625	21,284
WisdomTree Europe Equity Income UCITS ETF	21,020	33,138
WisdomTree Europe SmallCap Dividend UCITS ETF	73,500	46,265
WisdomTree Emerging Markets Equity Income UCITS ETF	159,071	77,764
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF	48,529	42,896
WisdomTree Japan Equity UCITS ETF	44,070	9,542
WisdomTree Europe Equity UCITS ETF	21,959	41,298
WisdomTree UK Equity Income UCITS ETF	32,692	37,374
WisdomTree US Quality Dividend Growth UCITS ETF	21,446	17,927
WisdomTree Global Quality Dividend Growth UCITS ETF	588,933	246,978
WisdomTree Eurozone Quality Dividend Growth UCITS ETF	35,751	59,850
WisdomTree Artificial Intelligence UCITS ETF	302,119	245,421
WisdomTree Cloud Computing UCITS ETF	34,527	121,682
WisdomTree Battery Solutions UCITS ETF	342,481	752,593
WisdomTree Cybersecurity UCITS ETF	20,884	30,414
WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF	1,473	2,807
WisdomTree Broad Commodities UCITS ETF	—	5
WisdomTree BioRevolution UCITS ETF	536	510
WisdomTree New Economy Real Estate UCITS ETF*	1,339	1,576
WisdomTree Recycling Decarbonisation UCITS ETF**	888	2,202
WisdomTree Blockchain UCITS ETF***	964	107
WisdomTree Global Automotive Innovators UCITS ETF****	805	669
WisdomTree Renewable Energy UCITS ETF*****	1,087	—
WisdomTree US Efficient Core UCITS ETF*****	92	—
WisdomTree UK Quality Dividend Growth UCITS ETF*****	2,613	—
WisdomTree Megatrends UCITS ETF*****	431	—
	<u>1,765,835</u>	<u>1,792,302</u>

* Launched 7 February 2022.

** Launched 22 April 2022.

*** Launched 7 September 2022.

**** Launched 22 September 2022.

***** Launched 5 June 2023.

***** Launched 10 October 2023.

***** Launched 13 November 2023.

***** Launched 5 December 2023.

Transaction costs are paid by the Manager.

7. Taxation

Under current law and practice the ICAV qualifies as an investment undertaking as defined in Section 739B of the Taxes Consolidation Act, 1997, as amended. On that basis, the ICAV is not chargeable to Irish tax on its income or gains. However, Irish tax may arise on the happening of a

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

7. Taxation (continued)

“chargeable event”. A chargeable event includes any distribution payments to shareholders, any encashment, redemption, cancellation or transfer of shares, and the holding of shares at the end of each eight year period beginning with the acquisition of such shares.

No Irish tax will arise on the ICAV in respect of chargeable events in respect of:

- a) A shareholder who is neither Irish resident nor ordinarily resident in Ireland for tax purposes, at the time of the chargeable event, provided appropriate valid declarations in accordance with the provisions of the Taxes Consolidation Act, 1997, as amended, are held by the ICAV, or the ICAV has been authorised by the Irish Revenue to make gross payments in the absence of appropriate declarations, and
- b) certain exempted Irish tax resident shareholders who have provided the ICAV with the necessary signed declarations.

The ICAV may be subject to, and/or accrue, withholding, capital gains, transaction-based and other taxes imposed by certain jurisdictions on its investments. Taxes on foreign interest, dividend income and capital gains are generally withheld, assessed and/or accrued in accordance with the applicable country’s tax treaty with Ireland and are recorded in the Statement of Comprehensive Income. There are some cases where the ICAV may not be able to benefit from reduced rates of withholding tax under the provisions of the double tax treaties which Ireland has entered into with various countries.

In addition, the ICAV and/or shareholders may be subject to taxation and tax reporting obligations in jurisdictions in which each Sub-Fund makes investments. The ICAV may seek to collect refunds in respect of taxes paid by each Sub-Fund to certain countries. In those cases, all or a portion of those taxes could ultimately be recovered. However, the recovery process could take several years and the ICAV will incur expenses in its efforts to collect such refunds, which will reduce the benefit to the Sub-Funds of any recovery. The ICAV’s efforts to collect a refund may not be successful, in which case the Sub-Funds will have incurred additional expenses for no economic benefit. The ICAV’s decision to pursue refunds is in its sole discretion, and it may decide not to pursue refunds, even if eligible.

8. Related Party Transactions

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial or operational decisions.

In the opinion of the Directors, the Investment Managers, the Manager, the Currency Managers, the Promoter, the Directors and the Distributors are related parties under IAS 24 “Related Party Transactions”.

Director Peter Ziemba is an employee of WisdomTree Asset Management, Inc. (“WTAM”), a subsidiary of WisdomTree, Inc., which is the ultimate parent of the Manager. Director Alexis Marinof is an employee of WisdomTree Europe Limited (“WTE”) and Bryan Governey is an employee of WisdomTree Ireland Limited (“WTIre”). WTE and WTIre are subsidiaries of WisdomTree, Inc. All Directors of the ICAV are also Directors of the Manager. Anne-Marie King and Feargal Dempsey were appointed as independent non-executive Directors of the ICAV and Manager. Feargal Dempsey is also a Director of WTIre.

The Directors of the ICAV who are also employees of WTAM, WTE and WTIre are not entitled to receive Directors’ fees. Details of Directors’ fees, including independent non-executive Directors’ fees, paid during the financial year are disclosed in Note 6.

With the exception of WisdomTree Enhanced Commodity UCITS ETF, WisdomTree AT1 CoCo Bond UCITS ETF, WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF, WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF, WisdomTree Artificial Intelligence UCITS ETF,

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

8. Related Party Transactions (continued)

WisdomTree USD Floating Rate Treasury Bond UCITS ETF, WisdomTree Cloud Computing UCITS ETF, WisdomTree European Union Bond UCITS ETF, WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF, WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF, WisdomTree Broad Commodities UCITS ETF, WisdomTree New Economy Real Estate UCITS ETF, WisdomTree Recycling Decarbonisation UCITS ETF, WisdomTree Global Automotive Innovators UCITS ETF and WisdomTree Renewable Energy UCITS ETF, WisdomTree, Inc. has constructed the indices which are tracked by the Sub-Funds. The Manager pays a licensing fee for the use of these indices.

At 31 December 2023, the WisdomTree Broad Commodities UCITS ETF held shares in WisdomTree Physical Silver, which had a fair value of USD 11,948,265 (31 December 2022: USD 7,479,710), unrealised gain of USD 267,536 (31 December 2022: unrealised gain of USD 172,743), realised gain of USD 16,103 (31 December 2022: realised loss of USD 5,819); Gold Bullion Securities, which had a fair value of USD 5,474,741 (31 December 2022: USD 136,249), unrealised gain of USD 174,582 (31 December 2022: unrealised gain of USD 982), realised loss of USD 18,377 (31 December 2022: realised gain of USD 2,098); and WisdomTree Core Physical Gold, which had a fair value of USD 37,963,164 (31 December 2022: USD 21,956,097), unrealised gain of USD 3,857,439 (31 December 2022: unrealised gain of USD 319,119) and realised gain of USD 370,869 (31 December 2022: Nil). The Sub-Fund sold all shares of WisdomTree Physical Gold during the year ended 31 December 2023 with realised gain of USD 4,708 (31 December 2022: realised loss of USD 4,317, fair value of USD 321,547 and unrealised loss of USD 5,445).

As at 31 December 2023, the Directors held shares in various Sub-Funds with an approximate value of EUR 521,000 (31 December 2022: EUR 448,000), being less than 1 bps (31 December 2022: less than 1 bps) of the total NAV of the Sub-Funds.

The Manager's fees for the financial year amounted to EUR 14,481,929 (31 December 2022: EUR 12,912,345) of which EUR 1,321,303 (31 December 2022: EUR 950,082) was outstanding at the financial year end.

As described in Note 6, the Manager is responsible for discharging all operational expenses of the ICAV. This includes fees of the Administrator, Auditor, Depositary, Distributors and Investment Managers. Please refer to Note 6 for an explanation of the fee structure of the ICAV and details regarding fees paid to these related parties.

To the extent that operating expenses exceed Management Fees received from the Sub-Funds, the Manager will pay such excess from its internal resources.

During the year ended 31 December 2023, the Manager reimbursed WisdomTree Broad Commodities UCITS ETF amounting to USD 109,520 (31 December 2022: USD 3,210) in respect to the metal entitlement for each exchange-traded commodity securities held by the Sub-Fund of which USD 9,920 (31 December 2022: USD 1,457) remains receivable at the financial year end.

The subscriber shares are held by WisdomTree UK Limited and the Manager.

All transactions were entered into in the normal course of business.

9. Soft Commissions/Directed brokerage

There were no soft commission arrangements in place/directed brokerage services utilised as at 31 December 2023 or for the financial year then ended (31 December 2022: None).

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

10. Distributions

During the financial year ended 31 December 2023, the following distributions were declared and paid by the Sub-Funds to holders of redeemable participating shares:

	<i>Declared 29 December 2022 Payable 18 January 2023 Ex-Date: 5 January 2023</i>	
	<i>Distribution rate per share</i>	<i>Total Distribution</i>
WisdomTree Emerging Markets Equity Income UCITS ETF - DEM	USD 0.7010	USD 3,115,349
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF - DGSE	USD 0.3900	USD 635,700
WisdomTree US Equity Income UCITS ETF - DHS	USD 0.1801	USD 573,931
WisdomTree Europe Equity Income UCITS ETF - EEI	EUR 0.1860	EUR 330,444
WisdomTree Europe SmallCap Dividend UCITS ETF - DFE	EUR 0.2948	EUR 476,686
WisdomTree Japan Equity UCITS ETF - USD Hedged - DXJ	USD 0.2343	USD 160,642
WisdomTree Japan Equity UCITS ETF - GBP Hedged - DXJP	GBP 0.1482	GBP 48,865
WisdomTree Europe Equity UCITS ETF - USD Hedged - HEDJ	USD 0.0420	USD 49,416
WisdomTree Europe Equity UCITS ETF - GBP Hedged - HEDP	GBP 0.0416	GBP 6,707
WisdomTree UK Equity Income UCITS ETF - WUKD	GBP 0.1102	GBP 230,318
WisdomTree Enhanced Commodity UCITS ETF - USD - WCOG	USD 0.0817	USD 1,664,638
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EUR - EGRW	EUR 0.0707	EUR 15,915
WisdomTree US Quality Dividend Growth UCITS ETF - USD - DGRW	USD 0.1215	USD 400,103
WisdomTree Global Quality Dividend Growth UCITS ETF - USD - GGRW	USD 0.2755	USD 636,257
WisdomTree AT1 CoCo Bond UCITS ETF - USD - CCBO	USD 2.4988	USD 1,557,857
WisdomTree AT1 CoCo Bond UCITS ETF - USD Hedged - CODO	USD 2.8463	USD 275,977
WisdomTree AT1 CoCo Bond UCITS ETF - EUR Hedged - COBO	EUR 2.5669	EUR 1,926,040
WisdomTree AT1 CoCo Bond UCITS ETF - GBP Hedged - COGO	GBP 2.6776	GBP 3,134,249
WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF - EUR - YLD	EUR 0.2165	EUR 12,330
WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF - EUR - GOVE	EUR 0.2020	EUR 2,574
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD - USFR	USD 0.4671	USD 81,126
WisdomTree New Economy Real Estate UCITS ETF - USD - WNER	USD 0.1499	USD 4,197

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

10. Distributions (continued)

	<i>Distribution rate per share</i>	<i>Declared 30 March 2023 Payable 24 April 2023 Ex-Date: 6 April 2023 Total Distribution</i>
WisdomTree US Equity Income UCITS ETF - DHS	USD 0.2073	USD 612,744
WisdomTree US Quality Dividend Growth UCITS ETF - USD - DGRW	USD 0.1097	USD 233,464
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD - USFR	USD 0.5570	USD 149,019
		<i>Declared 29 June 2023 Payable 20 July 2023 Ex-Date: 6 July 2023 Total Distribution</i>
WisdomTree Emerging Markets Equity Income UCITS ETF - DEM	USD 0.2937	USD 1,761,419
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF - DGSE	USD 0.2809	USD 492,980
WisdomTree US Equity Income UCITS ETF - DHS	USD 0.2003	USD 344,883
WisdomTree Europe Equity Income UCITS ETF - EEI	EUR 0.5108	EUR 943,133
WisdomTree Europe SmallCap Dividend UCITS ETF - DFE	EUR 0.5232	EUR 862,993
WisdomTree Japan Equity UCITS ETF - USD Hedged - DXJ	USD 0.2913	USD 281,889
WisdomTree Japan Equity UCITS ETF - GBP Hedged - DXJP	GBP 0.1757	GBP 122,554
WisdomTree Europe Equity UCITS ETF - USD Hedged - HEDJ	USD 0.6262	USD 682,035
WisdomTree Europe Equity UCITS ETF - GBP Hedged - HEDP	GBP 0.3765	GBP 49,936
WisdomTree UK Equity Income UCITS ETF - WUKD	GBP 0.1122	GBP 265,914
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EUR - EGRW	EUR 0.3285	EUR 83,808
WisdomTree US Quality Dividend Growth UCITS ETF - USD - DGRW	USD 0.1185	USD 279,693
WisdomTree Global Quality Dividend Growth UCITS ETF - USD - GGRW	USD 0.2894	USD 1,000,532
WisdomTree Global Quality Dividend Growth UCITS ETF - GBP Hedged - GGRB	GBP 0.0931	GBP 931
WisdomTree AT1 CoCo Bond UCITS ETF - USD - CCBO	USD 2.1244	USD 1,498,477
WisdomTree AT1 CoCo Bond UCITS ETF - USD Hedged - CODO	USD 2.3884	USD 210,174
WisdomTree AT1 CoCo Bond UCITS ETF - EUR Hedged - COBO	EUR 2.1222	EUR 3,206,786
WisdomTree AT1 CoCo Bond UCITS ETF - GBP Hedged - COGO	GBP 2.1496	GBP 1,404,114
WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF - EUR - YLD	EUR 0.3174	EUR 6,804

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

10. Distributions (continued)

	<i>Distribution rate per share</i>	<i>Declared 29 June 2023 Payable 20 July 2023 Ex-Date: 6 July 2023 Total Distribution</i>
WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF - EUR - GOVE	EUR 0.2620	EUR 2,684
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD - USFR	USD 0.6390	USD 272,604
WisdomTree New Economy Real Estate UCITS ETF - USD - WNER	USD 0.2653	USD 12,189

	<i>Distribution rate per share</i>	<i>Declared 28 September 2023 Payable 20 October 2023 Ex-Date: 5 October 2023 Total Distribution</i>
WisdomTree US Equity Income UCITS ETF - DHS	USD 0.1747	USD 310,566
WisdomTree US Quality Dividend Growth UCITS ETF - DGRW	USD 0.1123	USD 149,051
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USFR	USD 0.6658	USD 270,858

During the financial year ended 31 December 2022, the following distributions were declared and paid by the Sub-Funds to holders of redeemable participating shares:

	<i>Distribution rate per share</i>	<i>Declared 30 December 2021 Payable 19 January 2022 Ex-Date: 6 January 2022 Total Distribution</i>
WisdomTree Emerging Markets Equity Income UCITS ETF - DEM	USD 0.5434	USD 1,712,923
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF - DGSE	USD 0.3232	USD 607,616
WisdomTree US Equity Income UCITS ETF - DHS	USD 0.1508	USD 110,861
WisdomTree Europe Equity Income UCITS ETF - EEI	EUR 0.1964	EUR 319,097
WisdomTree Europe SmallCap Dividend UCITS ETF - DFE	EUR 0.1977	EUR 350,123
WisdomTree Japan Equity UCITS ETF - USD Hedged - DXJ	USD 0.1806	USD 138,426
WisdomTree Japan Equity UCITS ETF - GBP Hedged - DXJP	GBP 0.1193	GBP 45,876
WisdomTree Europe Equity UCITS ETF - USD Hedged - HEDJ	USD 0.0224	USD 26,131
WisdomTree Europe Equity UCITS ETF - GBP Hedged - HEDP	GBP 0.0321	GBP 6,467
WisdomTree UK Equity Income UCITS ETF - WUKD	GBP 0.1294	GBP 269,152

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

10. Distributions (continued)

	<i>Distribution rate per share</i>	<i>Declared 30 December 2021 Payable 19 January 2022 Ex-Date: 6 January 2022 Total Distribution</i>
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EUR - EGRW	EUR 0.0472	EUR 21,244
WisdomTree US Quality Dividend Growth UCITS ETF - USD - DGRW	USD 0.1013	USD 23,566
WisdomTree Global Quality Dividend Growth UCITS ETF - USD - GGRW	USD 0.2722	USD 128,735
WisdomTree AT1 CoCo Bond UCITS ETF - USD - CCBO	USD 2.7144	USD 1,743,937
WisdomTree AT1 CoCo Bond UCITS ETF - USD Hedged - CODO	USD 2.9016	USD 333,411
WisdomTree AT1 CoCo Bond UCITS ETF - EUR Hedged - COBO	EUR 2.8337	EUR 1,369,567
WisdomTree AT1 CoCo Bond UCITS ETF - GBP Hedged - COGO	GBP 2.8476	GBP 1,652,237
WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF - EUR - YLD	EUR 0.0942	EUR 12,518
WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF - EUR - GOVE	EUR 0.2250	EUR 2,867
		<i>Declared 31 March 2022 Payable 25 April 2022 Ex-Date: 7 April 2022 Total Distribution</i>
WisdomTree US Equity Income UCITS ETF - DHS	USD 0.1879	USD 180,681
WisdomTree US Quality Dividend Growth UCITS ETF - USD - DGRW	USD 0.1263	USD 37,463
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD - USFR	USD 0.0240	USD 441
		<i>Declared 30 June 2022 Payable 21 July 2022 Ex-Date: 7 July 2022 Total Distribution</i>
WisdomTree Emerging Markets Equity Income UCITS ETF - DEM	USD 0.4482	USD 1,226,845
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF - DGSE	USD 0.3924	USD 737,712
WisdomTree US Equity Income UCITS ETF - DHS	USD 0.1733	USD 869,512

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

10. Distributions (continued)

	<i>Distribution rate per share</i>	<i>Total Distribution</i>
		<i>Declared 30 June 2022 Payable 21 July 2022 Ex-Date: 7 July 2022</i>
WisdomTree Europe Equity Income UCITS ETF - EEI	EUR 0.4163	EUR 702,602
WisdomTree Europe SmallCap Dividend UCITS ETF - DFE	EUR 0.5341	EUR 909,029
WisdomTree Japan Equity UCITS ETF - USD Hedged - DXJ	USD 0.2669	USD 177,103
WisdomTree Japan Equity UCITS ETF - GBP Hedged - DXJP	GBP 0.1869	GBP 51,685
WisdomTree Europe Equity UCITS ETF - USD Hedged - HEDJ	USD 0.4354	USD 557,978
WisdomTree Europe Equity UCITS ETF - GBP Hedged - HEDP	GBP 0.2912	GBP 58,663
WisdomTree UK Equity Income UCITS ETF - WUKD	GBP 0.1324	GBP 258,180
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EUR - EGRW	EUR 0.3430	EUR 162,897
WisdomTree US Quality Dividend Growth UCITS ETF - USD - DGRW	USD 0.1150	USD 31,461
WisdomTree Global Quality Dividend Growth UCITS ETF - USD - GGRW	USD 0.4221	USD 665,761
WisdomTree AT1 CoCo Bond UCITS ETF - USD - CCBO	USD 2.5883	USD 1,718,797
WisdomTree AT1 CoCo Bond UCITS ETF - USD Hedged - CODO	USD 2.8335	USD 309,602
WisdomTree AT1 CoCo Bond UCITS ETF - EUR Hedged - COBO	EUR 2.7886	EUR 1,469,924
WisdomTree AT1 CoCo Bond UCITS ETF - GBP Hedged - COGO	GBP 2.9038	GBP 2,145,699
WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF - EUR - YLD	EUR 0.1177	EUR 7,289
WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF - EUR - GOVE	EUR 0.1540	EUR 1,962
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD - USFR	USD 0.0912	USD 3,042
WisdomTree New Economy Real Estate UCITS ETF - USD - WNER	USD 0.1378	USD 1,791
		<i>Declared 29 September 2022 Payable 20 October 2022 Ex-Date: 6 October 2022</i>
	<i>Distribution rate per share</i>	<i>Total Distribution</i>
WisdomTree US Equity Income UCITS ETF - DHS	USD 0.1707	USD 866,684
WisdomTree US Quality Dividend Growth UCITS ETF - USD - DGRW	USD 0.1191	USD 327,265
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD - USFR	USD 0.2813	USD 24,937

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

11. Financial Risks

Introduction

The Sub-Funds' activities expose them to a variety of financial risks including market risk (including price risk, currency risk and interest rate risk), credit risk and liquidity risk. The following information is not intended to be a comprehensive summary of all risks and investors should refer to the Prospectus and Supplements for a more detailed discussion of the risks inherent in investing in the ICAV.

The ability of a Sub-Fund to achieve significant correlation between the performance of the Sub-Fund and the index it tracks may be affected by changes in securities markets, changes in the composition of the Index, cash flows into and out of the Sub-Fund and the fees and expenses of the Sub-Fund. The Sub-Fund will seek to track Index returns regardless of the current or projected performance of the Index or of securities comprising the Index.

As a result, the Sub-Fund's performance may be less favourable than that of a portfolio managed using an active investment strategy. The structure and composition of the Index will affect the performance, volatility and risk of the Index (in absolute terms and by comparison with other indices), and consequently, the performance, volatility and risk of the Sub-Fund.

Risk management structure

The Investment Managers are responsible for the day to day monitoring and ensuring management of the key risks identified by the ICAV. This function is overseen by the Board of Directors of the Manager through the provision of exception and periodic reports by the Investment Managers.

Risk mitigation

The ICAV has investment guidelines that set out its overall business strategies, its tolerance for risk and its risk management policies and procedures.

Excessive risk concentration

Concentrations of risk arise when a number of financial instruments or contracts are entered into with the same counterparty, or where a number of counterparties are engaged in similar business activities, or activities in the same geographic region, or that have similar economic features that would cause their ability to meet contractual obligations to be similarly affected by changes in economic, political or other conditions. Refer to the Schedule of Investments for further information on the Sub-Funds' geographical and industry exposure.

In order to avoid excessive concentrations of risk, policies and procedures adopted by the Investment Managers with respect to the Sub-Funds include specific guidelines to focus on maintaining a diversified portfolio in line with the investment objective.

Market risks

The Sub-Funds use the commitment approach to measure global exposure. This approach converts the ICAV's financial derivative instrument positions into an equivalent position of the underlying assets based on the market value of the underlying asset.

Market risk embodies the potential for both losses and gains and includes currency risk, interest rate risk and market price risk.

The Sub-Funds' exposure to market risk is that the market value of assets will generally fluctuate with, among other things, general economic conditions, the condition of certain financial markets, international political events, developments or trends in any particular industry and the financial condition of the issuers of the securities that the Sub-Funds invests in.

The Sub-Funds' market risk is managed on a daily basis by the Investment Managers in accordance with policies and procedures in place. The Sub-Funds' overall market positions are reported to the Board on a quarterly basis.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

11. Financial Risks (continued)

Market risks (continued)

Details of the nature of the Sub-Funds' investment portfolio and derivative financial instruments at the financial year end date are disclosed in the Schedule of Investments of each Sub-Fund.

The financial instruments held by the Sub-Funds are carried at fair value through profit or loss with changes in fair value and any resulting gain or loss being recognised directly in the Statement of Comprehensive Income, therefore, all changes in market conditions will also directly impact the NAV.

Price risk

Market price risk arises mainly from uncertainty about future prices of financial instruments held. It represents the potential loss the Sub-Funds might suffer through holding market positions in the face of price movements caused by factors specific to the individual investment or factors affecting all instruments traded in the market.

The Sub-Funds' objective in managing market price risk is to deliver the returns which tracks a specified index. Management achieve this objective by fully replicating (buying each constituent of the specified index), partially replicating (buying a portfolio of investments designed to deliver the returns of the specified index) or synthetically replicating (entering into a derivative to deliver returns of an index) the index each sub-fund was set-up to track.

The Sub-Funds are exposed to price risk arising from derivative and non-derivative financial instruments held by the Sub-Funds for which prices in the future are uncertain. The investments of the Sub-Funds are subject to general economic conditions, normal market fluctuations and the risks inherent in investment in international securities markets.

The Sub-Funds' exposure to market price risk is the total value of financial assets at fair value through profit or loss as set out in the Schedule of Investments.

With all other factors unchanged the sensitivity of the Sub-Funds' NAV to a 10 per cent increase in the associated index, which is management's best estimate of a reasonable possible shift in the associated index, is set out in the table below. A 10 per cent decrease would have an equal but opposite effect.

<i>Fund</i>	<i>Estimated NAV Decrease/Increase 2023</i>	<i>Estimated NAV Decrease/Increase 2022</i>
WisdomTree US Equity Income UCITS ETF	USD 7,822,719	USD 12,625,398
WisdomTree Europe Equity Income UCITS ETF	EUR 2,837,203	EUR 2,578,534
WisdomTree Europe SmallCap Dividend UCITS ETF	EUR 5,182,789	EUR 3,670,609
WisdomTree Emerging Markets Equity Income UCITS ETF	USD 10,747,646	USD 6,211,191
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF	USD 3,483,121	USD 2,772,988
WisdomTree Japan Equity UCITS ETF	USD 22,215,555	USD 5,337,321
WisdomTree Europe Equity UCITS ETF	USD 6,358,939	USD 5,633,885
WisdomTree UK Equity Income UCITS ETF	GBP 1,073,910	GBP 854,519
WisdomTree Enhanced Commodity UCITS ETF	USD 50,945,678	USD 57,497,770
WisdomTree US Quality Dividend Growth UCITS ETF	USD 51,192,693	USD 47,624,287
WisdomTree Global Quality Dividend Growth UCITS ETF	USD 108,538,790	USD 33,617,904
WisdomTree Eurozone Quality Dividend Growth UCITS ETF	EUR 6,533,760	EUR 5,513,851
WisdomTree AT1 CoCo Bond UCITS ETF	USD 26,660,372	USD 25,547,122
WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF**	—	EUR 859,769

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

11. Financial Risks (continued)

Market risks (continued)

Price risk (continued)

<i>Fund</i>	<i>Estimated NAV Decrease/Increase 2023</i>	<i>Estimated NAV Decrease/Increase 2022</i>
WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF**	—	EUR 259,510
WisdomTree Artificial Intelligence UCITS ETF	USD 73,265,778	USD 27,204,056
WisdomTree USD Floating Rate Treasury Bond UCITS ETF	USD 27,298,285	USD 8,870,623
WisdomTree Cloud Computing UCITS ETF	USD 40,043,168	USD 29,409,617
WisdomTree Battery Solutions UCITS ETF	USD 22,910,216	USD 31,394,755
WisdomTree Cybersecurity UCITS ETF	USD 15,446,017	USD 7,054,111
WisdomTree European Union Bond UCITS ETF**	—	EUR 159,653
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	USD 14,668,829	USD 11,179,553
WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF	USD 360,402	USD 327,408
WisdomTree Broad Commodities UCITS ETF	USD 19,619,843	USD 12,428,190
WisdomTree BioRevolution UCITS ETF	USD 235,323	USD 297,712
WisdomTree New Economy Real Estate UCITS ETF	USD 322,333	USD 114,118
WisdomTree Recycling Decarbonisation UCITS ETF	USD 261,406	USD 317,040
WisdomTree Blockchain UCITS ETF	USD 224,589	USD 28,165
WisdomTree Global Automotive Innovators UCITS ETF	USD 92,057	USD 152,033
WisdomTree Renewable Energy UCITS ETF*	USD 66,826	—
WisdomTree US Efficient Core UCITS ETF***	USD 188,938	—
WisdomTree UK Quality Dividend Growth UCITS ETF****	GBP 54,848	—
WisdomTree Megatrends UCITS ETF*****	USD 109,610	—

* Launched 5 June 2023.

** Terminated 5 September 2023.

*** Launched 10 October 2023.

**** Launched 13 November 2023.

***** Launched 5 December 2023.

The estimated sensitivities above are for illustrative purposes only and are not intended to be predictive. Actual fluctuations in response to market price changes may differ substantially from the above.

Currency risk

The Sub-Funds may invest in securities that are denominated in currencies that differ from their functional currency. Changes in the values of those currencies relative to the functional currency may have a positive or negative effect on the values of the Sub-Funds' investments denominated in those currencies.

The Sub-Funds may, but will not necessarily, invest in forward foreign currency exchange contracts to help reduce exposure to different currencies; however there is no guarantee that these contracts will successfully do so. Also, these contracts may reduce or eliminate some or all of the benefit that a Sub-Fund may experience from favourable currency fluctuations. At 31 December 2023, forward foreign currency exchange contracts were held on nine of the Sub-Funds, WisdomTree US Equity Income UCITS ETF, WisdomTree Japan Equity UCITS ETF, WisdomTree Europe Equity UCITS ETF, WisdomTree

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

Enhanced Commodity UCITS ETF, WisdomTree US Quality Dividend Growth UCITS ETF, WisdomTree Global Quality Dividend Growth UCITS ETF, WisdomTree AT1 CoCo Bond UCITS ETF, WisdomTree Battery Solutions UCITS ETF and WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF. At 31 December 2022, forward foreign currency exchange contracts were held on six of the Sub-Funds, WisdomTree US Equity Income UCITS ETF, WisdomTree Japan Equity UCITS ETF, WisdomTree Europe Equity UCITS ETF, WisdomTree Enhanced Commodity UCITS ETF, WisdomTree AT1 CoCo Bond UCITS ETF and WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF.

All of the financial assets and liabilities of WisdomTree US Efficient Core UCITS ETF were denominated in US Dollar at 31 December 2023 with the effect that the Statement of Financial Position and Statement of Comprehensive Income were not affected by currency movements.

The Sub-Funds with exposure to currencies other than their functional currency at 31 December 2023 are set out in the tables below. The tables below also summarise the sensitivity of the foreign currency exposed Sub-Funds' monetary and non-monetary assets and liabilities to changes in foreign exchange movement. The analysis is based on the assumptions that the relevant foreign exchange rate increased by 10 per cent against the relevant Sub-Fund currency by the amounts disclosed in the tables below, with all other variables held constant. This represents management's best estimate of a reasonable possible shift in the foreign exchange rates, having regard to the historical volatility of those rates. A decrease in exchange rates would have an equal and opposite effect. This sensitivity analysis is a relative estimate of risk and is not intended to be predictive of future results.

31 December 2023

WisdomTree US Equity Income UCITS ETF

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
EUR	1,554,513	—	—	1,554,513	155,451
GBP	774,685	—	—	774,685	77,469
	<u>2,329,198</u>	<u>—</u>	<u>—</u>	<u>2,329,198</u>	<u>232,920</u>

WisdomTree Europe Equity Income UCITS ETF

<i>Currency</i>	<i>Monetary assets EUR</i>	<i>Non-monetary assets EUR</i>	<i>Monetary liabilities EUR</i>	<i>Net financial assets EUR</i>	<i>Sensitivity EUR</i>
CHF	2,328	1,685,574	—	1,687,902	168,790
DKK	15,739	167,253	—	182,992	18,299
GBP	46,892	5,362,942	—	5,409,834	540,983
NOK	127,547	1,168,032	—	1,295,579	129,558
SEK	12,188	669,138	—	681,326	68,133
USD	3,030	—	—	3,030	303
	<u>207,724</u>	<u>9,052,939</u>	<u>—</u>	<u>9,260,663</u>	<u>926,066</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2023 (continued)

WisdomTree Europe SmallCap Dividend UCITS ETF

Currency	Monetary assets EUR	Non-monetary assets EUR	Monetary liabilities EUR	Net financial assets EUR	Sensitivity EUR
CAD	402	—	—	402	40
CHF	4,512	1,979,660	—	1,984,172	198,417
DKK	76,946	1,301,895	—	1,378,841	137,884
GBP	98,426	20,221,155	—	20,319,581	2,031,958
NOK	294,144	3,545,800	—	3,839,944	383,994
SEK	587	7,448,139	—	7,448,726	744,873
USD	30,209	—	—	30,209	3,021
	<u>505,226</u>	<u>34,496,649</u>	<u>—</u>	<u>35,001,875</u>	<u>3,500,187</u>

WisdomTree Emerging Markets Equity Income UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
BRL	501,741	14,616,650	(330,693)	14,787,698	1,478,770
CLP	5,832	2,423,972	—	2,429,804	242,980
CNY	380	3,476,885	—	3,477,265	347,727
CZK	32	271,352	—	271,384	27,138
EUR	12	—	—	12	1
GBP	1	—	—	1	—
HKD	45,872	13,022,190	—	13,068,062	1,306,806
HUF	231	510,117	—	510,348	51,035
IDR	2,508	3,976,659	—	3,979,167	397,917
INR	99,577	4,569,142	(127,106)	4,541,613	454,161
KRW	89,189	4,087,999	—	4,177,188	417,719
MXN	3,269	5,644,166	—	5,647,435	564,744
MYR	20,554	3,447,726	—	3,468,280	346,828
PHP	1,050	323,999	—	325,049	32,505
PLN	19,720	2,682,852	—	2,702,572	270,257
SAR	20,520	2,769,464	—	2,789,984	278,998
THB	4,691	3,628,703	—	3,633,394	363,339
TRY	506	1,121,305	—	1,121,811	112,181
TWD	24,854	34,333,866	—	34,358,720	3,435,872
ZAR	10,611	6,569,412	—	6,580,023	658,002
	<u>851,150</u>	<u>107,476,459</u>	<u>(457,799)</u>	<u>107,869,810</u>	<u>10,786,980</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2023 (continued)

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
BRL	69,692	2,727,489	(38,054)	2,759,127	275,913
CLP	4,349	626,098	—	630,447	63,045
CNY	1,171	1,655,029	—	1,656,200	165,620
CZK	22	—	—	22	2
GBP	1	—	—	1	—
HKD	13,225	1,553,734	—	1,566,959	156,696
HUF	90	—	—	90	9
IDR	3,063	823,723	—	826,786	82,679
INR	16,610	3,514,470	(102,751)	3,428,329	342,833
KRW	83,105	4,297,276	—	4,380,381	438,038
MXN	5,576	720,013	—	725,589	72,559
MYR	12,166	1,256,778	—	1,268,944	126,894
PHP	7,571	99,797	—	107,368	10,737
PLN	9,007	251,234	—	260,241	26,024
SAR	3,933	1,229,723	—	1,233,656	123,366
THB	31,811	2,719,130	—	2,750,941	275,094
TRY	1,806	490,151	—	491,957	49,196
TWD	4,807	9,723,371	—	9,728,178	972,818
ZAR	8,311	3,143,192	—	3,151,503	315,150
	<u>276,316</u>	<u>34,831,208</u>	<u>(140,805)</u>	<u>34,966,719</u>	<u>3,496,673</u>

WisdomTree Japan Equity UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
CHF	2,692,414	—	—	2,692,414	269,241
EUR	44,976,526	—	(26,308,855)	18,667,671	1,866,767
GBP	14,401,199	—	—	14,401,199	1,440,120
JPY	<u>28,351,690</u>	<u>222,155,550</u>	<u>(156,153,733)</u>	<u>94,353,507</u>	<u>9,435,351</u>
	<u>90,421,829</u>	<u>222,155,550</u>	<u>(182,462,588)</u>	<u>130,114,791</u>	<u>13,011,479</u>

WisdomTree Europe Equity UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
CHF	2,687,868	—	(577,603)	2,110,265	211,027
EUR	1,203,239	63,589,386	(54,082,766)	10,709,859	1,070,986
GBP	<u>2,286,307</u>	<u>—</u>	<u>(177,352)</u>	<u>2,108,955</u>	<u>210,896</u>
	<u>6,177,414</u>	<u>63,589,386</u>	<u>(54,837,721)</u>	<u>14,929,079</u>	<u>1,492,909</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2023 (continued)

WisdomTree UK Equity Income UCITS ETF

	Monetary assets	Non-monetary assets	Monetary liabilities	Net financial assets	Sensitivity
Currency	GBP	GBP	GBP	GBP	GBP
EUR	25,992	—	—	25,992	2,599
USD	8,108	—	—	8,108	811
	<u>34,100</u>	<u>—</u>	<u>—</u>	<u>34,100</u>	<u>3,410</u>

WisdomTree Enhanced Commodity UCITS ETF

	Monetary assets	Non-monetary assets	Monetary liabilities	Net financial assets	Sensitivity
Currency	USD	USD	USD	USD	USD
CHF	6,621,832	—	—	6,621,832	662,183
EUR	26,635,899	—	(687,092)	25,948,807	2,594,881
GBP	58,191,979	—	(430,883)	57,761,096	5,776,110
	<u>91,449,710</u>	<u>—</u>	<u>(1,117,975)</u>	<u>90,331,735</u>	<u>9,033,174</u>

WisdomTree US Quality Dividend Growth UCITS ETF

	Monetary assets	Non-monetary assets	Monetary liabilities	Net financial assets	Sensitivity
Currency	USD	USD	USD	USD	USD
EUR	163,808	—	—	163,808	16,381
GBP	1,132,667	—	—	1,132,667	113,267
	<u>1,296,475</u>	<u>—</u>	<u>—</u>	<u>1,296,475</u>	<u>129,648</u>

WisdomTree Global Quality Dividend Growth UCITS ETF

	Monetary assets	Non-monetary assets	Monetary liabilities	Net financial assets	Sensitivity
Currency	USD	USD	USD	USD	USD
AUD	86,883	19,676,224	(32,268)	19,730,839	1,973,084
CAD	50,398	24,103,553	(40,798)	24,113,153	2,411,315
CHF	20,473	99,354,181	(172,072)	99,202,582	9,920,258
DKK	50,668	15,387,170	(27,005)	15,410,833	1,541,083
EUR	1,907,381	138,193,614	(26,700)	140,074,295	14,007,430
GBP	337,239	61,882,645	(93,339)	62,126,545	6,212,655
HKD	170,374	2,263,684	(3,638)	2,430,420	243,042
ILS	24,831	321,438	(543)	345,726	34,573
JPY	140,339	55,762,643	(97,184)	55,805,798	5,580,580
NOK	59,150	1,204,098	(2,169)	1,261,079	126,108
NZD	1,126	—	—	1,126	113
SEK	90,503	15,779,590	(26,202)	15,843,891	1,584,389
SGD	133,663	3,327,022	(5,933)	3,454,752	345,475
	<u>3,073,028</u>	<u>437,255,862</u>	<u>(527,851)</u>	<u>439,801,039</u>	<u>43,980,105</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2023 (continued)

WisdomTree Eurozone Quality Dividend Growth UCITS ETF

	Monetary assets	Non-monetary assets	Monetary liabilities	Net financial assets	Sensitivity
Currency	EUR	EUR	EUR	EUR	EUR
GBP	263	—	—	263	26
USD	13,214	—	—	13,214	1,321
	<u>13,477</u>	<u>—</u>	<u>—</u>	<u>13,477</u>	<u>1,347</u>

WisdomTree AT1 CoCo Bond UCITS ETF

	Monetary assets	Non-monetary assets	Monetary liabilities	Net financial assets	Sensitivity
Currency	USD	USD	USD	USD	USD
EUR	91,195,425	91,155,133	(24,445,543)	157,905,015	15,790,502
GBP	57,514,986	20,134,878	(12,555,878)	65,093,986	6,509,399
	<u>148,710,411</u>	<u>111,290,011</u>	<u>(37,001,421)</u>	<u>222,999,001</u>	<u>22,299,901</u>

WisdomTree Artificial Intelligence UCITS ETF

	Monetary assets	Non-monetary assets	Monetary liabilities	Net financial assets	Sensitivity
Currency	USD	USD	USD	USD	USD
AUD	1,822	—	—	1,822	182
EUR	298,530	47,656,968	—	47,955,498	4,795,550
GBP	3,931	2,534,357	—	2,538,288	253,829
JPY	66,209	39,287,695	—	39,353,904	3,935,390
KRW	39,614	38,039,894	—	38,079,508	3,807,951
NOK	2,585	—	—	2,585	259
TWD	62,284	70,414,247	—	70,476,531	7,047,653
	<u>474,975</u>	<u>197,933,161</u>	<u>—</u>	<u>198,408,136</u>	<u>19,840,814</u>

WisdomTree USD Floating Rate Treasury Bond UCITS ETF

	Monetary assets	Non-monetary assets	Monetary liabilities	Net financial assets	Sensitivity
Currency	USD	USD	USD	USD	USD
EUR	2,068	—	(71)	1,997	200
	<u>2,068</u>	<u>—</u>	<u>(71)</u>	<u>1,997</u>	<u>200</u>

WisdomTree Cloud Computing UCITS ETF

	Monetary assets	Non-monetary assets	Monetary liabilities	Net financial assets	Sensitivity
Currency	USD	USD	USD	USD	USD
EUR	325	—	—	325	33
	<u>325</u>	<u>—</u>	<u>—</u>	<u>325</u>	<u>33</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2023 (continued)

WisdomTree Battery Solutions UCITS ETF

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
AUD	195,329	13,004,696	(112,703)	13,087,322	1,308,732
BRL	1,797	—	—	1,797	180
CAD	2,680	—	—	2,680	268
CHF	34,027	2,448,102	(29,361)	2,452,768	245,277
CNY	623	49,189,660	—	49,190,283	4,919,028
EUR	1,138,217	42,474,468	(508,883)	43,103,802	4,310,380
GBP	1,436	—	—	1,436	144
HKD	43,505	—	—	43,505	4,351
IDR	117,362	1,993,919	(23,791)	2,087,490	208,749
JPY	485,100	31,313,650	(377,829)	31,420,921	3,142,092
KRW	287,007	20,638,014	—	20,925,021	2,092,502
NOK	34,348	—	—	34,348	3,435
NZD	1,061	—	—	1,061	106
SEK	1,860	—	—	1,860	186
TWD	124,403	4,744,711	—	4,869,114	486,911
ZAR	641	—	—	641	64
	<u>2,469,396</u>	<u>165,807,220</u>	<u>(1,052,567)</u>	<u>167,224,049</u>	<u>16,722,405</u>

WisdomTree Cybersecurity UCITS ETF

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
CAD	71	—	—	71	7
EUR	48	—	—	48	5
GBP	5,978	2,723,724	—	2,729,702	272,970
JPY	575,620	7,580,785	—	8,156,405	815,641
KRW	13,404	1,076,272	—	1,089,676	108,968
	<u>595,121</u>	<u>11,380,781</u>	<u>—</u>	<u>11,975,902</u>	<u>1,197,591</u>

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
EUR	143,528,041	—	(6,013,715)	137,514,326	13,751,433
	<u>143,528,041</u>	<u>—</u>	<u>(6,013,715)</u>	<u>137,514,326</u>	<u>13,751,433</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2023 (continued)

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
AUD	1	—	—	1	—
BRL	2,626	180,290	—	182,916	18,292
CLP	135	15,352	—	15,487	1,549
CNH	332,501	—	—	332,501	33,250
CNY	82	228,931	(328,973)	(99,960)	(9,996)
CZK	14	7,973	—	7,987	799
GBP	44	—	—	44	4
HKD	2,599	462,699	—	465,298	46,530
HUF	6	9,683	—	9,689	969
IDR	1,982	79,317	—	81,299	8,130
INR	86	800,700	(14,675)	786,111	78,611
KRW	2,660	485,463	—	488,123	48,812
MXN	1,894	126,077	—	127,971	12,797
MYR	948	37,038	—	37,986	3,799
PHP	256	28,697	—	28,953	2,895
PLN	764	35,945	—	36,709	3,671
SAR	424	186,893	—	187,317	18,732
SGD	33	—	—	33	3
THB	605	77,945	—	78,550	7,855
TRY	128	29,088	—	29,216	2,922
TWD	1,304	617,589	—	618,893	61,889
ZAR	362	112,070	—	112,432	11,243
	<u>349,454</u>	<u>3,521,750</u>	<u>(343,648)</u>	<u>3,527,556</u>	<u>352,756</u>

WisdomTree Broad Commodities UCITS ETF

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
EUR	<u>223</u>	<u>—</u>	<u>—</u>	<u>223</u>	<u>22</u>
	<u>223</u>	<u>—</u>	<u>—</u>	<u>223</u>	<u>22</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2023 (continued)

WisdomTree BioRevolution UCITS ETF

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
AUD	436	17,457	—	17,893	1,789
CHF	803	28,537	—	29,340	2,934
DKK	2,097	56,740	—	58,837	5,884
EUR	323	71,506	—	71,829	7,183
GBP	910	26,459	—	27,369	2,737
JPY	3,002	33,983	—	36,985	3,699
SEK	282	18,566	—	18,848	1,885
	<u>7,853</u>	<u>253,248</u>	<u>—</u>	<u>261,101</u>	<u>26,111</u>

WisdomTree New Economy Real Estate UCITS ETF

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
AUD	1,328	248,151	—	249,479	24,948
CAD	686	72,882	—	73,568	7,357
EUR	162	246,713	—	246,875	24,688
GBP	214	204,602	—	204,816	20,482
HKD	2	24,868	—	24,870	2,487
JPY	723	141,027	—	141,750	14,175
SEK	32	71,534	—	71,566	7,157
SGD	720	185,608	—	186,328	18,633
	<u>3,867</u>	<u>1,195,385</u>	<u>—</u>	<u>1,199,252</u>	<u>119,927</u>

WisdomTree Recycling Decarbonisation UCITS ETF

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
AUD	1	—	—	1	—
BRL	3,948	295,224	—	299,172	29,917
CAD	23	—	—	23	2
CHF	170	68,191	—	68,361	6,836
EUR	2,274	288,729	—	291,003	29,100
GBP	1,033	99,671	—	100,704	10,070
HKD	107	793	—	900	90
JPY	674	57,200	—	57,874	5,787
NOK	226	7,449	—	7,675	768
THB	177	62,127	—	62,304	6,230
TRY	22	22,934	—	22,956	2,296
	<u>8,655</u>	<u>902,318</u>	<u>—</u>	<u>910,973</u>	<u>91,096</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2023 (continued)

WisdomTree Blockchain UCITS ETF

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
CAD	896	3,987	—	4,883	488
CHF	165	14,342	—	14,507	1,451
EUR	96	3,254	—	3,350	335
GBP	9	—	—	9	1
JPY	958	22,685	—	23,643	2,364
THB	211	16,038	—	16,249	1,625
	<u>2,335</u>	<u>60,306</u>	<u>—</u>	<u>62,641</u>	<u>6,264</u>

WisdomTree Global Automotive Innovators UCITS ETF

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
BRL	1	—	—	1	—
CAD	12	21,028	—	21,040	2,104
CNY	38	49,263	—	49,301	4,930
EUR	1,264	205,331	—	206,595	20,660
GBP	127	9,640	—	9,767	977
HKD	572	46,235	—	46,807	4,681
JPY	847	181,975	—	182,822	18,282
KRW	104	34,075	—	34,179	3,418
SEK	1	29,006	—	29,007	2,901
TWD	—	10,437	—	10,437	1,044
	<u>2,966</u>	<u>586,990</u>	<u>—</u>	<u>589,956</u>	<u>58,997</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2023 (continued)

WisdomTree Renewable Energy UCITS ETF*

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
BRL	204	20,906	—	21,110	2,111
CAD	205	19,556	—	19,761	1,976
CHF	3	18,852	—	18,855	1,886
CLP	—	5,080	—	5,080	508
CNH	125,822	—	—	125,822	12,582
CNY	33	106,084	(125,051)	(18,934)	(1,893)
DKK	1	35,116	—	35,117	3,512
EUR	94	117,255	—	117,349	11,735
GBP	4	1,789	—	1,793	179
HKD	76	2,032	—	2,108	211
ILS	42	6,624	—	6,666	667
JPY	389	33,350	—	33,739	3,374
KRW	100	40,439	—	40,539	4,054
NOK	6	20,962	—	20,968	2,097
NZD	82	2,837	—	2,919	292
SEK	19	1,837	—	1,856	186
	<u>127,080</u>	<u>432,719</u>	<u>(125,051)</u>	<u>434,748</u>	<u>43,477</u>

* Launched 5 June 2023.

WisdomTree UK Quality Dividend Growth UCITS ETF*

<i>Currency</i>	<i>Monetary assets GBP</i>	<i>Non-monetary assets GBP</i>	<i>Monetary liabilities GBP</i>	<i>Net financial assets GBP</i>	<i>Sensitivity GBP</i>
USD	<u>50</u>	<u>—</u>	<u>—</u>	<u>50</u>	<u>5</u>
	<u>50</u>	<u>—</u>	<u>—</u>	<u>50</u>	<u>5</u>

* Launched 13 November 2023.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2023 (continued)

WisdomTree Megatrends UCITS ETF*

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
AUD	101	8,235	—	8,336	834
BRL	335	9,977	—	10,312	1,031
CAD	37	11,264	—	11,301	1,130
CHF	81	13,964	—	14,045	1,405
CLP	—	502	—	502	50
CNH	18,404	—	—	18,404	1,840
CNY	—	18,554	(18,405)	149	15
DKK	6	4,360	—	4,366	437
EUR	19	71,284	—	71,303	7,130
GBP	31	12,923	—	12,954	1,295
HKD	426	12,771	—	13,197	1,320
IDR	3	1,385	—	1,388	139
JPY	76	51,494	—	51,570	5,157
MYR	5	272	—	277	28
NOK	2	5,120	—	5,122	512
NZD	7	776	—	783	78
PLN	1	322	—	323	32
SEK	5	2,376	—	2,381	238
SGD	5	3,407	—	3,412	341
THB	9	1,421	—	1,430	143
TRY	53	2,070	—	2,123	212
TWD	125	42,513	—	42,638	4,264
ZAR	346	—	—	346	35
	<u>20,077</u>	<u>274,990</u>	<u>(18,405)</u>	<u>276,662</u>	<u>27,666</u>

* Launched 5 December 2023.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2022

All of the financial assets and liabilities of WisdomTree US Quality Dividend Growth UCITS ETF, WisdomTree USD Floating Rate Treasury Bond UCITS ETF, WisdomTree Cloud Computing UCITS ETF and WisdomTree Broad Commodities UCITS ETF were denominated in US Dollar, all of the financial assets and liabilities of WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF, WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF and WisdomTree European Union Bond UCITS ETF were denominated in EUR at 31 December 2022 with the effect that the Statement of Financial Position and Statement of Comprehensive Income were not affected by currency movements.

The Sub-Funds with exposure to currencies other than their functional currency at 31 December 2022 are set out in the tables below. The tables below also summarise the sensitivity of the foreign currency exposed Sub-Funds' monetary and non-monetary assets and liabilities to changes in foreign exchange movement. The analysis is based on the assumptions that the relevant foreign exchange rate increased by 10 per cent against the relevant Sub-Fund currency by the amounts disclosed in the table below, with all other variables held constant. This represents management's best estimate of a reasonable possible shift in the foreign exchange rates, having regard to the historical volatility of those rates. A decrease in exchange rates would have an equal and opposite effect. This sensitivity analysis is a relative estimate of risk and is not intended to be predictive of future results.

WisdomTree US Equity Income UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
EUR	1,252,387	—	(191,068)	1,061,319	106,132
GBP	1,333,631	—	—	1,333,631	133,363
	<u>2,586,018</u>	<u>—</u>	<u>(191,068)</u>	<u>2,394,950</u>	<u>239,495</u>

WisdomTree Europe Equity Income UCITS ETF

Currency	Monetary assets EUR	Non-monetary assets EUR	Monetary liabilities EUR	Net financial assets EUR	Sensitivity EUR
CHF	1,684	1,388,113	—	1,389,797	138,980
DKK	5,756	424,328	—	430,084	43,008
GBP	63,405	6,560,392	—	6,623,797	662,380
NOK	97,092	1,230,010	—	1,327,102	132,710
SEK	2,109	1,186,039	—	1,188,148	118,815
USD	4,375	—	—	4,375	438
	<u>174,421</u>	<u>10,788,882</u>	<u>—</u>	<u>10,963,303</u>	<u>1,096,331</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2022 (continued)

WisdomTree Europe SmallCap Dividend UCITS ETF

<i>Currency</i>	<i>Monetary assets EUR</i>	<i>Non-monetary assets EUR</i>	<i>Monetary liabilities EUR</i>	<i>Net financial assets EUR</i>	<i>Sensitivity EUR</i>
CAD	405	—	—	405	41
CHF	52	1,467,781	—	1,467,833	146,783
DKK	99,109	1,842,824	—	1,941,933	194,193
GBP	77,049	12,516,388	—	12,593,437	1,259,344
NOK	254,383	2,557,659	(57,069)	2,754,973	275,497
SEK	25,321	6,458,935	—	6,484,256	648,426
USD	34,409	—	—	34,409	3,441
	<u>490,728</u>	<u>24,843,587</u>	<u>(57,069)</u>	<u>25,277,246</u>	<u>2,527,725</u>

WisdomTree Emerging Markets Equity Income UCITS ETF

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
BRL	131,311	5,728,958	—	5,860,269	586,027
CLP	6,009	898,714	—	904,723	90,472
CNY	216	2,598,913	—	2,599,129	259,913
CZK	2,564	614,041	—	616,605	61,661
GBP	245	—	—	245	25
HKD	91,221	10,891,875	—	10,983,096	1,098,310
HUF	2	—	—	2	—
IDR	8,891	410,767	—	419,658	41,966
INR	29,142	3,229,373	—	3,258,515	325,852
KRW	123,957	4,045,158	—	4,169,115	416,912
MXN	30,510	2,360,393	—	2,390,903	239,090
MYR	10,219	2,066,625	—	2,076,844	207,684
PHP	7,602	129,154	—	136,756	13,676
PLN	9,071	736,299	—	745,370	74,537
SAR	3,296	864,802	—	868,098	86,810
THB	18	1,700,583	—	1,700,601	170,060
TRY	44,061	351,568	—	395,629	39,563
TWD	6,853	19,842,694	—	19,849,547	1,984,955
ZAR	55,594	5,641,992	—	5,697,586	569,759
	<u>560,782</u>	<u>62,111,909</u>	<u>—</u>	<u>62,672,691</u>	<u>6,267,272</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2022 (continued)

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
BRL	17,789	1,869,744	—	1,887,533	188,753
CLP	4,444	258,189	—	262,633	26,263
CNY	1,178	1,401,708	—	1,402,886	140,289
CZK	22	—	—	22	2
EUR	149	—	—	149	15
GBP	1	—	—	1	—
HKD	8,744	4,022,651	—	4,031,395	403,140
HUF	83	—	—	83	8
IDR	57	398,623	—	398,680	39,868
INR	4,542	1,632,234	(7,618)	1,629,158	162,916
KRW	100,862	3,583,611	—	3,684,473	368,447
MXN	462	674,318	—	674,780	67,478
MYR	7,409	696,195	—	703,604	70,360
PHP	202	147,536	—	147,738	14,774
PLN	6,377	172,315	—	178,692	17,869
SAR	1,877	551,162	—	553,039	55,304
THB	761	1,943,850	—	1,944,611	194,461
TRY	7,917	712,528	—	720,445	72,045
TWD	1,069	7,309,587	—	7,310,656	731,066
ZAR	17,446	2,355,631	—	2,373,077	237,308
	<u>181,391</u>	<u>27,729,882</u>	<u>(7,618)</u>	<u>27,903,655</u>	<u>2,790,366</u>

WisdomTree Japan Equity UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
CHF	1,554,410	—	(156,610)	1,397,800	139,780
EUR	40,136,983	—	(26,578,356)	13,558,627	1,355,863
GBP	5,095,539	—	—	5,095,539	509,554
JPY	<u>29,259,895</u>	<u>53,373,209</u>	<u>(76,360,811)</u>	<u>6,272,293</u>	<u>627,229</u>
	<u>76,046,827</u>	<u>53,373,209</u>	<u>(103,095,777)</u>	<u>26,324,259</u>	<u>2,632,426</u>

WisdomTree Europe Equity UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
CHF	749,223	—	—	749,223	74,922
EUR	3,923,518	56,338,845	(56,991,264)	3,271,099	327,110
GBP	<u>2,355,061</u>	<u>—</u>	<u>—</u>	<u>2,355,061</u>	<u>235,506</u>
	<u>7,027,802</u>	<u>56,338,845</u>	<u>(56,991,264)</u>	<u>6,375,383</u>	<u>637,538</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2022 (continued)

WisdomTree UK Equity Income UCITS ETF

	Monetary assets	Non-monetary assets	Monetary liabilities	Net financial assets	Sensitivity
Currency	GBP	GBP	GBP	GBP	GBP
EUR	15,132	—	—	15,132	1,513
USD	3,751	—	—	3,751	375
	<u>18,883</u>	<u>—</u>	<u>—</u>	<u>18,883</u>	<u>1,888</u>

WisdomTree Enhanced Commodity UCITS ETF

	Monetary assets	Non-monetary assets	Monetary liabilities	Net financial assets	Sensitivity
Currency	USD	USD	USD	USD	USD
CHF	6,343,050	—	—	6,343,050	634,305
EUR	47,442,988	—	(719,326)	46,723,662	4,672,366
GBP	37,938,265	—	(1,261,842)	36,676,423	3,667,642
	<u>91,724,303</u>	<u>—</u>	<u>(1,981,168)</u>	<u>89,743,135</u>	<u>8,974,313</u>

WisdomTree Global Quality Dividend Growth UCITS ETF

	Monetary assets	Non-monetary assets	Monetary liabilities	Net financial assets	Sensitivity
Currency	USD	USD	USD	USD	USD
AUD	43,832	6,837,280	(37,423)	6,843,689	684,369
CAD	73,494	8,126,117	(44,669)	8,154,942	815,494
CHF	225,459	32,135,075	(179,272)	32,181,262	3,218,126
DKK	49,878	4,658,868	(25,859)	4,682,887	468,289
EUR	316,283	41,089,763	(230,547)	41,175,499	4,117,550
GBP	186,528	18,252,679	(101,363)	18,337,844	1,833,784
HKD	54,337	7,689,427	(45,885)	7,697,879	769,788
ILS	5,434	180,518	(937)	185,015	18,502
JPY	132,261	12,885,846	(27,094)	12,991,013	1,299,101
NOK	173,874	916,573	(5,057)	1,085,390	108,539
NZD	1,124	—	—	1,124	112
SEK	96,376	6,035,541	(33,787)	6,098,130	609,813
SGD	22,830	651,703	(3,601)	670,932	67,093
	<u>1,381,710</u>	<u>139,459,390</u>	<u>(735,494)</u>	<u>140,105,606</u>	<u>14,010,560</u>

WisdomTree Eurozone Quality Dividend Growth UCITS ETF

	Monetary assets	Non-monetary assets	Monetary liabilities	Net financial assets	Sensitivity
Currency	EUR	EUR	EUR	EUR	EUR
GBP	257	—	—	257	26
USD	12,814	—	—	12,814	1,281
	<u>13,071</u>	<u>—</u>	<u>—</u>	<u>13,071</u>	<u>1,307</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2022 (continued)

WisdomTree AT1 CoCo Bond UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
EUR	49,826,836	74,232,434	(39,306,921)	84,752,349	8,475,235
GBP	114,191,617	16,566,828	(4,904,826)	125,853,619	12,585,362
	<u>164,018,453</u>	<u>90,799,262</u>	<u>(44,211,747)</u>	<u>210,605,968</u>	<u>21,060,597</u>

WisdomTree Artificial Intelligence UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
AUD	41,454	4,618,549	—	4,660,003	466,000
EUR	29,105	20,295,646	—	20,324,751	2,032,475
GBP	52,167	1,044,746	—	1,096,913	109,691
JPY	27,114	12,731,498	—	12,758,612	1,275,861
KRW	6,559	7,901,933	—	7,908,492	790,849
NOK	33,879	10,095,192	—	10,129,071	1,012,907
TWD	25,224	37,342,064	—	37,367,288	3,736,729
	<u>215,502</u>	<u>94,029,628</u>	<u>—</u>	<u>94,245,130</u>	<u>9,424,512</u>

WisdomTree Battery Solutions UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
AUD	19,767	15,955,286	—	15,975,053	1,597,505
BRL	1,798	—	—	1,798	180
CAD	7,037	—	—	7,037	704
CHF	5,133	—	—	5,133	513
CNH	330	—	—	330	33
CNY	179	75,142,537	—	75,142,716	7,514,272
EUR	301,407	64,296,460	—	64,597,867	6,459,787
GBP	27,568	2,326,021	—	2,353,589	235,359
HKD	3,837	4,085,366	—	4,089,203	408,920
IDR	257	6,309,437	(232)	6,309,462	630,946
JPY	79,966	44,844,086	—	44,924,052	4,492,405
KRW	65,514	20,046,062	—	20,111,576	2,011,158
NOK	4,047	—	—	4,047	405
NZD	13,708	—	—	13,708	1,371
SEK	2,753	719,876	—	722,629	72,263
TWD	119,330	3,152,187	—	3,271,517	327,152
ZAR	689	—	—	689	69
	<u>653,320</u>	<u>236,877,318</u>	<u>(232)</u>	<u>237,530,406</u>	<u>23,753,042</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2022 (continued)

WisdomTree Cybersecurity UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
CAD	179	258,151	—	258,330	25,833
GBP	226	3,188,811	—	3,189,037	318,904
JPY	108	3,088,591	—	3,088,699	308,870
KRW	25,154	1,955,426	—	1,980,580	198,058
	<u>25,667</u>	<u>8,490,979</u>	<u>—</u>	<u>8,516,646</u>	<u>851,665</u>

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
EUR	114,576,707	—	(6,915,872)	107,660,835	10,766,084
	<u>114,576,707</u>	<u>—</u>	<u>(6,915,872)</u>	<u>107,660,835</u>	<u>10,766,084</u>

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
AUD	1	—	—	1	—
BRL	328	133,155	(18)	133,465	13,347
CLP	139	9,848	—	9,987	999
CNH	2,394	—	—	2,394	239
CNY	84	248,938	(136)	248,886	24,889
CZK	845	4,052	—	4,897	490
GBP	41	—	—	41	4
HKD	171	665,055	—	665,226	66,523
HUF	350	6,695	—	7,045	705
IDR	1,028	80,598	—	81,626	8,163
INR	8	606,654	(371)	606,291	60,629
KRW	4,209	421,869	—	426,078	42,608
MXN	146	83,340	—	83,486	8,349
MYR	572	35,173	—	35,745	3,575
PHP	73	27,502	—	27,575	2,758
PLN	34	26,887	—	26,921	2,692
SAR	316	103,507	—	103,823	10,382
SGD	33	—	—	33	3
THB	16	85,409	—	85,425	8,543
TRY	73	22,853	—	22,926	2,293
TWD	1,294	500,325	—	501,619	50,162
ZAR	842	144,979	—	145,821	14,582
	<u>12,997</u>	<u>3,206,839</u>	<u>(525)</u>	<u>3,219,311</u>	<u>321,935</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2022 (continued)

WisdomTree BioRevolution UCITS ETF

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
AUD	2,519	36,944	(2,312)	37,151	3,715
CHF	2,770	40,566	(2,565)	40,771	4,077
DKK	4,337	68,608	(4,322)	68,623	6,862
EUR	6,610	101,831	(6,524)	101,917	10,192
GBP	2,366	37,545	(2,404)	37,507	3,751
JPY	6,137	76,910	(4,820)	78,227	7,823
SEK	1,230	19,336	(1,259)	19,307	1,931
	<u>25,969</u>	<u>381,740</u>	<u>(24,206)</u>	<u>383,503</u>	<u>38,351</u>

WisdomTree New Economy Real Estate UCITS ETF*

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
AUD	788	81,269	—	82,057	8,206
CAD	609	33,798	—	34,407	3,441
EUR	32	50,827	—	50,859	5,086
GBP	315	41,523	—	41,838	4,184
HKD	107	74,676	—	74,783	7,478
JPY	1,045	59,898	—	60,943	6,094
SEK	237	12,403	—	12,640	1,264
SGD	604	77,387	—	77,991	7,799
	<u>3,737</u>	<u>431,781</u>	<u>—</u>	<u>435,518</u>	<u>43,552</u>

* Launched 7 February 2022.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2022 (continued)

WisdomTree Recycling Decarbonisation UCITS ETF*

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
AUD	2	—	—	2	—
BRL	12,248	212,539	(10,019)	214,768	21,477
CAD	3	3,594	—	3,597	360
CHF	108	57,447	(14)	57,541	5,754
EUR	314	327,549	—	327,863	32,786
GBP	241	105,331	(149)	105,423	10,542
HKD	135	2,705	—	2,840	284
JPY	169	115,735	—	115,904	11,590
NOK	7	10,617	—	10,624	1,062
THB	17	91,754	—	91,771	9,177
TRY	27	31,474	—	31,501	3,150
	<u>13,271</u>	<u>958,745</u>	<u>(10,182)</u>	<u>961,834</u>	<u>96,182</u>

* Launched 22 April 2022.

WisdomTree Blockchain UCITS ETF*

<i>Currency</i>	<i>Monetary assets USD</i>	<i>Non-monetary assets USD</i>	<i>Monetary liabilities USD</i>	<i>Net financial assets USD</i>	<i>Sensitivity USD</i>
CAD	33	3,170	—	3,203	320
EUR	33	381	—	414	41
GBP	8	—	—	8	1
JPY	9	15,909	—	15,918	1,592
THB	2	—	—	2	—
	<u>85</u>	<u>19,460</u>	<u>—</u>	<u>19,545</u>	<u>1,954</u>

* Launched 7 September 2022.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2022 (continued)

WisdomTree Global Automotive Innovators UCITS ETF*

Currency	Monetary assets USD	Non-monetary assets USD	Monetary liabilities USD	Net financial assets USD	Sensitivity USD
BRL	181	14,471	—	14,652	1,465
CAD	49	29,701	—	29,750	2,975
CNY	26	82,149	—	82,175	8,218
EUR	729	327,227	—	327,956	32,796
GBP	14	17,871	—	17,885	1,789
HKD	36	51,105	—	51,141	5,114
JPY	2,027	326,763	—	328,790	32,879
KRW	1,326	54,826	—	56,152	5,615
SEK	11	40,574	—	40,585	4,059
TWD	—	15,099	—	15,099	1,510
	<u>4,399</u>	<u>959,786</u>	<u>—</u>	<u>964,185</u>	<u>96,420</u>

* Launched 22 September 2022.

Interest rate risk

Interest rate risk arises from the effects of fluctuations in the prevailing levels of markets interest rates on the fair value of financial assets and liabilities and future cash flows. As interest rates rise, the values of debt securities or other income-producing investments are likely to fall. This risk is generally greater for obligations with longer maturities.

The Sub-Fund's objective in managing interest rate risk is to minimize any exposure of the Sub-Fund to interest rate movements.

At 31 December 2023, apart from WisdomTree Enhanced Commodity UCITS ETF, WisdomTree AT1 CoCo Bond UCITS ETF, WisdomTree USD Floating Rate Treasury Bond UCITS ETF, WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF and WisdomTree Broad Commodities UCITS ETF, none of the Sub-Funds hold interest-bearing securities. At 31 December 2022, apart from WisdomTree Enhanced Commodity UCITS ETF, WisdomTree AT1 CoCo Bond UCITS ETF, WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF, WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF, WisdomTree USD Floating Rate Treasury Bond UCITS ETF, WisdomTree European Union Bond UCITS ETF, WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF and WisdomTree Broad Commodities UCITS ETF, none of the Sub-Funds hold interest-bearing securities. Cash holdings of the Sub-Funds are not subject to significant interest rate risk.

At 31 December 2023 and 31 December 2022, WisdomTree Enhanced Commodity UCITS ETF manages this by swapping all gains/losses earned on interest-bearing securities (from market movements or interest income earned) out to a counterparty under the terms of a total return swap in return for the gains/losses of a reference index, reducing the Sub-Funds' exposure to interest rate risk.

At 31 December 2023, WisdomTree AT1 CoCo Bond UCITS ETF, WisdomTree USD Floating Rate Treasury Bond UCITS ETF, WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF and WisdomTree Broad Commodities UCITS ETF offer the investors exposure to the underlying bonds, which also includes any movements in the interest rate. At 31 December 2022, WisdomTree AT1 CoCo

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

Bond UCITS ETF, WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF, WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF, WisdomTree USD Floating Rate Treasury Bond UCITS ETF, WisdomTree European Union Bond UCITS ETF, WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF and WisdomTree Broad Commodities UCITS ETF offered the investors exposure to the underlying bonds, which also included any movements in the interest rate. As a result of this, the associated interest rate risk is not managed for these Sub-Funds.

The following tables detail the Sub-Fund's exposure to interest rate risk. It includes the Sub-Funds' assets and trading liabilities at fair values, categorised by the earlier of contractual re-pricing or maturity date measured by the carrying value of the assets and liabilities at 31 December 2023:

WisdomTree Enhanced Commodity UCITS ETF

As at 31 December 2023

	<i>Up to 1 year USD</i>	<i>Up to 5 years USD</i>	<i>Over 5 years USD</i>	<i>Non-interest bearing USD</i>	<i>Total USD</i>
<i>Assets</i>					
Transferable securities	509,456,782	—	—	—	509,456,782
Unrealised gain on open forward foreign currency exchange contracts	—	—	—	857,082	857,082
Receivable for investments sold	—	—	—	11,153,445	11,153,445
Cash and cash equivalents	13,776,037	—	—	—	13,776,037
Total assets	<u>523,232,819</u>	<u>—</u>	<u>—</u>	<u>12,010,527</u>	<u>535,243,346</u>
<i>Liabilities</i>					
Unrealised loss on open forward foreign currency exchange contracts	—	—	—	(10,692)	(10,692)
Unrealised loss on total return swaps	—	—	—	(16,614,598)	(16,614,598)
Payable to holders of redeemable participating shares	—	—	—	(2,110,096)	(2,110,096)
Payable for investments purchased	—	—	—	(11,482,725)	(11,482,725)
Management fees payable	—	—	—	(142,878)	(142,878)
Total liabilities	<u>—</u>	<u>—</u>	<u>—</u>	<u>(30,360,989)</u>	<u>(30,360,989)</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

WisdomTree AT1 CoCo Bond UCITS ETF

As at 31 December 2023

	Up to 1 year USD	Up to 5 years USD	Over 5 years USD	Non-interest bearing USD	Total USD
<i>Assets</i>					
Transferable securities	34,986,696	180,069,511	51,547,508	—	266,603,715
Unrealised gain on open forward foreign currency exchange contracts	—	—	—	1,093,557	1,093,557
Interest receivable	—	—	—	3,750,332	3,750,332
Cash and cash equivalents	5,778,821	—	—	—	5,778,821
Total assets	40,765,517	180,069,511	51,547,508	4,843,889	277,226,425
<i>Liabilities</i>					
Unrealised loss on open forward foreign currency exchange contracts	—	—	—	(143,867)	(143,867)
Payable for investments purchased	—	—	—	(5,989,626)	(5,989,626)
Management fees payable	—	—	—	(81,432)	(81,432)
Total liabilities	—	—	—	(6,214,925)	(6,214,925)

WisdomTree USD Floating Rate Treasury Bond UCITS ETF

As at 31 December 2023

	Up to 1 year USD	Up to 5 years USD	Over 5 years USD	Non-interest bearing USD	Total USD
<i>Assets</i>					
Transferable securities	133,631,757	139,351,095	—	—	272,982,852
Receivable for investments sold	—	—	—	11,823,974	11,823,974
Interest receivable	—	—	—	2,684,160	2,684,160
Cash and cash equivalents	201,388	—	—	—	201,388
Total assets	133,833,145	139,351,095	—	14,508,134	287,692,374
<i>Liabilities</i>					
Payable for investments purchased	—	—	—	(11,525,181)	(11,525,181)
Capital gains tax payable	—	—	—	(72)	(72)
Management fees payable	—	—	—	(32,558)	(32,558)
Total liabilities	—	—	—	(11,557,811)	(11,557,811)

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF

As at 31 December 2023

	<i>Up to 1 year USD</i>	<i>Up to 5 years USD</i>	<i>Over 5 years USD</i>	<i>Non-interest bearing USD</i>	<i>Total USD</i>
<i>Assets</i>					
Transferable securities	146,688,289	—	—	—	146,688,289
Unrealised gain on open forward foreign currency exchange contracts	—	—	—	1,514,163	1,514,163
Cash and cash equivalents	161,696	—	—	—	161,696
Total assets	146,849,985	—	—	1,514,163	148,364,148
<i>Liabilities</i>					
Unrealised loss on open forward foreign currency exchange contracts	—	—	—	(125,467)	(125,467)
Unrealised loss on total return swaps	—	—	—	(1,472,175)	(1,472,175)
Management fees payable	—	—	—	(40,120)	(40,120)
Total liabilities	—	—	—	(1,637,762)	(1,637,762)

WisdomTree Broad Commodities UCITS ETF

As at 31 December 2023

	<i>Up to 1 year USD</i>	<i>Up to 5 years USD</i>	<i>Over 5 years USD</i>	<i>Non-interest bearing USD</i>	<i>Total USD</i>
<i>Assets</i>					
Transferable securities	196,198,429	—	—	—	196,198,429
Exchange-traded Commodities	—	—	—	55,386,170	55,386,170
Receivable for investments sold	—	—	—	2,030,297	2,030,297
Other receivables	—	—	—	9,920	9,920
Cash and cash equivalents	258,972	—	—	—	258,972
Total assets	196,457,401	—	—	57,426,387	253,883,788
<i>Liabilities</i>					
Unrealised loss on total return swaps	—	—	—	(7,356,413)	(7,356,413)
Payable for investments purchased	—	—	—	(2,066,903)	(2,066,903)
Management fees payable	—	—	—	(36,962)	(36,962)
Total liabilities	—	—	—	(9,460,278)	(9,460,278)

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

The following table details the Sub-Fund's exposure to interest rate risk. It includes the Sub-Funds' assets and trading liabilities at fair values, categorised by the earlier of contractual re-pricing or maturity date measured by the carrying value of the assets and liabilities at 31 December 2022:

WisdomTree Enhanced Commodity UCITS ETF

As at 31 December 2022

	<i>Up to 1 year USD</i>	<i>Up to 5 years USD</i>	<i>Over 5 years USD</i>	<i>Non-interest bearing USD</i>	<i>Total USD</i>
<i>Assets</i>					
Transferable securities	574,977,702	—	—	—	574,977,702
Unrealised gain on open forward foreign currency exchange contracts	—	—	—	2,030,434	2,030,434
Receivable for investments sold	—	—	—	15,293,945	15,293,945
Receivable from holders of redeemable participating shares	—	—	—	1,528,200	1,528,200
Cash and cash equivalents	20,901,880	—	—	—	20,901,880
Total assets	<u>595,879,582</u>	<u>—</u>	<u>—</u>	<u>18,852,579</u>	<u>614,732,161</u>
<i>Liabilities</i>					
Unrealised loss on open forward foreign currency exchange contracts	—	—	—	(3,349)	(3,349)
Unrealised loss on total return swaps	—	—	—	(20,049,587)	(20,049,587)
Payable to holders of redeemable participating shares	—	—	—	(187,731)	(187,731)
Payable for investments purchased	—	—	—	(15,202,441)	(15,202,441)
Management fees payable	—	—	—	(167,023)	(167,023)
Total liabilities	<u>—</u>	<u>—</u>	<u>—</u>	<u>(35,610,131)</u>	<u>(35,610,131)</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

WisdomTree AT1 CoCo Bond UCITS ETF

As at 31 December 2022

	<i>Up to 1 year USD</i>	<i>Up to 5 years USD</i>	<i>Over 5 years USD</i>	<i>Non-interest bearing USD</i>	<i>Total USD</i>
<i>Assets</i>					
Transferable securities	—	1,829,395	253,641,828	—	255,471,223
Unrealised gain on open forward foreign currency exchange contracts	—	—	—	2,134,742	2,134,742
Interest receivable	—	—	—	4,223,935	4,223,935
Cash and cash equivalents	1,957,563	—	—	—	1,957,563
Total assets	1,957,563	1,829,395	253,641,828	6,358,677	263,787,463
<i>Liabilities</i>					
Unrealised loss on open forward foreign currency exchange contracts	—	—	—	(1,041,247)	(1,041,247)
Management fees payable	—	—	—	(83,862)	(83,862)
Total liabilities	—	—	—	(1,125,109)	(1,125,109)

WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF

As at 31 December 2022

	<i>Up to 1 year EUR</i>	<i>Up to 5 years EUR</i>	<i>Over 5 years EUR</i>	<i>Non-interest bearing EUR</i>	<i>Total EUR</i>
<i>Assets</i>					
Transferable securities	—	3,231,389	5,366,298	—	8,597,687
Interest receivable	—	—	—	66,657	66,657
Cash and cash equivalents	16,531	—	—	—	16,531
Total assets	16,531	3,231,389	5,366,298	66,657	8,680,875
<i>Liabilities</i>					
Management fees payable	—	—	—	(1,322)	(1,322)
Total liabilities	—	—	—	(1,322)	(1,322)

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF

As at 31 December 2022

	Up to 1 year EUR	Up to 5 years EUR	Over 5 years EUR	Non-interest bearing EUR	Total EUR
<i>Assets</i>					
Transferable securities	26,493	688,775	1,879,832	—	2,595,100
Interest receivable	—	—	—	27,162	27,162
Cash and cash equivalents	10,602	—	—	—	10,602
Total assets	37,095	688,775	1,879,832	27,162	2,632,864
<i>Liabilities</i>					
Management fees payable	—	—	—	(360)	(360)
Total liabilities	—	—	—	(360)	(360)

WisdomTree USD Floating Rate Treasury Bond UCITS ETF

As at 31 December 2022

	Up to 1 year USD	Up to 5 years USD	Over 5 years USD	Non-interest bearing USD	Total USD
<i>Assets</i>					
Transferable securities	49,409,282	39,296,949	—	—	88,706,231
Interest receivable	—	—	—	698,495	698,495
Cash and cash equivalents	180,589	—	—	—	180,589
Total assets	49,589,871	39,296,949	—	698,495	89,585,315
<i>Liabilities</i>					
Management fees payable	—	—	—	(10,443)	(10,443)
Total liabilities	—	—	—	(10,443)	(10,443)

WisdomTree European Union Bond UCITS ETF

As at 31 December 2022

	Up to 1 year EUR	Up to 5 years EUR	Over 5 years EUR	Non-interest bearing EUR	Total EUR
<i>Assets</i>					
Transferable securities	—	397,079	1,199,447	—	1,596,526
Interest receivable	—	—	—	5,688	5,688
Cash and cash equivalents	6,943	—	—	—	6,943
Total assets	6,943	397,079	1,199,447	5,688	1,609,157
<i>Liabilities</i>					
Management fees payable	—	—	—	(198)	(198)
Total liabilities	—	—	—	(198)	(198)

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF

As at 31 December 2022

	<i>Up to 1 year USD</i>	<i>Up to 5 years USD</i>	<i>Over 5 years USD</i>	<i>Non-interest bearing USD</i>	<i>Total USD</i>
<i>Assets</i>					
Transferable securities	111,795,533	—	—	—	111,795,533
Unrealised gain on open forward foreign currency exchange contracts	—	—	—	3,443,437	3,443,437
Unrealised gain on total return swaps	—	—	—	1,147,488	1,147,488
Receivable from holders of redeemable participating shares	—	—	—	4,575,459	4,575,459
Cash and cash equivalents	1,403,282	—	—	—	1,403,282
Total assets	<u>113,198,815</u>	<u>—</u>	<u>—</u>	<u>9,166,384</u>	<u>122,365,199</u>
<i>Liabilities</i>					
Unrealised loss on open forward foreign currency exchange contracts	—	—	—	(50,198)	(50,198)
Management fees payable	—	—	—	(32,559)	(32,559)
Bank overdraft	(775,985)	—	—	—	(775,985)
Total liabilities	<u>(775,985)</u>	<u>—</u>	<u>—</u>	<u>(82,757)</u>	<u>(858,742)</u>

WisdomTree Broad Commodities UCITS ETF

As at 31 December 2022

	<i>Up to 1 year USD</i>	<i>Up to 5 years USD</i>	<i>Over 5 years USD</i>	<i>Non-interest bearing USD</i>	<i>Total USD</i>
<i>Assets</i>					
Transferable securities	124,281,904	—	—	—	124,281,904
Exchange-traded Commodities	—	—	—	29,893,603	29,893,603
Receivable for investments sold	—	—	—	127,555,232	127,555,232
Other receivables	—	—	—	1,457	1,457
Cash and cash equivalents	767,255	—	—	—	767,255
Total assets	<u>125,049,159</u>	<u>—</u>	<u>—</u>	<u>157,450,292</u>	<u>282,499,451</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

WisdomTree Broad Commodities UCITS ETF (continued)

As at 31 December 2022

	<i>Up to 1 year USD</i>	<i>Up to 5 years USD</i>	<i>Over 5 years USD</i>	<i>Non-interest bearing USD</i>	<i>Total USD</i>
<i>Liabilities</i>					
Unrealised loss on total return swaps	—	—	—	(5,952,701)	(5,952,701)
Payable for investments purchased	—	—	—	(121,890,779)	(121,890,779)
Management fees payable	—	—	—	(9,631)	(9,631)
Total liabilities	—	—	—	(127,853,111)	(127,853,111)

The interest rate sensitivity information is a relative estimate of risk and is not intended to be a precise and accurate number. The calculations are based on historic data. Future price movements and correlations between securities could vary significantly from those experienced in the past. The following table details the Sub-Funds' interest rate sensitivity. At 31 December 2023 and at 31 December 2022, had the base interest rates increased by 5% in relation to all holdings subject to interest with all other variables held constant, the finance expense on financial liabilities and assets would have increased by:

<i>Fund</i>	<i>Sensitivity 2023</i>	<i>Sensitivity 2022</i>
WisdomTree Enhanced Commodity UCITS ETF	USD 26,161,641	USD 29,793,979
WisdomTree AT1 CoCo Bond UCITS ETF	USD 13,619,127	USD 12,871,439
WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF*	—	EUR 430,711
WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF*	—	EUR 130,285
WisdomTree USD Floating Rate Treasury Bond UCITS ETF	USD 13,659,212	USD 4,444,341
WisdomTree European Union Bond UCITS ETF*	—	EUR 80,173
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	USD 7,342,499	USD 5,659,941
WisdomTree Broad Commodities UCITS ETF	USD 9,822,870	USD 6,252,458

* Terminated 5 September 2023.

Credit risk

The Sub-Funds are exposed to credit risk, which is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

The Sub-Funds are exposed to counterparty credit risk on fixed income positions, exchange-traded commodities, financial derivative instruments, cash and cash equivalents and other receivable balances.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

11. Financial Risks (continued)

Credit risk (continued)

The ICAV mitigates credit risk by entering into financial instruments with reputable counterparties. The Investment Managers monitor the creditworthiness of each Sub-Fund's counterparties by reviewing their credit ratings, credit spreads and press releases on a regular basis. At 31 December 2023 the long term credit rating of State Street Bank and Trust Company is AA- (31 December 2022: AA-), BNP Paribas is A+ (31 December 2022: A+), Morgan Stanley is A+ (31 December 2022: A+) and Goldman Sachs is A+ (31 December 2022: A+).

The maximum exposure of the Sub-Funds to credit risk at 31 December 2023 and at 31 December 2022 is shown by the values of financial assets at fair value through profit or loss, debtors and cash and cash equivalents in the Statement of Financial Position. Details of credit risk exposure are contained in the Schedule of Investments. At 31 December 2023 and at 31 December 2022, none of the financial assets and financial liabilities are subject to an enforceable master netting arrangement or similar agreement that covers similar financial instruments. None of the financial assets and financial liabilities are offset in the Statement of Financial Position.

Depository risk

The Sub-Funds' Depository is State Street Custodial Services (Ireland) Limited (the "Depository"). All of the assets and cash of the Sub-Funds are held within the custodial network. Bankruptcy or insolvency of the Depository or of its parent company State Street Corporation may cause the Sub-Funds' rights with respect to its investments in securities held by the Depository to be delayed or otherwise affected. The maximum exposure to this risk at 31 December 2023 and at 31 December 2022 is the total value of investments disclosed in the Schedule of Investments as detailed in the Statement of Financial Position.

At 31 December 2023, the long-term rating of State Street Corporation is A (31 December 2022: A) by Standard & Poor's. State Street Corporation is the parent company of the Depository, State Street Custodial Services (Ireland) Limited.

In accordance with the requirements of the ICAV Act 2015 and the UCITS Regulations the Sub-Funds' securities are maintained within the depository network in segregated accounts. The Depository is obliged to ensure that any agents it appoints to assist in safekeeping the assets of the Sub-Funds will segregate the assets of the Sub-Funds thereby reducing counterparty risk in the event of insolvency or bankruptcy of the Depository. The Sub-Funds are exposed to the credit risk of the Depository and/or sub-custodians used by the Depository in relation to the Sub-Funds' cash held by the Depository or sub-custodians. In the event of the insolvency or bankruptcy of the Depository or a sub-custodian, the Sub-Funds will be treated as a general creditor of the Depository or sub-custodian in relation to cash holdings of the Sub-Funds.

Collateral pledged/(received) on TRS and Forwards

31 December 2023

	<i>Collateral</i>	<i>Nominal Value</i>	<i>Market Value USD</i>	<i>Collateral as a % of TRS and Forwards</i>
WisdomTree Broad Commodities UCITS ETF	Stock	5,622,000	5,524,644	75%
WisdomTree Enhanced Commodity UCITS ETF	Stock	12,581,000	12,385,213	75%
WisdomTree Enhanced Commodity UCITS ETF	Cash	(1,060,000)	(1,060,000)	125%

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

11. Financial Risks (continued)

Credit risk (continued)

Collateral pledged/(received) on TRS and Forwards (continued)

	<i>Collateral</i>	<i>Nominal Value</i>	<i>Market Value USD</i>	<i>Collateral as a % of TRS and Forwards</i>
WisdomTree AT1 CoCo Bond UCITS ETF	Cash	(1,230,000)	(1,230,000)	130%
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	Cash	(1,775,000)	(1,775,000)	2,126%

31 December 2022

	<i>Collateral</i>	<i>Nominal Value</i>	<i>Market Value USD</i>	<i>Collateral as a % of TRS and Forwards</i>
WisdomTree Broad Commodities UCITS ETF	Stock	982,000	961,494	(16)%
WisdomTree Enhanced Commodity UCITS ETF	Stock	19,876,000	19,460,126	(97)%
WisdomTree AT1 CoCo Bond UCITS ETF	Cash	1,060,000	1,060,000	97%
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	Cash	3,957,000	3,957,000	87%

The swap providers, BNP Paribas and Morgan Stanley, transfer collateral to the Sub-Fund in respect of its obligation under a relevant swap agreement. Collateral is in the form of stock or cash (31 December 2022: stock and cash). The Sub-Fund uses the collateral transferred to the Sub-Fund to reduce the credit risk associated with the TRS held by the Sub-Fund. The Sub-Fund only controls the collateral in the event of default of BNP Paribas or Morgan Stanley which is why the collateral is not recognised in the accounts of the Sub-Fund.

The collateral is held until termination date of the TRS. The Investment Manager monitors counterparty exposure on a daily basis, thus, reducing the risk associated with the collateral received.

Collateral consists of equities and/or bonds satisfying certain criteria and subject to certain margin percentages and concentration limits. Collateral received by the Funds is held with the Depository, State Street Custodial Services (Ireland) Limited. The collateral cannot be re-used or repledged. All collateral as at 31 December 2023 and 31 December 2022 consist of listed equities and government bonds as agreed between the Swap Provider and the Company.

Liquidity risk

Liquidity risk is the risk that the Sub-Funds may not be able to liquidate investment positions in order to repay amounts demanded by their shareholders.

The Sub-Funds' listed securities are considered readily realisable, as they are listed or traded on regulated stock exchanges and can be accessed through appointed liquidity providers, such as market makers. In addition, the Manager receives reporting on liquidity monitoring from the Investment Managers on a monthly and quarterly basis.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

11. Financial Risks (continued)

Liquidity risk (continued)

Certain investments and types of investments are subject to restrictions on resale, may trade in the over-the-counter market or in limited volume, or may not have an active trading market. Illiquid securities may trade at a discount from comparable, more liquid investments and may be subject to wide fluctuations in market value. It may be difficult for a Sub-Fund to value illiquid securities accurately. Also, the Sub-Funds may not be able to dispose of illiquid securities or execute or close out financial derivative instrument transactions readily at a favourable time or price or at prices approximating those at which the Sub-Fund currently values them. Illiquid securities also may entail registration expenses and other transaction costs that are higher than those for liquid securities.

The ICAV can manage liquidity risk through redemption limits and redemptions in-kind, if necessary. If redemption requests received in respect of shares of a particular Sub-Fund on any dealing day total, in aggregate, more than 10 per cent of all of the issued shares of that Sub-Fund on that dealing day, the Directors shall be entitled, at their absolute discretion, to refuse to redeem such number of shares of that Sub-Fund on that Dealing Day, in excess of 10 per cent of the issued shares of the Sub-Fund, in respect of which redemption requests have been received, as the Directors shall determine. There were no such limits applied during the financial year.

Each Sub-Fund may allow the Authorised Participant which has been appointed to offer prices for the shares on any listing stock exchange to redeem shares in-kind on each Dealing Day, unless otherwise specified in the relevant supplement. In this context, “in-kind” means that, with the consent of the Authorised Participant, rather than delivering cash proceeds in respect of a redemption, the ICAV will deliver securities or a combination of cash and securities, provided that the asset allocation is subject to the approval of the Depository. The redemption will be subject to an appropriate provision for duties and charges.

The ICAV considers that as at 31 December 2023 and as at 31 December 2022 all of the assets of each Sub-Fund (as shown in the Statement of Financial Position) could be realised within one month of that date either through redemption or sale. As at 31 December 2023 and 31 December 2022, all of the liabilities of each of Sub-Fund (as shown in the Statement of Financial Position) including net assets attributable to redeemable participating shareholders fall due within one month, except for Bank Overdraft balances and total return swaps held on WisdomTree Enhanced Commodity UCITS ETF and WisdomTree Broad Commodities UCITS ETF with contractual maturity within 4 months, which are payable on demand.

Capital Management

The capital of the ICAV is represented by the net assets attributable to holders of redeemable participating shares. The amount of net assets attributable to holders of redeemable participating shares can change significantly on a daily basis, as the ICAV is subject to daily subscriptions and redemptions at the discretion of the shareholders.

As a result, a redemption request may have a significant impact on the liquidity of the ICAV and its ability to continue as a going concern. See Liquidity Risk note above for details of how this risk is mitigated.

The ICAV’s aim with respect to management of its capital is to safeguard its ability to continue as a going concern in order that each Sub-Fund may achieve its overall objective of long-term capital growth, and to maintain a strong capital base to support the development of each Sub-Fund’s investment activities.

The Investment Managers monitor capital on the basis of the value of net assets attributable to holders of redeemable participating shares.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

11. Financial Risks (continued)

Offsetting

Financial assets and financial liabilities are offset and the net amount reported in the Statement of Financial Position when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis, or realise the asset and settle the liability simultaneously. IFRS 7 requires disclosure of derivatives that have been offset in the Statement of Financial Position, or that have not been offset in the Statement of Financial Position but are subject to an enforceable master netting arrangement or similar agreement.

The following tables present the Sub-Funds' financial assets and liabilities subject to offsetting, enforceable master netting arrangements and similar agreements. Assets/Liabilities not included in those tables are not subject to these agreements. The tables are presented by Counterparty.

WisdomTree US Equity Income UCITS ETF 31 December 2023

Counterparty	Gross amounts of recognised assets USD	Amounts available for offset USD	Non-Cash Collateral received USD	Cash Collateral ⁽¹⁾ USD	Net amount ⁽²⁾ USD
State Street Bank London	16,740	—	—	—	16,740
Total assets	16,740	—	—	—	16,740

(1) WisdomTree US Equity Income UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

WisdomTree Japan Equity UCITS ETF 31 December 2023

Counterparty	Gross amounts of recognised assets USD	Amounts available for offset USD	Non-Cash Collateral received USD	Cash Collateral ⁽¹⁾ USD	Net amount ⁽²⁾ USD
State Street Bank London	435,493	(435,493)	—	—	—
Total assets	435,493	(435,493)	—	—	—

Counterparty	Gross amounts of recognised liabilities USD	Amounts available for offset USD	Non-Cash Collateral pledged USD	Cash Collateral ⁽¹⁾ USD	Net amount ⁽²⁾ USD
State Street Bank London	(5,828,922)	435,493	—	—	(5,393,429)
Total liabilities	(5,828,922)	435,493	—	—	(5,393,429)

(1) WisdomTree Japan Equity UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

11. Financial Risks (continued)

Offsetting (continued)

WisdomTree Europe Equity UCITS ETF 31 December 2023

<i>Counterparty</i>	<i>Gross amounts of recognised assets USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
State Street Bank London	50,041	(50,041)	—	—	—
Total assets	50,041	(50,041)	—	—	—
<i>Counterparty</i>	<i>Gross amounts of recognised liabilities USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral pledged USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
State Street Bank London	(552,683)	50,041	—	—	(502,642)
Total liabilities	(552,683)	50,041	—	—	(502,642)

(1) WisdomTree Europe Equity UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

WisdomTree Enhanced Commodity UCITS ETF 31 December 2023

<i>Counterparty</i>	<i>Gross amounts of recognised assets USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
Morgan Stanley	857,082	(9,938)	—	(847,144)	—
Total assets	857,082	(9,938)	—	(847,144)	—
<i>Counterparty</i>	<i>Gross amounts of recognised liabilities USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral pledged USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
BNP Paribas	(16,615,352)	—	12,385,213	—	(4,230,139)
Morgan Stanley	(9,938)	9,938	—	—	—
Total liabilities	(16,625,290)	9,938	12,385,213	—	(4,230,139)

(1) WisdomTree Enhanced Commodity UCITS ETF holds cash collateral with the counterparty as presented above.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

11. Financial Risks (continued)

Offsetting (continued)

WisdomTree US Quality Dividend Growth UCITS ETF 31 December 2023

Counterparty	Gross amounts of recognised assets USD	Amounts available for offset USD	Non-Cash Collateral received USD	Cash Collateral ⁽¹⁾ USD	Net amount ⁽²⁾ USD
State Street Bank London	9,210	—	—	—	9,210
Total assets	9,210	—	—	—	9,210

(1) WisdomTree US Quality Dividend Growth UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

WisdomTree Global Quality Dividend Growth UCITS ETF 31 December 2023

Counterparty	Gross amounts of recognised assets USD	Amounts available for offset USD	Non-Cash Collateral received USD	Cash Collateral ⁽¹⁾ USD	Net amount ⁽²⁾ USD
State Street Bank London	13,326	(7,969)	—	—	5,357
Total assets	13,326	(7,969)	—	—	5,357

Counterparty	Gross amounts of recognised liabilities USD	Amounts available for offset USD	Non-Cash Collateral pledged USD	Cash Collateral ⁽¹⁾ USD	Net amount ⁽²⁾ USD
State Street Bank London	(7,969)	7,969	—	—	—
Total liabilities	(7,969)	7,969	—	—	—

(1) WisdomTree Global Quality Dividend Growth UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

WisdomTree AT1 CoCo Bond UCITS ETF 31 December 2023

Counterparty	Gross amounts of recognised assets USD	Amounts available for offset USD	Non-Cash Collateral received USD	Cash Collateral ⁽¹⁾ USD	Net amount ⁽²⁾ USD
BNP Paribas	1,093,557	(143,867)	—	(949,690)	—
Total assets	1,093,557	(143,867)	—	(949,690)	—

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

11. Financial Risks (continued)

Offsetting (continued)

WisdomTree AT1 CoCo Bond UCITS ETF (continued) 31 December 2023

<i>Counterparty</i>	<i>Gross amounts of recognised liabilities USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral pledged USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
BNP Paribas	<u>(143,867)</u>	<u>143,867</u>	<u>—</u>	<u>—</u>	<u>—</u>
Total liabilities	<u>(143,867)</u>	<u>143,867</u>	<u>—</u>	<u>—</u>	<u>—</u>

(1) WisdomTree AT1 CoCo Bond UCITS ETF holds cash collateral with the counterparty as presented above.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

WisdomTree Battery Solutions UCITS ETF 31 December 2023

<i>Counterparty</i>	<i>Gross amounts of recognised assets USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
State Street Bank London	<u>19</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>19</u>
Total assets	<u>19</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>19</u>

(1) WisdomTree Battery Solutions UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF 31 December 2023

<i>Counterparty</i>	<i>Gross amounts of recognised assets USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral received USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
Morgan Stanley	<u>1,514,163</u>	<u>(1,514,163)</u>	<u>—</u>	<u>—</u>	<u>—</u>
Total assets	<u>1,514,163</u>	<u>(1,514,163)</u>	<u>—</u>	<u>—</u>	<u>—</u>

<i>Counterparty</i>	<i>Gross amounts of recognised liabilities USD</i>	<i>Amounts available for offset USD</i>	<i>Non-Cash Collateral pledged USD</i>	<i>Cash Collateral⁽¹⁾ USD</i>	<i>Net amount⁽²⁾ USD</i>
Morgan Stanley	<u>(1,597,642)</u>	<u>1,514,163</u>	<u>—</u>	<u>—</u>	<u>(83,479)</u>
Total liabilities	<u>(1,597,642)</u>	<u>1,514,163</u>	<u>—</u>	<u>—</u>	<u>(83,479)</u>

(1) WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

11. Financial Risks (continued)

Offsetting (continued)

WisdomTree Broad Commodities UCITS ETF 31 December 2023

Counterparty	Gross amounts of recognised liabilities USD	Amounts available for offset USD	Non-Cash Collateral pledged USD	Cash Collateral ⁽¹⁾ USD	Net amount ⁽²⁾ USD
BNP Paribas	(7,356,413)	—	5,524,644	—	(1,831,769)
Total liabilities	(7,356,413)	—	5,524,644	—	(1,831,769)

(1) WisdomTree Broad Commodities UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

WisdomTree US Equity Income UCITS ETF 31 December 2022

Counterparty	Gross amounts of recognised assets USD	Amounts available for offset USD	Non-Cash Collateral received USD	Cash Collateral ⁽¹⁾ USD	Net amount ⁽²⁾ USD
State Street Bank London	47,334	(2,338)	—	—	44,996
Total assets	47,334	(2,338)	—	—	44,996

Counterparty	Gross amounts of recognised liabilities USD	Amounts available for offset USD	Non-Cash Collateral pledged USD	Cash Collateral ⁽¹⁾ USD	Net amount ⁽²⁾ USD
State Street Bank London	(2,338)	2,338	—	—	—
Total liabilities	(2,338)	2,338	—	—	—

(1) WisdomTree US Equity Income UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

WisdomTree Japan Equity UCITS ETF 31 December 2022

Counterparty	Gross amounts of recognised assets USD	Amounts available for offset USD	Non-Cash Collateral received USD	Cash Collateral ⁽¹⁾ USD	Net amount ⁽²⁾ USD
State Street Bank London	319,932	(319,932)	—	—	—
Total assets	319,932	(319,932)	—	—	—

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

11. Financial Risks (continued)

Offsetting (continued)

WisdomTree Japan Equity UCITS ETF (continued) 31 December 2022

Counterparty	Gross amounts of recognised liabilities USD	Amounts available for offset USD	Non-Cash Collateral pledged USD	Cash Collateral ⁽¹⁾ USD	Net amount ⁽²⁾ USD
State Street Bank London	<u>(2,398,434)</u>	<u>319,932</u>	<u>—</u>	<u>—</u>	<u>(2,078,502)</u>
Total liabilities	<u>(2,398,434)</u>	<u>319,932</u>	<u>—</u>	<u>—</u>	<u>(2,078,502)</u>

(1) WisdomTree Japan Equity UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

WisdomTree Europe Equity UCITS ETF 31 December 2022

Counterparty	Gross amounts of recognised assets USD	Amounts available for offset USD	Non-Cash Collateral received USD	Cash Collateral ⁽¹⁾ USD	Net amount ⁽²⁾ USD
State Street Bank London	<u>26,988</u>	<u>(26,988)</u>	<u>—</u>	<u>—</u>	<u>—</u>
Total assets	<u>26,988</u>	<u>(26,988)</u>	<u>—</u>	<u>—</u>	<u>—</u>

Counterparty	Gross amounts of recognised liabilities USD	Amounts available for offset USD	Non-Cash Collateral pledged USD	Cash Collateral ⁽¹⁾ USD	Net amount ⁽²⁾ USD
State Street Bank London	<u>(1,808,897)</u>	<u>26,988</u>	<u>—</u>	<u>—</u>	<u>(1,781,909)</u>
Total liabilities	<u>(1,808,897)</u>	<u>26,988</u>	<u>—</u>	<u>—</u>	<u>(1,781,909)</u>

(1) WisdomTree Europe Equity UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

WisdomTree Enhanced Commodity UCITS ETF 31 December 2022

Counterparty	Gross amounts of recognised assets USD	Amounts available for offset USD	Non-Cash Collateral received USD	Cash Collateral ⁽¹⁾ USD	Net amount ⁽²⁾ USD
BNP Paribas	<u>2,030,434</u>	<u>(2,030,434)</u>	<u>—</u>	<u>—</u>	<u>—</u>
Total assets	<u>2,030,434</u>	<u>(2,030,434)</u>	<u>—</u>	<u>—</u>	<u>—</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

11. Financial Risks (continued)

Offsetting (continued)

WisdomTree Enhanced Commodity UCITS ETF (continued) 31 December 2022

<i>Counterparty</i>	<i>Gross amounts of recognised liabilities</i> USD	<i>Amounts available for offset</i> USD	<i>Non-Cash Collateral pledged</i> USD	<i>Cash Collateral⁽¹⁾</i> USD	<i>Net amount⁽²⁾</i> USD
BNP Paribas	(20,052,936)	2,030,434	18,022,502	—	—
Total liabilities	(20,052,936)	2,030,434	18,022,502	—	—

(1) WisdomTree Enhanced Commodity UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

WisdomTree AT1 CoCo Bond UCITS ETF 31 December 2022

<i>Counterparty</i>	<i>Gross amounts of recognised assets</i> USD	<i>Amounts available for offset</i> USD	<i>Non-Cash Collateral received</i> USD	<i>Cash Collateral⁽¹⁾</i> USD	<i>Net amount⁽²⁾</i> USD
BNP Paribas	2,134,742	(1,041,247)	—	(1,060,000)	33,495
Total assets	2,134,742	(1,041,247)	—	(1,060,000)	33,495

<i>Counterparty</i>	<i>Gross amounts of recognised liabilities</i> USD	<i>Amounts available for offset</i> USD	<i>Non-Cash Collateral pledged</i> USD	<i>Cash Collateral⁽¹⁾</i> USD	<i>Net amount⁽²⁾</i> USD
BNP Paribas	(1,041,247)	1,041,247	—	—	—
Total liabilities	(1,041,247)	1,041,247	—	—	—

(1) WisdomTree AT1 CoCo Bond UCITS ETF holds cash collateral with the counterparty as presented above.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF 31 December 2022

<i>Counterparty</i>	<i>Gross amounts of recognised assets</i> USD	<i>Amounts available for offset</i> USD	<i>Non-Cash Collateral received</i> USD	<i>Cash Collateral⁽¹⁾</i> USD	<i>Net amount⁽²⁾</i> USD
BNP Paribas	5,999	(5,999)	—	—	—
Morgan Stanley	4,584,926	—	—	(3,957,000)	627,926
Total assets	4,590,925	(5,999)	—	(3,957,000)	627,926

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

11. Financial Risks (continued)

Offsetting (continued)

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF (continued) 31 December 2022

Counterparty	Gross amounts of recognised liabilities USD	Amounts available for offset USD	Non-Cash Collateral pledged USD	Cash Collateral ⁽¹⁾ USD	Net amount ⁽²⁾ USD
BNP Paribas	(50,198)	5,999	—	—	(44,199)
Total liabilities	(50,198)	5,999	—	—	(44,199)

(1) WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF holds cash collateral with the counterparty as presented above.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

WisdomTree Broad Commodities UCITS ETF 31 December 2022

Counterparty	Gross amounts of recognised liabilities USD	Amounts available for offset USD	Non-Cash Collateral pledged USD	Cash Collateral ⁽¹⁾ USD	Net amount ⁽²⁾ USD
BNP Paribas	(5,952,701)	—	961,494	—	(4,991,207)
Total liabilities	(5,952,701)	—	961,494	—	(4,991,207)

(1) WisdomTree Broad Commodities UCITS ETF holds no cash collateral with the counterparty.

(2) Net amount represents the amounts payable to the counterparty in the event of default.

12. Fair Value

IFRS 13 requires the ICAV to classify fair value measurements using a fair value hierarchy that reflects the significance of the inputs used in making the measurements. The fair value hierarchy has the following levels as defined under IFRS 13.

Level 1 inputs are unadjusted quoted prices in active markets for identical assets or liabilities that the reporting entity has the ability to access at the valuation date. An active market for the asset or liability is a market in which transactions for the asset or liability occur with sufficient frequency and volume to provide pricing information on an ongoing basis.

Level 2 inputs are inputs other than quoted prices in active markets included within Level 1 that are observable for the asset or liability, either directly or indirectly. Fair value is determined through the use of models or other valuation methodologies.

Level 2 inputs include the following:

- a) Quoted prices for similar assets or liabilities in active markets.
- b) Quoted prices for identical or similar assets or liabilities in markets that are not active, that is, markets in which there are few transactions for the asset or liability, the prices are not current, or price quotations vary substantially either over time or among market makers, or in which little information is released publicly.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

12. Fair Value (continued)

- c) Inputs other than quoted prices that are observable for the asset or liability (e.g. interest rate and yield curves observable at commonly quoted intervals, volatilities, prepayment speeds, loss severities, credit risks and default rates).
- d) Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

The ICAV uses widely recognised valuation models for determining fair values of over-the-counter forward foreign currency exchange contracts and total return swaps. The most frequently applied valuation techniques include forward pricing and swap models, using present value calculations. The models incorporate various inputs including both credit and debit valuation adjustments for counterparty and own credit risk, foreign exchange spot and forward rates and interest rate curves. For these financial instruments, significant inputs into models are market observable and are included within Level 2.

Level 3 inputs are unobservable inputs for the asset or liability. Unobservable inputs reflect the ICAV's own assumptions about how market participants would be expected to value the asset or liability. Unobservable inputs are developed based on the best information available in the circumstances, other than market data obtained from sources independent of the ICAV and might include the ICAV's own data.

The level in the fair value hierarchy within which the fair value measurement is categorised in its entirety is determined on the basis of the lowest level input that is significant to the fair value measurement in its entirety. For this purpose, the significance of an input is assessed against the fair value measurement in its entirety. If a fair value measurement uses observable inputs that require significant adjustment based on unobservable inputs, that measurement is a Level 3 measurement.

Furthermore, for those instruments which have significant unobservable inputs (Level 3), IFRS 13 requires disclosures on the transfers into and out of Level 3, a reconciliation of the opening and closing balances, total gains and losses recognised in the Statement of Comprehensive Income for the year, purchases, sales issues and settlements, and a sensitivity analysis of assumptions used in determining the fair value of Level 3 positions.

Assessing the significance of a particular input to the fair value measurement in its entirety requires judgement, considering factors specific to the asset or liability.

The determination of what constitutes "observable" requires significant judgement by the ICAV. The ICAV considers observable data to be that market data that is readily available, regularly distributed or updated, reliable and verifiable, not proprietary, and provided by independent sources that are actively involved in the relevant market.

Investments whose values are based on quoted market prices in active markets are classified within Level 1, including active, listed and exchange traded securities. The ICAV does not adjust the quoted price for these instruments.

Financial instruments that trade in markets that are not considered to be active but are valued based on quoted market prices, dealer quotations or alternative pricing sources supported by observable inputs are classified within Level 2. As Level 2 investments include positions that are not traded in active markets and/or are subject to transfer restrictions, valuations may be adjusted to reflect illiquidity and/or non-transferability, which are generally based on available market information.

Investments classified within Level 3 have significant unobservable inputs, as they trade infrequently.

The ICAV's policy is to recognise transfers into and transfers out of fair value hierarchy levels as at the last day of the accounting period. There were no transfers during the financial year ended 31 December 2023 between levels of the fair value hierarchy for financial assets which are recorded at fair value.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

12. Fair Value (continued)

The following table presents transfers during the financial year ended 31 December 2022 between levels of the fair value hierarchy for financial assets which are recorded at fair value:

<i>Level change</i>	<i>Sub-Fund</i>	<i>Securities</i>	<i>Fair Value</i>
From 1 to 3	WisdomTree Emerging Markets Equity Income UCITS ETF	Jingrui Holdings	USD 1,268
From 1 to 3	WisdomTree Emerging Markets SmallCap Dividend UCITS ETF	Jingrui Holdings	USD 4,113

Investments classified as Level 3 as at 31 December 2023 were Magnitogorsk Iron & Steel Works PJSC, Mobile TeleSystems PJSC, Novolipetsk Steel PJSC, PhosAgro PJSC, PhosAgro PJSC GDR, Polyus PJSC, Sberbank of Russia PJSC, Severstal PAO, Tatneft PJSC held on WisdomTree Emerging Markets Equity Income UCITS ETF and LUKOIL PJSC, Mobile TeleSystems PJSC, Novatek PJSC, Novolipetsk Steel PJSC, PhosAgro PJSC, PhosAgro PJSC GDR, Polyus PJSC, Severstal PAO, Surgutneftegas PJSC, VK IPJSC held on WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF. All had nil fair value.

Investments classified as Level 3 as at 31 December 2022 were Jingrui Holdings held on WisdomTree Emerging Markets Equity Income UCITS ETF and WisdomTree Emerging Markets SmallCap Dividend UCITS ETF with fair value of USD 1,268 and USD 4,113, respectively. Magnit GDR, Magnitogorsk Iron & Steel Works GDR, Mobile TeleSystems ADR, Novolipetsk Steel GDR, PhosAgro GDR (Germany Listed), PhosAgro GDR (US Listed), Polyus GDR, Sberbank of Russia ADR, Severstal GDR, Tatneft ADR held on WisdomTree Emerging Markets Equity Income UCITS ETF and LUKOIL ADR, Mobile TeleSystems ADR, Novatek GDR, Novolipetsk Steel GDR, PhosAgro GDR (Germany Listed), PhosAgro GDR (US Listed), Polyus GDR, Severstal GDR, Surgutneftegas ADR, VK GDR held on WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF, with nil fair value.

In light of the ongoing conflict in Ukraine, the Board decided to reduce the fair value of the Russian based equity positions in the Sub-Funds to zero from 8 March 2022 onwards. Subsequently, the Russian government introduced a law prohibiting non-Russian investors trading in Russian securities, therefore, the Sub-Funds are unable to carry out any transactions on these holdings, and a result of associated EU sanctions, the assets are now classified as non-transferable securities. While vendor prices are available, these are only valid for Russian Investors which supports the Sub-Funds' Fair Value of zero approach.

As at 17 March 2023, WisdomTree AT1 CoCo Bond UCITS ETF (the "CoCo Fund") held 9 Credit Suisse bonds. These holdings made up 2.69% of the CoCo Fund with a market value of USD 7,216,193. On 19 March 2023 the Swiss Financial Market Supervisory Authority ("FINMA") announced the merger of Credit Suisse and UBS, and in doing so, decided to write-down the nominal value of all AT1 debt of Credit Suisse to zero.

The write-down value of Credit Suisse bonds to technical zero (0.0001) took effect on 20 March 2023 and now reflect a zero weight and market value on the CoCo Fund. This was in line with action taken by Index sponsor Markit/S&P on the iBoxx Contingent Convertible Liquid Developed Europe AT1 Index.

There were no transfers during the financial year ended 31 December 2023 and no other transfers during the financial year ended 31 December 2022 between levels of the fair value hierarchy for financial assets which are recorded at fair value.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

12. Fair Value (continued)

The following tables analyse within the fair value hierarchy the Sub-Funds' financial assets and liabilities measured at fair value for Sub-Funds which hold any investment classified within Level 2 or Level 3 at 31 December 2023:

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree US Equity Income UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	78,227,187	—	—	78,227,187
Unrealised gain on open forward foreign currency exchange contracts	—	16,740	—	16,740
Total	<u>78,227,187</u>	<u>16,740</u>	<u>—</u>	<u>78,243,927</u>

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree Emerging Markets Equity Income UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	107,476,459	—	—	107,476,459
Total	<u>107,476,459</u>	<u>—</u>	<u>—</u>	<u>107,476,459</u>

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree Japan Equity UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	222,155,550	—	—	222,155,550
Unrealised gain on open forward foreign currency exchange contracts	—	435,493	—	435,493
Total	<u>222,155,550</u>	<u>435,493</u>	<u>—</u>	<u>222,591,043</u>

Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(5,828,922)	—	(5,828,922)
Total	<u>—</u>	<u>(5,828,922)</u>	<u>—</u>	<u>(5,828,922)</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

12. Fair Value (continued)

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree Europe Equity UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	63,589,386	—	—	63,589,386
Unrealised gain on open forward foreign currency exchange contracts	—	50,041	—	50,041
Total	<u>63,589,386</u>	<u>50,041</u>	<u>—</u>	<u>63,639,427</u>

Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(552,683)	—	(552,683)
Total	<u>—</u>	<u>(552,683)</u>	<u>—</u>	<u>(552,683)</u>

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree Enhanced Commodity UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	509,456,782	—	—	509,456,782
Unrealised gain on open forward foreign currency exchange contracts	—	857,082	—	857,082
Total	<u>509,456,782</u>	<u>857,082</u>	<u>—</u>	<u>510,313,864</u>

Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(10,692)	—	(10,692)
Unrealised loss on total return swaps	—	(16,614,598)	—	(16,614,598)
Total	<u>—</u>	<u>(16,625,290)</u>	<u>—</u>	<u>(16,625,290)</u>

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree US Quality Dividend Growth UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	511,926,927	—	—	511,926,927
Unrealised gain on open forward foreign currency exchange contracts	—	9,210	—	9,210
Total	<u>511,926,927</u>	<u>9,210</u>	<u>—</u>	<u>511,936,137</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

12. Fair Value (continued)

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree Global Quality Dividend Growth UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	1,085,387,897	—	—	1,085,387,897
Unrealised gain on open forward foreign currency exchange contracts	—	13,326	—	13,326
Total	<u>1,085,387,897</u>	<u>13,326</u>	<u>—</u>	<u>1,085,401,223</u>
Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(7,969)	—	(7,969)
Total	<u>—</u>	<u>(7,969)</u>	<u>—</u>	<u>(7,969)</u>
	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree AT1 CoCo Bond UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	—	266,603,715	—	266,603,715
Unrealised gain on open forward foreign currency exchange contracts	—	1,093,557	—	1,093,557
Total	<u>—</u>	<u>267,697,272</u>	<u>—</u>	<u>267,697,272</u>
Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(143,867)	—	(143,867)
Total	<u>—</u>	<u>(143,867)</u>	<u>—</u>	<u>(143,867)</u>
	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree USD Floating Rate Treasury Bond UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	—	272,982,852	—	272,982,852
Total	<u>—</u>	<u>272,982,852</u>	<u>—</u>	<u>272,982,852</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

12. Fair Value (continued)

	<i>Level 1</i> <i>USD</i>	<i>Level 2</i> <i>USD</i>	<i>Level 3</i> <i>USD</i>	<i>Total</i> <i>Fair Value</i> <i>USD</i>
WisdomTree Battery Solutions UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	229,102,157	—	—	229,102,157
Unrealised gain on open forward foreign currency exchange contracts	—	19	—	19
Total	<u>229,102,157</u>	<u>19</u>	<u>—</u>	<u>229,102,176</u>
	<i>Level 1</i> <i>USD</i>	<i>Level 2</i> <i>USD</i>	<i>Level 3</i> <i>USD</i>	<i>Total</i> <i>Fair Value</i> <i>USD</i>
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	146,688,289	—	—	146,688,289
Unrealised gain on open forward foreign currency exchange contracts	—	1,514,163	—	1,514,163
Total	<u>146,688,289</u>	<u>1,514,163</u>	<u>—</u>	<u>148,202,452</u>
Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(125,467)	—	(125,467)
Unrealised loss on total return swaps	—	(1,472,175)	—	(1,472,175)
Total	<u>—</u>	<u>(1,597,642)</u>	<u>—</u>	<u>(1,597,642)</u>
	<i>Level 1</i> <i>USD</i>	<i>Level 2</i> <i>USD</i>	<i>Level 3</i> <i>USD</i>	<i>Total</i> <i>Fair Value</i> <i>USD</i>
WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	3,604,024	—	—	3,604,024
Total	<u>3,604,024</u>	<u>—</u>	<u>—</u>	<u>3,604,024</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

12. Fair Value (continued)

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree Broad Commodities UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	196,198,429	—	—	196,198,429
Exchange-traded Commodities	55,386,170	—	—	55,386,170
Total	251,584,599	—	—	251,584,599
Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on total return swaps	—	(7,356,413)	—	(7,356,413)
Total	—	(7,356,413)	—	(7,356,413)

The following tables analyse within the fair value hierarchy the Funds' financial assets and liabilities measured at fair value for Funds which hold any investment classified within Level 2 or Level 3 at 31 December 2022:

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree US Equity Income UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	126,253,984	—	—	126,253,984
Unrealised gain on open forward foreign currency exchange contracts	—	47,334	—	47,334
Total	126,253,984	47,334	—	126,301,318
Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(2,338)	—	(2,338)
Total	—	(2,338)	—	(2,338)

	<i>Level 1 USD</i>	<i>Level 2 USD</i>	<i>Level 3 USD</i>	<i>Total Fair Value USD</i>
WisdomTree Emerging Markets Equity Income UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	62,110,641	—	1,268	62,111,909
Total	62,110,641	—	1,268	62,111,909

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

12. Fair Value (continued)

	<i>Level 1</i> <i>USD</i>	<i>Level 2</i> <i>USD</i>	<i>Level 3</i> <i>USD</i>	<i>Total</i> <i>Fair Value</i> <i>USD</i>
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	27,725,769	—	4,113	27,729,882
Total	27,725,769	—	4,113	27,729,882
	<i>Level 1</i> <i>USD</i>	<i>Level 2</i> <i>USD</i>	<i>Level 3</i> <i>USD</i>	<i>Total</i> <i>Fair Value</i> <i>USD</i>
WisdomTree Japan Equity UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	53,373,209	—	—	53,373,209
Unrealised gain on open forward foreign currency exchange contracts	—	319,932	—	319,932
Total	53,373,209	319,932	—	53,693,141
Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(2,398,434)	—	(2,398,434)
Total	—	(2,398,434)	—	(2,398,434)
	<i>Level 1</i> <i>USD</i>	<i>Level 2</i> <i>USD</i>	<i>Level 3</i> <i>USD</i>	<i>Total</i> <i>Fair Value</i> <i>USD</i>
WisdomTree Europe Equity UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	56,338,845	—	—	56,338,845
Unrealised gain on open forward foreign currency exchange contracts	—	26,988	—	26,988
Total	56,338,845	26,988	—	56,365,833
Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(1,808,897)	—	(1,808,897)
Total	—	(1,808,897)	—	(1,808,897)

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

12. Fair Value (continued)

	<i>Level 1</i> <i>USD</i>	<i>Level 2</i> <i>USD</i>	<i>Level 3</i> <i>USD</i>	<i>Total</i> <i>Fair Value</i> <i>USD</i>
WisdomTree Enhanced Commodity UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	574,977,702	—	—	574,977,702
Unrealised gain on open forward foreign currency exchange contracts	—	2,030,434	—	2,030,434
Total	<u>574,977,702</u>	<u>2,030,434</u>	<u>—</u>	<u>577,008,136</u>

Liabilities

Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(3,349)	—	(3,349)
Unrealised loss on total return swaps	—	(20,049,587)	—	(20,049,587)
Total	<u>—</u>	<u>(20,052,936)</u>	<u>—</u>	<u>(20,052,936)</u>

	<i>Level 1</i> <i>USD</i>	<i>Level 2</i> <i>USD</i>	<i>Level 3</i> <i>USD</i>	<i>Total</i> <i>Fair Value</i> <i>USD</i>
WisdomTree AT1 CoCo Bond UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	—	255,471,223	—	255,471,223
Unrealised gain on open forward foreign currency exchange contracts	—	2,134,742	—	2,134,742
Total	<u>—</u>	<u>257,605,965</u>	<u>—</u>	<u>257,605,965</u>

Liabilities

Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(1,041,247)	—	(1,041,247)
Total	<u>—</u>	<u>(1,041,247)</u>	<u>—</u>	<u>(1,041,247)</u>

	<i>Level 1</i> <i>EUR</i>	<i>Level 2</i> <i>EUR</i>	<i>Level 3</i> <i>EUR</i>	<i>Total</i> <i>Fair Value</i> <i>EUR</i>
WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	—	8,597,687	—	8,597,687
Total	<u>—</u>	<u>8,597,687</u>	<u>—</u>	<u>8,597,687</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

12. Fair Value (continued)

	<i>Level 1</i>	<i>Level 2</i>	<i>Level 3</i>	<i>Total</i>
	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>	<i>Fair Value</i>
				<i>EUR</i>
WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	—	2,595,100	—	2,595,100
Total	<u>—</u>	<u>2,595,100</u>	<u>—</u>	<u>2,595,100</u>

	<i>Level 1</i>	<i>Level 2</i>	<i>Level 3</i>	<i>Total</i>
	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>Fair Value</i>
				<i>USD</i>
WisdomTree USD Floating Rate Treasury Bond UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	—	88,706,231	—	88,706,231
Total	<u>—</u>	<u>88,706,231</u>	<u>—</u>	<u>88,706,231</u>

	<i>Level 1</i>	<i>Level 2</i>	<i>Level 3</i>	<i>Total</i>
	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>	<i>Fair Value</i>
				<i>EUR</i>
WisdomTree European Union Bond UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	—	1,596,526	—	1,596,526
Total	<u>—</u>	<u>1,596,526</u>	<u>—</u>	<u>1,596,526</u>

	<i>Level 1</i>	<i>Level 2</i>	<i>Level 3</i>	<i>Total</i>
	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>Fair Value</i>
				<i>USD</i>
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	111,795,533	—	—	111,795,533
Unrealised gain on open forward foreign currency exchange contracts	—	3,443,437	—	3,443,437
Unrealised gain on total return swaps	—	1,147,488	—	1,147,488
Total	<u>111,795,533</u>	<u>4,590,925</u>	<u>—</u>	<u>116,386,458</u>

Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	—	(50,198)	—	(50,198)
Total	<u>—</u>	<u>(50,198)</u>	<u>—</u>	<u>(50,198)</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

12. Fair Value (continued)

	<i>Level 1</i> <i>USD</i>	<i>Level 2</i> <i>USD</i>	<i>Level 3</i> <i>USD</i>	<i>Total</i> <i>Fair Value</i> <i>USD</i>
WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	3,274,079	—	—	3,274,079
Total	<u>3,274,079</u>	<u>—</u>	<u>—</u>	<u>3,274,079</u>

	<i>Level 1</i> <i>USD</i>	<i>Level 2</i> <i>USD</i>	<i>Level 3</i> <i>USD</i>	<i>Total</i> <i>Fair Value</i> <i>USD</i>
WisdomTree Broad Commodities UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	124,281,904	—	—	124,281,904
Exchange-traded Commodities	29,893,603	—	—	29,893,603
Total	<u>154,175,507</u>	<u>—</u>	<u>—</u>	<u>154,175,507</u>

Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on total return swaps	—	(5,952,701)	—	(5,952,701)
Total	<u>—</u>	<u>(5,952,701)</u>	<u>—</u>	<u>(5,952,701)</u>

13. Operating Segments

An operating segment is a component of the ICAV that engages in business activities from which it may earn revenues and incur expenses, including revenues and expenses that relates to transactions with any of the ICAV's other components, whose operating results are reviewed regularly to make decisions about resources allocated to the segment and assess its performance, and for which discrete financial information is available.

Segment results that are reported include items directly attributable to a segment.

It is considered that each Sub-Fund is an operating segment which is investing in line with its investment objective. The segment information provided to the Investment Manager is the same as that disclosed in the Statement of Comprehensive Income and Statement of Financial Position for each Sub-Fund. The Investment Managers' asset allocation decisions are based on a single, integrated investment strategy, to deliver the performance of the relevant Index of each Sub-Fund, and each Sub-Fund's performance is evaluated by reference to the relevant Index. The Sub-Funds have no assets classified as non current assets. Each Sub-Fund's investments expose it to the performance of the relevant Index. The revenue attributable to each Sub-Fund is derived from geographical locations in line with those outlined in the schedule of investments for that Sub-Fund. The daily asset allocation decisions are made by the Investment Managers for each Sub-Fund.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

13. Operating Segments (continued)

The following tables present the geographic split of income for the financial year ended 31 December 2023 and 31 December 2022.

Financial year ended 31 December 2023

	<i>Dividend Income EUR</i>	<i>Interest income from financial assets at fair value through profit or loss EUR</i>	<i>Total</i>	<i>% of Total Income</i>
Australia	600,112	—	600,112	0.50
Austria	125,420	69,328	194,748	0.16
Belgium	366,442	122,369	488,811	0.41
Bulgaria	—	84	84	—
Brazil	1,557,102	—	1,557,102	1.29
Canada	314,864	(122)	314,742	0.26
Chile	246,384	—	246,384	0.20
Czech Republic	15,578	—	15,578	0.01
Denmark	408,275	267,850	676,125	0.56
Finland	949,715	245,683	1,195,398	0.99
France	1,885,524	3,549,717	5,435,241	4.53
Germany	3,576,551	1,197,714	4,774,265	3.97
Hong Kong	322,304	—	322,304	0.27
Hungary	477	110	587	—
India	335,278	—	335,278	0.28
Indonesia	143,237	—	143,237	0.12
Ireland	56,164	861	57,025	0.05
Israel	11,125	13	11,138	0.01
Italy	550,689	1,467,558	2,018,247	1.68
Luxembourg	75	512	587	—
Japan	8,252,646	—	8,252,646	6.87
Malaysia	173,026	—	173,026	0.14
Mexico	224,147	—	224,147	0.19
Netherlands	1,598,407	1,385,737	2,984,144	2.48
New Zealand	90	—	90	—
Norway	444,963	—	444,963	0.37
People's Republic of China	2,256,389	—	2,256,389	1.88
Philippines	17,833	—	17,833	0.01
Poland	64,492	104	64,596	0.05
Portugal	115,441	506	115,947	0.10
Puerto Rico	5,734	—	5,734	—
Republic of South Korea	678,703	—	678,703	0.56
Russian Federation	305	—	305	—
Singapore	64,083	—	64,083	0.05
Slovakia	—	162	162	—
Slovenia	—	130	130	—
Saudi Arabia	80,729	—	80,729	0.07
South Africa	479,574	—	479,574	0.40
Spain	1,170,030	2,052,800	3,222,830	2.68
Supranational	—	20,285	20,285	0.02

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

13. Operating Segments (continued)

Financial year ended 31 December 2023 (continued)

	<i>Dividend Income EUR</i>	<i>Interest income from financial assets at fair value through profit or loss EUR</i>	<i>Total</i>	<i>% of Total Income</i>
Sweden	776,427	98,087	874,514	0.73
Switzerland	1,349,191	1,308,777	2,657,968	2.21
Taiwan	5,318,012	—	5,318,012	4.42
Thailand	170,311	—	170,311	0.14
Turkey	36,152	—	36,152	0.03
United Kingdom	2,690,947	2,556,467	5,247,414	4.36
United States	21,664,364	46,809,972	68,474,336	56.95
	<u>59,097,312</u>	<u>61,154,704</u>	<u>120,252,016</u>	<u>100.00</u>

Financial year ended 31 December 2022

	<i>Dividend Income EUR</i>	<i>Interest income from financial assets at fair value through profit or loss EUR</i>	<i>Total</i>	<i>% of Total Income</i>
Australia	1,046,345	522	1,046,867	1.49
Austria	142,829	50,486	193,315	0.27
Belgium	411,056	70,553	481,609	0.68
Bulgaria	—	169	169	—
Brazil	1,543,325	—	1,543,325	2.19
Canada	210,627	22	210,649	0.30
Chile	615,868	—	615,868	0.87
Czech Republic	3,380	—	3,380	—
Denmark	341,026	200,770	541,796	0.77
Finland	646,971	190,908	837,879	1.19
France	1,506,884	2,170,562	3,677,446	5.22
Germany	2,826,196	865,531	3,691,727	5.24
Hong Kong	398,761	—	398,761	0.57
Hungary	1,191	293	1,484	—
India	252,979	—	252,979	0.36
Indonesia	77,243	—	77,243	0.11
Ireland	126,069	938	127,007	0.18
Israel	3,175	20	3,195	—
Italy	601,889	1,212,877	1,814,766	2.57
Luxembourg	—	531	531	—
Japan	3,545,998	—	3,545,998	5.03
Malaysia	131,012	—	131,012	0.19
Mexico	166,048	—	166,048	0.24
Netherlands	1,112,723	1,038,634	2,151,357	3.05
New Zealand	15,470	—	15,470	0.02

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

13. Operating Segments (continued)

Financial year ended 31 December 2022 (continued)

	<i>Dividend Income EUR</i>	<i>Interest income from financial assets at fair value through profit or loss EUR</i>	<i>Total</i>	<i>% of Total Income</i>
Norway	268,480	28,925	297,405	0.42
People's Republic of China	1,654,870	—	1,654,870	2.35
Philippines	14,187	—	14,187	0.02
Poland	24,370	164	24,534	0.03
Portugal	120,927	233	121,160	0.17
Puerto Rico	2,263	—	2,263	—
Republic of South Korea	706,109	—	706,109	1.00
Romania	—	633	633	—
Russian Federation	35,851	—	35,851	0.05
Singapore	15,695	—	15,695	0.02
Slovakia	—	53	53	—
Slovenia	—	39	39	—
Saudi Arabia	1,312	—	1,312	—
South Africa	727,576	—	727,576	1.03
Spain	660,367	1,522,856	2,183,223	3.10
Supranational	—	11,172	11,172	0.02
Sweden	391,077	61,992	453,069	0.64
Switzerland	492,446	2,088,040	2,580,486	3.66
Taiwan	3,528,609	—	3,528,609	5.01
Thailand	199,265	—	199,265	0.28
Turkey	102,693	—	102,693	0.15
United Kingdom	3,368,403	3,796,789	7,165,192	10.18
United States	15,753,969	13,369,030	29,122,999	41.33
	<u>43,795,534</u>	<u>26,682,742</u>	<u>70,478,276</u>	<u>100.00</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

14. Efficient Portfolio Management

The Investment Managers may, on behalf of a Sub-Fund and subject to the conditions and within the limits laid down by the Central Bank, employ techniques and instruments relating to transferable securities and money market instruments for efficient portfolio management purposes. Transactions for the purposes of efficient portfolio management may be undertaken with a view to achieving the reduction of risk, the reduction of cost, or the generation of additional capital or income for a Sub-Fund with an appropriate level of risk and taking into account the risk profile of that Sub-Fund. Techniques and instruments used by the Sub-Funds for efficient portfolio management purposes may include the entry into securities lending transactions, repurchase and/or reverse repurchase agreements, forwards or total return swaps. All revenues arising from efficient portfolio management activities, net of direct and indirect operational costs will be retained by the Sub-Funds.

New techniques and instruments may be developed which may be suitable for use by the ICAV and the ICAV may employ such techniques and instruments. Where a Sub-Fund intends to use these instruments for direct investment purposes, details will be disclosed in the Sub-Funds' investment policy.

The ICAV did not enter into securities lending transactions, repurchase or reverse repurchase agreements during the financial year ended 31 December 2023 or 31 December 2022.

15. Total NAV per Share

	2023	2022	2021
<i>WisdomTree US Equity Income UCITS ETF</i>			
DHS			
Net assets USD	30,456,376	73,337,698	16,630,714
Fund shares outstanding	1,354,948	3,121,736	735,150
Net assets per share	22.48	23.49	22.62
DHSA			
Net assets USD Acc	45,754,108	50,925,986	48,412,059
Fund shares outstanding	1,746,620	1,926,389	1,959,478
Net assets per share	26.20	26.44	24.71
DHSG			
Net assets GBP Hedged Acc	649,802	1,075,553	4,267,382
Fund shares outstanding	34,741	56,181	234,189
Net assets per share	18.70	19.14	18.22
DHSF			
Net assets EUR Hedged Acc	1,486,088	969,560	163,041
Fund shares outstanding	73,550	46,250	8,073
Net assets per share	20.21	20.96	20.20
<i>WisdomTree Europe Equity Income UCITS ETF</i>			
EEI			
Net assets EUR	24,613,876	20,207,917	19,571,988
Fund shares outstanding	1,987,171	1,776,581	1,624,730
Net assets per share	12.39	11.37	12.05

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

15. Total NAV per Share (continued)

	2023	2022	2021
<i>WisdomTree Europe Equity Income UCITS ETF (continued)</i>			
EEIA			
Net assets EUR Acc	4,124,906	5,855,729	4,088,726
Fund shares outstanding	227,477	373,485	259,668
Net assets per share	18.13	15.68	15.75
<i>WisdomTree Europe SmallCap Dividend UCITS ETF</i>			
DFE			
Net assets EUR	29,507,056	27,895,053	37,409,185
Fund shares outstanding	1,625,528	1,616,982	1,754,055
Net assets per share	18.15	17.25	21.33
DFEA			
Net assets EUR Acc	22,942,041	9,457,232	11,242,841
Fund shares outstanding	1,231,365	560,262	560,566
Net assets per share	18.63	16.88	20.06
<i>WisdomTree Emerging Markets Equity Income UCITS ETF</i>			
DEM			
Net assets USD	95,670,918	58,237,005	51,296,826
Fund shares outstanding	6,418,972	4,444,150	3,152,233
Net assets per share	14.90	13.10	16.27
DEMR			
Net assets USD Acc	12,359,343	4,391,473	1,966,532
Fund shares outstanding	496,087	216,367	83,558
Net assets per share	24.91	20.30	23.53
<i>WisdomTree Emerging Markets SmallCap Dividend UCITS ETF</i>			
DGSE			
Net assets USD	34,938,913	27,960,309	38,201,255
Fund shares outstanding	1,755,000	1,630,000	1,880,000
Net assets per share	19.91	17.15	20.32
<i>WisdomTree Japan Equity UCITS ETF</i>			
DXJ			
Net assets USD Hedged	35,499,217	13,656,359	14,674,378
Fund shares outstanding	1,298,769	685,627	766,480
Net assets per share	27.33	19.92	19.15

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

15. Total NAV per Share (continued)

	2023	2022	2021
<i>WisdomTree Japan Equity UCITS ETF (continued)</i>			
DXJA			
Net assets USD Hedged Acc	52,113,739	10,706,627	11,884,058
Fund shares outstanding	1,568,716	452,853	535,858
Net assets per share	33.22	23.64	22.18
DXJP			
Net assets GBP Hedged	11,677,458	4,082,360	4,643,972
Fund shares outstanding	693,216	329,720	384,539
Net assets per share	16.85	12.38	12.08
DXJD			
Net assets CHF Hedged Acc	2,260,663	1,254,464	1,892,718
Fund shares outstanding	73,272	54,864	85,650
Net assets per share	30.85	22.86	22.10
DXJF			
Net assets EUR Hedged Acc	16,333,617	12,488,919	5,127,081
Fund shares outstanding	604,185	636,732	271,551
Net assets per share	27.03	19.61	18.88
DXJZ			
Net assets JPY Acc	98,723,233	8,936,999	3,310,646
Fund shares outstanding	3,805,190	431,782	144,946
Net assets per share	25.94	20.70	22.84
<i>WisdomTree Europe Equity UCITS ETF</i>			
HEDJ			
Net assets USD Hedged	21,200,608	23,332,286	26,342,970
Fund shares outstanding	876,256	1,176,582	1,166,550
Net assets per share	24.19	19.83	22.58
HEDK			
Net assets USD Hedged Acc	29,508,129	23,751,946	44,618,468
Fund shares outstanding	966,167	977,762	1,652,417
Net assets per share	30.54	24.29	27.00
HEDP			
Net assets GBP Hedged	1,713,811	1,878,252	2,732,450
Fund shares outstanding	122,259	161,236	201,454
Net assets per share	14.02	11.65	13.56
HEDD			
Net assets CHF Hedged Acc	1,859,553	669,051	1,664,280
Fund shares outstanding	82,704	35,699	77,703
Net assets per share	22.48	18.74	21.42

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

15. Total NAV per Share (continued)

	2023	2022	2021
<i>WisdomTree Europe Equity UCITS ETF (continued)</i>			
HEDF			
Net assets EUR Acc	8,136,300	6,204,394	3,931,780
Fund shares outstanding	344,983	322,913	179,545
Net assets per share	23.58	19.21	21.90
<i>WisdomTree UK Equity Income UCITS ETF</i>			
WUKD			
Net assets GBP	10,856,544	8,642,516	9,698,191
Fund shares outstanding	2,510,000	2,090,000	2,080,000
Net assets per share	4.33	4.14	4.66
<i>WisdomTree Enhanced Commodity UCITS ETF</i>			
WCOG			
Net assets USD	245,798,960	300,028,019	388,674,321
Fund shares outstanding	18,175,000	20,375,000	29,850,000
Net assets per share	13.52	14.73	13.02
WCOA			
Net assets USD Acc	172,049,022	191,226,523	218,226,099
Fund shares outstanding	12,150,000	12,475,000	16,100,000
Net assets per share	14.16	15.33	13.55
WCOM			
Net assets GBP Hedged Acc	43,856,195	29,891,947	24,606,801
Fund shares outstanding	3,525,000	2,200,000	2,025,000
Net assets per share	12.44	13.59	12.15
WCOE			
Net assets EUR Hedged Acc	22,399,219	42,837,730	32,612,623
Fund shares outstanding	1,900,000	3,275,000	2,750,000
Net assets per share	11.79	13.08	11.86
COMS			
Net assets CHF Hedged Acc	5,372,421	5,728,750	3,294,056
Fund shares outstanding	435,000	410,000	260,000
Net assets per share	12.35	13.97	12.67
<i>WisdomTree US Quality Dividend Growth UCITS ETF</i>			
DGRW			
Net assets USD	72,060,357	100,890,421	7,899,340
Fund shares outstanding	2,012,572	3,293,030	232,633
Net assets per share	35.81	30.64	33.96

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

15. Total NAV per Share (continued)

	2023	2022	2021
<i>WisdomTree US Quality Dividend Growth UCITS ETF (continued)</i>			
DGRA			
Net assets USD Acc	439,985,316	375,961,398	176,701,448
Fund shares outstanding	10,941,955	11,086,821	4,772,436
Net assets per share	40.21	33.91	37.03
DGRE*****			
Net assets EUR Hedged Acc	153,823		
Fund shares outstanding	10,000		
Net assets per share	15.38		
DGRB*****			
Net assets GBP Hedged	926,158		
Fund shares outstanding	60,000		
Net assets per share	15.44		
<i>WisdomTree Global Quality Dividend Growth UCITS ETF</i>			
GGRW			
Net assets USD	164,963,915	61,750,924	14,507,217
Fund shares outstanding	5,199,025	2,256,524	445,508
Net assets per share	31.73	27.37	32.56
GGRA			
Net assets USD Acc	921,413,329	275,341,572	147,856,003
Fund shares outstanding	25,312,566	8,946,595	4,137,487
Net assets per share	36.40	30.78	35.74
GGRE*****			
Net assets EUR Hedged Acc	1,546,250		
Fund shares outstanding	91,266		
Net assets per share	16.94		
GGRB*****			
Net assets GBP Hedged	170,003		
Fund shares outstanding	10,000		
Net assets per share	17.00		
<i>WisdomTree Eurozone Quality Dividend Growth UCITS ETF</i>			
EGRW			
Net assets EUR	5,584,614	3,809,253	9,714,765
Fund shares outstanding	280,641	225,106	450,091
Net assets per share	19.90	16.92	21.58

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

15. Total NAV per Share (continued)

	2023	2022	2021
<i>WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)</i>			
EGRA			
Net assets EUR Acc	60,283,845	51,535,177	47,992,662
Fund shares outstanding	2,500,525	2,567,938	1,917,828
Net assets per share	24.11	20.07	25.02
<i>WisdomTree AT1 CoCo Bond UCITS ETF</i>			
CCBO			
Net assets USD	58,726,527	52,134,089	64,093,244
Fund shares outstanding	706,119	623,442	622,952
Net assets per share	83.17	83.62	102.89
COCB			
Net assets USD Acc	5,252,781	9,750,834	14,455,764
Fund shares outstanding	47,208	92,396	118,048
Net assets per share	111.27	105.53	122.46
CODO			
Net assets USD Hedged	8,589,851	9,133,584	12,799,871
Fund shares outstanding	92,522	96,960	114,906
Net assets per share	92.84	94.20	111.39
COBO			
Net assets EUR Hedged	123,633,766	63,861,544	51,417,448
Fund shares outstanding	1,503,593	750,337	495,314
Net assets per share	82.23	85.11	103.81
COGO			
Net assets GBP Hedged	48,533,341	102,658,242	61,680,527
Fund shares outstanding	565,797	1,170,544	582,721
Net assets per share	85.78	87.70	105.85
<i>WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF</i>			
YLD*****			
Net assets EUR		2,450,889	7,129,930
Fund shares outstanding		56,953	132,886
Net assets per share		43.03	53.65
EYLD*****			
Net assets EUR Acc		6,228,664	4,948,085
Fund shares outstanding		140,627	89,991
Net assets per share		44.29	54.98

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

15. Total NAV per Share (continued)

	2023	2022	2021
<i>WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF</i>			
GOVE*****			
Net assets EUR		546,253	692,774
Fund shares outstanding		12,743	12,743
Net assets per share		42.87	54.37
WGOV*****			
Net assets EUR Acc		2,086,251	2,626,155
Fund shares outstanding		47,000	47,000
Net assets per share		44.39	55.88
<i>WisdomTree Artificial Intelligence UCITS ETF</i>			
WTAI			
Net assets USD Acc	734,489,294	272,608,423	519,299,844
Fund shares outstanding	11,838,630	6,817,541	7,585,541
Net assets per share	62.04	39.99	68.46
<i>WisdomTree USD Floating Rate Treasury Bond UCITS ETF</i>			
USFR			
Net assets USD	21,189,474	9,066,745	821,255
Fund shares outstanding	416,140	178,805	16,383
Net assets per share	50.92	50.71	50.13
TFRN			
Net assets USD Acc	254,945,089	80,508,127	34,319,882
Fund shares outstanding	4,665,464	1,549,123	673,282
Net assets per share	54.65	51.97	50.97
<i>WisdomTree Cloud Computing UCITS ETF</i>			
WCLD			
Net assets USD Acc	400,375,209	294,207,059	593,613,072
Fund shares outstanding	11,653,545	11,945,000	11,630,000
Net assets per share	34.36	24.63	51.04
<i>WisdomTree Battery Solutions UCITS ETF</i>			
VOLT			
Net assets USD Acc	230,341,495	314,586,737	646,606,740
Fund shares outstanding	6,748,258	8,746,534	13,045,534
Net assets per share	34.13	35.97	49.57

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

15. Total NAV per Share (continued)

	2023	2022	2021
<i>WisdomTree Cybersecurity UCITS ETF</i>			
WCBR*			
Net assets USD Acc	155,009,054	70,545,546	74,412,484
Fund shares outstanding	6,191,411	4,688,463	2,871,533
Net assets per share	25.04	15.05	25.91
<i>WisdomTree European Union Bond UCITS ETF</i>			
EUBO**			
Net assets EUR Acc		1,608,959	15,043,074
Fund shares outstanding		23,062	157,000
Net assets per share		69.77	95.82
<i>WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF</i>			
WXAG*****			
Net assets USD Acc	10,878,574	7,729,902	256,569
Fund shares outstanding	1,000,000	650,000	25,000
Net assets per share	10.88	11.89	10.26
EXAG***			
Net assets EUR Acc	122,978,134	106,607,321	69,173,065
Fund shares outstanding	12,075,000	9,325,000	6,825,000
Net assets per share	10.18	11.43	10.14
<i>WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF</i>			
XSOE****			
Net assets USD Acc	3,612,017	3,286,539	2,910,523
Fund shares outstanding	180,000	180,000	120,000
Net assets per share	20.07	18.26	24.25
<i>WisdomTree Broad Commodities UCITS ETF</i>			
PCOM*****			
Net assets USD Acc	244,423,510	154,646,340	1,255,293
Fund shares outstanding	23,050,000	13,375,000	125,000
Net assets per share	10.60	11.56	10.04
<i>WisdomTree BioRevolution UCITS ETF</i>			
WDNA*****			
Net assets USD Acc	2,361,316	2,986,406	757,132
Fund shares outstanding	130,000	160,000	30,000
Net assets per share	18.16	18.67	25.24

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

15. Total NAV per Share (continued)

	2023	2022
<i>WisdomTree New Economy Real Estate UCITS ETF</i>		
WTRE*****		
Net assets USD Acc	2,273,281	615,914
Fund shares outstanding	104,408	32,096
Net assets per share	21.77	19.19
WNER*****		
Net assets USD	972,837	533,897
Fund shares outstanding	45,943	28,000
Net assets per share	21.17	19.07
<i>WisdomTree Recycling Decarbonisation UCITS ETF</i>		
WRCY*****		
Net assets USD Acc	2,623,409	3,173,658
Fund shares outstanding	150,000	150,000
Net assets per share	17.49	21.16
<i>WisdomTree Blockchain UCITS ETF</i>		
WBLK*****		
Net assets USD Acc	2,248,302	281,913
Fund shares outstanding	72,500	20,000
Net assets per share	31.01	14.10
<i>WisdomTree Global Automotive Innovators UCITS ETF</i>		
WCAR*****		
Net assets USD Acc	925,223	1,526,497
Fund shares outstanding	30,000	60,000
Net assets per share	30.84	25.44
<i>WisdomTree Renewable Energy UCITS ETF</i>		
WRNW*****		
Net assets USD Acc	671,373	
Fund shares outstanding	30,000	
Net assets per share	22.38	
<i>WisdomTree US Efficient Core UCITS ETF</i>		
NTSX*****		
Net assets USD Acc	2,130,539	
Fund shares outstanding	76,000	
Net assets per share	28.03	

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

15. Total NAV per Share (continued)

2023

WisdomTree UK Quality Dividend Growth UCITS ETF

UGRW*****

Net assets GBP	550,059
Fund shares outstanding	20,000
Net assets per share	27.50

WisdomTree Megatrends UCITS ETF

WMGT*****

Net assets USD Acc	1,100,026
Fund shares outstanding	40,000
Net assets per share	27.50

*	Launched 25 January 2021.
**	Launched 15 February 2021 and terminated 5 September 2023.
***	Launched 7 July 2021.
****	Launched 18 August 2021.
*****	Launched 8 October 2021.
*****	Launched 29 November 2021.
*****	Launched 3 December 2021.
*****	Launched 7 February 2022.
*****	Launched 22 April 2022.
*****	Launched 7 September 2022.
*****	Launched 22 September 2022.
*****	Launched 20 March 2023.
*****	Launched 5 June 2023.
*****	Launched 31 July 2023.
*****	Terminated 5 September 2023.
*****	Launched 10 October 2023.
*****	Launched 13 November 2023.
*****	Launched 5 December 2023.

16. Exchange Rates

The financial statements for WisdomTree US Equity Income UCITS ETF, WisdomTree Emerging Markets Equity Income UCITS ETF, WisdomTree Emerging Markets SmallCap Dividend UCITS ETF, WisdomTree Japan Equity UCITS ETF, WisdomTree Europe Equity UCITS ETF, WisdomTree Enhanced Commodity UCITS ETF, WisdomTree US Quality Dividend Growth UCITS ETF, WisdomTree Global Quality Dividend Growth UCITS ETF, WisdomTree AT1 CoCo Bond UCITS ETF, WisdomTree Artificial Intelligence UCITS ETF, WisdomTree USD Floating Rate Treasury Bond UCITS ETF, WisdomTree Cloud Computing UCITS ETF, WisdomTree Battery Solutions UCITS ETF, WisdomTree Cybersecurity UCITS ETF, WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF, WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF, WisdomTree Broad Commodities UCITS ETF, WisdomTree BioRevolution UCITS ETF, WisdomTree New Economy Real Estate UCITS ETF, WisdomTree Recycling Decarbonisation UCITS ETF, WisdomTree Blockchain UCITS ETF, WisdomTree Global Automotive Innovators UCITS ETF, WisdomTree Renewable Energy UCITS ETF, WisdomTree US Efficient Core UCITS ETF and WisdomTree Megatrends UCITS ETF are prepared in US Dollar (“USD”).

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

16. Exchange Rates (continued)

The following exchange rates at the financial year end date have been used to translate assets and liabilities in other currencies to USD:

		<i>31 December 2023</i>	<i>31 December 2022</i>
Australian Dollar	AUD	1.4655	1.4746
Brazilian Real	BRL	4.8576	5.2798
British Pound	GBP	0.7844	0.8313
Canadian Dollar	CAD	1.3186	1.3550
Chilean Peso	CLP	873.2850	851.9500
Chinese Yuan Renminbi	CNY	7.0922	6.9517
Czech Koruna	CZK	22.3496	22.6320
Danish Krone	DKK	6.7484	6.9679
Euro	EUR	0.9053	0.9370
Hong Kong Dollar	HKD	7.8086	7.8050
Hungarian Forint	HUF	346.0056	375.2167
Indian Rupee	INR	83.2138	82.7300
Indonesian Rupiah	IDR	15,397.0000	15,567.5000
Israeli Shekel	ILS	3.6009	3.5285
Japanese Yen	JPY	140.9800	131.9450
Malaysian Ringgit	MYR	4.5950	4.4050
Mexican Peso	MXN	16.9345	19.4873
New Zealand Dollar	NZD	1.5794	1.5812
Norwegian Krone	NOK	10.1557	9.8510
Philippine Peso	PHP	55.3750	55.7275
Polish Zloty	PLN	3.9323	4.3863
Saudi Arabia Riyal	SAR	3.7500	3.7580
Singapore Dollar	SGD	1.3191	1.3412
South African Rand	ZAR	18.2875	17.0150
South Korean Won	KRW	1,287.9000	1,264.5000
Swedish Krona	SEK	10.0779	10.4195
Swiss Franc	CHF	0.8417	0.9252
Taiwan Dollar	TWD	30.6905	30.7355
Thai Baht	THB	34.1325	34.6350
Turkish Lira	TRY	29.5340	18.7195

The financial statements for WisdomTree Europe Equity Income UCITS ETF, WisdomTree Europe SmallCap Dividend UCITS ETF, WisdomTree Eurozone Quality Dividend Growth UCITS ETF, WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF, WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF and WisdomTree European Union Bond UCITS ETF are prepared in Euro (“EUR”).

The following exchange rates at the financial year end date have been used to translate assets and liabilities in other currencies to EUR:

		<i>31 December 2023</i>	<i>31 December 2022</i>
British Pound	GBP	0.8665	0.8872
Canadian Dollar	CAD	1.4566	1.4461
Danish Krone	DKK	7.4546	7.4364
Norwegian Krone	NOK	11.2185	10.5135
Swedish Krona	SEK	11.1325	11.1202

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

16. Exchange Rates (continued)

		31 December 2023	31 December 2022
Swiss Franc	CHF	0.9297	0.9874
US Dollar	USD	1.1047	1.0672

The financial statements for WisdomTree UK Equity Income UCITS ETF and WisdomTree UK Quality Dividend Growth UCITS ETF are prepared in British Pound (“GBP”).

The following exchange rates at the financial year end date have been used to translate assets and liabilities in other currencies to GBP:

		31 December 2023	31 December 2022
Euro	EUR	1.1540	1.1271
US Dollar	USD	1.2748	1.2029

Sub-Funds’ financial statements were not aggregated during the financial year ended 31 December 2023 and during financial year ended 31 December 2022.

17. Material Changes to the Prospectus

On 8 March 2023, an updated Prospectus was issued to amend the list of stock exchanges.

18. Segregated liability of Sub-Funds

The ICAV is an umbrella fund with segregated liability between Sub-Funds.

19. Crossholdings

There were no crossholdings between the Sub-Funds at 31 December 2023 (31 December 2022: None).

20. Off Balance Sheet Transactions

There were no off balance sheet transactions for the Sub-Funds at 31 December 2023 (31 December 2022: None).

21. Commitments and Contingencies

There are no commitments or contingencies at 31 December 2023 (31 December 2022: None).

22. Significant Events During the Financial Year

The ICAV launched the following Sub-Funds during the financial year:

<i>Sub-Fund</i>	<i>Launch Date</i>
WisdomTree Renewable Energy UCITS ETF	05/06/2023
WisdomTree US Efficient Core UCITS ETF	10/10/2023
WisdomTree UK Quality Dividend Growth UCITS ETF	13/11/2023
WisdomTree Megatrends UCITS ETF	05/12/2023

The following share classes were launched during the financial year:

	<i>Launch date</i>
WisdomTree Global Quality Dividend Growth UCITS ETF - EUR Hedged Acc - GGRE	20/03/2023

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

22. Significant Events During the Financial Year (continued)

	<i>Launch date</i>
WisdomTree Global Quality Dividend Growth UCITS ETF - GBP Hedged - GGRB	20/03/2023
WisdomTree Renewable Energy UCITS ETF - USD Acc - WRNW	05/06/2023
WisdomTree US Quality Dividend Growth UCITS ETF - EUR Hedged Acc - DGRE	31/07/2023
WisdomTree US Quality Dividend Growth UCITS ETF - GBP Hedged - DGRB	31/07/2023
WisdomTree US Efficient Core UCITS ETF - USD Acc - NTSX	10/10/2023
WisdomTree UK Quality Dividend Growth UCITS ETF - GBP - UGRW	13/11/2023
WisdomTree Megatrends UCITS ETF - USD Acc - WMGT	05/12/2023

The ICAV closed the following Sub-Funds during the financial year:

<i>Sub-Fund</i>	<i>Closed Date</i>
WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF	05/09/2023
WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF	05/09/2023
WisdomTree European Union Bond UCITS ETF	05/09/2023

As at 17 March 2023, WisdomTree AT1 CoCo Bond UCITS ETF (the "CoCo Fund") held 9 Credit Suisse bonds. These holdings made up 2.69% of the CoCo Fund with a market value of USD 7,216,193. On 19 March 2023 the Swiss Financial Market Supervisory Authority ("FINMA") announced the merger of Credit Suisse and UBS, and in doing so, decided to write-down the nominal value of all AT1 debt of Credit Suisse to zero.

The write-down value of Credit Suisse bonds to technical zero (0.0001) took effect on 20 March 2023 and now reflect a zero weight and market value on the CoCo Fund. This was in line with action taken by Index sponsor Markit/S&P on the iBoxx Contingent Convertible Liquid Developed Europe AT1 Index.

On 20 June 2023, Davy was replaced by IQ EQ Fund Management (Ireland) Limited as Listing Sponsor.

On 25 July 2023, Anne-Marie King was appointed and Peter Ziemba resigned as Chairperson of the ICAV.

There were no other significant events affecting the ICAV during the financial year.

23. Significant Events After the Financial Year End

The following distributions, with an ex-date of 4 January 2024, were declared by the Sub-Funds to holders of redeemable participating shares and were payable after the financial year end:

	<i>Distribution rate per share</i>	<i>Declared 28 December 2023 Payable 18 January 2024 Ex-Date: 4 January 2024 Total Distribution</i>
WisdomTree Emerging Markets Equity Income UCITS ETF - DEM	USD 0.4770	USD 3,061,850
WisdomTree Emerging Markets Small Cap Dividend UCITS ETF - DGSE	USD 0.3731	USD 654,791
WisdomTree US Equity Income UCITS ETF - DHS	USD 0.1926	USD 260,963
WisdomTree Europe Equity Income UCITS ETF - EEI	EUR 0.1898	EUR 377,165

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

23. Significant Events After the Financial Year End (continued)

	<i>Distribution rate per share</i>	<i>Declared 28 December 2023 Payable 18 January 2024 Ex-Date: 4 January 2024 Total Distribution</i>
WisdomTree Europe Small Cap Dividend UCITS ETF - DFE	EUR 0.2757	EUR 457,427
WisdomTree Japan Equity UCITS ETF - USD Hedged - DXJ	USD 0.2426	USD 315,081
WisdomTree Japan Equity UCITS ETF - GBP Hedged - DXJP	GBP 0.1485	GBP 102,943
WisdomTree Europe Equity UCITS ETF - USD Hedged - HEDJ	USD 0.0525	USD 45,101
WisdomTree Europe Equity UCITS ETF - GBP Hedged - HEDP	GBP 0.0412	GBP 5,037
WisdomTree UK Equity Income UCITS ETF - WUKD	GBP 0.1176	GBP 295,176
WisdomTree Enhanced Commodity UCITS ETF - USD - WCOG	USD 0.6127	USD 11,135,823
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EUR - EGRW	EUR 0.0775	EUR 21,750
WisdomTree US Quality Dividend Growth UCITS ETF - USD - DGRW	USD 0.1271	USD 255,798
WisdomTree US Quality Dividend Growth UCITS ETF - GBP Hedged - DGRB	GBP 0.0825	GBP 4,950
WisdomTree Global Quality Dividend Growth UCITS ETF - USD - GGRW	USD 0.1826	USD 953,306
WisdomTree Global Quality Dividend Growth UCITS ETF - GBP Hedged - GGRB	GBP 0.0925	GBP 1,702
WisdomTree AT1 CoCo Bond UCITS ETF - USD - CCBO	USD 2.0482	USD 1,438,080
WisdomTree AT1 CoCo Bond UCITS ETF - USD Hedged - CODO	USD 2.3055	USD 202,257
WisdomTree AT1 CoCo Bond UCITS ETF - EUR Hedged - COBO	EUR 1.9980	EUR 3,011,497
WisdomTree AT1 CoCo Bond UCITS ETF - GBP Hedged - COGO	GBP 2.0670	GBP 1,169,502
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD - USFR	USD 0.6724	USD 286,537
WisdomTree New Economy Real Estate UCITS ETF - USD - WNER	USD 0.1501	USD 6,896
WisdomTree UK Quality Dividend Growth UCITS ETF - GBP - UGRW	GBP 0.0935	GBP 1,870

On 24 January 2024, WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF name was changed to WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF.

WisdomTree Global Quality Dividend Growth UCITS ETF - USD (Inst) - GGRI launched on 31 January 2024.

WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF launched on 3 April 2024. The Sub-Fund launched USD Acc - RARE share class on the same date.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2023

23. Significant Events After the Financial Year End (continued)

The table below presents the subscriptions and redemptions of redeemable participating shares made after the financial year end until 18 April 2024, the date the financial statements are available for issue.

	<i>Subscriptions</i>		<i>Redemptions</i>	
	<i>Amount</i>	<i>Number of shares</i>	<i>Amount</i>	<i>Number of shares</i>
WisdomTree US Equity Income UCITS ETF	USD 18,257,118	786,052	USD 22,675,393	961,847
WisdomTree Europe Equity Income UCITS ETF	EUR 1,138,664	93,797	EUR 1,138,666	63,097
WisdomTree Europe SmallCap Dividend UCITS ETF	EUR 7,903,983	441,775	EUR 1,868,648	102,535
WisdomTree Emerging Markets Equity Income UCITS ETF	USD 12,027,650	664,958	USD 5,387,114	287,345
WisdomTree Japan Equity UCITS ETF	USD 215,153,934	6,875,435	USD 184,398,879	6,094,168
WisdomTree Europe Equity UCITS ETF	USD 15,315,865	596,951	USD 5,570,501	256,321
WisdomTree UK Equity Income UCITS ETF	—	—	GBP 1,173,421	280,000
WisdomTree Enhanced Commodity UCITS ETF	USD 37,443,288	2,517,056	USD 67,064,327	4,927,189
WisdomTree US Quality Dividend Growth UCITS ETF	USD 45,461,871	1,154,260	USD 40,316,831	981,197
WisdomTree Global Quality Dividend Growth UCITS ETF	USD 1,015,256,172	10,681,701	USD 566,987,501	15,268,349
WisdomTree Eurozone Quality Dividend Growth UCITS ETF	EUR 8,008,910	339,298	EUR 4,770,663	192,152
WisdomTree AT1 CoCo Bond UCITS ETF	USD 41,827,809	489,455	USD 70,606,873	731,291
WisdomTree Artificial Intelligence UCITS ETF	USD 149,370,975	2,316,000	USD 6,091,618	100,000
WisdomTree USD Floating Rate Treasury Bond UCITS ETF	USD 63,395,792	1,163,558	USD 48,587,757	901,372
WisdomTree Cloud Computing UCITS ETF	USD 50,284,936	1,474,958	USD 80,581,745	2,327,640
WisdomTree Battery Solutions UCITS ETF	USD 11,513,176	360,000	USD 37,904,691	1,211,000
WisdomTree Cybersecurity UCITS ETF	USD 49,633,646	1,911,109	USD 23,295,962	935,000
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	USD 25,203,871	2,235,742	USD 7,984,577	685,000
WisdomTree Broad Commodities UCITS ETF	USD 6,404,373	600,000	—	—
WisdomTree BioRevolution UCITS ETF	USD 5,795,824	322,000	USD 5,174,915	290,000
WisdomTree New Economy Real Estate UCITS ETF	USD 104,408	4,827	USD 723,116	35,000
WisdomTree Recycling Decarbonisation UCITS ETF	—	—	USD 163,101	10,000
WisdomTree Blockchain UCITS ETF	USD 1,426,128	40,000	—	—
WisdomTree Renewable Energy UCITS ETF	USD 538,415	30,000	—	—
WisdomTree US Efficient Core UCITS ETF	USD 6,646,592	228,000	—	—
WisdomTree UK Quality Dividend Growth UCITS ETF	GBP 1,387,810	50,000	—	—
WisdomTree Megatrends UCITS ETF	USD 8,820,237	320,000	—	—

There were no other significant events affecting the ICAV since the financial year end.

24. Approval of the Financial Statements

The financial statements were approved by the Directors on 19 April 2024.

WisdomTree Issuer ICAV

Schedule of Investments As at 31 December 2023

WisdomTree US Equity Income UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.43%) (2022: 99.73%)		
	Equities (99.43%) (2022: 99.73%)		
	Puerto Rico (0.12%) (2022: 0.12%)		
	Banks (0.12%) (2022: 0.12%)		
5,671	First BanCorp	93,288	0.12
	United States (99.31%) (2022: 99.61%)		
	Advertising (1.47%) (2022: 0.60%)		
17,146	Interpublic Group of Cos., Inc.	559,646	0.71
6,875	Omnicom Group, Inc.	594,756	0.76
		1,154,402	1.47
	Aerospace & Defense (0.09%) (2022: 0.04%)		
1,568	Kaman Corp.	37,554	0.05
411	National Presto Industries, Inc.	32,995	0.04
		70,549	0.09
	Agriculture (0.00%) (2022: 0.01%)		
	Airlines (0.15%) (2022: 0.00%)		
7,350	Spirit Airlines, Inc.	120,466	0.15
	Auto Manufacturers (0.00%) (2022: 0.89%)		
	Auto Parts & Equipment (0.16%) (2022: 0.00%)		
1,364	Douglas Dynamics, Inc.	40,483	0.05
2,813	Phinia, Inc.	85,206	0.11
		125,689	0.16
	Banks (19.04%) (2022: 15.16%)		
1,163	Alerus Financial Corp.	26,040	0.03
974	Arrow Financial Corp.	27,214	0.03
4,407	Associated Banc-Corp.	94,266	0.12
2,109	Atlantic Union Bankshares Corp.	77,063	0.10
1,172	Bank of Hawaii Corp.	84,923	0.11
933	Bank of Marin Bancorp	20,545	0.03
11,609	Bank of New York Mellon Corp.	604,248	0.77
2,048	BankUnited, Inc.	66,417	0.08
1,106	Banner Corp.	59,237	0.08
791	Bar Harbor Bankshares	23,224	0.03
417	Burke & Herbert Financial Services Corp.	26,229	0.03
437	Cambridge Bancorp	30,328	0.04
860	Camden National Corp.	32,362	0.04
1,597	Central Pacific Financial Corp.	31,429	0.04
36,618	Citigroup, Inc.	1,883,630	2.39
915	Citizens & Northern Corp.	20,523	0.03
877	Civista Bancshares, Inc.	16,172	0.02
6,427	Columbia Banking System, Inc.	171,472	0.22
3,824	Comerica, Inc.	213,417	0.27
1,403	Community Bank System, Inc.	73,110	0.09

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Banks (19.04%) (2022: 15.16%) (continued)		
1,015	Community Trust Bancorp, Inc.	44,518	0.06
3,857	CVB Financial Corp.	77,873	0.10
1,907	Dime Community Bancshares, Inc.	51,355	0.07
1,590	Eagle Bancorp, Inc.	47,923	0.06
782	Farmers & Merchants Bancorp, Inc.	19,394	0.02
1,996	Farmers National Banc Corp.	28,842	0.04
13,774	Fifth Third Bancorp	475,065	0.60
933	Financial Institutions, Inc.	19,873	0.03
681	First Bancorp, Inc.	19,218	0.02
2,127	First Busey Corp.	52,792	0.07
3,443	First Commonwealth Financial Corp.	53,160	0.07
950	First Community Bankshares, Inc.	35,245	0.04
3,832	First Financial Bancorp	91,010	0.12
690	First Financial Corp.	29,691	0.04
4,075	First Hawaiian, Inc.	93,154	0.12
4,105	First Interstate BancSystem, Inc.	126,229	0.16
1,850	First Merchants Corp.	68,598	0.09
1,396	First of Long Island Corp.	18,483	0.02
7,994	FNB Corp.	110,077	0.14
4,759	Fulton Financial Corp.	78,333	0.10
2,431	Glacier Bancorp, Inc.	100,449	0.13
1,832	Hanmi Financial Corp.	35,541	0.05
1,632	HBT Financial, Inc.	34,452	0.04
1,428	Heartland Financial USA, Inc.	53,707	0.07
3,526	Heritage Commerce Corp.	34,978	0.04
1,868	Heritage Financial Corp.	39,957	0.05
5,311	Hope Bancorp, Inc.	64,157	0.08
2,591	Horizon Bancorp, Inc.	37,077	0.05
34,165	Huntington Bancshares, Inc.	434,579	0.55
1,115	Independent Bank Corp. (MA)	73,378	0.09
1,137	Independent Bank Corp. (MI)	29,585	0.04
1,276	Independent Bank Group, Inc.	64,923	0.08
3,934	Kearny Financial Corp.	35,288	0.05
3,153	Lakeland Bancorp, Inc.	46,633	0.06
2,911	M&T Bank Corp.	399,040	0.51
929	Mercantile Bank Corp.	37,513	0.05
943	Mid Penn Bancorp, Inc.	22,896	0.03
1,249	Midland States Bancorp, Inc.	34,422	0.04
871	MidWestOne Financial Group, Inc.	23,439	0.03
29,217	Morgan Stanley	2,724,485	3.46
1,422	NewtekOne, Inc.	19,624	0.03
3,436	Northern Trust Corp.	289,930	0.37
344	Northrim BanCorp, Inc.	19,680	0.03
484	Norwood Financial Corp.	15,928	0.02

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Banks (19.04%) (2022: 15.16%) (continued)			
5,884	Old National Bancorp	99,381	0.13
459	Park National Corp.	60,983	0.08
750	Parke Bancorp, Inc.	15,187	0.02
965	PCB Bancorp	17,785	0.02
1,967	Peoples Bancorp, Inc.	66,406	0.08
400	Peoples Financial Services Corp.	19,480	0.02
7,492	PNC Financial Services Group, Inc.	1,160,136	1.47
2,102	Premier Financial Corp.	50,658	0.06
1,522	Primis Financial Corp.	19,269	0.02
1,082	RBB Bancorp	20,601	0.03
23,388	Regions Financial Corp.	453,259	0.58
1,642	S&T Bancorp, Inc.	54,876	0.07
2,172	Sandy Spring Bancorp, Inc.	59,165	0.08
1,821	Shore Bancshares, Inc.	25,949	0.03
886	Sierra Bancorp	19,979	0.03
4,102	Simmons First National Corp.	81,384	0.10
1,547	Southside Bancshares, Inc.	48,452	0.06
5,279	State Street Corp.	408,911	0.52
824	Summit Financial Group, Inc.	25,289	0.03
3,620	Synovus Financial Corp.	136,293	0.17
703	Tompkins Financial Corp.	42,342	0.05
2,043	Towne Bank	60,800	0.08
1,090	TrustCo Bank Corp.	33,844	0.04
1,986	Trustmark Corp.	55,370	0.07
31,875	U.S. Bancorp	1,379,550	1.75
3,204	United Bankshares, Inc.	120,310	0.15
1,699	Univest Financial Corp.	37,429	0.05
12,590	Valley National Bancorp	136,727	0.17
2,131	Veritex Holdings, Inc.	49,588	0.06
985	Washington Trust Bancorp, Inc.	31,894	0.04
3,051	Webster Financial Corp.	154,869	0.20
2,243	WesBanco, Inc.	70,363	0.09
997	West BanCorp, Inc.	21,136	0.03
3,362	Zions Bancorp NA	147,491	0.19
		14,979,499	19.04
Chemicals (2.33%) (2022: 1.06%)			
8,524	Chemours Co.	268,847	0.34
22,307	Dow, Inc.	1,223,316	1.56
10,760	Huntsman Corp.	270,399	0.34
7,374	Kronos Worldwide, Inc.	73,297	0.09
		1,835,859	2.33
Coal (0.06%) (2022: 0.06%)			
4,680	SunCoke Energy, Inc.	50,263	0.06

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Commercial Services (0.87%) (2022: 0.40%)			
1,666	Aaron's Co., Inc.	18,126	0.02
2,464	Deluxe Corp.	52,853	0.07
1,464	Ennis, Inc.	32,076	0.04
2,873	Information Services Group, Inc.	13,532	0.02
2,804	John Wiley & Sons, Inc.	88,999	0.11
3,011	ManpowerGroup, Inc.	239,284	0.31
631	Medifast, Inc.	42,416	0.05
1,912	Monro, Inc.	56,098	0.07
2,007	Resources Connection, Inc.	28,439	0.04
3,239	Upbound Group, Inc.	110,029	0.14
		681,852	0.87
Computers (5.80%) (2022: 2.80%)			
27,039	HP, Inc.	813,604	1.03
22,931	International Business Machines Corp.	3,750,365	4.77
		4,563,969	5.80
Consumer Durables & Apparels (1.20%) (2022: 0.31%)			
2,221	Carter's, Inc.	166,331	0.21
3,509	Kontoor Brands, Inc.	219,032	0.28
13,969	Tapestry, Inc.	514,199	0.66
4,667	Wolverine World Wide, Inc.	41,489	0.05
		941,051	1.20
Cosmetics & Personal Care (1.30%) (2022: 0.00%)			
47,529	Kenvue, Inc.	1,023,299	1.30
Distribution & Wholesale (0.00%) (2022: 0.25%)			
Diversified Financial Services (2.97%) (2022: 2.32%)			
5,704	Ally Financial, Inc.	199,184	0.25
10,060	Blue Owl Capital, Inc.	149,894	0.19
1,824	Bridge Investment Group Holdings, Inc.	17,839	0.02
6,774	Carlyle Group, Inc.	275,634	0.35
1,594	Cohen & Steers, Inc.	120,714	0.15
174	Diamond Hill Investment Group, Inc.	28,813	0.04
10,666	Franklin Resources, Inc.	317,740	0.40
2,441	GCM Grosvenor, Inc.	21,871	0.03
1,838	Moelis & Co.	103,167	0.13
3,336	Navient Corp.	62,116	0.08
7,353	OneMain Holdings, Inc.	361,768	0.46
4,486	Radian Group, Inc.	128,075	0.16
579	Regional Management Corp.	14,521	0.02
2,291	TPG, Inc.	98,903	0.13
4,949	UWM Holdings Corp.	35,385	0.05
2,381	Victory Capital Holdings, Inc.	82,002	0.10
3,544	Virtu Financial, Inc.	71,801	0.09

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Diversified Financial Services (2.97%) (2022: 2.32%) (continued)			
303	Virtus Investment Partners, Inc.	73,253	0.09
14,892	Western Union Co.	177,513	0.23
		2,340,193	2.97
Electrical Components & Equipment (0.18%) (2022: 0.14%)			
4,478	Energizer Holdings, Inc.	141,863	0.18
Electronics (0.03%) (2022: 0.04%)			
275	NVE Corp.	21,568	0.03
Energy – Alternate Sources (0.02%) (2022: 0.00%)			
2,700	FutureFuel Corp.	16,416	0.02
Entertainment (0.83%) (2022: 0.00%)			
2,254	Marriott Vacations Worldwide Corp.	191,342	0.24
2,162	Vail Resorts, Inc.	461,522	0.59
		652,864	0.83
Food (5.28%) (2022: 1.96%)			
4,350	B&G Foods, Inc.	45,675	0.06
21,048	Conagra Brands, Inc.	603,236	0.77
12,549	Flowers Foods, Inc.	282,478	0.36
4,448	J M Smucker Co.	562,138	0.71
524	John B Sanfilippo & Son, Inc.	53,993	0.07
12,108	Kellanova	676,958	0.86
32,094	Kraft Heinz Co.	1,186,836	1.51
2,021	SpartanNash Co.	46,382	0.06
11,336	Tyson Foods, Inc.	609,310	0.77
630	Village Super Market, Inc.	16,525	0.02
5,200	WK Kellogg Co.	68,328	0.09
		4,151,859	5.28
Forest Products & Paper (0.75%) (2022: 0.00%)			
16,241	International Paper Co.	587,112	0.75
Full Line Insurance (2.89%) (2022: 2.49%)			
1,269	AMERISAFE, Inc.	59,364	0.08
4,960	CNA Financial Corp.	209,857	0.27
13,051	Corebridge Financial, Inc.	282,685	0.36
1,435	Donegal Group, Inc.	20,076	0.03
5,323	Fidelity National Financial, Inc.	271,579	0.34
1,915	First American Financial Corp.	123,403	0.16
1,467	Horace Mann Educators Corp.	47,971	0.06
114	Investors Title Co.	18,484	0.02
2,345	Jackson Financial, Inc.	120,064	0.15
6,451	Lincoln National Corp.	173,983	0.22
7,854	Prudential Financial, Inc.	814,538	1.04
619	Safety Insurance Group, Inc.	47,038	0.06

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Full Line Insurance (2.89%) (2022: 2.49%) (continued)		
925	Stewart Information Services Corp.	54,344	0.07
1,689	Universal Insurance Holdings, Inc.	26,990	0.03
		2,270,376	2.89
	Healthcare Products (0.21%) (2022: 0.12%)		
5,819	Patterson Cos., Inc.	165,551	0.21
	Healthcare Services (0.00%) (2022: 0.05%)		
	Home Builders (0.56%) (2022: 0.24%)		
1,551	LCI Industries	194,976	0.25
4,394	MDC Holdings, Inc.	242,769	0.31
		437,745	0.56
	Home Furnishings (0.32%) (2022: 0.30%)		
1,511	Ethan Allen Interiors, Inc.	48,231	0.06
7,813	Leggett & Platt, Inc.	204,466	0.26
		252,697	0.32
	Household Products (1.70%) (2022: 0.73%)		
5,393	ACCO Brands Corp.	32,790	0.04
10,771	Kimberly-Clark Corp.	1,308,784	1.66
		1,341,574	1.70
	Internet (0.31%) (2022: 0.16%)		
2,952	Cogent Communications Holdings, Inc.	224,529	0.28
4,920	Entravision Communications Corp.	20,517	0.03
		245,046	0.31
	Iron & Steel (0.02%) (2022: 0.00%)		
821	Mesabi Trust	16,806	0.02
	Leisure Time (0.03%) (2022: 0.08%)		
2,028	Marine Products Corp.	23,119	0.03
	Lodging (0.23%) (2022: 0.13%)		
4,577	Travel & Leisure Co.	178,915	0.23
	Machinery, Construction & Mining (0.00%) (2022: 0.02%)		
	Media (0.54%) (2022: 0.32%)		
5,156	Gray Television, Inc.	46,198	0.06
2,186	Nexstar Media Group, Inc.	342,655	0.44
2,739	Sinclair, Inc.	35,689	0.04
		424,542	0.54
	Mining (0.09%) (2022: 0.07%)		
950	Kaiser Aluminum Corp.	67,631	0.09
	Miscellaneous Manufacturers (0.17%) (2022: 1.55%)		
4,906	Trinity Industries, Inc.	130,451	0.17

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Office & Business Equipment (0.00%) (2022: 0.14%)		
	Oil & Gas (9.88%) (2022: 18.35%)		
25,910	Chevron Corp.	3,864,736	4.91
6,350	CVR Energy, Inc.	192,405	0.24
36,890	Exxon Mobil Corp.	3,688,262	4.69
6,507	VAALCO Energy, Inc.	29,216	0.04
		7,774,619	9.88
	Oil & Gas Services (0.34%) (2022: 0.10%)		
9,617	Archrock, Inc.	148,102	0.19
1,923	Aris Water Solutions, Inc.	16,134	0.02
4,481	Kodiak Gas Services, Inc.	89,978	0.11
2,096	Solaris Oilfield Infrastructure, Inc.	16,684	0.02
		270,898	0.34
	Other Consumer, Cyclical (0.26%) (2022: 0.13%)		
3,264	Scotts Miracle-Gro Co.	208,080	0.26
	Other Industrial (0.00%) (2022: 0.02%)		
	Packaging & Containers (0.73%) (2022: 0.74%)		
1,315	Greif, Inc.	86,803	0.11
10,591	Pactiv Evergreen, Inc.	145,203	0.18
6,127	Sonoco Products Co.	342,315	0.44
		574,321	0.73
	Pharmaceuticals (11.75%) (2022: 12.94%)		
25,612	AbbVie, Inc.	3,969,092	5.04
45,493	Bristol-Myers Squibb Co.	2,334,246	2.97
23,522	Gilead Sciences, Inc.	1,905,517	2.42
16,300	Organon & Co.	235,046	0.30
7,223	Premier, Inc.	161,506	0.21
59,189	Viatis, Inc.	641,017	0.81
		9,246,424	11.75
	Pipelines (4.43%) (2022: 1.53%)		
29,925	Antero Midstream Corp.	374,960	0.47
5,994	DT Midstream, Inc.	328,471	0.42
24,583	Equitrans Midstream Corp.	250,255	0.32
3,203	Kinetik Holdings, Inc.	106,980	0.13
17,814	ONEOK, Inc.	1,250,899	1.59
33,808	Williams Cos., Inc.	1,177,533	1.50
		3,489,098	4.43
	Real Estate (0.02%) (2022: 0.03%)		
941	Kennedy-Wilson Holdings, Inc.	11,650	0.02
54	RMR Group, Inc.	1,524	0.00
		13,174	0.02

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Real Estate Investment Trusts (4.95%) (2022: 4.90%)		
560	Acadia Realty Trust	9,514	0.01
554	Agree Realty Corp.	34,874	0.04
430	Alexander & Baldwin, Inc.	8,179	0.01
27	Alexander's, Inc.	5,766	0.01
886	Alexandria Real Estate Equities, Inc.	112,318	0.14
80	Alpine Income Property Trust, Inc.	1,353	0.00
376	American Assets Trust, Inc.	8,464	0.01
754	Apartment Income REIT Corp.	26,186	0.03
296	Armada Hoffer Properties, Inc.	3,662	0.00
792	AvalonBay Communities, Inc.	148,278	0.19
1,593	Brixmor Property Group, Inc.	37,069	0.05
1,160	Broadstone Net Lease, Inc.	19,975	0.03
111	BRT Apartments Corp.	2,063	0.00
577	Camden Property Trust	57,290	0.07
650	CareTrust REIT, Inc.	14,547	0.02
168	CBL & Associates Properties, Inc.	4,103	0.01
85	Centerspace	4,947	0.01
111	Community Healthcare Trust, Inc.	2,957	0.00
487	COPT Defense Properties	12,482	0.02
761	Cousins Properties, Inc.	18,530	0.02
2,419	Crown Castle, Inc.	278,645	0.35
80	CTO Realty Growth, Inc.	1,386	0.00
1,185	CubeSmart	54,925	0.07
1,699	Digital Realty Trust, Inc.	228,651	0.29
734	Douglas Emmett, Inc.	10,643	0.01
489	Easterly Government Properties, Inc.	6,572	0.01
486	Elme Communities	7,096	0.01
480	EPR Properties	23,256	0.03
2,111	Equity Residential	129,109	0.16
719	Essential Properties Realty Trust, Inc.	18,378	0.02
351	Essex Property Trust, Inc.	87,027	0.11
1,153	Extra Space Storage, Inc.	184,860	0.23
440	Federal Realty Investment Trust	45,342	0.06
561	Four Corners Property Trust, Inc.	14,193	0.02
1,453	Gaming & Leisure Properties, Inc.	71,706	0.09
319	Getty Realty Corp.	9,321	0.01
432	Global Medical REIT, Inc.	4,795	0.01
3,941	Host Hotels & Resorts, Inc.	76,731	0.10
1,101	Independence Realty Trust, Inc.	16,845	0.02
115	Innovative Industrial Properties, Inc.	11,594	0.01
1,604	Iron Mountain, Inc.	112,248	0.14
654	JBG SMITH Properties	11,125	0.01
585	Kilroy Realty Corp.	23,306	0.03
3,305	Kimco Realty Corp.	70,430	0.09

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Real Estate Investment Trusts (4.95%) (2022: 4.90%) (continued)			
484	Lamar Advertising Co.	51,440	0.07
211	LTC Properties, Inc.	6,777	0.01
1,850	LXP Industrial Trust	18,352	0.02
900	Macerich Co.	13,887	0.02
642	Mid-America Apartment Communities, Inc.	86,323	0.11
286	National Health Investors, Inc.	15,973	0.02
393	National Storage Affiliates Trust	16,298	0.02
397	NETSTREIT Corp.	7,086	0.01
289	NexPoint Diversified Real Estate Trust	2,298	0.00
134	NexPoint Residential Trust, Inc.	4,614	0.01
954	NNN REIT, Inc.	41,117	0.05
80	One Liberty Properties, Inc.	1,753	0.00
296	Orion Office REIT, Inc.	1,693	0.00
1,202	Park Hotels & Resorts, Inc.	18,391	0.02
1,302	Physicians Realty Trust	17,330	0.02
311	Plymouth Industrial REIT, Inc.	7,486	0.01
165	Postal Realty Trust, Inc.	2,402	0.00
396	PotlatchDeltic Corp.	19,444	0.02
946	Public Storage	288,530	0.37
931	Rayonier, Inc.	31,105	0.04
3,940	Realty Income Corp.	226,235	0.29
1,008	Regency Centers Corp.	67,536	0.09
867	Retail Opportunity Investments Corp.	12,164	0.02
521	RPT Realty	6,684	0.01
331	Ryman Hospitality Properties, Inc.	36,430	0.05
1,461	Sabra Health Care REIT, Inc.	20,848	0.03
418	Safehold, Inc.	9,781	0.01
134	Saul Centers, Inc.	5,262	0.01
1,195	Service Properties Trust	10,205	0.01
1,729	Simon Property Group, Inc.	246,625	0.31
897	SITE Centers Corp.	12,226	0.02
300	SL Green Realty Corp.	13,551	0.02
705	Spirit Realty Capital, Inc.	30,801	0.04
941	STAG Industrial, Inc.	36,944	0.05
612	Tanger, Inc.	16,965	0.02
1,819	UDR, Inc.	69,650	0.09
294	UMH Properties, Inc.	4,504	0.01
92	Universal Health Realty Income Trust	3,979	0.01
450	Urban Edge Properties	8,235	0.01
2,234	Ventas, Inc.	111,343	0.14
5,692	VICI Properties, Inc.	181,461	0.23
376	Whitestone REIT	4,621	0.01
1,173	WP Carey, Inc.	76,022	0.10
		3,895,112	4.95

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Retail (2.90%) (2022: 3.02%)		
8,976	Best Buy Co., Inc.	702,641	0.89
5,207	Bloomin' Brands, Inc.	146,577	0.19
3,030	Buckle, Inc.	143,986	0.18
1,302	Cracker Barrel Old Country Store, Inc.	100,358	0.13
906	Dine Brands Global, Inc.	44,983	0.06
3,390	Guess?, Inc.	78,173	0.10
848	Haverty Furniture Cos., Inc.	30,104	0.04
7,014	Kohl's Corp.	201,162	0.25
15,864	Macy's, Inc.	319,184	0.41
900	Movado Group, Inc.	27,135	0.03
10,058	Nordstrom, Inc.	185,570	0.24
3,034	Nu Skin Enterprises, Inc.	58,920	0.07
12,465	Wendy's Co.	242,818	0.31
		2,281,611	2.90
	Savings & Loans (1.13%) (2022: 1.09%)		
4,506	Brookline Bancorp, Inc.	49,160	0.06
7,763	Capitol Federal Financial, Inc.	50,071	0.06
1,729	Flushing Financial Corp.	28,494	0.04
24,210	New York Community Bancorp, Inc.	247,668	0.32
2,704	Northfield Bancorp, Inc.	34,016	0.04
5,933	Northwest Bancshares, Inc.	74,044	0.10
2,892	OceanFirst Financial Corp.	50,205	0.06
3,187	Pacific Premier Bancorp, Inc.	92,774	0.12
3,560	Provident Financial Services, Inc.	64,187	0.08
12,440	TFS Financial Corp.	182,744	0.23
1,279	Waterstone Financial, Inc.	18,162	0.02
		891,525	1.13
	Software (0.03%) (2022: 0.00%)		
1,952	American Software, Inc.	22,058	0.03
	Technology Hardware & Equipment (0.29%) (2022: 0.16%)		
11,175	Pitney Bowes, Inc.	49,170	0.06
9,774	Xerox Holdings Corp.	179,157	0.23
		228,327	0.29
	Telecommunications (1.17%) (2022: 6.89%)		
25,453	Corning, Inc.	775,044	0.98
1,416	Spok Holdings, Inc.	21,920	0.03
6,723	Telephone & Data Systems, Inc.	123,367	0.16
		920,331	1.17
	Toys, Games & Hobbies (0.00%) (2022: 0.23%)		
	Transportation (2.97%) (2022: 2.61%)		
14,847	United Parcel Service, Inc.	2,334,394	2.97

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>	
	Utilities — Electric (7.16%) (2022: 13.27%)			
2,045	Clearway Energy, Inc. Class A	52,311	0.07	
5,080	Clearway Energy, Inc. Class C	139,345	0.18	
11,288	Consolidated Edison, Inc.	1,026,869	1.30	
11,911	Edison International	851,517	1.08	
9,209	Entergy Corp.	931,859	1.18	
12,061	Eversource Energy	744,405	0.95	
24,060	Exelon Corp.	863,754	1.10	
16,765	Public Service Enterprise Group, Inc.	1,025,180	1.30	
		5,635,240	7.16	
	Utilities — Electric & Gas (1.70%) (2022: 1.16%)			
5,836	New Jersey Resources Corp.	260,169	0.33	
2,078	Northwest Natural Holding Co.	80,917	0.10	
3,316	ONE Gas, Inc.	211,296	0.27	
4,336	Southwest Gas Holdings, Inc.	274,686	0.35	
3,219	Spire, Inc.	200,672	0.26	
12,509	UGI Corp.	307,721	0.39	
		1,335,461	1.70	
		78,133,899	99.31	
	Total Equities	78,227,187	99.43	
	Total Transferable Securities (99.43%) (2022: 99.73%)	78,227,187	99.43	
	Financial Derivative Instruments (0.02%) (2022: 0.04%)			
	Open Forward Foreign Currency Exchange Contracts (0.02%) (2022: 0.04%)			
<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain USD</i>	<i>Fund %</i>
04/01/2024	EUR 660,856	USD 727,166	2,877	0.00
04/01/2024	EUR 728,193	USD 795,701	8,729	0.01
04/01/2024	GBP 607,636	USD 769,484	5,134	0.01
	Unrealised gain on open forward foreign currency exchange contracts		16,740	0.02
	Net unrealised gain on open forward foreign currency exchange contracts		16,740	0.02
	Total Financial Derivative Instruments		16,740	0.02
	Total Investments (99.45%) (2022: 99.77%)		78,243,927	99.45
	Other Net Assets (0.55%) (2022: 0.23%)		436,531	0.55
	Net Assets (100.00%) (2022: 100.00%)		78,680,458	100.00

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree US Equity Income UCITS ETF (continued)

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	99.40
Over the counter financial derivative instruments	0.02
Other assets	0.58
	<hr/>
	100.00
	<hr/> <hr/>

Abbreviation used:

REIT – Real Estate Investment Trust

The counterparty to the open forward foreign currency exchange contracts is State Street Bank and Trust Company.

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Europe Equity Income UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Transferable Securities (98.72%) (2022: 98.93%)		
	Equities (98.72%) (2022: 98.93%)		
	Austria (1.57%) (2022: 1.59%)		
	Banks (0.44%) (2022: 0.49%)		
534	BAWAG Group AG	25,621	0.09
2,746	Erste Group Bank AG	100,861	0.35
		<u>126,482</u>	<u>0.44</u>
	Chemicals (0.00%) (2022: 0.09%)		
	Computers (0.05%) (2022: 0.00%)		
687	Kontron AG	14,770	0.05
	Full Line Insurance (0.11%) (2022: 0.14%)		
2,477	UNIQA Insurance Group AG	18,478	0.06
499	Vienna Insurance Group AG Wiener Versicherung Gruppe	13,224	0.05
		<u>31,702</u>	<u>0.11</u>
	Iron & Steel (0.24%) (2022: 0.16%)		
2,392	voestalpine AG	68,316	0.24
	Miscellaneous Manufacturers (0.00%) (2022: 0.02%)		
	Oil & Gas (0.64%) (2022: 0.59%)		
4,630	OMV AG	184,135	0.64
	Transportation (0.09%) (2022: 0.10%)		
802	Oesterreichische Post AG	26,225	0.09
		<u>451,630</u>	<u>1.57</u>
	Belgium (1.51%) (2022: 1.85%)		
	Banks (0.50%) (2022: 0.79%)		
2,456	KBC Group NV	144,216	0.50
	Computers (0.02%) (2022: 0.00%)		
2,656	Econocom Group SA	6,826	0.02
	Electrical Components & Equipment (0.00%) (2022: 0.07%)		
	Full Line Insurance (0.16%) (2022: 0.35%)		
1,183	Ageas SA	46,504	0.16
	Real Estate (0.00%) (2022: 0.10%)		
	Real Estate Investment Trusts (0.44%) (2022: 0.22%)		
710	Aedifica SA	45,192	0.16
728	Cofinimmo SA	51,979	0.18
530	Intervest Offices & Warehouses NV	10,971	0.04
642	Xior Student Housing NV	19,067	0.06
		<u>127,209</u>	<u>0.44</u>
	Telecommunications (0.00%) (2022: 0.26%)		
	Transportation (0.39%) (2022: 0.06%)		
3,281	bpost SA	15,302	0.06

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Transportation (0.39%) (2022: 0.06%) (continued)		
5,262	Euronav NV	84,034	0.29
1,471	Exmar NV	11,180	0.04
		110,516	0.39
		435,271	1.51
	Denmark (0.40%) (2022: 1.63%)		
	Banks (0.05%) (2022: 0.07%)		
332	Sydbank AS	13,076	0.05
	Full Line Insurance (0.16%) (2022: 0.18%)		
2,407	Tryg AS	47,432	0.16
	Transportation (0.19%) (2022: 1.38%)		
1,241	D/S Norden AS	53,439	0.19
		113,947	0.40
	Finland (2.02%) (2022: 2.50%)		
	Banks (1.26%) (2022: 1.07%)		
32,437	Nordea Bank Abp	363,399	1.26
	Beverages (0.00%) (2022: 0.03%)		
	Chemicals (0.00%) (2022: 0.07%)		
	Computers (0.14%) (2022: 0.12%)		
1,799	TietoEVRY OYJ	38,751	0.14
	Food (0.24%) (2022: 0.10%)		
3,842	Kesko OYJ	68,868	0.24
	Hand & Machine Tools (0.00%) (2022: 0.08%)		
	Iron & Steel (0.10%) (2022: 0.00%)		
6,207	Outokumpu OYJ	27,832	0.10
	Machinery — Diversified (0.22%) (2022: 0.15%)		
2,421	Valmet OYJ	63,212	0.22
	Other Consumer, Cyclical (0.00%) (2022: 0.04%)		
	Real Estate (0.06%) (2022: 0.05%)		
3,340	Citycon OYJ	17,368	0.06
	Retail (0.00%) (2022: 0.06%)		
	Utilities — Electric (0.00%) (2022: 0.73%)		
		579,430	2.02
	France (14.90%) (2022: 17.26%)		
	Banks (2.85%) (2022: 2.55%)		
6,788	BNP Paribas SA	424,861	1.48
21,362	Credit Agricole SA	274,544	0.95
5,002	Societe Generale SA	120,173	0.42
		819,578	2.85

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Building & Construction Materials (0.17%) (2022: 0.05%)		
1,080	Imerys SA	30,758	0.11
528	Vicat SACA	17,345	0.06
		48,103	0.17
	Commercial Services (0.00%) (2022: 0.31%)		
	Distribution & Wholesale (0.51%) (2022: 0.03%)		
5,871	Rexel SA	145,425	0.51
	Diversified Financial Services (0.28%) (2022: 0.11%)		
1,281	Amundi SA	78,910	0.28
	Engineering & Construction (0.53%) (2022: 0.46%)		
4,426	Bouygues SA	151,015	0.53
	Entertainment (0.03%) (2022: 0.00%)		
659	Cie des Alpes	9,305	0.03
	Environmental Control (0.04%) (2022: 0.04%)		
2,396	Derichebourg SA	12,172	0.04
	Full Line Insurance (1.70%) (2022: 2.36%)		
15,711	AXA SA	463,317	1.61
2,205	Coface SA	26,107	0.09
		489,424	1.70
	Media (0.18%) (2022: 0.26%)		
2,187	Metropole Television SA	28,300	0.10
3,186	Television Francaise 1 SA	22,732	0.08
		51,032	0.18
	Oil & Gas (6.59%) (2022: 6.34%)		
3,011	Rubis SCA	67,747	0.24
29,645	TotalEnergies SE	1,826,132	6.35
		1,893,879	6.59
	Real Estate Investment Trusts (0.73%) (2022: 0.63%)		
899	Gecina SA	98,980	0.34
4,519	Klepierre SA	111,529	0.39
		210,509	0.73
	Retail (0.03%) (2022: 0.06%)		
349	Fnac Darty SA	9,597	0.03
	Telecommunications (1.24%) (2022: 1.89%)		
34,548	Orange SA	355,983	1.24
	Textile (0.02%) (2022: 0.00%)		
554	Chargeurs SA	6,471	0.02
	Utilities — Electric (0.00%) (2022: 2.17%)		
		4,281,403	14.90

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Germany (18.77%) (2022: 15.14%)		
	Advertising (0.00%) (2022: 0.08%)		
	Agriculture (0.10%) (2022: 0.00%)		
2,034	Suedzucker AG	28,862	0.10
	Auto Manufacturers (10.61%) (2022: 6.34%)		
17,479	Bayerische Motoren Werke AG	1,761,533	6.13
20,594	Mercedes-Benz Group AG	1,288,155	4.48
		3,049,688	10.61
	Auto Parts & Equipment (0.04%) (2022: 0.01%)		
698	SAF-Holland SE	10,610	0.04
	Building & Construction Materials (0.00%) (2022: 0.37%)		
	Chemicals (0.54%) (2022: 2.74%)		
6,556	Evonik Industries AG	121,286	0.42
2,441	K&S AG	34,931	0.12
		156,217	0.54
	Commercial Services (0.00%) (2022: 0.04%)		
	Diversified Financial Services (0.15%) (2022: 0.28%)		
1,162	DWS Group GmbH & Co. KGaA	40,438	0.14
538	MLP SE	2,980	0.01
		43,418	0.15
	Electrical Components & Equipment (0.00%) (2022: 0.05%)		
	Energy – Alternate Sources (0.05%) (2022: 0.00%)		
1,308	CropEnergies AG	15,042	0.05
	Full Line Insurance (2.01%) (2022: 1.98%)		
2,386	Allianz SE	577,293	2.01
	Iron & Steel (0.04%) (2022: 0.08%)		
1,495	Kloekner & Co. SE	10,271	0.04
	Machinery, Construction & Mining (0.08%) (2022: 0.04%)		
1,235	Wacker Neuson SE	22,551	0.08
	Miscellaneous Manufacturers (0.00%) (2022: 0.02%)		
	Pharmaceuticals (1.39%) (2022: 0.07%)		
11,872	Bayer AG	399,255	1.39
	Real Estate (0.02%) (2022: 0.02%)		
672	Instone Real Estate Group SE	4,906	0.02
	Real Estate Investment Trusts (0.03%) (2022: 0.03%)		
1,273	Hamborner REIT AG	8,669	0.03
	Telecommunications (0.15%) (2022: 0.53%)		
1,682	Freenet AG	42,622	0.15
	Transportation (1.99%) (2022: 1.47%)		
12,777	Deutsche Post AG	573,112	1.99

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Utilities — Electric (1.57%) (2022: 0.99%)		
37,073	E.ON SE	450,437	1.57
		5,392,953	18.77
	Ireland (0.11%) (2022: 0.06%)		
	Agriculture (0.01%) (2022: 0.00%)		
1,207	Origin Enterprises PLC	4,152	0.01
	Home Builders (0.04%) (2022: 0.02%)		
8,862	Cairn Homes PLC	11,716	0.04
	Mining (0.06%) (2022: 0.04%)		
3,623	Kenmare Resources PLC	16,494	0.06
		32,362	0.11
	Israel (0.03%) (2022: 0.00%)		
	Diversified Financial Services (0.03%) (2022: 0.00%)		
382	Plus500 Ltd.	7,331	0.03
	Italy (12.11%) (2022: 6.63%)		
	Banks (1.41%) (2022: 0.55%)		
5,512	Banca Mediolanum SpA	47,040	0.16
1,848	Banca Popolare di Sondrio SPA	10,829	0.04
8,391	Banco BPM SpA	40,117	0.14
94,931	Intesa Sanpaolo SpA	250,950	0.87
5,020	Mediobanca Banca di Credito Finanziario SpA	56,249	0.20
		405,185	1.41
	Distribution & Wholesale (0.00%) (2022: 0.02%)		
	Diversified Financial Services (0.19%) (2022: 0.24%)		
1,486	Anima Holding SpA	5,953	0.02
696	Azimut Holding SpA	16,453	0.06
725	Banca Generali SpA	24,389	0.08
534	Banca IFIS SpA	8,384	0.03
		55,179	0.19
	Engineering & Construction (0.08%) (2022: 0.04%)		
7,050	Enav SpA	24,224	0.08
	Entertainment (0.09%) (2022: 0.08%)		
4,882	RAI Way SpA	24,947	0.09
	Full Line Insurance (0.93%) (2022: 1.12%)		
11,071	Assicurazioni Generali SpA	211,511	0.74
3,924	Unipol Gruppo SpA	20,256	0.07
15,289	UnipolSai Assicurazioni SpA	34,553	0.12
		266,320	0.93
	Leisure Time (0.10%) (2022: 0.05%)		
9,425	Piaggio & C SpA	28,068	0.10

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Media (0.05%) (2022: 0.02%)		
4,320	Arnoldo Mondadori Editore SpA	9,266	0.03
2,428	Cairo Communication SpA	4,390	0.02
		13,656	0.05
	Oil & Gas (2.32%) (2022: 2.55%)		
41,139	Eni SpA	631,401	2.19
22,789	Saras SpA	36,827	0.13
		668,228	2.32
	Real Estate Investment Trusts (0.00%) (2022: 0.03%)		
	Retail (0.00%) (2022: 0.02%)		
	Transportation (0.37%) (2022: 0.32%)		
10,287	Poste Italiane SpA	105,699	0.37
	Utilities — Electric (5.54%) (2022: 0.41%)		
48,566	A2A SpA	90,284	0.31
3,195	ACEA SpA	44,187	0.15
212,025	Enel SpA	1,426,928	4.97
16,061	Iren SpA	31,689	0.11
		1,593,088	5.54
	Utilities — Electric & Gas (1.03%) (2022: 1.18%)		
3,071	Ascopiave SpA	6,910	0.02
16,514	Italgas SpA	85,543	0.30
43,758	Snam SpA	203,693	0.71
		296,146	1.03
		3,480,740	12.11
	Netherlands (7.94%) (2022: 4.71%)		
	Agriculture (0.01%) (2022: 0.01%)		
1,368	ForFarmers NV	3,256	0.01
	Auto Manufacturers (5.63%) (2022: 2.16%)		
76,501	Stellantis NV	1,617,996	5.63
	Banks (1.19%) (2022: 0.00%)		
25,291	ING Groep NV	342,086	1.19
	Chemicals (0.00%) (2022: 0.76%)		
	Commercial Services (0.44%) (2022: 0.71%)		
2,214	Randstad NV	125,578	0.44
	Electrical Components & Equipment (0.17%) (2022: 0.00%)		
1,623	Signify NV	49,209	0.17
	Engineering & Construction (0.07%) (2022: 0.03%)		
4,401	Koninklijke BAM Groep NV	10,642	0.04
705	Koninklijke Heijmans NV	8,544	0.03
		19,186	0.07

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Full Line Insurance (0.16%) (2022: 0.50%)		
8,667	Aegon Ltd.	45,485	0.16
	Hand & Machine Tools (0.08%) (2022: 0.06%)		
577	RHI Magnesita NV	23,039	0.08
	Oil & Gas Services (0.14%) (2022: 0.14%)		
3,328	SBM Offshore NV	41,434	0.14
	Pipelines (0.00%) (2022: 0.15%)		
	Real Estate Investment Trusts (0.05%) (2022: 0.00%)		
1,017	Wereldhave NV	14,706	0.05
	Semiconductors (0.00%) (2022: 0.19%)		
		2,281,975	7.94
	Norway (4.06%) (2022: 4.72%)		
	Banks (0.94%) (2022: 1.06%)		
11,412	DNB Bank ASA	219,726	0.76
1,129	SpareBank 1 Nord Norge	10,386	0.04
835	SpareBank 1 SMN	10,554	0.04
1,756	SpareBank 1 SR-Bank ASA	20,176	0.07
787	Sparebanken Vest	7,675	0.03
		268,517	0.94
	Chemicals (0.00%) (2022: 0.45%)		
	Commercial Services (0.04%) (2022: 0.04%)		
7,319	Belships ASA	11,991	0.04
	Engineering & Construction (0.11%) (2022: 0.13%)		
3,304	Veidekke ASA	30,099	0.11
	Food (0.20%) (2022: 0.37%)		
3,020	Austevoll Seafood ASA	19,961	0.07
1,522	Grieg Seafood ASA	9,266	0.03
7,349	Leroy Seafood Group ASA	27,409	0.10
		56,636	0.20
	Full Line Insurance (0.14%) (2022: 0.02%)		
1,957	Gjensidige Forsikring ASA	32,708	0.11
481	Protector Forsikring ASA	7,718	0.03
		40,426	0.14
	Iron & Steel (0.03%) (2022: 0.00%)		
1,375	Rana Gruber ASA	9,793	0.03
	Mining (0.00%) (2022: 0.50%)		
	Oil & Gas (1.01%) (2022: 0.78%)		
10,051	Aker BP ASA	264,748	0.92

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Oil & Gas (1.01%) (2022: 0.78%) (continued)		
20,247	DNO ASA	18,174	0.06
3,556	OKEA ASA	8,432	0.03
		291,354	1.01
	Oil & Gas Services (0.02%) (2022: 0.00%)		
1,832	Noram Drilling AS	6,695	0.02
	Retail (0.05%) (2022: 0.00%)		
2,117	Europris ASA	14,483	0.05
	Telecommunications (0.88%) (2022: 1.29%)		
24,287	Telenor ASA	252,428	0.88
	Transportation (0.63%) (2022: 0.08%)		
474	Gram Car Carriers ASA	8,788	0.03
6,620	Hoegh Autoliners ASA	54,436	0.19
2,163	Klaveness Combination Carriers ASA	16,774	0.06
18,318	MPC Container Ships ASA	21,758	0.07
10,056	Wallenius Wilhelmsen ASA	79,778	0.28
		181,534	0.63
	Utilities — Electric (0.01%) (2022: 0.00%)		
1,514	Elmera Group ASA	4,076	0.01
		1,168,032	4.06
	Portugal (0.71%) (2022: 0.79%)		
	Food (0.11%) (2022: 0.07%)		
35,288	Sonae SGPS SA	31,918	0.11
	Forest Products & Paper (0.35%) (2022: 0.13%)		
3,499	Altri SGPS SA	16,095	0.05
23,988	Navigator Co. SA	85,110	0.30
		101,205	0.35
	Media (0.14%) (2022: 0.14%)		
12,693	NOS SGPS SA	40,617	0.14
	Oil & Gas (0.00%) (2022: 0.34%)		
	Utilities — Electric (0.11%) (2022: 0.11%)		
12,840	REN - Redes Energeticas Nacionais SGPS SA	29,853	0.11
		203,593	0.71
	Spain (8.99%) (2022: 8.13%)		
	Banks (1.73%) (2022: 0.80%)		
42,172	Banco Bilbao Vizcaya Argentaria SA	346,907	1.20
4,516	Bankinter SA	26,175	0.09
33,746	CaixaBank SA	125,737	0.44
		498,819	1.73

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Chemicals (0.01%) (2022: 0.00%)		
991	Ercros SA	2,616	0.01
	Commercial Services (0.00%) (2022: 0.05%)		
	Engineering & Construction (0.52%) (2022: 0.66%)		
3,157	ACS Actividades de Construccion y Servicios SA	126,785	0.44
7,281	Sacyr SA	22,761	0.08
		149,546	0.52
	Forest Products & Paper (0.00%) (2022: 0.04%)		
	Full Line Insurance (0.12%) (2022: 0.26%)		
17,154	Mapfre SA	33,330	0.12
	Iron & Steel (0.13%) (2022: 0.15%)		
3,452	Acerinox SA	36,781	0.13
	Media (0.10%) (2022: 0.08%)		
8,022	Atresmedia Corp. de Medios de Comunicacion SA	28,831	0.10
	Oil & Gas (0.64%) (2022: 0.74%)		
13,597	Repsol SA	182,880	0.64
	Pharmaceuticals (0.06%) (2022: 0.06%)		
5,469	Faes Farma SA	17,282	0.06
	Real Estate (0.06%) (2022: 0.00%)		
1,719	Neinor Homes SA	18,153	0.06
	Real Estate Investment Trusts (0.41%) (2022: 0.46%)		
11,790	Merlin Properties Socimi SA	118,607	0.41
	Telecommunications (1.21%) (2022: 1.17%)		
98,192	Telefonica SA	347,011	1.21
	Utilities — Electric (2.23%) (2022: 2.18%)		
28,715	Endesa SA	530,079	1.85
7,355	Redeia Corp. SA	109,663	0.38
		639,742	2.23
	Utilities — Electric & Gas (1.77%) (2022: 1.48%)		
5,751	Enagas SA	87,789	0.30
15,603	Naturgy Energy Group SA	421,281	1.47
		509,070	1.77
		2,582,668	8.99
	Sweden (1.06%) (2022: 3.53%)		
	Banks (0.77%) (2022: 1.42%)		
150	Skandinaviska Enskilda Banken AB	1,870	0.01
8,961	Svenska Handelsbanken AB	88,101	0.31
7,138	Swedbank AB	130,353	0.45
		220,324	0.77

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Building & Construction Materials (0.03%) (2022: 0.02%)		
643	Inwido AB	7,809	0.03
	Commercial Services (0.00%) (2022: 0.02%)		
	Diversified Financial Services (0.01%) (2022: 0.02%)		
1,479	Resurs Holding AB	3,173	0.01
	Engineering & Construction (0.13%) (2022: 0.18%)		
940	NCC AB	10,605	0.04
5,382	Peab AB	27,605	0.09
		38,210	0.13
	Entertainment (0.00%) (2022: 0.03%)		
	Food (0.02%) (2022: 0.02%)		
4,057	Cloetta AB	6,676	0.02
	Iron & Steel (0.00%) (2022: 0.34%)		
	Leisure Time (0.00%) (2022: 0.08%)		
	Miscellaneous Manufacturers (0.00%) (2022: 0.12%)		
	Real Estate (0.03%) (2022: 0.24%)		
3,532	Sagax AB	8,884	0.03
	Retail (0.07%) (2022: 0.06%)		
1,709	Bilia AB	20,663	0.07
	Telecommunications (0.00%) (2022: 0.98%)		
		305,739	1.06
	Switzerland (5.86%) (2022: 5.32%)		
	Banks (0.03%) (2022: 0.00%)		
144	Cembra Money Bank AG	10,160	0.03
	Building & Construction Materials (0.00%) (2022: 1.06%)		
	Chemicals (0.09%) (2022: 0.08%)		
6,568	OC Oerlikon Corp. AG	26,817	0.09
	Commercial Services (0.39%) (2022: 0.00%)		
2,507	Adecco Group AG	111,284	0.39
	Diversified Financial Services (0.05%) (2022: 0.33%)		
243	Vontobel Holding AG	14,244	0.05
	Full Line Insurance (2.87%) (2022: 3.64%)		
203	Baloise Holding AG	28,778	0.10
285	Helvetia Holding AG	35,528	0.12
171	Swiss Life Holding AG	107,412	0.37
2,133	Swiss Re AG	216,941	0.76
922	Zurich Insurance Group AG	435,946	1.52
		824,605	2.87
	Miscellaneous Manufacturers (0.00%) (2022: 0.09%)		
	Real Estate (0.09%) (2022: 0.08%)		
165	Allreal Holding AG	26,692	0.09

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Retail (0.03%) (2022: 0.04%)		
616	Mobilezone Holding AG	9,090	0.03
	Transportation (2.31%) (2022: 0.00%)		
2,126	Kuehne & Nagel International AG	662,682	2.31
		1,685,574	5.86
	United Kingdom (18.68%) (2022: 25.07%)		
	Agriculture (0.02%) (2022: 0.00%)		
646	MP Evans Group PLC	5,517	0.02
	Banks (4.00%) (2022: 3.94%)		
427	Bank of Georgia Group PLC	19,588	0.07
102,061	HSBC Holdings PLC	748,501	2.60
3,639	Investec PLC	22,333	0.08
322,448	Lloyds Banking Group PLC	177,536	0.62
60,625	NatWest Group PLC	153,499	0.53
398	TBC Bank Group PLC	12,998	0.05
7,475	Virgin Money U.K. PLC	14,186	0.05
		1,148,641	4.00
	Building & Construction Materials (0.10%) (2022: 0.02%)		
6,068	Ibstock PLC	10,609	0.04
3,038	Marshalls PLC	9,796	0.03
2,204	Tyman PLC	7,999	0.03
		28,404	0.10
	Commercial Services (0.40%) (2022: 0.18%)		
553	4imprint Group PLC	29,165	0.10
8,497	Pagegroup PLC	47,754	0.17
5,597	Redde Northgate PLC	23,479	0.08
4,698	RWS Holdings PLC	13,597	0.05
		113,995	0.40
	Computers (0.03%) (2022: 0.03%)		
1,856	FDM Group Holdings PLC	9,821	0.03
	Diversified Financial Services (0.43%) (2022: 0.49%)		
5,364	Ashmore Group PLC	13,792	0.05
982	Close Brothers Group PLC	8,998	0.03
1,414	CMC Markets PLC	1,713	0.01
2,194	Hargreaves Lansdown PLC	18,584	0.06
722	Impax Asset Management Group PLC	4,583	0.02
3,675	Jupiter Fund Management PLC	3,961	0.01
217	Mortgage Advice Bureau Holdings Ltd.	2,053	0.01
629	PayPoint PLC	3,775	0.01
862	Polar Capital Holdings PLC	4,636	0.02

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Diversified Financial Services (0.43%) (2022: 0.49%) (continued)		
7,144	Schroders PLC	35,443	0.12
3,424	St. James's Place PLC	27,012	0.09
		<u>124,550</u>	<u>0.43</u>
	Electronics (0.05%) (2022: 0.00%)		
1,465	Smart Metering Systems PLC	15,892	0.05
	Engineering & Construction (0.09%) (2022: 0.06%)		
817	Keller Group PLC	8,297	0.03
586	Morgan Sindall Group PLC	14,979	0.05
3,869	Severfield PLC	2,840	0.01
		<u>26,116</u>	<u>0.09</u>
	Food (0.31%) (2022: 0.92%)		
25,201	J Sainsbury PLC	88,004	0.31
	Full Line Insurance (0.01%) (2022: 0.92%)		
1,343	Chesnara PLC	4,053	0.01
	Home Builders (0.28%) (2022: 0.23%)		
1,662	Bellway PLC	49,254	0.17
4,474	Redrow PLC	31,779	0.11
		<u>81,033</u>	<u>0.28</u>
	Internet (0.06%) (2022: 0.05%)		
4,963	Moneysupermarket.com Group PLC	16,048	0.06
	Leisure Time (0.04%) (2022: 0.00%)		
3,055	Hollywood Bowl Group PLC	10,788	0.04
	Machinery — Diversified (0.09%) (2022: 0.00%)		
4,817	Vesuvius PLC	26,750	0.09
	Media (0.18%) (2022: 0.16%)		
64,592	ITV PLC	47,169	0.16
6,291	Reach PLC	5,438	0.02
		<u>52,607</u>	<u>0.18</u>
	Mining (3.87%) (2022: 8.86%)		
17,146	Pan African Resources PLC	3,336	0.01
16,430	Rio Tinto PLC	1,107,685	3.86
		<u>1,111,021</u>	<u>3.87</u>
	Miscellaneous Manufacturers (0.01%) (2022: 0.08%)		
295	Avon Rubber PLC	2,894	0.01
	Oil & Gas (0.54%) (2022: 0.09%)		
4,475	Energiean PLC	53,915	0.19
13,154	Harbour Energy PLC	46,846	0.16

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Oil & Gas (0.54%) (2022: 0.09%) (continued)		
20,266	Ithaca Energy PLC	33,725	0.12
7,980	Serica Energy PLC	21,144	0.07
		155,630	0.54
	Pharmaceuticals (0.00%) (2022: 2.93%)		
	Real Estate (0.01%) (2022: 0.02%)		
1,640	Helical PLC	4,192	0.01
	Real Estate Investment Trusts (0.86%) (2022: 0.67%)		
47,129	Assura PLC	26,172	0.09
14,610	British Land Co. PLC	67,374	0.23
10,471	Land Securities Group PLC	85,167	0.30
13,149	LondonMetric Property PLC	29,059	0.10
20,295	Primary Health Properties PLC	24,311	0.09
2,201	Workspace Group PLC	14,427	0.05
		246,510	0.86
	Retail (0.05%) (2022: 0.29%)		
1,824	Halfords Group PLC	4,195	0.01
6,880	Wickes Group PLC	11,283	0.04
		15,478	0.05
	Telecommunications (2.40%) (2022: 1.99%)		
141,144	BT Group PLC	201,325	0.70
616,294	Vodafone Group PLC	487,614	1.70
		688,939	2.40
	Transportation (0.19%) (2022: 0.00%)		
1,946	TORM PLC	53,306	0.19
	Utilities — Electric (4.57%) (2022: 3.14%)		
4,416	Drax Group PLC	24,956	0.09
68,626	National Grid PLC	837,899	2.92
20,249	SSE PLC	433,709	1.51
852	Telecom Plus PLC	15,850	0.05
		1,312,414	4.57
	Water (0.09%) (2022: 0.00%)		
3,088	Pennon Group PLC	26,781	0.09
		5,369,384	18.68
	Total Equities	28,372,032	98.72
	Total Transferable Securities (98.72%) (2022: 98.93%)	28,372,032	98.72
	Total Investments (98.72%) (2022: 98.93%)	28,372,032	98.72
	Other Net Assets (1.28%) (2022: 1.07%)	366,750	1.28
	Net Assets (100.00%) (2022: 100.00%)	28,738,782	100.00

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	98.70
Other assets	1.30
	<u>100.00</u>

Abbreviation used:

REIT – Real Estate Investment Trust

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Europe SmallCap Dividend UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Transferable Securities (98.82%) (2022: 98.27%)		
	Equities (98.61%) (2022: 98.14%)		
	Austria (0.85%) (2022: 0.88%)		
	Computers (0.57%) (2022: 0.00%)		
13,784	Kontron AG	296,356	0.57
	Electrical Components & Equipment (0.00%) (2022: 0.07%)		
	Electronics (0.00%) (2022: 0.42%)		
	Oil & Gas Services (0.28%) (2022: 0.19%)		
3,382	Schoeller-Bleckmann Oilfield Equipment AG	149,484	0.28
	Real Estate (0.00%) (2022: 0.20%)		
		445,840	0.85
	Belgium (1.21%) (2022: 1.93%)		
	Building & Construction Materials (0.07%) (2022: 0.09%)		
15,057	Deceuninck NV	34,255	0.07
	Chemicals (0.26%) (2022: 0.24%)		
12,685	Recticel SA	134,461	0.26
	Computers (0.12%) (2022: 0.05%)		
25,447	Econocom Group SA	65,399	0.12
	Electrical Components & Equipment (0.00%) (2022: 0.85%)		
	Entertainment (0.10%) (2022: 0.00%)		
1,183	Kinepolis Group NV	52,880	0.10
	Pharmaceuticals (0.27%) (2022: 0.22%)		
8,466	Fagron	140,620	0.27
	Real Estate Investment Trusts (0.39%) (2022: 0.48%)		
6,875	Xior Student Housing NV	204,187	0.39
		631,802	1.21
	Denmark (2.48%) (2022: 4.93%)		
	Banks (0.48%) (2022: 2.09%)		
17,695	Spar Nord Bank AS	253,038	0.48
	Electronics (0.29%) (2022: 0.13%)		
2,945	Chemometec AS	153,283	0.29
	Engineering & Construction (0.00%) (2022: 0.23%)		
	Home Builders (0.00%) (2022: 0.03%)		
	Machinery — Diversified (0.00%) (2022: 0.38%)		
	Retail (0.19%) (2022: 0.14%)		
6,428	Matas AS	99,508	0.19
	Transportation (1.52%) (2022: 1.93%)		
18,487	D/S Norden AS	796,066	1.52
		1,301,895	2.48

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Finland (1.99%) (2022: 2.55%)		
	Commercial Services (0.10%) (2022: 0.23%)		
7,891	Talenom OYJ	48,924	0.10
	Food (0.00%) (2022: 0.09%)		
	Healthcare Products (0.18%) (2022: 0.00%)		
3,429	Revenio Group OYJ	93,132	0.18
	Healthcare Services (0.13%) (2022: 0.19%)		
8,872	Terveystalo OYJ	68,669	0.13
	Home Furnishings (0.27%) (2022: 0.19%)		
5,248	Harvia OYJ	142,746	0.27
	Household Products (0.13%) (2022: 0.00%)		
62,308	Oriola OYJ	67,791	0.13
	Miscellaneous Manufacturers (0.00%) (2022: 0.38%)		
	Retail (0.94%) (2022: 1.18%)		
8,894	Kamux Corp.	49,895	0.09
4,423	Musti Group OYJ	115,529	0.22
14,551	Puuilo OYJ	129,868	0.25
13,605	Tokmanni Group Corp.	198,905	0.38
		494,197	0.94
	Software (0.14%) (2022: 0.14%)		
36,319	F-Secure OYJ	73,909	0.14
	Textile (0.10%) (2022: 0.15%)		
4,045	Marimekko OYJ	53,839	0.10
		1,043,207	1.99
	France (4.06%) (2022: 4.87%)		
	Aerospace & Defense (0.00%) (2022: 0.14%)		
	Environmental Control (0.38%) (2022: 0.57%)		
39,043	Derichebourg SA	198,339	0.38
	Full Line Insurance (0.79%) (2022: 0.88%)		
34,973	Coface SA	414,080	0.79
	Home Furnishings (0.00%) (2022: 0.06%)		
	Leisure Time (0.34%) (2022: 0.28%)		
14,207	Beneteau SACA	177,303	0.34
	Media (0.52%) (2022: 0.62%)		
38,502	Television Francaise 1 SA	274,712	0.52
	Miscellaneous Manufacturers (0.41%) (2022: 0.24%)		
6,141	Mersen SA	216,163	0.41
	Oil & Gas (0.56%) (2022: 0.53%)		
47,803	Etablissements Maurel et Prom SA	291,120	0.56

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Retail (0.31%) (2022: 1.13%)		
5,898	Fnac Darty SA	162,195	0.31
	Software (0.22%) (2022: 0.23%)		
3,657	Lectra	114,281	0.22
	Technology Hardware & Equipment (0.21%) (2022: 0.19%)		
5,652	Quadient SA	108,632	0.21
	Textile (0.32%) (2022: 0.00%)		
14,581	Chargeurs SA	170,306	0.32
		2,127,131	4.06
	Germany (6.43%) (2022: 7.71%)		
	Agriculture (0.00%) (2022: 0.25%)		
	Auto Manufacturers (0.00%) (2022: 0.22%)		
	Auto Parts & Equipment (0.58%) (2022: 0.29%)		
13,563	ElringKlinger AG	74,868	0.14
15,083	SAF-Holland SE	229,261	0.44
		304,129	0.58
	Commercial Services (0.19%) (2022: 0.22%)		
6,010	Hamburger Hafen und Logistik AG	100,728	0.19
	Computers (0.32%) (2022: 0.22%)		
5,940	Jenoptik AG	168,934	0.32
	Diversified Financial Services (0.25%) (2022: 0.47%)		
3,705	Mutares SE & Co. KGaA	131,157	0.25
	Electrical Components & Equipment (0.00%) (2022: 0.86%)		
	Energy – Alternate Sources (0.34%) (2022: 0.37%)		
15,616	CropEnergies AG	179,584	0.34
	Engineering & Construction (0.49%) (2022: 0.45%)		
7,388	Bilfinger SE	257,250	0.49
	Full Line Insurance (0.00%) (2022: 0.11%)		
	Iron & Steel (1.36%) (2022: 1.92%)		
22,189	Kloeckner & Co. SE	152,438	0.29
20,068	Salzgitter AG	561,904	1.07
		714,342	1.36
	Machinery — Diversified (1.37%) (2022: 0.65%)		
39,876	Deutz AG	191,405	0.37
13,648	Duerr AG	291,794	0.56
3,756	Stabilus SE	231,745	0.44
		714,944	1.37
	Machinery, Construction & Mining (0.24%) (2022: 0.20%)		
6,961	Wacker Neuson SE	127,108	0.24

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Media (0.18%) (2022: 0.00%)		
16,769	ProSiebenSat.1 Media SE	92,800	0.18
	Other Industrial (0.17%) (2022: 0.00%)		
5,604	Norma Group SE	89,832	0.17
	Pharmaceuticals (0.17%) (2022: 0.00%)		
2,120	Eckert & Ziegler Strahlen- und Medizintechnik AG	87,556	0.17
	Real Estate (0.21%) (2022: 0.32%)		
15,001	Instone Real Estate Group SE	109,507	0.21
	Retail (0.00%) (2022: 0.55%)		
	Semiconductors (0.22%) (2022: 0.00%)		
1,575	Elmos Semiconductor SE	116,550	0.22
	Software (0.18%) (2022: 0.26%)		
3,048	GFT Technologies SE	95,098	0.18
	Utilities — Electric (0.16%) (2022: 0.35%)		
22,289	7C Solarparken AG	80,798	0.16
		3,370,317	6.43
	Ireland (0.76%) (2022: 0.27%)		
	Agriculture (0.18%) (2022: 0.12%)		
27,185	Origin Enterprises PLC	93,517	0.18
	Food (0.18%) (2022: 0.00%)		
53,186	C&C Group PLC	93,663	0.18
	Lodging (0.15%) (2022: 0.00%)		
17,008	Dalata Hotel Group PLC	78,577	0.15
	Mining (0.16%) (2022: 0.15%)		
18,716	Kenmare Resources PLC	85,207	0.16
	Pharmaceuticals (0.09%) (2022: 0.00%)		
17,692	Uniphar PLC	47,768	0.09
		398,732	0.76
	Israel (1.00%) (2022: 0.00%)		
	Diversified Financial Services (1.00%) (2022: 0.00%)		
27,369	Plus500 Ltd.	525,253	1.00
	Italy (11.01%) (2022: 5.77%)		
	Banks (0.00%) (2022: 0.50%)		
	Building & Construction Materials (0.00%) (2022: 0.04%)		
	Chemicals (0.00%) (2022: 0.12%)		
	Cosmetics & Personal Care (0.25%) (2022: 0.00%)		
9,145	Intercos SpA	130,773	0.25
	Distribution & Wholesale (0.35%) (2022: 0.55%)		
15,964	MARR SpA	183,267	0.35

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Diversified Financial Services (1.09%) (2022: 0.87%)		
142,795	Anima Holding SpA	572,037	1.09
	Electronics (0.29%) (2022: 0.25%)		
15,447	El.En. SpA	150,608	0.29
	Engineering & Construction (1.62%) (2022: 1.18%)		
74,519	Maire Tecnimont SpA	365,888	0.70
5,452	Salcef Group SpA	134,392	0.26
190,090	Webuild SpA	347,295	0.66
		847,575	1.62
	Entertainment (0.40%) (2022: 0.26%)		
41,266	RAI Way SpA	210,869	0.40
	Food (0.11%) (2022: 0.00%)		
3,271	Orsero SpA	55,476	0.11
	Holding Companies - Diversified Operations (0.25%) (2022: 0.00%)		
23,600	Spaxs SpA	128,738	0.25
	Household Products (0.06%) (2022: 0.05%)		
3,888	Fila SpA	34,137	0.06
	Leisure Time (1.89%) (2022: 1.04%)		
120,681	Piaggio & C SpA	359,388	0.69
5,127	Sanlorenzo SpA	217,128	0.41
45,764	Technogym SpA	414,851	0.79
		991,367	1.89
	Machinery — Diversified (0.12%) (2022: 0.00%)		
5,095	Biesse SpA	64,706	0.12
	Machinery, Construction & Mining (0.20%) (2022: 0.12%)		
3,566	Danieli & C Officine Meccaniche SpA	104,662	0.20
	Media (0.12%) (2022: 0.10%)		
35,021	Cairo Communication SpA	63,318	0.12
	Oil & Gas (2.57%) (2022: 0.00%)		
835,216	Saras SpA	1,349,709	2.57
	Packaging & Containers (0.40%) (2022: 0.26%)		
14,760	Zignago Vetro SpA	210,478	0.40
	Retail (0.51%) (2022: 0.43%)		
78,056	OVS SpA	177,187	0.34
8,649	Unieuro SpA	89,777	0.17
		266,964	0.51

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Software (0.48%) (2022: 0.00%)		
8,278	Tinexta Spa	167,878	0.32
4,358	Wiit SpA	84,981	0.16
		252,859	0.48
	Technology Hardware & Equipment (0.30%) (2022: 0.00%)		
23,479	Datalogic SpA	158,718	0.30
		5,776,261	11.01
	Netherlands (2.41%) (2022: 2.63%)		
	Agriculture (0.09%) (2022: 0.17%)		
20,058	ForFarmers NV	47,738	0.09
	Building & Construction Materials (0.21%) (2022: 0.36%)		
11,760	Cementir Holding NV	112,190	0.21
	Computers (0.00%) (2022: 0.31%)		
	Engineering & Construction (0.77%) (2022: 0.24%)		
117,397	Koninklijke BAM Groep NV	283,866	0.54
10,005	Koninklijke Heijmans NV	121,261	0.23
		405,127	0.77
	Food (0.57%) (2022: 0.56%)		
15,347	Corbion NV	297,425	0.57
	Hand & Machine Tools (0.42%) (2022: 0.65%)		
5,502	RHI Magnesita NV	219,692	0.42
	Miscellaneous Manufacturers (0.35%) (2022: 0.34%)		
7,954	AMG Critical Materials NV	181,510	0.35
		1,263,682	2.41
	Norway (6.62%) (2022: 6.85%)		
	Banks (0.90%) (2022: 1.01%)		
15,949	SpareBank 1 Nord Norge	146,716	0.28
17,504	SpareBank 1 SMN	221,248	0.42
10,744	Sparebanken Vest	104,773	0.20
		472,737	0.90
	Diversified Financial Services (0.06%) (2022: 0.07%)		
54,289	ABG Sundal Collier Holding ASA	32,907	0.06
	Electrical Components & Equipment (0.23%) (2022: 0.00%)		
39,930	Kitron ASA	119,237	0.23
	Food (1.05%) (2022: 1.37%)		
43,912	Austevoll Seafood ASA	290,242	0.55
43,253	Grieg Seafood ASA	263,331	0.50
		553,573	1.05

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Internet (0.20%) (2022: 0.25%)		
8,951	Atea ASA	103,086	0.20
	Oil & Gas (1.46%) (2022: 1.13%)		
412,931	DNO ASA	370,657	0.71
126,196	OKEA ASA	299,221	0.57
39,874	Panoro Energy ASA	96,109	0.18
		<u>765,987</u>	<u>1.46</u>
	Oil & Gas Services (0.86%) (2022: 0.71%)		
38,265	TGS ASA	450,919	0.86
	Real Estate (0.00%) (2022: 0.05%)		
	Retail (0.52%) (2022: 0.61%)		
40,048	Europris ASA	273,984	0.52
	Transportation (1.14%) (2022: 1.65%)		
503,381	MPC Container Ships ASA	597,901	1.14
	Utilities — Electric (0.20%) (2022: 0.00%)		
38,305	Elmera Group ASA	103,116	0.20
		<u>3,473,447</u>	<u>6.62</u>
	Portugal (2.18%) (2022: 2.05%)		
	Commercial Services (0.18%) (2022: 0.21%)		
26,315	CTT-Correios de Portugal SA	91,839	0.18
	Engineering & Construction (0.61%) (2022: 0.17%)		
81,383	Mota-Engil SGPS SA	322,277	0.61
	Food (0.56%) (2022: 0.90%)		
323,683	Sonae SGPS SA	292,771	0.56
	Forest Products & Paper (0.70%) (2022: 0.60%)		
80,381	Altri SGPS SA	369,753	0.70
	Packaging & Containers (0.13%) (2022: 0.17%)		
7,180	Corticeira Amorim SGPS SA	65,625	0.13
		<u>1,142,265</u>	<u>2.18</u>
	Spain (2.71%) (2022: 3.65%)		
	Chemicals (0.08%) (2022: 0.15%)		
16,028	Ercros SA	42,314	0.08
	Commercial Services (0.29%) (2022: 0.37%)		
11,231	Applus Services SA	112,310	0.21
12,341	Global Dominion Access SA	41,466	0.08
		<u>153,776</u>	<u>0.29</u>
	Computers (0.00%) (2022: 0.44%)		
	Engineering & Construction (1.15%) (2022: 0.88%)		
193,562	Sacyr SA	605,075	1.15

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Forest Products & Paper (0.00%) (2022: 0.59%)		
	Machinery — Diversified (0.15%) (2022: 0.13%)		
17,573	Talgo SA	77,145	0.15
	Other Industrial (0.18%) (2022: 0.00%)		
27,482	Tubacex SA	96,187	0.18
	Pharmaceuticals (0.49%) (2022: 0.49%)		
42,811	Faes Farma SA	135,283	0.26
2,937	Pharma Mar SA	120,652	0.23
		255,935	0.49
	Real Estate (0.00%) (2022: 0.21%)		
	Transportation (0.37%) (2022: 0.39%)		
5,877	Construcciones y Auxiliar de Ferrocarriles SA	191,590	0.37
		1,422,022	2.71
	Sweden (14.20%) (2022: 17.41%)		
	Auto Manufacturers (0.15%) (2022: 0.00%)		
3,487	VBG Group AB	76,114	0.15
	Banks (0.00%) (2022: 0.34%)		
	Building & Construction Materials (0.75%) (2022: 0.57%)		
9,161	Alimak Group AB	67,561	0.13
7,422	Fasadgruppen Group AB	46,869	0.09
18,520	Inwido AB	224,918	0.43
3,731	Nordic Waterproofing Holding AB	55,098	0.10
		394,446	0.75
	Commercial Services (0.80%) (2022: 0.43%)		
19,623	AcadeMedia AB	91,130	0.18
44,768	Bravida Holding AB	325,933	0.62
		417,063	0.80
	Computers (0.32%) (2022: 0.28%)		
14,438	Addnode Group AB	110,627	0.21
5,258	Prevas AB	56,961	0.11
		167,588	0.32
	Consumer Durables & Apparels (0.73%) (2022: 0.46%)		
31,394	New Wave Group AB	287,305	0.55
17,958	Rvrc Holding AB	97,190	0.18
		384,495	0.73
	Distribution & Wholesale (0.57%) (2022: 0.64%)		
8,491	Alligo AB	94,577	0.18
3,870	Bufab AB	134,325	0.26
7,191	MEKO AB	70,667	0.13
		299,569	0.57

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Diversified Financial Services (0.32%) (2022: 0.36%)		
51,063	Ratos AB	165,493	0.32
	Electrical Components & Equipment (0.19%) (2022: 0.11%)		
16,962	Fagerhult Group AB	100,561	0.19
	Electronics (0.91%) (2022: 0.36%)		
11,029	Mycronic AB	284,728	0.54
29,577	NCAB Group AB	194,612	0.37
		479,340	0.91
	Engineering & Construction (2.43%) (2022: 3.61%)		
28,800	AFRY AB	361,407	0.69
31,337	Instalco AB	115,130	0.22
25,249	NCC AB	284,866	0.54
100,214	Peab AB	514,010	0.98
		1,275,413	2.43
	Entertainment (0.20%) (2022: 0.76%)		
9,541	SkiStar AB	102,588	0.20
	Food (0.40%) (2022: 0.38%)		
97,378	Cloetta AB	160,248	0.30
9,728	Scandi Standard AB	50,246	0.10
		210,494	0.40
	Forest Products & Paper (0.00%) (2022: 0.05%)		
	Hand & Machine Tools (0.52%) (2022: 0.00%)		
39,982	Alleima AB	275,178	0.52
	Healthcare Products (0.31%) (2022: 0.38%)		
46,473	Arjo AB	164,477	0.31
	Healthcare Services (0.34%) (2022: 0.27%)		
20,932	Ambea AB	98,902	0.19
6,067	Medicover AB	81,801	0.15
		180,703	0.34
	Internet (0.29%) (2022: 0.08%)		
3,654	Hemnet Group AB	79,234	0.15
1,356	Vitec Software Group AB	71,317	0.14
		150,551	0.29
	Iron & Steel (0.00%) (2022: 3.00%)		
	Leisure Time (0.25%) (2022: 0.20%)		
3,928	MIPS AB	128,610	0.25
	Machinery — Diversified (0.40%) (2022: 0.22%)		
5,767	Concentric AB	93,039	0.18
23,527	Electrolux Professional AB	116,235	0.22
		209,274	0.40

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Miscellaneous Manufacturers (0.21%) (2022: 0.12%)		
6,306	Beijer Alma AB	107,625	0.21
	Oil & Gas (0.10%) (2022: 0.07%)		
13,239	Tethys Oil AB	51,678	0.10
	Other Consumer, Cyclical (0.18%) (2022: 0.00%)		
10,283	Duni AB	95,879	0.18
	Other Finance (0.16%) (2022: 0.00%)		
104,021	Storskogen Group AB	86,581	0.16
	Other Industrial (1.13%) (2022: 0.90%)		
17,999	Granges AB	187,549	0.36
13,708	Lindab International AB	245,162	0.47
7,137	Troax Group AB	158,735	0.30
		591,446	1.13
	Pharmaceuticals (0.19%) (2022: 0.09%)		
10,907	BioGaia AB	99,150	0.19
	Real Estate (1.22%) (2022: 2.50%)		
7,465	Catena AB	316,101	0.60
28,669	Dios Fastigheter AB	223,017	0.42
13,634	Platzer Fastigheter Holding AB	103,120	0.20
		642,238	1.22
	Retail (0.70%) (2022: 0.78%)		
14,820	Bilia AB	179,185	0.34
9,092	Clas Ohlson AB	129,040	0.25
5,816	Volati AB	57,990	0.11
		366,215	0.70
	Software (0.00%) (2022: 0.15%)		
	Telecommunications (0.33%) (2022: 0.21%)		
3,877	HMS Networks AB	173,224	0.33
	Toys, Games & Hobbies (0.10%) (2022: 0.09%)		
3,726	G5 Entertainment AB	52,146	0.10
		7,448,139	14.20
	Switzerland (3.77%) (2022: 3.93%)		
	Building & Construction Materials (0.00%) (2022: 0.25%)		
	Chemicals (1.19%) (2022: 0.00%)		
152,621	OC Oerlikon Corp. AG	623,138	1.19
	Electrical Components & Equipment (0.51%) (2022: 0.65%)		
3,669	Huber & Suhner AG	268,349	0.51
	Electronics (0.67%) (2022: 0.49%)		
1,238	Comet Holding AG	353,133	0.67
	Energy – Alternate Sources (0.00%) (2022: 1.03%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Engineering & Construction (0.09%) (2022: 0.00%)		
1,442	Implenia AG	47,305	0.09
	Healthcare Products (0.31%) (2022: 0.25%)		
8,001	Medmix AG	163,509	0.31
	Machinery — Diversified (0.22%) (2022: 0.20%)		
2,040	Zehnder Group AG	117,389	0.22
	Pharmaceuticals (0.00%) (2022: 0.12%)		
	Retail (0.36%) (2022: 0.61%)		
12,968	Mobilezone Holding AG	191,369	0.36
	Semiconductors (0.27%) (2022: 0.20%)		
1,296	u-blox Holding AG	139,256	0.27
	Telecommunications (0.15%) (2022: 0.13%)		
8,620	Ascom Holding AG	76,212	0.15
		1,979,660	3.77
	United Kingdom (36.93%) (2022: 32.71%)		
	Advertising (0.23%) (2022: 0.19%)		
12,314	Next 15 Group PLC	118,233	0.23
	Aerospace & Defense (0.00%) (2022: 0.21%)		
	Agriculture (0.25%) (2022: 0.00%)		
5,241	Genus PLC	131,248	0.25
	Auto Parts & Equipment (0.27%) (2022: 0.00%)		
116,068	Dowlais Group PLC	143,121	0.27
	Banks (0.57%) (2022: 1.24%)		
6,981	Secure Trust Bank PLC	55,428	0.10
7,511	TBC Bank Group PLC	245,302	0.47
		300,730	0.57
	Beverages (0.61%) (2022: 0.64%)		
16,065	AG Barr PLC	95,108	0.18
10,569	Fevertree Drinks PLC	127,946	0.25
7,726	Fuller Smith & Turner PLC	58,132	0.11
3,055	Young & Co.'s Brewery PLC	38,429	0.07
		319,615	0.61
	Building & Construction Materials (1.90%) (2022: 1.80%)		
43,363	Genuit Group PLC	201,920	0.38
157,926	Ibstock PLC	276,111	0.53
28,962	James Halstead PLC	68,183	0.13
80,061	Marshalls PLC	258,145	0.49
26,934	Michelmersh Brick Holdings PLC	29,218	0.06
44,505	Tyman PLC	161,528	0.31
		995,105	1.90

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Chemicals (0.75%) (2022: 0.00%)		
6,002	Treatt PLC	34,840	0.07
20,445	Victrex PLC	359,103	0.68
		393,943	0.75
	Coal (0.07%) (2022: 0.00%)		
7,358	Hargreaves Services PLC	35,239	0.07
	Commercial Services (6.42%) (2022: 3.97%)		
13,080	4imprint Group PLC	689,828	1.32
18,452	Alpha Financial Markets Consulting PLC	83,047	0.16
32,030	Johnson Service Group PLC	52,340	0.10
25,875	Mears Group PLC	92,568	0.18
234,961	Mitie Group PLC	269,254	0.51
105,834	Pagegroup PLC	594,801	1.13
100,223	Redde Northgate PLC	420,425	0.80
18,499	Restore PLC	46,966	0.09
10,032	Robert Walters PLC	51,519	0.10
87,872	RWS Holdings PLC	254,329	0.49
35,747	Savills PLC	399,743	0.76
92,444	Speedy Hire PLC	35,099	0.07
35,632	SThree PLC	171,883	0.33
49,604	XPS Pensions Group PLC	133,380	0.25
5,130	YouGov PLC	69,858	0.13
		3,365,040	6.42
	Computers (1.11%) (2022: 0.71%)		
19,893	Bytes Technology Group PLC	140,498	0.27
4,253	Cohort PLC	27,289	0.05
42,981	FDM Group Holdings PLC	227,422	0.43
14,554	Kainos Group PLC	187,944	0.36
		583,153	1.11
	Consumer Durables & Apparels (0.52%) (2022: 0.00%)		
265,484	Dr Martens PLC	271,450	0.52
	Cosmetics & Personal Care (0.43%) (2022: 0.36%)		
89,999	PZ Cussons PLC	159,116	0.30
15,950	Warpaint London PLC	69,025	0.13
		228,141	0.43
	Distribution & Wholesale (0.07%) (2022: 0.04%)		
28,780	Macfarlane Group PLC	38,859	0.07
	Diversified Financial Services (4.11%) (2022: 4.73%)		
72,676	AJ Bell PLC	262,514	0.50
2,166	Alpha Group International PLC	43,744	0.08
18,974	Begbies Traynor Group PLC	25,619	0.05
65,035	Close Brothers Group PLC	595,916	1.14

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Diversified Financial Services (4.11%) (2022: 4.73%) (continued)		
105,109	CMC Markets PLC	127,364	0.24
51,314	Impax Asset Management Group PLC	325,698	0.62
85,321	IntegraFin Holdings PLC	298,540	0.57
244,892	Jupiter Fund Management PLC	263,960	0.50
9,769	Mortgage Advice Bureau Holdings Ltd.	92,445	0.18
20,034	PayPoint PLC	120,223	0.23
		<u>2,156,023</u>	<u>4.11</u>
	Electrical Components & Equipment (0.08%) (2022: 0.05%)		
10,815	Volex PLC	39,814	0.08
	Electronics (1.10%) (2022: 0.82%)		
6,787	DiscoverIE Group PLC	61,876	0.12
26,938	Luceco PLC	38,548	0.07
5,273	Oxford Instruments PLC	139,655	0.27
27,589	Smart Metering Systems PLC	299,282	0.57
20,022	TT Electronics PLC	36,092	0.07
		<u>575,453</u>	<u>1.10</u>
	Engineering & Construction (1.30%) (2022: 0.64%)		
20,575	Galliford Try Holdings PLC	53,424	0.10
14,343	Keller Group PLC	145,660	0.28
10,452	Morgan Sindall Group PLC	267,172	0.51
11,247	Renew Holdings PLC	111,493	0.21
6,478	Ricardo PLC	36,631	0.07
95,536	Severfield PLC	70,120	0.13
		<u>684,500</u>	<u>1.30</u>
	Environmental Control (0.00%) (2022: 0.21%)		
	Food (0.79%) (2022: 0.53%)		
22,761	Hilton Food Group PLC	210,135	0.40
23,406	Kitwave Group PLC	68,879	0.13
85,593	Premier Foods PLC	133,941	0.26
		<u>412,955</u>	<u>0.79</u>
	Full Line Insurance (0.47%) (2022: 0.12%)		
24,113	Chesnara PLC	72,768	0.14
134,592	Just Group PLC	133,423	0.25
24,366	Sabre Insurance Group PLC	42,572	0.08
		<u>248,763</u>	<u>0.47</u>
	Healthcare Products (0.06%) (2022: 0.05%)		
13,878	Advanced Medical Solutions Group PLC	33,233	0.06
	Home Builders (0.12%) (2022: 0.66%)		
10,807	MJ Gleeson PLC	60,487	0.12

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Internet (0.90%) (2022: 0.86%)		
2,651	Future PLC	24,337	0.04
14,605	iomart Group PLC	25,687	0.05
131,183	Moneysupermarket.com Group PLC	424,192	0.81
		474,216	0.90
	Leisure Time (0.25%) (2022: 0.13%)		
37,688	Hollywood Bowl Group PLC	133,089	0.25
	Machinery — Diversified (0.54%) (2022: 0.00%)		
51,365	Vesuvius PLC	285,240	0.54
	Media (0.42%) (2022: 0.15%)		
15,198	Bloomsbury Publishing PLC	82,433	0.16
161,443	Reach PLC	139,546	0.26
		221,979	0.42
	Mining (0.16%) (2022: 0.80%)		
445,017	Pan African Resources PLC	86,587	0.16
	Miscellaneous Manufacturers (1.77%) (2022: 1.64%)		
5,427	Avon Rubber PLC	53,235	0.10
23,783	Chemring Group PLC	96,199	0.18
14,787	Hill & Smith PLC	325,593	0.62
81,348	Me Group International PLC	117,348	0.23
61,649	Morgan Advanced Materials PLC	201,340	0.39
25,530	Senior PLC	52,325	0.10
15,992	Volution Group PLC	80,022	0.15
		926,062	1.77
	Oil & Gas (0.95%) (2022: 2.57%)		
187,120	Serica Energy PLC	495,803	0.95
	Oil & Gas Services (0.30%) (2022: 0.24%)		
24,366	Hunting PLC	83,092	0.16
14,625	Odfjell Technology Ltd.	72,353	0.14
		155,445	0.30
	Other Industrial (0.56%) (2022: 0.43%)		
42,750	Bodycote PLC	293,295	0.56
	Pharmaceuticals (0.19%) (2022: 0.17%)		
128,225	Alliance Pharma PLC	59,930	0.11
2,069	CVS Group PLC	40,185	0.08
		100,115	0.19
	Real Estate (0.20%) (2022: 0.56%)		
21,940	Helical PLC	56,083	0.11
4,561	Lok'nStore Group PLC	46,635	0.09
		102,718	0.20

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Real Estate Investment Trusts (4.00%) (2022: 2.17%)		
1,265,348	Assura PLC	702,672	1.34
120,068	Empiric Student Property PLC	131,357	0.25
846,410	Hammerson PLC	277,406	0.53
544,591	Primary Health Properties PLC	652,357	1.24
50,942	Workspace Group PLC	333,919	0.64
		2,097,711	4.00
	Retail (2.35%) (2022: 3.29%)		
21,403	DFS Furniture PLC	30,084	0.06
99,346	Domino's Pizza Group PLC	431,995	0.82
11,940	H&T Group PLC	59,526	0.11
59,099	Halfords Group PLC	135,927	0.26
2,790	Patisserie Holdings PLC	-	0.00
115,648	Pets at Home Group PLC	424,674	0.81
54,374	Vertu Motors PLC	44,552	0.09
65,463	Wickes Group PLC	107,351	0.20
		1,234,109	2.35
	Software (0.26%) (2022: 0.56%)		
3,069	Craneware PLC	61,980	0.12
78,757	Learning Technologies Group PLC	73,619	0.14
		135,599	0.26
	Storage & Warehousing (0.16%) (2022: 0.23%)		
23,491	Wincanton PLC	84,581	0.16
	Telecommunications (0.75%) (2022: 0.18%)		
8,122	Gamma Communications PLC	105,540	0.20
202,204	Spirent Communications PLC	287,720	0.55
		393,260	0.75
	Textile (0.43%) (2022: 0.42%)		
252,761	Coats Group PLC	225,771	0.43
	Transportation (0.72%) (2022: 0.40%)		
6,345	Clarkson PLC	231,751	0.44
71,695	Firstgroup PLC	144,792	0.28
		376,543	0.72
	Utilities — Electric (0.79%) (2022: 0.94%)		
22,172	Telecom Plus PLC	412,465	0.79
		19,369,693	36.93
	Total Equities	51,719,346	98.61

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Preferred Stock (0.21%) (2022: 0.13%)		
	Italy (0.21%) (2022: 0.13%)		
	Machinery, Construction & Mining (0.21%) (2022: 0.13%)		
5,002	Danieli & C Officine Meccaniche SpA	108,543	0.21
	Total Preferred Stock	<u>108,543</u>	<u>0.21</u>
	Total Transferable Securities (98.82%) (2022: 98.27%)	<u>51,827,889</u>	<u>98.82</u>
	Total Investments (98.82%) (2022: 98.27%)	51,827,889	98.82
	Other Net Assets (1.18%) (2022: 1.73%)	621,208	1.18
	Net Assets (100.00%) (2022: 100.00%)	<u><u>52,449,097</u></u>	<u><u>100.00</u></u>
			<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing			98.29
Other assets			<u>1.71</u>
			<u><u>100.00</u></u>

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets Equity Income UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.49%) (2022: 99.18%)		
	Equities (99.49%) (2022: 99.18%)		
	Brazil (13.53%) (2022: 9.15%)		
	Agriculture (0.00%) (2022: 0.14%)		
	Auto Parts & Equipment (0.07%) (2022: 0.04%)		
10,124	Mahle Metal Leve SA	73,654	0.07
	Banks (1.32%) (2022: 0.87%)		
53,082	Banco Bradesco SA	166,974	0.16
104,224	Banco do Brasil SA	1,188,440	1.10
10,415	Banco Santander Brasil SA	69,253	0.06
		1,424,667	1.32
	Beverages (1.00%) (2022: 0.00%)		
382,775	Ambev SA	1,081,913	1.00
	Building & Construction Materials (0.04%) (2022: 0.08%)		
26,147	Dexco SA	43,438	0.04
	Commercial Services (0.04%) (2022: 0.15%)		
44,728	Cielo SA	43,185	0.04
	Consumer Durables & Apparels (0.07%) (2022: 0.03%)		
50,361	Grendene SA	73,298	0.07
	Distribution & Wholesale (0.05%) (2022: 0.05%)		
24,463	Kepler Weber SA	55,044	0.05
	Energy – Alternate Sources (0.08%) (2022: 0.09%)		
14,925	Sao Martinho SA	90,055	0.08
	Food (0.05%) (2022: 0.51%)		
7,779	Jalles Machado SA	12,555	0.01
23,908	Minerva SA	36,766	0.04
		49,321	0.05
	Full Line Insurance (0.44%) (2022: 0.37%)		
56,626	BB Seguridade Participacoes SA	392,264	0.36
29,905	Caixa Seguridade Participacoes SA	79,417	0.08
		471,681	0.44
	Iron & Steel (0.20%) (2022: 0.00%)		
137,278	CSN Mineracao SA	221,279	0.20
	Oil & Gas (7.59%) (2022: 4.77%)		
1,016,175	Petroleo Brasileiro SA	8,154,336	7.55
10,638	Petroreconcavo SA	47,566	0.04
		8,201,902	7.59
	Other Finance (0.00%) (2022: 0.03%)		
	Pharmaceuticals (0.01%) (2022: 0.00%)		
2,176	Blau Farmaceutica SA	7,351	0.01

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Real Estate (0.09%) (2022: 0.00%)		
10,409	Direcional Engenharia SA	47,978	0.05
31,688	JHSF Participacoes SA	36,335	0.03
7,999	Lavvi Empreendimentos Imobiliarios SA	14,508	0.01
		98,821	0.09
	Retail (0.28%) (2022: 0.00%)		
83,624	Lojas Renner SA	299,887	0.28
	Telecommunications (0.64%) (2022: 0.39%)		
29,744	Telefonica Brasil SA	327,223	0.30
98,724	TIM SA	364,403	0.34
		691,626	0.64
	Textile (0.08%) (2022: 0.00%)		
22,734	SLC Agricola SA	88,079	0.08
	Utilities — Electric (1.08%) (2022: 1.51%)		
10,638	Alupar Investimento SA	69,006	0.06
73,557	Auren Energia SA	201,549	0.19
38,156	CPFL Energia SA	302,493	0.28
50,223	Engie Brasil Energia SA	468,669	0.43
28,373	Neoenergia SA	124,646	0.12
		1,166,363	1.08
	Water (0.40%) (2022: 0.12%)		
41,070	Cia de Saneamento de Minas Gerais Copasa MG	173,154	0.16
43,589	Cia De Sanena Do Parana	261,932	0.24
		435,086	0.40
		14,616,650	13.53
	Chile (2.25%) (2022: 1.43%)		
	Banks (0.68%) (2022: 0.59%)		
3,112,946	Banco de Chile	368,904	0.34
2,249	Banco de Credito e Inversiones SA	61,422	0.06
2,384	Banco Itau Chile SA	23,423	0.02
2,023,394	Banco Santander Chile	99,631	0.09
55,417	Quinenco SA	181,807	0.17
		735,187	0.68
	Beverages (0.04%) (2022: 0.00%)		
35,280	Vina Concha y Toro SA	41,918	0.04
	Food (0.08%) (2022: 0.20%)		
425,759	SMU SA	78,884	0.08
	Forest Products & Paper (0.37%) (2022: 0.00%)		
202,876	Empresas CMPC SA	394,933	0.37

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Oil & Gas (0.28%) (2022: 0.45%)		
41,608	Empresas Copec SA	305,407	0.28
	Real Estate (0.10%) (2022: 0.00%)		
67,841	Cencosud Shopping SA	109,536	0.10
	Retail (0.00%) (2022: 0.03%)		
	Telecommunications (0.05%) (2022: 0.09%)		
14,388	Empresa Nacional de Telecomunicaciones SA	53,096	0.05
	Transportation (0.15%) (2022: 0.00%)		
2,660,488	Cia Sud Americana de Vapores SA	164,817	0.15
	Utilities — Electric (0.34%) (2022: 0.00%)		
5,647,187	Enel Chile SA	368,532	0.34
	Water (0.16%) (2022: 0.07%)		
340,516	Aguas Andinas SA	110,973	0.10
72,182	Inversiones Aguas Metropolitanas SA	60,689	0.06
		171,662	0.16
		2,423,972	2.25
	Czech Republic (0.25%) (2022: 0.98%)		
	Banks (0.25%) (2022: 0.20%)		
5,020	Komerční Banka AS	162,732	0.15
25,936	Moneta Money Bank AS	108,620	0.10
		271,352	0.25
	Utilities — Electric (0.00%) (2022: 0.78%)		
		271,352	0.25
	Hong Kong (0.20%) (2022: 0.06%)		
	Healthcare Products (0.16%) (2022: 0.00%)		
95,316	China Medical System Holdings Ltd.	168,939	0.16
	Mining (0.04%) (2022: 0.06%)		
72,869	China Nonferrous Mining Corp. Ltd.	47,873	0.04
		216,812	0.20
	Hungary (0.47%) (2022: 0.00%)		
	Oil & Gas (0.41%) (2022: 0.00%)		
53,887	MOL Hungarian Oil & Gas PLC	440,122	0.41
	Telecommunications (0.06%) (2022: 0.00%)		
35,511	Magyar Telekom Telecommunications PLC	69,995	0.06
		510,117	0.47

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	India (4.23%) (2022: 5.16%)		
	Chemicals (0.16%) (2022: 0.11%)		
52,030	Castrol India Ltd.	112,390	0.10
6,523	Gujarat Narmada Valley Fertilizers & Chemicals Ltd.	59,007	0.06
		171,397	0.16
	Commercial Services (0.05%) (2022: 0.00%)		
28,533	Gujarat Pipavav Port Ltd.	52,479	0.05
	Computers (0.08%) (2022: 0.00%)		
40,668	Redington Ltd.	86,405	0.08
	Iron & Steel (0.00%) (2022: 0.05%)		
	Mining (1.17%) (2022: 1.11%)		
64,720	Hindustan Zinc Ltd.	247,365	0.23
62,895	National Aluminium Co. Ltd.	99,731	0.09
115,038	NMDC Ltd.	289,829	0.27
202,288	Vedanta Ltd.	628,521	0.58
		1,265,446	1.17
	Oil & Gas (0.90%) (2022: 1.28%)		
6,073	Chennai Petroleum Corp. Ltd.	50,795	0.05
440,566	Indian Oil Corp. Ltd.	687,476	0.64
50,929	Oil India Ltd.	227,766	0.21
		966,037	0.90
	Pharmaceuticals (0.02%) (2022: 0.00%)		
2,352	Glenmark Life Sciences Ltd.	18,571	0.02
	Pipelines (0.12%) (2022: 0.26%)		
49,875	Petronet LNG Ltd.	133,448	0.12
	Real Estate Investment Trusts (0.07%) (2022: 0.07%)		
20,278	Mindspace Business Parks REIT	78,781	0.07
	Software (0.13%) (2022: 0.09%)		
2,844	Oracle Financial Services Software Ltd.	143,981	0.13
	Telecommunications (0.00%) (2022: 0.25%)		
	Textile (0.00%) (2022: 0.08%)		
	Utilities — Electric (1.53%) (2022: 1.31%)		
579,759	Power Grid Corp. of India Ltd.	1,652,597	1.53
	Utilities — Electric & Gas (0.00%) (2022: 0.55%)		
		4,569,142	4.23
	Indonesia (3.68%) (2022: 0.66%)		
	Agriculture (0.01%) (2022: 0.06%)		
23,483	Astra Agro Lestari Tbk. PT	10,714	0.01
	Auto Parts & Equipment (0.03%) (2022: 0.00%)		
220,342	Selamat Sempurna Tbk. PT	28,550	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Banks (1.03%) (2022: 0.00%)		
55,309	Bank BTPN Syariah Tbk. PT	6,071	0.01
100,788	Bank CIMB Niaga Tbk. PT	11,095	0.01
2,939,100	Bank Rakyat Indonesia Persero Tbk. PT	1,092,833	1.01
		1,109,999	1.03
	Building & Construction Materials (0.04%) (2022: 0.10%)		
327,922	Dharma Satya Nusantara Tbk. PT	11,820	0.01
1,298,842	Impack Pratama Industri Tbk. PT	32,731	0.03
		44,551	0.04
	Distribution & Wholesale (0.07%) (2022: 0.00%)		
772,661	AKR Corporindo Tbk. PT	74,019	0.07
	Oil & Gas (0.03%) (2022: 0.00%)		
936,468	Surya Esa Perkasa Tbk. PT	32,236	0.03
	Pharmaceuticals (0.02%) (2022: 0.04%)		
619,849	Industri Jamu Dan Farmasi Sido Muncul Tbk. PT	21,135	0.02
	Real Estate (0.00%) (2022: 0.02%)		
	Retail (1.60%) (2022: 0.09%)		
4,684,200	Astra International Tbk. PT	1,718,889	1.59
439,790	Erajaya Swasembada Tbk. PT	12,168	0.01
		1,731,057	1.60
	Telecommunications (0.74%) (2022: 0.16%)		
3,141,900	Telkom Indonesia Persero Tbk. PT	806,034	0.74
	Utilities — Electric & Gas (0.11%) (2022: 0.19%)		
1,612,790	Perusahaan Gas Negara Tbk. PT	118,364	0.11
		3,976,659	3.68
	Malaysia (3.19%) (2022: 3.30%)		
	Agriculture (0.20%) (2022: 0.00%)		
38,500	Kuala Lumpur Kepong Bhd.	182,823	0.17
133,600	TSH Resources Bhd.	28,348	0.03
		211,171	0.20
	Banks (1.68%) (2022: 0.96%)		
49,500	Alliance Bank Malaysia Bhd.	36,519	0.03
51,500	AMMB Holdings Bhd.	44,943	0.04
30,785	Bank Islam Malaysia Bhd.	14,806	0.01
313,100	CIMB Group Holdings Bhd.	398,615	0.37
370,238	Malayan Banking Bhd.	716,304	0.66
503,000	Public Bank Bhd.	469,613	0.44
115,709	RHB Bank Bhd.	137,239	0.13
		1,818,039	1.68

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Beverages (0.09%) (2022: 0.00%)		
18,300	Heineken Malaysia Bhd.	96,140	0.09
	Chemicals (0.00%) (2022: 0.74%)		
	Commercial Services (0.00%) (2022: 0.07%)		
	Distribution & Wholesale (0.13%) (2022: 0.14%)		
276,529	Sime Darby Bhd.	141,424	0.13
	Diversified Financial Services (0.02%) (2022: 0.03%)		
134,300	Malaysia Building Society Bhd.	20,751	0.02
	Food (0.18%) (2022: 0.58%)		
62,014	HAP Seng Consolidated Bhd.	61,407	0.06
35,252	United Plantations Bhd.	136,558	0.12
		197,965	0.18
	Media (0.02%) (2022: 0.05%)		
266,570	Astro Malaysia Holdings Bhd.	22,915	0.02
	Oil & Gas (0.04%) (2022: 0.00%)		
59,621	Gas Malaysia Bhd.	41,650	0.04
	Pipelines (0.33%) (2022: 0.36%)		
94,797	Petronas Gas Bhd.	358,970	0.33
	Retail (0.05%) (2022: 0.00%)		
113,700	Bermaz Auto Bhd.	58,397	0.05
	Telecommunications (0.22%) (2022: 0.19%)		
158,400	Maxis Bhd.	132,718	0.12
87,023	TIME dotCom Bhd.	102,269	0.10
		234,987	0.22
	Transportation (0.23%) (2022: 0.18%)		
154,627	MISC Bhd.	245,317	0.23
		3,447,726	3.19
	Mexico (5.23%) (2022: 3.77%)		
	Banks (1.74%) (2022: 0.31%)		
30,519	Banco del Bajio SA	102,364	0.10
175,828	Grupo Financiero Banorte SAB de CV	1,772,971	1.64
		1,875,335	1.74
	Chemicals (0.20%) (2022: 0.38%)		
99,009	Orbia Advance Corp. SAB de CV	219,949	0.20
	Commercial Services (0.23%) (2022: 0.00%)		
22,954	Promotora y Operadora de Infraestructura SAB de CV	249,025	0.23
	Diversified Financial Services (0.05%) (2022: 0.05%)		
23,790	Bolsa Mexicana de Valores SAB de CV	49,365	0.05

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Engineering & Construction (0.44%) (2022: 0.00%)		
45,229	Grupo Aeroportuario del Centro Norte SAB de CV	480,107	0.44
	Full Line Insurance (0.00%) (2022: 0.05%)		
	Holding Companies - Diversified Operations (0.00%) (2022: 0.30%)		
	Household Products (0.34%) (2022: 0.23%)		
165,180	Kimberly-Clark de Mexico SAB de CV	372,312	0.34
	Mining (1.16%) (2022: 1.53%)		
224,679	Grupo Mexico SAB de CV	1,249,536	1.16
	Pharmaceuticals (0.00%) (2022: 0.06%)		
	Real Estate Investment Trusts (0.99%) (2022: 0.78%)		
590,901	Fibra Uno Administracion SA de CV	1,066,689	0.99
	Telecommunications (0.08%) (2022: 0.08%)		
36,552	Megacable Holdings SAB de CV	81,848	0.08
		5,644,166	5.23
	People's Republic of China (15.07%) (2022: 21.46%)		
	Advertising (0.00%) (2022: 0.19%)		
	Auto Manufacturers (0.21%) (2022: 0.08%)		
315,521	BAIC Motor Corp. Ltd.	92,128	0.09
258,000	Guangzhou Automobile Group Co. Ltd.	119,938	0.11
5,000	Yutong Bus Co. Ltd.	9,341	0.01
		221,407	0.21
	Auto Parts & Equipment (0.01%) (2022: 0.05%)		
15,700	Wanxiang Qianchao Co. Ltd.	11,489	0.01
	Banks (8.35%) (2022: 10.74%)		
283,353	Agricultural Bank of China Ltd. Class A	145,428	0.13
1,222,855	Agricultural Bank of China Ltd. Class H	471,380	0.44
99,486	Bank of Beijing Co. Ltd.	63,545	0.06
9,800	Bank of Chengdu Co. Ltd.	15,559	0.01
121,100	Bank of China Ltd. Class A	68,130	0.06
3,709,151	Bank of China Ltd. Class H	1,415,534	1.31
28,663	Bank of Chongqing Co. Ltd.	14,536	0.01
141,732	Bank of Communications Co. Ltd. Class A	114,709	0.11
886,473	Bank of Communications Co. Ltd. Class H	552,871	0.51
15,844	Bank of Guiyang Co. Ltd.	11,483	0.01
74,486	Bank of Jiangsu Co. Ltd.	70,262	0.07
56,600	Bank of Nanjing Co. Ltd.	58,897	0.05
81,499	Bank of Shanghai Co. Ltd.	68,603	0.06
659,809	China CITIC Bank Corp. Ltd.	310,954	0.29
36,000	China Construction Bank Corp. Class A	33,045	0.03
4,548,238	China Construction Bank Corp. Class H	2,708,481	2.51
105,560	China Everbright Bank Co. Ltd. Class A	43,163	0.04
132,875	China Everbright Bank Co. Ltd. Class H	39,479	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Banks (8.35%) (2022: 10.74%) (continued)			
58,900	China Merchants Bank Co. Ltd. Class A	231,042	0.21
92,500	China Merchants Bank Co. Ltd. Class H	322,211	0.30
128,257	China Minsheng Banking Corp. Ltd. Class A	67,635	0.06
287,276	China Minsheng Banking Corp. Ltd. Class H	97,493	0.09
33,993	Chongqing Rural Commercial Bank Co. Ltd. Class A	19,555	0.02
110,410	Chongqing Rural Commercial Bank Co. Ltd. Class H	42,843	0.04
26,867	Huaxia Bank Co. Ltd.	21,290	0.02
192,605	Industrial & Commercial Bank of China Ltd. Class A	129,812	0.12
3,065,286	Industrial & Commercial Bank of China Ltd. Class H	1,499,560	1.39
100,212	Industrial Bank Co. Ltd.	229,046	0.21
43,835	Postal Savings Bank of China Co. Ltd. Class A	26,886	0.03
263,874	Postal Savings Bank of China Co. Ltd. Class H	126,048	0.12
		9,019,480	8.35
Beverages (0.09%) (2022: 0.11%)			
1,600	Hebei Yangyuan Zhihui Beverage Co. Ltd.	4,796	0.01
122,385	Uni-President China Holdings Ltd.	86,987	0.08
		91,783	0.09
Building & Construction Materials (0.42%) (2022: 0.81%)			
30,900	Anhui Conch Cement Co. Ltd. Class A	98,292	0.09
141,762	Anhui Conch Cement Co. Ltd. Class H	327,511	0.30
5,500	DeHua TB New Decoration Materials Co. Ltd.	6,871	0.01
30,300	Huaxin Cement Co. Ltd.	26,192	0.02
		458,866	0.42
Chemicals (0.53%) (2022: 0.28%)			
354,213	Fufeng Group Ltd.	196,418	0.18
13,900	Luxi Chemical Group Co. Ltd.	19,658	0.02
1,900	Luyang Energy-Saving Materials Co. Ltd.	3,817	0.00
8,300	Shaanxi Beiyuan Chemical Industry Group Co. Ltd.	5,547	0.01
15,000	Tianqi Lithium Corp. Class A	117,996	0.11
14,139	Tianqi Lithium Corp. Class H	78,132	0.07
16,900	Yunnan Yuntianhua Co. Ltd.	37,173	0.03
21,772	Zangge Mining Co. Ltd.	77,790	0.07
17,400	Zhejiang Jiahua Energy Chemical Industry Co. Ltd.	21,075	0.02
15,500	Zhejiang Xinan Chemical Industrial Group Co. Ltd.	19,932	0.02
		577,538	0.53
Coal (0.04%) (2022: 0.01%)			
27,900	Pingdingshan Tianan Coal Mining Co. Ltd.	45,476	0.04
Commercial Services (0.41%) (2022: 0.53%)			
47,603	Anhui Expressway Co. Ltd.	46,941	0.04
50,306	China East Education Holdings Ltd.	17,266	0.01
7,934	Guangdong Provincial Expressway Development Co. Ltd.	9,464	0.01

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Commercial Services (0.41%) (2022: 0.53%) (continued)			
199,748	Jiangsu Expressway Co. Ltd.	179,576	0.17
79,532	Shenzhen Expressway Corp. Ltd.	64,269	0.06
188,036	Zhejiang Expressway Co. Ltd.	125,461	0.12
		442,977	0.41
Computers (0.00%) (2022: 0.22%)			
Distribution & Wholesale (0.05%) (2022: 0.03%)			
9,700	Hubei Xingfa Chemicals Group Co. Ltd.	24,961	0.02
28,540	Xiamen ITG Group Corp. Ltd.	28,048	0.03
		53,009	0.05
Diversified Financial Services (0.17%) (2022: 0.51%)			
298,214	China Cinda Asset Management Co. Ltd.	29,789	0.03
106,961	China Galaxy Securities Co. Ltd.	56,572	0.05
19,724	Guotai Junan Securities Co. Ltd.	22,203	0.02
65,279	Haitong Securities Co. Ltd.	34,861	0.03
34,810	Huatai Securities Co. Ltd.	43,955	0.04
		187,380	0.17
Electronics (0.00%) (2022: 0.08%)			
Energy – Alternate Sources (0.26%) (2022: 0.17%)			
262,708	Beijing Jingneng Clean Energy Co. Ltd.	58,204	0.05
4,200	Hoyuan Green Energy Co. Ltd.	19,708	0.02
56,900	Tongwei Co. Ltd.	200,813	0.19
		278,725	0.26
Engineering & Construction (0.35%) (2022: 0.27%)			
224,163	China Communications Services Corp. Ltd.	93,012	0.09
352,424	China Railway Group Ltd.	157,063	0.14
50,069	Greentown Management Holdings Co. Ltd.	34,433	0.03
30,900	Shanghai Tunnel Engineering Co. Ltd.	25,096	0.02
11,872	Shenzhen Tagen Group Co. Ltd.	7,700	0.01
58,200	Sichuan Road & Bridge Group Co. Ltd.	61,464	0.06
		378,768	0.35
Environmental Control (0.00%) (2022: 0.23%)			
Food (0.25%) (2022: 0.40%)			
25,500	Henan Shuanghui Investment & Development Co. Ltd.	96,036	0.09
130,523	Tingyi Cayman Islands Holding Corp.	159,130	0.15
57,845	Zhou Hei Ya International Holdings Co. Ltd.	16,520	0.01
		271,686	0.25
Full Line Insurance (1.64%) (2022: 2.65%)			
163,177	China Life Insurance Co. Ltd.	211,480	0.19
73,239	China Pacific Insurance Group Co. Ltd.	147,819	0.14
26,900	New China Life Insurance Co. Ltd.	52,432	0.05

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Full Line Insurance (1.64%) (2022: 2.65%) (continued)		
260,436	PICC Property & Casualty Co. Ltd.	309,513	0.29
39,634	Ping An Insurance Group Co. of China Ltd. Class A	225,212	0.21
182,133	Ping An Insurance Group Co. of China Ltd. Class H	824,532	0.76
		1,770,988	1.64
	Healthcare Products (0.20%) (2022: 0.20%)		
57,500	Hengan International Group Co. Ltd.	213,916	0.20
	Home Furnishings (0.25%) (2022: 0.42%)		
60,200	Gree Electric Appliances, Inc. of Zhuhai	273,065	0.25
1,200	Zhejiang Meida Industrial Co. Ltd.	1,711	0.00
		274,776	0.25
	Household Products (0.03%) (2022: 0.00%)		
118,318	Blue Moon Group Holdings Ltd.	32,729	0.03
	Iron & Steel (0.02%) (2022: 0.09%)		
45,940	Nanjing Iron & Steel Co. Ltd.	23,967	0.02
	Machinery — Diversified (0.02%) (2022: 0.00%)		
16,600	Keda Industrial Group Co. Ltd.	24,693	0.02
	Machinery, Construction & Mining (0.18%) (2022: 0.05%)		
199,300	Lonking Holdings Ltd.	31,138	0.03
70,500	XCMG Construction Machinery Co. Ltd.	54,275	0.05
195,700	Zoomlion Heavy Industry Science & Technology Co. Ltd.	107,768	0.10
		193,181	0.18
	Media (0.00%) (2022: 0.03%)		
	Mining (0.14%) (2022: 0.03%)		
8,140	Inner Mongolia ERDOS Resources Co. Ltd.	11,133	0.01
67,700	Western Mining Co. Ltd.	136,217	0.13
		147,350	0.14
	Miscellaneous Manufacturers (0.06%) (2022: 0.15%)		
193,992	China Railway Signal & Communication Corp. Ltd.	64,593	0.06
	Oil & Gas Services (0.11%) (2022: 0.14%)		
224,172	Sinopec Engineering Group Co. Ltd.	114,834	0.11
	Other Finance (0.00%) (2022: 0.05%)		
	Other Industrial (0.05%) (2022: 0.00%)		
7,800	YongXing Special Materials Technology Co. Ltd.	57,421	0.05
	Pharmaceuticals (0.26%) (2022: 0.27%)		
341,000	China Feihe Ltd.	186,471	0.17
5,400	Jiangzhong Pharmaceutical Co. Ltd.	15,898	0.01
15,800	Livzon Pharmaceutical Group, Inc.	48,866	0.05

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Pharmaceuticals (0.26%) (2022: 0.27%) (continued)			
4,650	Sansure Biotech, Inc.	12,818	0.01
7,100	Shandong Buchang Pharmaceuticals Co. Ltd.	17,029	0.02
		281,082	0.26
Pipelines (0.01%) (2022: 0.01%)			
18,323	Tian Lun Gas Holdings Ltd.	10,090	0.01
Real Estate (0.17%) (2022: 1.40%)			
87,660	China Vanke Co. Ltd.	129,286	0.12
23,157	Powerlong Commercial Management Holdings Ltd.	8,274	0.01
178,400	Sunac Services Holdings Ltd.	42,724	0.04
		180,284	0.17
Retail (0.09%) (2022: 0.14%)			
7,100	HLA Group Corp. Ltd.	7,428	0.01
59,100	Shanghai Pharmaceuticals Holding Co. Ltd.	86,434	0.08
		93,862	0.09
Semiconductors (0.03%) (2022: 0.00%)			
8,200	Canmax Technologies Co. Ltd.	29,310	0.03
Software (0.06%) (2022: 0.11%)			
25,890	AsiaInfo Technologies Ltd.	28,547	0.03
19,959	NetDragon Websoft Holdings Ltd.	31,644	0.03
		60,191	0.06
Telecommunications (0.02%) (2022: 0.01%)			
10,300	Shenzhen Aisidi Co. Ltd.	13,492	0.01
10,893	Yangtze Optical Fibre & Cable Joint Stock Co. Ltd.	11,662	0.01
		25,154	0.02
Transportation (0.18%) (2022: 0.95%)			
9,000	CTS International Logistics Corp. Ltd.	9,378	0.01
297,985	Sinotrans Ltd.	124,788	0.11
30,700	Xiamen C & D, Inc.	41,685	0.04
23,500	Xiamen Xiangyu Co. Ltd.	22,234	0.02
		198,085	0.18
Utilities — Electric & Gas (0.41%) (2022: 0.05%)			
209,075	China Suntien Green Energy Corp. Ltd.	76,041	0.07
50,400	ENN Energy Holdings Ltd.	371,132	0.34
		447,173	0.41
		16,282,263	15.07

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Philippines (0.30%) (2022: 0.21%)		
	Telecommunications (0.30%) (2022: 0.21%)		
2,650	Globe Telecom, Inc.	82,311	0.08
10,464	PLDT, Inc.	241,688	0.22
		323,999	0.30
	Poland (2.48%) (2022: 1.18%)		
	Banks (0.21%) (2022: 0.47%)		
2,610	Bank Handlowy w Warszawie SA	67,303	0.06
4,166	Bank Polska Kasa Opieki SA	161,089	0.15
		228,392	0.21
	Computers (0.07%) (2022: 0.00%)		
3,769	Asseco Poland SA	70,065	0.07
	Diversified Financial Services (0.01%) (2022: 0.02%)		
1,446	Warsaw Stock Exchange	15,628	0.01
	Full Line Insurance (0.26%) (2022: 0.00%)		
23,273	Powszechny Zaklad Ubezpieczen SA	279,767	0.26
	Media (0.00%) (2022: 0.11%)		
	Oil & Gas (1.85%) (2022: 0.58%)		
120,114	ORLEN SA	2,000,755	1.85
	Telecommunications (0.08%) (2022: 0.00%)		
42,629	Orange Polska SA	88,245	0.08
		2,682,852	2.48
	Republic of South Korea (3.79%) (2022: 6.46%)		
	Advertising (0.15%) (2022: 0.00%)		
9,084	Cheil Worldwide, Inc.	134,225	0.12
1,936	Innocean Worldwide, Inc.	32,169	0.03
		166,394	0.15
	Banks (1.28%) (2022: 1.72%)		
12,862	Hana Financial Group, Inc.	433,427	0.40
13,349	Industrial Bank of Korea	122,928	0.11
16,863	Shinhan Financial Group Co. Ltd.	525,701	0.49
30,292	Woori Financial Group, Inc.	305,766	0.28
		1,387,822	1.28
	Beverages (0.04%) (2022: 0.00%)		
2,333	Hite Jinro Co. Ltd.	40,758	0.04
	Building & Construction Materials (0.09%) (2022: 0.09%)		
1,697	Hanil Cement Co. Ltd.	16,853	0.02
767	KCC Glass Corp.	24,447	0.02
11,344	SSANGYONG C&E Co. Ltd.	50,647	0.05
		91,947	0.09

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Chemicals (0.20%) (2022: 0.26%)		
1,169	Aekyung Chemical Co. Ltd.	13,933	0.02
1,065	Kumho Petrochemical Co. Ltd.	109,898	0.10
1,266	LOTTE Fine Chemical Co. Ltd.	57,014	0.05
1,915	TKG Huchems Co. Ltd.	31,969	0.03
		<u>212,814</u>	<u>0.20</u>
	Commercial Services (0.05%) (2022: 0.00%)		
1,148	S-1 Corp.	53,482	0.05
	Distribution & Wholesale (0.00%) (2022: 0.11%)		
	Diversified Financial Services (0.64%) (2022: 1.01%)		
14,830	BNK Financial Group, Inc.	82,216	0.08
1,277	Daishin Securities Co. Ltd.	14,179	0.01
6,862	DGB Financial Group, Inc.	45,235	0.04
6,513	JB Financial Group Co. Ltd.	57,600	0.05
9,942	KB Financial Group, Inc.	417,627	0.39
4,401	NH Investment & Securities Co. Ltd.	35,300	0.03
1,425	Samsung Securities Co. Ltd.	42,599	0.04
		<u>694,756</u>	<u>0.64</u>
	Engineering & Construction (0.00%) (2022: 0.13%)		
	Food (0.28%) (2022: 0.00%)		
7,130	GS Holdings Corp.	226,428	0.21
3,449	Lotte Corp.	72,440	0.07
		<u>298,868</u>	<u>0.28</u>
	Full Line Insurance (0.33%) (2022: 0.40%)		
1,902	DB Insurance Co. Ltd.	123,610	0.11
1,688	Hyundai Marine & Fire Insurance Co. Ltd.	40,631	0.04
3,863	Korean Reinsurance Co.	21,446	0.02
861	Samsung Fire & Marine Insurance Co. Ltd.	175,823	0.16
		<u>361,510</u>	<u>0.33</u>
	Internet (0.00%) (2022: 0.02%)		
	Iron & Steel (0.02%) (2022: 2.01%)		
1,029	SeAH Besteel Holdings Corp.	19,855	0.02
	Leisure Time (0.02%) (2022: 0.00%)		
272	GOLFZON Co. Ltd.	19,472	0.02
	Oil & Gas (0.23%) (2022: 0.26%)		
4,950	HD Hyundai Co. Ltd.	243,291	0.23
	Other Finance (0.03%) (2022: 0.00%)		
2,369	Hankook & Co. Co. Ltd.	28,695	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Retail (0.05%) (2022: 0.01%)		
1,321	K Car Co. Ltd.	12,021	0.01
799	Lotte Shopping Co. Ltd.	46,530	0.04
		58,551	0.05
	Semiconductors (0.06%) (2022: 0.08%)		
908	LX Semicon Co. Ltd.	61,196	0.06
	Telecommunications (0.29%) (2022: 0.23%)		
5,751	KT Corp.	153,610	0.14
20,415	LG Uplus Corp.	162,160	0.15
		315,770	0.29
	Utilities — Electric (0.01%) (2022: 0.00%)		
635	SGC Energy Co. Ltd.	13,460	0.01
	Utilities — Electric & Gas (0.02%) (2022: 0.13%)		
636	SK Discovery Co. Ltd.	19,358	0.02
		4,087,999	3.79
	Russian Federation (0.00%) (2022: 0.00%)		
	Banks (0.00%) (2022: 0.00%)		
61,337	Sberbank of Russia PJSC	-	0.00
	Chemicals (0.00%) (2022: 0.00%)		
64	PhosAgro PJSC	-	0.00
9,952	PhosAgro PJSC GDR	-	0.00
		-	0.00
	Food (0.00%) (2022: 0.00%)		
	Iron & Steel (0.00%) (2022: 0.00%)		
7,693	Magnitogorsk Iron & Steel Works PJSC	-	0.00
18,364	Novolipetsk Steel PJSC	-	0.00
27,324	Severstal PAO	-	0.00
		-	0.00
	Mining (0.00%) (2022: 0.00%)		
2,517	Polyus PJSC	-	0.00
	Oil & Gas (0.00%) (2022: 0.00%)		
7,907	Tatneft PJSC	-	0.00
	Telecommunications (0.00%) (2022: 0.00%)		
51,469	Mobile TeleSystems PJSC	-	0.00
		-	0.00
	Saudi Arabia (2.56%) (2022: 1.38%)		
	Banks (0.57%) (2022: 0.00%)		
5,420	Arab National Bank	36,639	0.04
15,922	Banque Saudi Fransi	169,835	0.16
33,977	Riyad Bank	258,678	0.24

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Banks (0.57%) (2022: 0.00%) (continued)			
9,006	Saudi Awwal Bank	90,300	0.08
13,544	Saudi Investment Bank	57,427	0.05
		612,879	0.57
Building & Construction Materials (0.29%) (2022: 0.16%)			
4,173	Arabian Cement Co.	38,391	0.03
5,406	City Cement Co.	30,331	0.03
3,684	Hail Cement Co.	11,887	0.01
6,127	Northern Region Cement Co.	17,221	0.02
10,470	Saudi Cement Co.	146,580	0.14
7,552	Yanbu Cement Co.	69,378	0.06
		313,788	0.29
Chemicals (1.33%) (2022: 0.88%)			
28,823	SABIC Agri-Nutrients Co.	1,062,224	0.98
42,001	Sahara International Petrochemical Co.	381,369	0.35
		1,443,593	1.33
Commercial Services (0.00%) (2022: 0.02%)			
Other Finance (0.02%) (2022: 0.22%)			
8,515	AlSaif Stores For Development & Investment Co.	20,186	0.02
Real Estate (0.11%) (2022: 0.10%)			
21,387	Arabian Centres Co. Ltd.	117,258	0.11
Retail (0.24%) (2022: 0.00%)			
48,229	Jarir Marketing Co.	201,147	0.19
2,580	United Electronics Co.	60,613	0.05
		261,760	0.24
		2,769,464	2.56
Singapore (0.00%) (2022: 0.02%)			
Chemicals (0.00%) (2022: 0.02%)			
South Africa (6.08%) (2022: 9.01%)			
Agriculture (0.00%) (2022: 0.05%)			
Banks (1.94%) (2022: 2.17%)			
32,934	Absa Group Ltd.	294,826	0.27
166,614	FirstRand Ltd.	669,736	0.62
21,935	Nedbank Group Ltd.	259,358	0.24
76,237	Standard Bank Group Ltd.	867,528	0.81
		2,091,448	1.94
Chemicals (0.60%) (2022: 0.00%)			
16,324	Omnia Holdings Ltd.	58,351	0.05
58,406	Sasol Ltd.	591,773	0.55
		650,124	0.60

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Commercial Services (0.09%) (2022: 0.16%)		
17,753	Motus Holdings Ltd.	98,533	0.09
	Distribution & Wholesale (0.11%) (2022: 0.05%)		
18,185	Barloworld Ltd.	78,557	0.07
12,745	Reunert Ltd.	41,774	0.04
		<u>120,331</u>	<u>0.11</u>
	Diversified Financial Services (0.44%) (2022: 0.46%)		
8,394	Investec Ltd.	57,646	0.05
2,929	JSE Ltd.	14,806	0.02
154,313	Old Mutual Ltd.	110,202	0.10
73,299	Sanlam Ltd.	291,793	0.27
		<u>474,447</u>	<u>0.44</u>
	Entertainment (0.00%) (2022: 0.35%)		
	Food (0.52%) (2022: 0.26%)		
15,542	Tiger Brands Ltd.	171,071	0.16
99,035	Woolworths Holdings Ltd.	390,995	0.36
		<u>562,066</u>	<u>0.52</u>
	Full Line Insurance (0.06%) (2022: 0.05%)		
37,757	Momentum Metropolitan Holdings	45,195	0.04
1,447	Santam Ltd.	22,675	0.02
		<u>67,870</u>	<u>0.06</u>
	Healthcare Services (0.07%) (2022: 0.00%)		
90,770	Netcare Ltd.	70,680	0.07
	Holding Companies - Diversified Operations (0.14%) (2022: 0.22%)		
34,088	AVI Ltd.	152,979	0.14
	Iron & Steel (0.22%) (2022: 0.00%)		
7,158	Kumba Iron Ore Ltd.	240,634	0.22
	Lodging (0.06%) (2022: 0.00%)		
29,802	Sun International Ltd.	66,815	0.06
	Mining (0.53%) (2022: 2.53%)		
5,885	Anglo American Platinum Ltd.	310,220	0.29
33,015	DRDGOLD Ltd.	28,470	0.02
30,602	Northam Platinum Holdings Ltd.	234,993	0.22
		<u>573,683</u>	<u>0.53</u>
	Miscellaneous Manufacturers (0.00%) (2022: 0.07%)		
	Real Estate (0.00%) (2022: 0.12%)		
	Real Estate Investment Trusts (0.42%) (2022: 1.27%)		
52,121	Hyprop Investments Ltd.	88,666	0.08

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Real Estate Investment Trusts (0.42%) (2022: 1.27%) (continued)			
1,184,418	Redefine Properties Ltd.	249,351	0.23
46,879	Resilient REIT Ltd.	113,535	0.11
		451,552	0.42
Retail (0.47%) (2022: 0.32%)			
22,773	Mr Price Group Ltd.	195,272	0.18
32,000	Pick n Pay Stores Ltd.	40,719	0.04
67,335	Truworths International Ltd.	273,758	0.25
		509,749	0.47
Telecommunications (0.38%) (2022: 0.86%)			
70,489	Vodacom Group Ltd.	408,576	0.38
Transportation (0.03%) (2022: 0.07%)			
47,754	Grindrod Ltd.	29,925	0.03
		6,569,412	6.08
Taiwan (31.78%) (2022: 31.68%)			
Auto Parts & Equipment (0.02%) (2022: 0.00%)			
4,000	Global PMX Co. Ltd.	16,748	0.02
Banks (0.00%) (2022: 0.02%)			
Beverages (0.04%) (2022: 0.00%)			
9,000	Grape King Bio Ltd.	45,747	0.04
Building & Construction Materials (0.40%) (2022: 0.53%)			
221,775	Asia Cement Corp.	299,525	0.28
104,451	Goldsun Building Materials Co. Ltd.	95,805	0.09
37,969	Universal Cement Corp.	36,743	0.03
		432,073	0.40
Chemicals (2.05%) (2022: 5.02%)			
12,000	China Steel Chemical Corp.	46,334	0.04
59,091	Eternal Materials Co. Ltd.	56,029	0.05
387,237	Formosa Plastics Corp.	999,305	0.93
42,731	Formosan Union Chemical	29,099	0.03
4,903	Nan Pao Resins Chemical Co. Ltd.	44,891	0.04
392,978	Nan Ya Plastics Corp.	851,502	0.79
20,045	Nantex Industry Co. Ltd.	24,558	0.02
25,000	Sesoda Corp.	26,678	0.03
60,000	Sinon Corp.	75,170	0.07
8,091	Swancor Holding Co. Ltd.	25,915	0.02
46,457	TSRC Corp.	36,481	0.03
		2,215,962	2.05
Commercial Services (0.05%) (2022: 0.07%)			
15,137	Taiwan Secom Co. Ltd.	57,706	0.05

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Computers (1.69%) (2022: 3.39%)			
183,454	Acer, Inc.	321,592	0.30
44,450	Asustek Computer, Inc.	708,958	0.66
12,293	Aten International Co. Ltd.	32,164	0.03
13,000	BenQ Materials Corp.	14,677	0.01
5,000	Ennoconn Corp.	43,662	0.04
19,409	Flytech Technology Co. Ltd.	44,142	0.04
45,032	Getac Holdings Corp.	162,870	0.15
7,178	Posiflex Technology, Inc.	28,768	0.03
57,897	Primax Electronics Ltd.	127,714	0.12
166,726	Qisda Corp.	260,760	0.24
15,548	Sunrex Technology Corp.	30,092	0.03
13,472	System Corp.	49,164	0.04
		1,824,563	1.69
Consumer Durables & Apparels (0.18%) (2022: 0.00%)			
166,000	Pou Chen Corp.	167,133	0.16
6,900	Quang Viet Enterprise Co. Ltd.	25,293	0.02
		192,426	0.18
Distribution & Wholesale (0.09%) (2022: 0.02%)			
1,588	Pan German Universal Motors Ltd.	15,497	0.02
14,484	Wah Lee Industrial Corp.	46,533	0.04
15,667	Zero One Technology Co. Ltd.	33,386	0.03
		95,416	0.09
Diversified Financial Services (0.34%) (2022: 1.65%)			
400,923	CTBC Financial Holding Co. Ltd.	370,348	0.34
Electrical Components & Equipment (0.04%) (2022: 0.01%)			
15,022	Hong TAI Electric Industrial	13,852	0.01
8,114	Kung Long Batteries Industrial Co. Ltd.	34,898	0.03
		48,750	0.04
Electronics (6.86%) (2022: 5.10%)			
25,234	Alltek Technology Corp.	29,846	0.03
9,440	Apacer Technology, Inc.	19,040	0.02
43,966	Chang Wah Electromaterials, Inc.	49,996	0.05
23,000	Cheng Uei Precision Industry Co. Ltd.	36,197	0.03
99,352	Chicony Electronics Co. Ltd.	566,514	0.52
79,000	Compeq Manufacturing Co. Ltd.	181,988	0.17
18,975	Darfon Electronics Corp.	33,510	0.03
40,041	FLEXium Interconnect, Inc.	115,202	0.11
25,122	Global Brands Manufacture Ltd.	52,797	0.05
6,976	Hitron Technology, Inc.	7,796	0.01
10,359	Holy Stone Enterprise Co. Ltd.	32,741	0.03
907,315	Hon Hai Precision Industry Co. Ltd.	3,089,374	2.86

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Electronics (6.86%) (2022: 5.10%) (continued)			
12,422	Lelon Electronics Corp.	29,183	0.03
2,672	Machvision, Inc.	19,023	0.02
21,000	Merry Electronics Co. Ltd.	74,925	0.07
44,315	Micro-Star International Co. Ltd.	294,562	0.27
22,741	Nan Ya Printed Circuit Board Corp.	186,356	0.17
37,478	Nichidenbo Corp.	70,949	0.06
20,000	Pan Jit International, Inc.	43,857	0.04
162,739	Pegatron Corp.	462,916	0.43
25,691	Promate Electronic Co. Ltd.	48,635	0.04
9,303	Stark Technology, Inc.	36,526	0.03
53,726	Supreme Electronics Co. Ltd.	105,910	0.10
155,177	Synnex Technology International Corp.	354,945	0.33
20,221	Taiwan PCB Techvest Co. Ltd.	28,529	0.03
31,889	Taiwan Surface Mounting Technology Corp.	99,645	0.09
24,411	Test Research, Inc.	49,871	0.05
12,845	Topco Scientific Co. Ltd.	76,382	0.07
48,316	TXC Corp.	155,226	0.14
90,000	Unimicron Technology Corp.	516,121	0.48
62,963	Weikeng Industrial Co. Ltd.	59,290	0.05
154,999	WPG Holdings Ltd.	412,112	0.38
39,147	Zenitron Corp.	43,624	0.04
18,509	Zippy Technology Corp.	29,581	0.03
		7,413,169	6.86
Engineering & Construction (0.47%) (2022: 0.38%)			
105,299	BES Engineering Corp.	45,632	0.04
64,814	Continental Holdings Corp.	59,555	0.05
41,111	CTCI Corp.	56,461	0.05
37,093	DA CIN Construction Co. Ltd.	53,300	0.05
27,029	United Integrated Services Co. Ltd.	232,944	0.22
5,816	Yankey Engineering Co. Ltd.	59,884	0.06
		507,776	0.47
Environmental Control (0.04%) (2022: 0.03%)			
6,936	Cleanaway Co. Ltd.	40,680	0.04
Food (0.75%) (2022: 0.18%)			
12,087	Namchow Holdings Co. Ltd.	20,007	0.02
325,000	Uni-President Enterprises Corp.	788,925	0.73
		808,932	0.75
Forest Products & Paper (0.00%) (2022: 0.03%)			
Full Line Insurance (0.01%) (2022: 0.53%)			
6,842	Shinkong Insurance Co. Ltd.	15,182	0.01
Home Furnishings (0.78%) (2022: 0.30%)			
210,802	Lite-On Technology Corp.	803,631	0.74

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Home Furnishings (0.78%) (2022: 0.30%) (continued)		
20,308	Sampo Corp.	19,256	0.02
5,933	Zeng Hsing Industrial Co. Ltd.	20,588	0.02
		843,475	0.78
	Iron & Steel (0.63%) (2022: 2.52%)		
42,712	Feng Hsin Steel Co. Ltd.	96,167	0.09
160,000	TA Chen Stainless Pipe	206,448	0.19
43,201	Tung Ho Steel Enterprise Corp.	99,520	0.09
217,000	Walsin Lihwa Corp.	273,278	0.26
		675,413	0.63
	Leisure Time (0.18%) (2022: 0.08%)		
25,322	Fusheng Precision Co. Ltd.	170,378	0.16
5,279	KMC Kuei Meng International, Inc.	22,619	0.02
		192,997	0.18
	Lodging (0.03%) (2022: 0.06%)		
4,113	Formosa International Hotels Corp.	29,684	0.03
	Mining (0.08%) (2022: 0.04%)		
14,374	Thye Ming Industrial Co. Ltd.	33,019	0.03
98,263	Ton Yi Industrial Corp.	51,708	0.05
		84,727	0.08
	Miscellaneous Manufacturers (0.06%) (2022: 0.13%)		
10,647	Topkey Corp.	62,098	0.06
	Other Industrial (0.07%) (2022: 0.35%)		
14,912	Shin Zu Shing Co. Ltd.	60,007	0.05
20,302	YC INOX Co. Ltd.	18,092	0.02
		78,099	0.07
	Packaging & Containers (0.03%) (2022: 0.06%)		
65,112	Yem Chio Co. Ltd.	37,552	0.03
	Pharmaceuticals (0.00%) (2022: 0.01%)		
	Real Estate (0.28%) (2022: 0.45%)		
23,261	Advancetek Enterprise Co. Ltd.	29,256	0.03
19,205	Chong Hong Construction Co. Ltd.	48,997	0.04
24,916	Farglory Land Development Co. Ltd.	46,113	0.04
62,000	Fu Hua Innovation Co. Ltd.	59,595	0.05
26,027	Huaku Development Co. Ltd.	81,667	0.08
32,687	Kindom Development Co. Ltd.	41,377	0.04
		307,005	0.28

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Retail (0.15%) (2022: 0.03%)		
18,449	Chicony Power Technology Co. Ltd.	87,464	0.08
91,000	Far Eastern Department Stores Ltd.	73,386	0.07
		160,850	0.15
	Semiconductors (15.15%) (2022: 9.93%)		
5,937	Advanced Power Electronics Corp.	18,880	0.02
10,937	AMPOC Far-East Co. Ltd.	28,188	0.03
612,033	ASE Technology Holding Co. Ltd.	2,692,183	2.49
48,702	ChipMOS Technologies, Inc.	67,045	0.06
36,900	Everlight Electronics Co. Ltd.	60,116	0.05
16,132	Formosa Advanced Technologies Co. Ltd.	20,500	0.02
3,000	Formosa Sumco Technology Corp.	16,471	0.01
11,000	Foxsemicon Integrated Technology, Inc.	75,447	0.07
7,323	Global Mixed Mode Technology, Inc.	62,993	0.06
35,809	Greatek Electronics, Inc.	71,407	0.07
15,865	Holtek Semiconductor, Inc.	34,480	0.03
114,163	King Yuan Electronics Co. Ltd.	315,812	0.29
154,830	Macronix International Co. Ltd.	158,157	0.15
231,111	MediaTek, Inc.	7,643,332	7.07
71,932	Novatek Microelectronics Corp.	1,211,738	1.12
13,000	Nuvoton Technology Corp.	60,149	0.06
72,757	Powertech Technology, Inc.	334,264	0.31
48,842	Realtek Semiconductor Corp.	750,363	0.69
68,988	Sigurd Microelectronics Corp.	146,561	0.14
11,445	Sitronix Technology Corp.	103,671	0.10
10,889	Sonix Technology Co. Ltd.	20,366	0.02
8,834	Tong Hsing Electronic Industries Ltd.	45,335	0.04
22,357	Transcend Information, Inc.	58,714	0.05
1,385,354	United Microelectronics Corp.	2,374,338	2.20
		16,370,510	15.15
	Storage & Warehousing (0.00%) (2022: 0.01%)		
	Telecommunications (1.01%) (2022: 0.04%)		
13,076	Arcadyan Technology Corp.	72,643	0.07
159,000	Far EasTone Telecommunications Co. Ltd.	413,424	0.38
37,848	Gemtek Technology Corp.	42,546	0.04
174,000	Taiwan Mobile Co. Ltd.	559,014	0.52
		1,087,627	1.01
	Textile (0.28%) (2022: 0.02%)		
268,000	Far Eastern New Century Corp.	272,449	0.25
13,879	Taiwan Paiho Ltd.	26,048	0.03
		298,497	0.28

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transportation (0.02%) (2022: 0.69%)		
4,199	Chinese Maritime Transport Ltd.	6,950	0.01
19,271	Shih Wei Navigation Co. Ltd.	12,904	0.01
		19,854	0.02
		34,333,866	31.78
	Thailand (3.36%) (2022: 2.71%)		
	Auto Parts & Equipment (0.01%) (2022: 0.02%)		
30,549	Somboon Advance Technology PCL	16,200	0.01
	Banks (0.53%) (2022: 0.08%)		
9,779	Kiatnakin Phatra Bank PCL	14,397	0.01
139,188	SCB X PCL	432,254	0.40
22,668	Thanachart Capital PCL NVDR	32,874	0.03
1,910,500	TMBThanachart Bank PCL	93,475	0.09
		573,000	0.53
	Beverages (0.09%) (2022: 0.02%)		
148,262	Osotspa PCL	95,562	0.09
	Building & Construction Materials (0.05%) (2022: 0.04%)		
103,200	Tipco Asphalt PCL	49,586	0.05
	Chemicals (0.11%) (2022: 0.08%)		
154,852	Indorama Ventures PCL	123,627	0.11
	Commercial Services (0.04%) (2022: 0.00%)		
100,380	Don Muang Tollway PCL	39,702	0.04
	Consumer Durables & Apparels (0.04%) (2022: 0.00%)		
68,235	MC Group PCL	26,388	0.03
17,486	Sabina PCL	13,192	0.01
		39,580	0.04
	Diversified Financial Services (0.08%) (2022: 0.08%)		
29,860	Tisco Financial Group PCL	87,264	0.08
	Entertainment (0.03%) (2022: 0.03%)		
56,339	Major Cineplex Group PCL	24,594	0.02
57,486	One Enterprise Public Co. Ltd.	6,231	0.01
		30,825	0.03
	Food (0.12%) (2022: 0.00%)		
52,100	Betagro PCL	36,634	0.03
168,179	Thai Union Group PCL	73,909	0.07
30,500	Thai Vegetable Oil PCL	19,122	0.02
		129,665	0.12
	Hand & Machine Tools (0.01%) (2022: 0.00%)		
19,360	AAPICO Hitech PCL	15,882	0.01

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Healthcare Services (0.00%) (2022: 0.26%)		
	Holding Companies - Diversified Operations (0.00%) (2022: 0.24%)		
	Home Builders (0.05%) (2022: 0.18%)		
81,669	AP Thailand PCL	27,037	0.02
461,621	Quality Houses PCL	30,295	0.03
		57,332	0.05
	Miscellaneous Manufacturers (0.02%) (2022: 0.03%)		
149,568	Northeast Rubber PCL	21,735	0.02
	Oil & Gas (1.77%) (2022: 1.36%)		
175,000	PTT Exploration & Production PCL	766,498	0.71
995,899	PTT PCL	1,043,094	0.97
65,400	Thai Oil PCL	102,988	0.09
		1,912,580	1.77
	Real Estate (0.26%) (2022: 0.12%)		
372,318	Land & Houses PCL	88,900	0.08
50,590	MBK PCL	23,418	0.02
79,162	Origin Property PCL	19,598	0.02
1,199,000	Sansiri PCL	62,176	0.06
177,286	SC Asset Corp. PCL	17,037	0.02
124,986	Supalai PCL	68,109	0.06
		279,238	0.26
	Transportation (0.06%) (2022: 0.11%)		
151,314	Precious Shipping PCL	38,347	0.04
97,159	Prima Marine PCL	15,229	0.01
29,743	Triple i Logistics PCL	8,670	0.01
		62,246	0.06
	Utilities — Electric (0.04%) (2022: 0.00%)		
41,164	Ratch Group PCL	37,989	0.04
	Water (0.05%) (2022: 0.06%)		
211,472	TTW PCL	56,690	0.05
		3,628,703	3.36
	Turkey (1.04%) (2022: 0.56%)		
	Auto Manufacturers (0.00%) (2022: 0.27%)		
	Auto Parts & Equipment (0.00%) (2022: 0.01%)		
	Banks (0.13%) (2022: 0.00%)		
76,992	Akbank TAS	95,204	0.09
63,470	Yapi ve Kredi Bankasi AS	41,992	0.04
		137,196	0.13
	Engineering & Construction (0.02%) (2022: 0.00%)		
15,202	Tekfen Holding AS	19,004	0.02

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Home Furnishings (0.00%) (2022: 0.01%)		
	Iron & Steel (0.00%) (2022: 0.13%)		
	Machinery — Diversified (0.00%) (2022: 0.05%)		
	Oil & Gas (0.81%) (2022: 0.00%)		
181,334	Turkiye Petrol Rafinerileri AS	877,997	0.81
	Retail (0.05%) (2022: 0.04%)		
5,849	Dogus Otomotiv Servis ve Ticaret AS	50,897	0.05
	Utilities — Electric (0.03%) (2022: 0.05%)		
23,484	Enerjisa Enerji AS	36,211	0.03
		<u>1,121,305</u>	<u>1.04</u>
	United Kingdom (0.00%) (2022: 0.00%)		
	Iron & Steel (0.00%) (2022: 0.00%)		
77,475	Evraz PLC	-	0.00
	Total Equities	<u>107,476,459</u>	<u>99.49</u>
	Total Transferable Securities (99.49%) (2022: 99.18%)	<u>107,476,459</u>	<u>99.49</u>
	Total Investments (99.49%) (2022: 99.18%)	107,476,459	99.49
	Other Net Assets (0.51%) (2022: 0.82%)	553,802	0.51
	Net Assets (100.00%) (2022: 100.00%)	<u><u>108,030,261</u></u>	<u><u>100.00</u></u>
	<i>Analysis of Total Assets</i>		<i>% of Total Assets</i>
	Transferable securities admitted to an official stock exchange listing		99.03
	Other transferable securities of the type referred to in Regulations 68 (1)(a), (b) and (c)		0.00
	Other assets		0.97
			<u><u>100.00</u></u>

Abbreviation used:

REIT – Real Estate Investment Trust

GDR – Global Depository Receipt

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.69%) (2022: 99.18%)		
	Equities (99.69%) (2022: 99.17%)		
	Brazil (7.81%) (2022: 6.69%)		
	Agriculture (0.02%) (2022: 0.43%)		
2,400	Tres Tentos Agroindustrial SA	5,949	0.02
	Auto Parts & Equipment (0.41%) (2022: 0.18%)		
15,100	Mahle Metal Leve SA	109,856	0.31
5,600	Tupy SA	33,524	0.10
		143,380	0.41
	Building & Construction Materials (0.18%) (2022: 0.27%)		
38,300	Dexco SA	63,628	0.18
	Commercial Services (1.10%) (2022: 0.67%)		
212,099	Cielo SA	204,781	0.59
6,400	Mills Estruturas e Servicos de Engenharia SA	17,892	0.05
7,600	Movida Participacoes SA	18,603	0.05
18,900	Santos Brasil Participacoes SA	36,457	0.10
21,000	Wilson Sons SA	75,482	0.22
6,700	YDUQS Participacoes SA	30,923	0.09
		384,138	1.10
	Computers (0.00%) (2022: 0.02%)		
	Consumer Durables & Apparels (0.34%) (2022: 0.11%)		
75,100	Grendene SA	109,304	0.31
2,300	Vulcabras Azaleia SA	9,536	0.03
		118,840	0.34
	Distribution & Wholesale (0.40%) (2022: 0.17%)		
35,800	Kepler Weber SA	80,553	0.23
29,200	Vamos Locacao de Caminhos Maquinas e Equipamentos SA	60,533	0.17
		141,086	0.40
	Energy – Alternate Sources (0.00%) (2022: 0.28%)		
	Engineering & Construction (0.04%) (2022: 0.00%)		
3,600	Cury Construtora e Incorporadora SA	13,332	0.04
	Food (0.21%) (2022: 0.31%)		
11,800	Jalles Machado SA	19,045	0.05
36,000	Minerva SA	55,360	0.16
		74,405	0.21
	Forest Products & Paper (0.10%) (2022: 0.04%)		
14,900	Irani Papel e Embalagem SA	33,496	0.10
	Full Line Insurance (0.12%) (2022: 0.08%)		
18,000	Odontoprev SA	43,058	0.12

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Healthcare Services (0.17%) (2022: 0.13%)		
15,900	Fleury SA	59,049	0.17
	Home Builders (0.05%) (2022: 0.12%)		
9,600	Even Construtora e Incorporadora SA	16,205	0.05
	Internet (0.02%) (2022: 0.00%)		
6,200	Locaweb Servicos de Internet SA	7,671	0.02
	Machinery — Diversified (0.04%) (2022: 0.02%)		
4,700	Romi SA	12,975	0.04
	Mining (0.00%) (2022: 0.05%)		
	Oil & Gas (0.20%) (2022: 0.02%)		
16,000	Petroreconcavo SA	71,541	0.20
	Other Finance (0.07%) (2022: 0.09%)		
12,600	Simpar SA	24,979	0.07
	Pharmaceuticals (0.08%) (2022: 0.05%)		
3,300	Blau Farmaceutica SA	11,148	0.03
5,354	CM Hospitalar SA	15,376	0.05
		26,524	0.08
	Real Estate (1.29%) (2022: 0.44%)		
32,200	Allos SA	175,994	0.50
16,000	Cyrela Brazil Realty SA Empreendimentos e Participacoes	79,315	0.23
15,700	Direcional Engenharia SA	72,366	0.21
5,507	Iguatemi SA	27,639	0.08
47,800	JHSF Participacoes SA	54,810	0.16
12,000	Lavvi Empreendimentos Imobiliarios SA	21,764	0.06
3,800	LOG Commercial Properties e Participacoes SA	17,836	0.05
		449,724	1.29
	Retail (0.32%) (2022: 0.15%)		
3,700	Arezzo Industria e Comercio SA	49,152	0.14
18,500	Grupo De Moda Soma SA	28,373	0.08
4,200	Grupo SBF SA	10,142	0.03
3,200	Vivara Participacoes SA	22,563	0.07
		110,230	0.32
	Telecommunications (0.00%) (2022: 0.02%)		
	Textile (0.38%) (2022: 0.00%)		
34,000	SLC Agricola SA	131,728	0.38
	Transportation (0.04%) (2022: 0.00%)		
2,500	Tegma Gestao Logistica SA	14,560	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Utilities — Electric (0.34%) (2022: 2.58%)		
6,186	AES Brasil Energia SA	15,689	0.04
16,100	Alupar Investimento SA	104,437	0.30
		120,126	0.34
	Water (1.89%) (2022: 0.46%)		
63,358	Cia de Saneamento de Minas Gerais Copasa MG	267,122	0.76
65,524	Cia De Sanena Do Parana	393,743	1.13
		660,865	1.89
		2,727,489	7.81
	Chile (1.79%) (2022: 0.92%)		
	Banks (0.28%) (2022: 0.13%)		
10,072	Banco Itau Chile SA	98,957	0.28
	Beverages (0.13%) (2022: 0.09%)		
38,542	Vina Concha y Toro SA	45,794	0.13
	Food (0.30%) (2022: 0.00%)		
568,559	SMU SA	105,341	0.30
	Real Estate (0.35%) (2022: 0.21%)		
45,769	Cencosud Shopping SA	73,898	0.21
30,143	Parque Arauco SA	49,014	0.14
		122,912	0.35
	Retail (0.00%) (2022: 0.10%)		
	Telecommunications (0.15%) (2022: 0.18%)		
14,209	Empresa Nacional de Telecomunicaciones SA	52,436	0.15
	Water (0.58%) (2022: 0.21%)		
457,892	Aguas Andinas SA	149,225	0.43
61,173	Inversiones Aguas Metropolitanas SA	51,433	0.15
		200,658	0.58
		626,098	1.79
	Hong Kong (0.57%) (2022: 0.44%)		
	Hand & Machine Tools (0.06%) (2022: 0.00%)		
6,500	Chervon Holdings Ltd.	19,853	0.06
	Mining (0.21%) (2022: 0.27%)		
109,000	China Nonferrous Mining Corp. Ltd.	71,610	0.21
	Oil & Gas Services (0.12%) (2022: 0.09%)		
48,000	CIMC Enric Holdings Ltd.	43,399	0.12
	Other Finance (0.00%) (2022: 0.00%)		
51,290	Sinic Holdings Group Co. Ltd.	-	0.00

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Pharmaceuticals (0.12%) (2022: 0.08%)		
64,000	Hua Han Health Industry Holdings Ltd.	-	0.00
48,000	Simcere Pharmaceutical Group Ltd.	41,370	0.12
		41,370	0.12
	Retail (0.06%) (2022: 0.00%)		
125,500	Sun Art Retail Group Ltd.	22,501	0.06
	Telecommunications (0.00%) (2022: 0.00%)		
96,000	CTEG	-	0.00
		198,733	0.57
	India (10.06%) (2022: 5.84%)		
	Agriculture (0.11%) (2022: 0.05%)		
1,481	DCM Shriram Ltd.	18,303	0.05
2,945	Godrej Agrovet Ltd.	19,729	0.06
		38,032	0.11
	Auto Parts & Equipment (0.17%) (2022: 0.30%)		
770	Asahi India Glass Ltd.	5,335	0.02
279	Ceat Ltd.	8,137	0.02
1,504	CIE Automotive India Ltd.	8,507	0.03
550	Endurance Technologies Ltd.	12,778	0.04
11,182	Jamna Auto Industries Ltd.	15,010	0.04
1,776	JK Tyre & Industries Ltd.	8,501	0.02
		58,268	0.17
	Banks (0.60%) (2022: 0.28%)		
6,102	City Union Bank Ltd.	10,926	0.03
19,651	Equitas Small Finance Bank Ltd.	24,914	0.07
4,707	Jammu & Kashmir Bank Ltd.	6,957	0.02
11,053	Karnataka Bank Ltd.	31,088	0.09
20,004	Karur Vysya Bank Ltd.	40,602	0.12
5,793	RBL Bank Ltd.	19,444	0.06
38,788	South Indian Bank Ltd.	12,446	0.04
5,956	Tamilnad Mercantile Bank Ltd.	36,106	0.10
37,555	Ujjivan Small Finance Bank Ltd.	25,679	0.07
		208,162	0.60
	Beverages (0.09%) (2022: 0.02%)		
1,958	CCL Products India Ltd.	15,147	0.05
1,149	Sula Vineyards Ltd.	6,883	0.02
2,073	Tata Coffee Ltd.	7,992	0.02
		30,022	0.09
	Building & Construction Materials (0.31%) (2022: 0.32%)		
2,721	Blue Star Ltd.	30,966	0.09
1,146	Carborundum Universal Ltd.	15,333	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Building & Construction Materials (0.31%) (2022: 0.32%) (continued)			
114	Cera Sanitaryware Ltd.	10,751	0.03
4,443	Finolex Industries Ltd.	11,266	0.03
836	JK Lakshmi Cement Ltd.	9,036	0.03
1,326	Kajaria Ceramics Ltd.	20,742	0.06
816	Ramco Cements Ltd.	10,006	0.03
		108,100	0.31
Chemicals (1.60%) (2022: 0.82%)			
2,321	Aarti Industries Ltd.	18,119	0.05
88	Alkyl Amines Chemicals	2,682	0.01
76,648	Castrol India Ltd.	165,567	0.47
9,797	Chambal Fertilisers & Chemicals Ltd.	43,962	0.13
320	Clean Science & Technology Ltd.	5,957	0.02
2,432	Deepak Fertilisers & Petrochemicals Corp. Ltd.	19,856	0.06
3,874	EID Parry India Ltd.	25,926	0.07
290	Galaxy Surfactants Ltd.	9,674	0.03
7,476	GHCL Ltd.	52,198	0.15
1,453	Gujarat Alkalies & Chemicals Ltd.	13,563	0.04
9,809	Gujarat Narmada Valley Fertilizers & Chemicals Ltd.	88,732	0.25
1,924	Jubilant Ingrevia Ltd.	11,759	0.03
3,637	NOCIL Ltd.	11,956	0.03
10,863	PCBL Ltd.	32,838	0.09
1,721	Rallis India Ltd.	5,167	0.02
9,821	Rashtriya Chemicals & Fertilizers Ltd.	18,824	0.05
472	Sharda Cropchem Ltd.	2,568	0.01
2,500	Supreme Petrochem Ltd.	16,812	0.05
603	Vinati Organics Ltd.	12,634	0.04
		558,794	1.60
Commercial Services (0.53%) (2022: 0.10%)			
2,332	Care Ratings Ltd.	26,668	0.08
3,493	CMS Info Systems Ltd.	16,060	0.05
42,915	Gujarat Pipavav Port Ltd.	78,931	0.22
4,008	Quess Corp. Ltd.	25,188	0.07
6,389	RITES Ltd.	38,573	0.11
		185,420	0.53
Computers (0.50%) (2022: 0.54%)			
3,996	Birlasoft Ltd.	34,625	0.10
1,026	Happiest Minds Technologies Ltd.	11,048	0.03
61,162	Redington Ltd.	129,948	0.37
		175,621	0.50
Consumer Durables & Apparels (0.15%) (2022: 0.00%)			
16,801	Arvind Ltd.	52,787	0.15

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Cosmetics & Personal Care (0.05%) (2022: 0.05%)		
6,944	Bajaj Consumer Care Ltd.	18,325	0.05
	Diversified Financial Services (1.30%) (2022: 0.58%)		
13,478	360 ONE WAM Ltd.	114,973	0.33
418	Anand Rathi Wealth Ltd.	13,029	0.04
3,051	Angel One Ltd.	127,879	0.36
1,822	Computer Age Management Services Ltd.	58,054	0.17
8,242	ICICI Securities Ltd.	71,115	0.20
490	Multi Commodity Exchange of India Ltd.	18,842	0.05
4,967	UTI Asset Management Co. Ltd.	51,727	0.15
		455,619	1.30
	Electrical Components & Equipment (0.15%) (2022: 0.22%)		
7,934	Exide Industries Ltd.	30,305	0.09
1,222	Finolex Cables Ltd.	15,701	0.04
1,993	V-Guard Industries Ltd.	7,002	0.02
		53,008	0.15
	Electronics (0.12%) (2022: 0.08%)		
2,869	Graphite India Ltd.	18,969	0.06
945	HEG Ltd.	21,672	0.06
		40,641	0.12
	Energy – Alternate Sources (0.03%) (2022: 0.00%)		
1,048	Techno Electric & Engineering Co. Ltd.	10,073	0.03
	Engineering & Construction (0.77%) (2022: 0.40%)		
4,419	Cyient Ltd.	121,776	0.35
21,178	Engineers India Ltd.	43,634	0.12
23,550	IRB Infrastructure Developers Ltd.	11,759	0.03
2,328	Kalpataru Projects International Ltd.	19,841	0.06
20,610	NBCC India Ltd.	20,198	0.06
15,769	NCC Ltd.	31,599	0.09
3,202	Praj Industries Ltd.	21,394	0.06
		270,201	0.77
	Food (0.11%) (2022: 0.05%)		
1,954	Avanti Feeds Ltd.	9,864	0.03
1,247	Balrampur Chini Mills Ltd.	6,151	0.02
4,789	LT Foods Ltd.	11,694	0.03
2,510	Triveni Engineering & Industries Ltd.	10,397	0.03
		38,106	0.11
	Forest Products & Paper (0.12%) (2022: 0.05%)		
401	Century Textiles & Industries Ltd.	5,891	0.02

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Forest Products & Paper (0.12%) (2022: 0.05%) (continued)			
5,279	JK Paper Ltd.	25,807	0.07
1,396	West Coast Paper Mills Ltd.	12,237	0.03
		43,935	0.12
Healthcare Services (0.11%) (2022: 0.03%)			
3,468	Suven Pharmaceuticals Ltd.	30,123	0.08
1,236	Thyrocare Technologies Ltd.	9,559	0.03
		39,682	0.11
Home Furnishings (0.03%) (2022: 0.02%)			
361	Bajaj Electricals Ltd.	4,288	0.01
576	TTK Prestige Ltd.	5,131	0.02
		9,419	0.03
Household Products (0.06%) (2022: 0.02%)			
3,859	Jyothy Labs Ltd.	22,209	0.06
Internet (0.02%) (2022: 0.00%)			
187	Digidrive Distributors Ltd.	202	0.00
237	IndiaMart InterMesh Ltd.	7,752	0.02
		7,954	0.02
Iron & Steel (0.10%) (2022: 0.07%)			
970	Godawari Power & Ispat Ltd.	8,822	0.03
1,473	Kirloskar Ferrous Industries Ltd.	9,807	0.03
4,175	Usha Martin Ltd.	14,874	0.04
		33,503	0.10
Lodging (0.03%) (2022: 0.00%)			
3,529	EIH Ltd.	10,581	0.03
Machinery — Diversified (0.11%) (2022: 0.01%)			
456	Ingersoll Rand India Ltd.	17,066	0.05
1,798	Kirloskar Oil Engines Ltd.	14,162	0.04
154	KSB Ltd.	6,416	0.02
		37,644	0.11
Machinery, Construction & Mining (0.04%) (2022: 0.00%)			
1,931	Elgi Equipments Ltd.	12,636	0.04
Media (0.05%) (2022: 0.01%)			
3,430	DB Corp. Ltd.	11,018	0.03
4,412	Navneet Education Ltd.	8,011	0.02
		19,029	0.05

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Mining (0.48%) (2022: 0.41%)		
6,442	Hindustan Copper Ltd.	21,185	0.06
92,290	National Aluminium Co. Ltd.	146,342	0.42
		167,527	0.48
	Miscellaneous Manufacturers (0.07%) (2022: 0.01%)		
186	BEML Ltd.	6,324	0.02
1,466	LA Opala RG Ltd.	6,546	0.02
1,559	VIP Industries Ltd.	11,197	0.03
		24,067	0.07
	Oil & Gas (0.22%) (2022: 0.00%)		
9,136	Chennai Petroleum Corp. Ltd.	76,414	0.22
	Other Industrial (0.23%) (2022: 0.07%)		
4,370	Jindal Saw Ltd.	21,639	0.06
1,162	Maharashtra Seamless Ltd.	12,922	0.04
905	Mishra Dhatu Nigam Ltd.	4,548	0.01
349	Ratnamani Metals & Tubes Ltd.	14,105	0.04
3,937	Welspun Corp. Ltd.	25,934	0.08
		79,148	0.23
	Packaging & Containers (0.06%) (2022: 0.08%)		
8,968	EPL Ltd.	21,759	0.06
	Pharmaceuticals (0.29%) (2022: 0.18%)		
764	Ajanta Pharma Ltd.	19,130	0.06
2,468	Alembic Pharmaceuticals Ltd.	22,523	0.06
3,535	Glenmark Life Sciences Ltd.	27,912	0.08
3,143	Natco Pharma Ltd.	30,645	0.09
		100,210	0.29
	Real Estate (0.03%) (2022: 0.01%)		
930	Brigade Enterprises Ltd.	10,022	0.03
	Retail (0.02%) (2022: 0.01%)		
1,730	Vaibhav Global Ltd.	8,250	0.02
	Shipping (0.07%) (2022: 0.06%)		
1,268	Cochin Shipyard Ltd.	20,631	0.06
495	Garden Reach Shipbuilders & Engineers Ltd.	5,195	0.01
		25,826	0.07
	Software (0.37%) (2022: 0.23%)		
15,676	Firstsource Solutions Ltd.	34,822	0.10
243	Mastek Ltd.	8,228	0.02
5,812	Sonata Software Ltd.	51,877	0.15

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Software (0.37%) (2022: 0.23%) (continued)		
583	Tanla Platforms Ltd.	7,669	0.02
3,906	Zensar Technologies Ltd.	28,664	0.08
		131,260	0.37
	Storage & Warehousing (0.06%) (2022: 0.03%)		
4,983	Aegis Logistics Ltd.	21,072	0.06
	Telecommunications (0.03%) (2022: 0.00%)		
2,312	Railtel Corp. of India Ltd.	9,391	0.03
	Textile (0.03%) (2022: 0.28%)		
2,125	Vardhman Textiles Ltd.	9,861	0.03
	Transportation (0.45%) (2022: 0.16%)		
2,519	Allcargo Logistics Ltd.	9,739	0.03
59	Blue Dart Express Ltd.	5,220	0.02
11,377	Great Eastern Shipping Co. Ltd.	133,548	0.38
467	Transport Corp. of India Ltd.	4,618	0.01
515	VRL Logistics Ltd.	4,768	0.01
		157,893	0.45
	Utilities — Electric (0.27%) (2022: 0.25%)		
9,297	Indian Energy Exchange Ltd.	18,770	0.05
1,705	KEC International Ltd.	12,072	0.04
4,315	Mahanagar Gas Ltd.	62,251	0.18
		93,093	0.27
	Utilities — Electric & Gas (0.12%) (2022: 0.04%)		
11,124	Gujarat State Petronet Ltd.	40,906	0.12
		3,514,470	10.06
	Indonesia (2.36%) (2022: 1.42%)		
	Agriculture (0.16%) (2022: 0.35%)		
48,500	Astra Agro Lestari Tbk. PT	22,129	0.06
456,200	Japfa Comfeed Indonesia Tbk. PT	34,962	0.10
		57,091	0.16
	Auto Parts & Equipment (0.18%) (2022: 0.00%)		
117,700	Astra Otoparts Tbk. PT	18,040	0.05
331,400	Selamat Sempurna Tbk. PT	42,940	0.13
		60,980	0.18
	Banks (0.18%) (2022: 0.10%)		
252,900	Bank BTPN Syariah Tbk. PT	27,759	0.08
438,100	Bank Tabungan Negara Persero Tbk. PT	35,567	0.10
		63,326	0.18

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Building & Construction Materials (0.19%) (2022: 0.03%)		
493,000	Dharma Satya Nusantara Tbk. PT	17,771	0.05
1,953,300	Impack Pratama Industri Tbk. PT	49,222	0.14
		66,993	0.19
	Commercial Services (0.08%) (2022: 0.00%)		
87,100	Jasa Marga Persero Tbk. PT	27,549	0.08
	Distribution & Wholesale (0.32%) (2022: 0.16%)		
1,161,800	AKR Corporindo Tbk. PT	111,298	0.32
	Food (0.00%) (2022: 0.03%)		
	Forest Products & Paper (0.01%) (2022: 0.01%)		
9,538	Pabrik Kertas Tjiwi Kimia Tbk. PT	4,522	0.01
	Healthcare Services (0.02%) (2022: 0.03%)		
23,300	Prodia Widyahusada Tbk. PT	8,172	0.02
	Mining (0.00%) (2022: 0.06%)		
	Oil & Gas (0.20%) (2022: 0.07%)		
269,171	Medco Energi Internasional Tbk. PT	20,192	0.06
1,408,500	Surya Esa Perkasa Tbk. PT	48,484	0.14
		68,676	0.20
	Pharmaceuticals (0.09%) (2022: 0.13%)		
878,626	Industri Jamu Dan Farmasi Sido Muncul Tbk. PT	29,959	0.09
	Real Estate (0.16%) (2022: 0.17%)		
300,142	Ciputra Development Tbk. PT	22,808	0.07
768,300	Pakuwon Jati Tbk. PT	22,654	0.06
308,753	Summarecon Agung Tbk. PT	11,530	0.03
		56,992	0.16
	Retail (0.17%) (2022: 0.22%)		
630,200	Ace Hardware Indonesia Tbk. PT	29,470	0.08
613,534	Erajaya Swasembada Tbk. PT	16,975	0.05
109,200	Mitra Adiperkasa Tbk. PT	12,695	0.04
		59,140	0.17
	Telecommunications (0.07%) (2022: 0.06%)		
177,000	XL Axiata Tbk. PT	22,992	0.07
	Transportation (0.02%) (2022: 0.00%)		
68,900	Blue Bird Tbk. PT	8,010	0.02
	Utilities — Electric & Gas (0.51%) (2022: 0.00%)		
2,425,687	Perusahaan Gas Negara Tbk. PT	178,023	0.51
		823,723	2.36
	Malaysia (3.60%) (2022: 2.48%)		
	Agriculture (0.08%) (2022: 0.04%)		
128,800	TSH Resources Bhd.	27,330	0.08

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Auto Manufacturers (0.20%) (2022: 0.15%)		
64,800	UMW Holdings Bhd.	70,229	0.20
	Banks (0.25%) (2022: 0.25%)		
61,700	Alliance Bank Malaysia Bhd.	45,520	0.13
84,500	Bank Islam Malaysia Bhd.	40,641	0.12
		86,161	0.25
	Beverages (0.26%) (2022: 0.31%)		
6,400	Carlsberg Brewery Malaysia Bhd.	26,853	0.08
12,400	Heineken Malaysia Bhd.	65,144	0.18
		91,997	0.26
	Chemicals (0.00%) (2022: 0.07%)		
	Commercial Services (0.05%) (2022: 0.03%)		
60,800	CTOS Digital Bhd.	18,657	0.05
	Diversified Financial Services (0.27%) (2022: 0.17%)		
617,700	Malaysia Building Society Bhd.	95,444	0.27
	Electronics (0.06%) (2022: 0.05%)		
119,900	VS Industry Bhd.	21,266	0.06
	Engineering & Construction (0.03%) (2022: 0.06%)		
96,400	Malaysian Resources Corp. Bhd.	9,336	0.03
	Food (0.15%) (2022: 0.13%)		
8,300	Fraser & Neave Holdings Bhd.	50,866	0.15
	Healthcare Services (0.20%) (2022: 0.00%)		
225,200	KPJ Healthcare Bhd.	70,574	0.20
	Holding Companies - Diversified Operations (0.25%) (2022: 0.22%)		
170,700	IJM Corp. Bhd.	69,840	0.20
2,678	Malaysian Pacific Industries Bhd.	16,435	0.05
		86,275	0.25
	Internet (0.10%) (2022: 0.06%)		
197,600	My EG Services Bhd.	35,048	0.10
	Machinery — Diversified (0.00%) (2022: 0.02%)		
	Media (0.09%) (2022: 0.07%)		
357,000	Astro Malaysia Holdings Bhd.	30,689	0.09
	Miscellaneous Manufacturers (0.03%) (2022: 0.07%)		
39,800	Cahaya Mata Sarawak Bhd.	9,355	0.03
	Oil & Gas (0.16%) (2022: 0.04%)		
50,500	Gas Malaysia Bhd.	35,278	0.10
38,822	Hibiscus Petroleum Bhd.	21,460	0.06
		56,738	0.16

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Oil & Gas Services (0.10%) (2022: 0.00%)		
38,400	Dayang Enterprise Holdings Bhd.	13,371	0.04
41,400	Yinson Holdings Bhd.	22,525	0.06
		35,896	0.10
	Other Industrial (0.02%) (2022: 0.01%)		
10,150	UWC Bhd.	7,775	0.02
	Real Estate (0.19%) (2022: 0.01%)		
68,800	SP Setia Bhd. Group	11,978	0.03
121,000	Sunway Bhd.	54,246	0.16
		66,224	0.19
	Retail (0.27%) (2022: 0.00%)		
180,308	Bermaz Auto Bhd.	92,606	0.27
	Semiconductors (0.40%) (2022: 0.33%)		
212,165	Inari Amertron Bhd.	138,981	0.40
	Telecommunications (0.44%) (2022: 0.34%)		
132,175	TIME dotCom Bhd.	155,331	0.44
	Transportation (0.00%) (2022: 0.05%)		
		1,256,778	3.60
	Mexico (2.06%) (2022: 2.41%)		
	Banks (0.85%) (2022: 0.61%)		
151,188	Genera SAB de CV	210,518	0.60
9,195	Regional SAB de CV	88,108	0.25
		298,626	0.85
	Building & Construction Materials (0.00%) (2022: 0.05%)		
	Diversified Financial Services (0.69%) (2022: 0.35%)		
115,536	Bolsa Mexicana de Valores SAB de CV	239,743	0.69
	Full Line Insurance (0.00%) (2022: 0.35%)		
	Pharmaceuticals (0.12%) (2022: 0.18%)		
50,919	Genomma Lab Internacional SAB de CV	42,577	0.12
	Real Estate (0.00%) (2022: 0.36%)		
	Retail (0.05%) (2022: 0.24%)		
7,119	La Comer SAB de CV	18,371	0.05
	Telecommunications (0.35%) (2022: 0.27%)		
53,901	Megacable Holdings SAB de CV	120,696	0.35
		720,013	2.06
	People's Republic of China (8.61%) (2022: 18.88%)		
	Aerospace & Defense (0.02%) (2022: 0.00%)		
400	Gaona Aero Material Co. Ltd.	1,148	0.00
1,500	Xi'an Triangle Defense Co. Ltd.	5,901	0.02
		7,049	0.02

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Auto Manufacturers (0.41%) (2022: 0.25%)		
483,547	BAIC Motor Corp. Ltd.	141,190	0.41
600	Sinotruk Jinan Truck Co. Ltd.	1,130	0.00
		142,320	0.41
	Auto Parts & Equipment (0.16%) (2022: 0.64%)		
76,200	Wanxiang Qianchao Co. Ltd.	55,762	0.16
	Banks (0.12%) (2022: 0.54%)		
22,500	Bank of Lanzhou Co. Ltd.	8,249	0.02
20,200	Bank of Xi'an Co. Ltd.	9,484	0.03
13,900	Jiangsu Changshu Rural Commercial Bank Co. Ltd.	12,524	0.04
20,100	Qilu Bank Co. Ltd.	11,081	0.03
		41,338	0.12
	Beverages (0.02%) (2022: 0.07%)		
6,100	Guangzhou Zhujiang Brewery Co. Ltd.	6,795	0.02
	Building & Construction Materials (0.03%) (2022: 0.21%)		
8,800	Shuangliang Eco-Energy Systems Co. Ltd.	10,497	0.03
	Chemicals (0.63%) (2022: 1.28%)		
50,500	Anhui Guangxin Agrochemical Co. Ltd.	103,247	0.30
58,000	China Risun Group Ltd.	24,437	0.07
159,000	Fufeng Group Ltd.	88,169	0.25
100	Red Avenue New Materials Group Co. Ltd.	470	0.00
500	Zhejiang Sanmei Chemical Industry Co. Ltd.	2,397	0.01
		218,720	0.63
	Coal (0.01%) (2022: 0.00%)		
1,000	Guangdong Hongda Holdings Group Co. Ltd.	2,831	0.01
	Commercial Services (0.84%) (2022: 2.18%)		
79,187	Anhui Expressway Co. Ltd.	78,086	0.23
9,000	China Chunlai Education Group Co. Ltd.	7,192	0.02
84,791	China East Education Holdings Ltd.	29,101	0.08
46,049	China Kepei Education Group Ltd.	8,020	0.02
119,000	Fu Shou Yuan International Group Ltd.	80,771	0.23
110,000	Shenzhen Expressway Corp. Ltd.	88,890	0.26
		292,060	0.84
	Computers (0.16%) (2022: 0.12%)		
13,000	Newland Digital Technology Co. Ltd.	35,945	0.10
17,600	Wangsu Science & Technology Co. Ltd.	19,481	0.06
		55,426	0.16

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Consumer Durables & Apparels (0.15%) (2022: 0.25%)			
3,600	Biem.L.Fdlkk Garment Co. Ltd.	16,091	0.04
20,500	EEKA Fashion Holdings Ltd.	37,227	0.11
		53,318	0.15
Cosmetics & Personal Care (0.02%) (2022: 0.06%)			
2,600	Shanghai Chicmax Cosmetic Co. Ltd.	8,657	0.02
Distribution & Wholesale (0.46%) (2022: 0.17%)			
10,800	China Meheco Co. Ltd.	17,010	0.05
600	Shanghai Jahwa United Co. Ltd.	1,792	0.01
300	Shenzhen CECport Technologies Co. Ltd.	881	0.00
143,300	Xiamen ITG Group Corp. Ltd.	140,831	0.40
		160,514	0.46
Diversified Financial Services (0.10%) (2022: 4.23%)			
26,500	Northeast Securities Co. Ltd.	26,529	0.07
15,473	SY Holdings Group Ltd.	9,630	0.03
		36,159	0.10
Electrical Components & Equipment (0.05%) (2022: 0.29%)			
5,600	Xuji Electric Co. Ltd.	17,340	0.05
Electronics (0.14%) (2022: 0.21%)			
7,500	Shenzhen Kinwong Electronic Co. Ltd.	23,857	0.07
10,500	Shenzhen Senior Technology Material Co. Ltd.	22,829	0.06
700	Victory Giant Technology Huizhou Co. Ltd.	1,821	0.00
592	Zhejiang HangKe Technology, Inc. Co.	1,960	0.01
		50,467	0.14
Energy – Alternate Sources (0.14%) (2022: 0.39%)			
204,000	Beijing Jingneng Clean Energy Co. Ltd.	45,197	0.13
700	Shenzhen Kstar Science & Technology Co. Ltd.	2,724	0.01
		47,921	0.14
Engineering & Construction (0.55%) (2022: 0.59%)			
4,100	Anhui Honglu Steel Construction Group Co. Ltd.	12,562	0.04
74,000	Greentown Management Holdings Co. Ltd.	50,890	0.14
160,000	Shanghai Tunnel Engineering Co. Ltd.	129,946	0.37
		193,398	0.55
Environmental Control (0.04%) (2022: 0.03%)			
15,100	Beijing Originwater Technology Co. Ltd.	10,624	0.03
7,000	Infore Environment Technology Group Co. Ltd.	4,688	0.01
		15,312	0.04
Food (0.24%) (2022: 0.13%)			
12,800	COFCO Sugar Holding Co. Ltd.	14,871	0.04
600	Qianhe Condiment & Food Co. Ltd.	1,368	0.01

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Food (0.24%) (2022: 0.13%) (continued)			
24,000	Shenzhen Pagoda Industrial Group Corp. Ltd.	18,718	0.05
15,000	Yihai International Holding Ltd.	23,820	0.07
87,500	Zhou Hei Ya International Holdings Co. Ltd.	24,989	0.07
		83,766	0.24
Full Line Insurance (0.01%) (2022: 0.08%)			
2,400	COFCO Capital Holdings Co. Ltd.	2,260	0.01
Hand & Machine Tools (0.06%) (2022: 0.00%)			
13,700	Wolong Electric Group Co. Ltd.	22,659	0.06
Healthcare Products (0.23%) (2022: 0.13%)			
12,000	AK Medical Holdings Ltd.	9,620	0.03
15,700	Jafron Biomedical Co. Ltd.	49,211	0.14
24,000	Kangji Medical Holdings Ltd.	21,484	0.06
		80,315	0.23
Healthcare Services (0.02%) (2022: 0.16%)			
13,500	China Resources Medical Holdings Co. Ltd.	8,333	0.02
Holding Companies - Diversified Operations (0.00%) (2022: 0.05%)			
Home Furnishings (0.34%) (2022: 0.23%)			
1,500	Leyard Optoelectronic Co. Ltd.	1,269	0.00
10,200	Skyworth Digital Co. Ltd.	22,594	0.07
26,700	Suofeiya Home Collection Co. Ltd.	60,047	0.17
14,480	Valiant Co. Ltd.	33,872	0.10
		117,782	0.34
Internet (0.08%) (2022: 0.04%)			
9,500	Medlive Technology Co. Ltd.	10,317	0.03
32,500	Meitu, Inc.	14,984	0.04
300	Xinhuanet Co. Ltd.	1,065	0.00
700	Zhejiang Daily Digital Culture Group Co. Ltd.	1,092	0.01
		27,458	0.08
Iron & Steel (0.22%) (2022: 0.20%)			
600	Baoji Titanium Industry Co. Ltd.	2,655	0.01
26,200	Zhejiang JIULI Hi-tech Metals Co. Ltd.	73,441	0.21
		76,096	0.22
Machinery — Diversified (0.04%) (2022: 0.00%)			
1,600	Harbin Boshi Automation Co. Ltd.	3,427	0.01
3,000	Hefei Meiya Optoelectronic Technology, Inc.	8,308	0.02
200	Wuhan DR Laser Technology Corp. Ltd.	1,699	0.01
		13,434	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Machinery, Construction & Mining (0.10%) (2022: 0.02%)		
1,300	CITIC Heavy Industries Co. Ltd.	707	0.00
230,000	Lonking Holdings Ltd.	35,935	0.10
		36,642	0.10
	Media (0.00%) (2022: 0.28%)		
3,200	Jiangsu Broadcasting Cable Information Network Corp. Ltd.	1,417	0.00
	Mining (0.12%) (2022: 0.50%)		
1,200	China Kings Resources Group Co. Ltd.	4,594	0.01
59,300	Shenzhen Zhongjin Lingnan Nonfemet Co. Ltd.	36,121	0.11
		40,715	0.12
	Miscellaneous Manufacturers (0.34%) (2022: 0.16%)		
15,600	Anhui Zhongding Sealing Parts Co. Ltd.	27,209	0.08
3,700	China Railway Hi-tech Industry Co. Ltd.	3,881	0.01
40,500	Sichuan Yahua Industrial Group Co. Ltd.	74,750	0.21
492	XTC New Energy Materials Xiamen Co. Ltd.	2,750	0.01
2,200	Yangling Metron New Material, Inc.	10,327	0.03
		118,917	0.34
	Oil & Gas (0.01%) (2022: 0.00%)		
8,300	Shaanxi Construction Engineering Group Corp. Ltd.	4,705	0.01
	Oil & Gas Services (0.22%) (2022: 0.28%)		
149,500	Sinopec Engineering Group Co. Ltd.	76,583	0.22
	Other Finance (0.14%) (2022: 0.21%)		
6,100	Hainan Haide Capital Management Co. Ltd.	9,143	0.03
41,100	Legend Holdings Corp.	38,739	0.11
		47,882	0.14
	Other Industrial (0.02%) (2022: 0.00%)		
12,600	Xinxing Ductile Iron Pipes Co. Ltd.	6,787	0.02
	Packaging & Containers (0.07%) (2022: 0.02%)		
7,100	Shandong Pharmaceutical Glass Co. Ltd.	25,628	0.07
	Pharmaceuticals (0.66%) (2022: 1.21%)		
44,000	3SBio, Inc.	42,374	0.12
6,200	Anhui Anke Biotechnology Group Co. Ltd.	8,934	0.03
397	Anhui Huaheng Biotechnology Co. Ltd.	7,047	0.02
2,400	China Resources Boya Bio-pharmaceutical Group Co. Ltd.	11,397	0.03
900	Guangdong Zhongsheng Pharmaceutical Co. Ltd.	2,037	0.01
20,500	SciClone Pharmaceuticals Holdings Ltd.	36,545	0.11
35,500	Shandong Buchang Pharmaceuticals Co. Ltd.	85,143	0.24
100	Shenyang Xingqi Pharmaceutical Co. Ltd.	2,571	0.01

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Pharmaceuticals (0.66%) (2022: 1.21%) (continued)			
37,959	Tong Ren Tang Technologies Co. Ltd.	31,841	0.09
217	Xiamen Amoytop Biotech Co. Ltd.	1,602	0.00
		229,491	0.66
Pipelines (0.05%) (2022: 0.05%)			
32,668	Tian Lun Gas Holdings Ltd.	17,990	0.05
Real Estate (0.42%) (2022: 1.29%)			
14,400	China World Trade Center Co. Ltd.	39,349	0.11
5,400	Poly Property Services Co. Ltd.	19,917	0.06
34,000	Powerlong Commercial Management Holdings Ltd.	12,148	0.04
2,500	Red Star Macalline Group Corp. Ltd.	1,364	0.00
25,258	S-Enjoy Service Group Co. Ltd.	10,189	0.03
269,000	Sunac Services Holdings Ltd.	64,421	0.18
		147,388	0.42
Retail (0.22%) (2022: 1.00%)			
24,900	China National Gold Group Gold Jewellery Co. Ltd.	34,652	0.10
17,400	Chow Tai Seng Jewellery Co. Ltd.	37,243	0.11
1,000	Digital China Group Co. Ltd.	4,217	0.01
1,700	Shanghai Bailian Group Co. Ltd.	2,275	0.00
		78,387	0.22
Semiconductors (0.14%) (2022: 0.04%)			
1,100	Beijing Huafeng Test & Control Technology Co. Ltd.	19,046	0.05
270	Guizhou Zhenhua Fengguang Semiconductor Co. Ltd.	3,393	0.01
100	Jiangsu Nata Opto-electronic Material Co. Ltd.	389	0.00
5,100	Yangzhou Yangjie Electronic Technology Co. Ltd.	26,391	0.08
		49,219	0.14
Software (0.37%) (2022: 0.47%)			
39,200	AsiaInfo Technologies Ltd.	43,223	0.12
500	Geovis Technology Co. Ltd.	3,459	0.01
27,500	NetDragon Websoft Holdings Ltd.	43,600	0.13
8,200	Sinosoft Co. Ltd.	34,663	0.10
1,500	State Grid Information & Communication Co. Ltd.	3,204	0.01
		128,149	0.37
Telecommunications (0.15%) (2022: 0.03%)			
3,300	Shanghai Huace Navigation Technology Ltd.	14,434	0.04
2,400	Shenzhen Sunway Communication Co. Ltd.	7,986	0.02
2,200	Tianjin 712 Communication & Broadcasting Co. Ltd.	9,774	0.03
18,000	Yangtze Optical Fibre & Cable Joint Stock Co. Ltd.	19,271	0.06
		51,465	0.15
Textile (0.00%) (2022: 0.02%)			

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transportation (0.15%) (2022: 0.48%)		
25,500	Eastern Air Logistics Co. Ltd.	53,141	0.15
	Utilities — Electric (0.11%) (2022: 0.07%)		
141,000	China Datang Corp. Renewable Power Co. Ltd.	32,503	0.10
2,400	GCL Energy Technology Co. Ltd.	4,189	0.01
		36,692	0.11
	Utilities — Electric & Gas (0.01%) (2022: 0.22%)		
3,400	Shenzhen Gas Corp. Ltd.	3,303	0.01
	Water (0.02%) (2022: 0.00%)		
9,400	Chengdu Xingrong Environment Co. Ltd.	7,542	0.02
		3,010,030	8.61
	Philippines (0.28%) (2022: 0.53%)		
	Auto Manufacturers (0.05%) (2022: 0.02%)		
1,550	GT Capital Holdings, Inc.	16,514	0.05
	Banks (0.00%) (2022: 0.09%)		
	Food (0.02%) (2022: 0.02%)		
12,893	Century Pacific Food, Inc.	7,206	0.02
	Holding Companies - Diversified Operations (0.00%) (2022: 0.02%)		
	Mining (0.00%) (2022: 0.07%)		
	Real Estate (0.16%) (2022: 0.11%)		
589,000	Megaworld Corp.	20,954	0.06
124,100	Robinsons Land Corp.	35,723	0.10
		56,677	0.16
	Retail (0.05%) (2022: 0.10%)		
51,400	Wilcon Depot, Inc.	19,400	0.05
	Water (0.00%) (2022: 0.10%)		
		99,797	0.28
	Poland (0.72%) (2022: 0.62%)		
	Computers (0.23%) (2022: 0.26%)		
4,400	Asseco Poland SA	81,796	0.23
	Diversified Financial Services (0.11%) (2022: 0.14%)		
3,400	Warsaw Stock Exchange	36,747	0.11
	Telecommunications (0.38%) (2022: 0.22%)		
64,100	Orange Polska SA	132,691	0.38
		251,234	0.72
	Republic of South Korea (12.30%) (2022: 12.82%)		
	Advertising (0.75%) (2022: 0.55%)		
13,991	Cheil Worldwide, Inc.	206,731	0.59

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Advertising (0.75%) (2022: 0.55%) (continued)		
882	Echo Marketing, Inc.	7,054	0.02
2,908	Innocean Worldwide, Inc.	48,320	0.14
		262,105	0.75
	Aerospace & Defense (0.11%) (2022: 0.16%)		
2,958	Hanwha Systems Co. Ltd.	39,872	0.11
	Agriculture (0.04%) (2022: 0.02%)		
2,077	Harim Holdings Co. Ltd.	12,531	0.04
	Airlines (0.05%) (2022: 0.00%)		
336	Hanjin Kal Corp.	18,993	0.05
	Auto Parts & Equipment (0.22%) (2022: 0.25%)		
255	DN Automotive Corp.	14,474	0.04
960	HL Mando Co. Ltd.	29,331	0.09
998	Nexen Tire Corp.	6,230	0.02
678	SL Corp.	18,794	0.05
1,089	Sungwoo Hitech Co. Ltd.	8,016	0.02
		76,845	0.22
	Beverages (0.25%) (2022: 0.17%)		
3,512	Hite Jinro Co. Ltd.	61,355	0.18
217	Lotte Chilsung Beverage Co. Ltd.	24,701	0.07
		86,056	0.25
	Building & Construction Materials (0.41%) (2022: 0.10%)		
2,557	Hanil Cement Co. Ltd.	25,393	0.07
1,186	KCC Glass Corp.	37,802	0.11
146	Kyung Dong Navien Co. Ltd.	5,351	0.02
16,778	SSANGYONG C&E Co. Ltd.	74,908	0.21
		143,454	0.41
	Chemicals (0.82%) (2022: 0.69%)		
1,663	Aekyung Chemical Co. Ltd.	19,821	0.06
262	Hansol Chemical Co. Ltd.	46,179	0.13
1,336	KG Chemical Corp.	7,106	0.02
1,139	Kolon Industries, Inc.	39,355	0.11
1,905	LOTTE Fine Chemical Co. Ltd.	85,791	0.25
99	Soulbrain Co. Ltd.	23,368	0.07
2,833	TKG Huchems Co. Ltd.	47,293	0.13
337	Unid Co. Ltd.	17,741	0.05
		286,654	0.82
	Commercial Services (0.47%) (2022: 0.42%)		
685	Cuckoo Homesys Co. Ltd.	11,409	0.03
976	Lotte Rental Co. Ltd.	21,030	0.06
686	MegaStudyEdu Co. Ltd.	32,332	0.09

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Commercial Services (0.47%) (2022: 0.42%) (continued)			
2,767	NICE Information Service Co. Ltd.	20,346	0.06
1,727	S-1 Corp.	80,456	0.23
		165,573	0.47
Computers (0.05%) (2022: 0.07%)			
942	Dreamtech Co. Ltd.	9,501	0.02
1,209	NHN KCP Corp.	9,650	0.03
		19,151	0.05
Consumer Durables & Apparels (0.39%) (2022: 0.48%)			
1,850	Fila Holdings Corp.	55,591	0.16
814	Hansae Co. Ltd.	13,304	0.04
906	Shinsegae International, Inc.	12,874	0.04
1,521	Youngone Corp.	53,853	0.15
		135,622	0.39
Cosmetics & Personal Care (0.08%) (2022: 0.09%)			
560	Caregen Co. Ltd.	11,957	0.03
381	Kolmar Korea Co. Ltd.	15,857	0.05
		27,814	0.08
Distribution & Wholesale (0.07%) (2022: 0.60%)			
5,600	SK Networks Co. Ltd.	25,002	0.07
Diversified Financial Services (2.60%) (2022: 2.08%)			
60,476	BNK Financial Group, Inc.	335,273	0.96
3,808	Daishin Securities Co. Ltd.	42,282	0.12
31,559	DGB Financial Group, Inc.	208,041	0.60
27,535	JB Financial Group Co. Ltd.	243,516	0.70
1,003	KIWOOM Securities Co. Ltd.	77,489	0.22
		906,601	2.60
Electrical Components & Equipment (0.14%) (2022: 0.21%)			
652	LS Corp.	47,182	0.14
Electronics (0.31%) (2022: 0.23%)			
541	BH Co. Ltd.	8,884	0.03
1,221	Daeduck Electronics Co. Ltd.	25,645	0.07
433	Innox Advanced Materials Co. Ltd.	10,759	0.03
1,220	Koh Young Technology, Inc.	15,678	0.05
227	Korea Electric Terminal Co. Ltd.	13,219	0.04
638	Mcnex Co. Ltd.	14,985	0.04
619	SIMMTECH Co. Ltd.	18,504	0.05
		107,674	0.31
Energy – Alternate Sources (0.00%) (2022: 0.22%)			

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Engineering & Construction (0.16%) (2022: 0.81%)			
92	KEPCO Engineering & Construction Co., Inc.	4,436	0.01
1,911	KEPCO Plant Service & Engineering Co. Ltd.	50,524	0.15
		54,960	0.16
Entertainment (0.00%) (2022: 0.20%)			
Environmental Control (0.03%) (2022: 0.03%)			
205	Ecopro HN Co. Ltd.	10,951	0.03
Food (0.74%) (2022: 0.40%)			
1,974	Daesang Corp.	31,804	0.09
4,764	Dongsuh Cos., Inc.	67,323	0.19
5,185	Lotte Corp.	108,901	0.31
119	NongShim Co. Ltd.	37,606	0.11
75	Samyang Foods Co. Ltd.	12,579	0.04
		258,213	0.74
Forest Products & Paper (0.00%) (2022: 0.06%)			
Full Line Insurance (0.82%) (2022: 0.90%)			
7,966	Hyundai Marine & Fire Insurance Co. Ltd.	191,743	0.55
17,052	Korean Reinsurance Co.	94,667	0.27
		286,410	0.82
Healthcare Products (0.02%) (2022: 0.31%)			
218	Classys, Inc.	6,390	0.02
Household Products (0.01%) (2022: 0.00%)			
320	Aekyung Industrial Co. Ltd.	4,626	0.01
Internet (0.05%) (2022: 0.18%)			
131	AfreecaTV Co. Ltd.	8,707	0.02
189	Ahnlab, Inc.	10,111	0.03
		18,818	0.05
Iron & Steel (0.11%) (2022: 0.21%)			
1,537	KG Dongbusteel	10,621	0.03
1,508	SeAH Besteel Holdings Corp.	29,097	0.08
		39,718	0.11
Leisure Time (0.08%) (2022: 0.06%)			
407	GOLFZON Co. Ltd.	29,137	0.08
Machinery — Diversified (0.11%) (2022: 0.21%)			
562	Hyundai Elevator Co. Ltd.	19,353	0.06
802	SFA Engineering Corp.	18,931	0.05
		38,284	0.11
Machinery, Construction & Mining (0.35%) (2022: 0.18%)			
737	HD Hyundai Construction Equipment Co. Ltd.	29,585	0.08
358	HD Hyundai Electric Co. Ltd.	22,849	0.07

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Machinery, Construction & Mining (0.35%) (2022: 0.18%) (continued)		
7,149	HD Hyundai Infracore Co. Ltd.	45,073	0.13
426	LS Electric Co. Ltd.	24,213	0.07
		121,720	0.35
	Media (0.00%) (2022: 0.04%)		
	Miscellaneous Manufacturers (0.20%) (2022: 0.11%)		
221	Hyosung Advanced Materials Corp.	68,553	0.20
	Office & Business Equipment (0.00%) (2022: 0.05%)		
	Other Finance (0.12%) (2022: 0.07%)		
3,562	Hankook & Co. Co. Ltd.	43,146	0.12
	Packaging & Containers (0.02%) (2022: 0.04%)		
209	Dongwon Systems Corp.	5,599	0.02
	Pharmaceuticals (0.36%) (2022: 0.59%)		
712	Boryung	6,573	0.02
246	Chong Kun Dang Pharmaceutical Corp.	25,003	0.07
53	Daewoong Pharmaceutical Co. Ltd.	4,807	0.01
454	DongKook Pharmaceutical Co. Ltd.	5,697	0.02
223	Green Cross Corp.	21,730	0.06
720	Hanmi Science Co. Ltd.	21,915	0.06
197	HK inno N Corp.	6,799	0.02
393	JW Pharmaceutical Corp.	10,848	0.03
46	Medytox, Inc.	8,608	0.03
109	PharmaResearch Co. Ltd.	9,267	0.03
95	ST Pharm Co. Ltd.	5,001	0.01
		126,248	0.36
	Real Estate (0.04%) (2022: 0.00%)		
665	SK D&D Co. Ltd.	15,232	0.04
	Retail (0.67%) (2022: 0.64%)		
1,210	E-MART, Inc.	71,967	0.21
703	Hyundai Department Store Co. Ltd.	28,275	0.08
2,162	K Car Co. Ltd.	19,674	0.06
1,202	Lotte Shopping Co. Ltd.	69,998	0.20
321	Shinsegae, Inc.	43,667	0.12
		233,581	0.67
	Semiconductors (1.05%) (2022: 0.63%)		
2,193	DB HiTek Co. Ltd.	99,783	0.29
132	Eo Technics Co. Ltd.	15,671	0.04
405	HAESUNG DS Co. Ltd.	17,421	0.05
61	ISC Co. Ltd.	3,803	0.01
686	Jusung Engineering Co. Ltd.	18,217	0.05
279	KoMiCo Ltd.	13,973	0.04
427	LEENO Industrial, Inc.	67,138	0.19

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Semiconductors (1.05%) (2022: 0.63%) (continued)			
1,330	LX Semicon Co. Ltd.	89,637	0.26
894	PSK, Inc.	14,612	0.04
187	Tokai Carbon Korea Co. Ltd.	16,161	0.05
425	WONIK IPS Co. Ltd.	11,203	0.03
		367,619	1.05
Software (0.00%) (2022: 0.05%)			
Telecommunications (0.06%) (2022: 0.28%)			
3,127	Partron Co. Ltd.	19,764	0.06
Transportation (0.40%) (2022: 0.31%)			
1,024	CJ Corp.	75,057	0.22
144	CJ Logistics Corp.	14,222	0.04
16,985	Pan Ocean Co. Ltd.	49,258	0.14
		138,537	0.40
Utilities — Electric (0.06%) (2022: 0.03%)			
955	SGC Energy Co. Ltd.	20,243	0.06
Utilities — Electric & Gas (0.08%) (2022: 0.09%)			
933	SK Discovery Co. Ltd.	28,398	0.08
		4,297,276	12.30
Saudi Arabia (3.52%) (2022: 1.97%)			
Advertising (0.00%) (2022: 0.06%)			
Building & Construction Materials (1.09%) (2022: 0.60%)			
6,100	Arabian Cement Co.	56,120	0.16
2,600	Bawan Co.	31,061	0.09
8,100	City Cement Co.	45,446	0.13
5,500	Hail Cement Co.	17,747	0.05
9,200	Northern Region Cement Co.	25,858	0.07
2,240	Qassim Cement Co.	38,050	0.11
3,000	Southern Province Cement Co.	34,160	0.10
6,800	Yamama Cement Co.	62,288	0.18
7,600	Yanbu Cement Co.	69,819	0.20
		380,549	1.09
Chemicals (0.00%) (2022: 0.03%)			
Commercial Services (0.51%) (2022: 0.29%)			
555	Ataa Educational Co.	10,686	0.03
1,500	Maharah Human Resources Co.	31,280	0.09
488	National Co. for Learning & Education	15,590	0.04
1,000	Saudi Automotive Services Co.	19,813	0.06
2,900	Sustained Infrastructure Holding Co.	23,161	0.07
1,600	Theeb Rent A Car Co.	27,819	0.08
2,400	United International Transportation Co.	50,368	0.14
		178,717	0.51

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Computers (0.06%) (2022: 0.04%)		
600	Al Moammar Information Systems Co.	21,280	0.06
	Consumer Durables & Apparels (0.05%) (2022: 0.00%)		
14,200	Alaseel Co.	17,684	0.05
	Electrical Components & Equipment (0.09%) (2022: 0.00%)		
42,400	Electrical Industries Co.	31,659	0.09
	Engineering & Construction (0.06%) (2022: 0.03%)		
400	AlKhorayef Water & Power Technologies Co.	20,693	0.06
	Food (0.13%) (2022: 0.07%)		
1,638	Almunajem Foods Co.	31,580	0.09
500	Tanmiah Food Co.	13,547	0.04
		45,127	0.13
	Forest Products & Paper (0.04%) (2022: 0.03%)		
1,382	Middle East Paper Co.	12,567	0.04
	Healthcare Services (0.27%) (2022: 0.15%)		
4,700	Al Hammadi Holding	74,824	0.22
406	National Medical Care Co.	18,882	0.05
		93,706	0.27
	Holding Companies - Diversified Operations (0.25%) (2022: 0.10%)		
2,455	Astra Industrial Group	86,547	0.25
	Leisure Time (0.20%) (2022: 0.13%)		
1,300	Leejam Sports Co. JSC	70,096	0.20
	Mining (0.04%) (2022: 0.00%)		
1,000	Al Masane Al Kobra Mining Co.	14,347	0.04
	Oil & Gas (0.00%) (2022: 0.11%)		
	Other Finance (0.09%) (2022: 0.00%)		
12,800	AlSaif Stores For Development & Investment Co.	30,344	0.09
	Other Industrial (0.02%) (2022: 0.00%)		
400	East Pipes Integrated Co. for Industry	8,843	0.02
	Pharmaceuticals (0.03%) (2022: 0.02%)		
10,268	Saudi Chemical Co. Holding	11,719	0.03
	Real Estate (0.16%) (2022: 0.08%)		
2,200	Alandalus Property Co.	11,721	0.03
4,883	Arriyadh Development Co.	27,371	0.08
7,700	Retal Urban Development Co.	17,433	0.05
		56,525	0.16
	Retail (0.43%) (2022: 0.23%)		
500	Alamar Foods	12,640	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Retail (0.43%) (2022: 0.23%) (continued)		
1,600	Al-Dawaa Medical Services Co.	45,056	0.13
3,900	United Electronics Co.	91,624	0.26
		149,320	0.43
		1,229,723	3.52
	Singapore (0.00%) (2022: 0.08%)		
	Chemicals (0.00%) (2022: 0.08%)		
	South Africa (9.00%) (2022: 8.43%)		
	Agriculture (0.00%) (2022: 0.17%)		
	Building & Construction Materials (0.00%) (2022: 0.07%)		
	Chemicals (0.16%) (2022: 0.13%)		
15,120	Omnia Holdings Ltd.	54,048	0.16
	Commercial Services (0.41%) (2022: 0.50%)		
25,828	Motus Holdings Ltd.	143,352	0.41
	Distribution & Wholesale (0.29%) (2022: 0.34%)		
12,370	Barloworld Ltd.	53,437	0.15
14,577	Reunert Ltd.	47,778	0.14
		101,215	0.29
	Diversified Financial Services (0.99%) (2022: 0.83%)		
38,528	Investec Ltd.	264,592	0.76
8,992	JSE Ltd.	45,453	0.13
42,825	PSG Financial Services Ltd.	35,946	0.10
		345,991	0.99
	Food (0.73%) (2022: 0.82%)		
23,231	Tiger Brands Ltd.	255,703	0.73
	Full Line Insurance (0.78%) (2022: 0.63%)		
169,274	Momentum Metropolitan Holdings	202,620	0.58
4,499	Santam Ltd.	70,500	0.20
		273,120	0.78
	Healthcare Services (0.50%) (2022: 0.40%)		
68,615	Life Healthcare Group Holdings Ltd.	68,924	0.20
136,515	Netcare Ltd.	106,301	0.30
		175,225	0.50
	Holding Companies - Diversified Operations (0.66%) (2022: 0.71%)		
51,400	AVI Ltd.	230,671	0.66
	Mining (0.12%) (2022: 0.41%)		
48,447	DRDGOLD Ltd.	41,778	0.12
	Miscellaneous Manufacturers (0.00%) (2022: 0.21%)		
	Real Estate (0.00%) (2022: 0.32%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Real Estate Investment Trusts (1.39%) (2022: 1.42%)			
54,516	Hyprop Investments Ltd.	92,740	0.27
1,160,258	Redefine Properties Ltd.	244,265	0.70
61,025	Resilient REIT Ltd.	147,795	0.42
		484,800	1.39
Retail (2.84%) (2022: 1.34%)			
20,481	Dis-Chem Pharmacies Ltd.	34,371	0.10
25,981	Foschini Group Ltd.	157,641	0.45
34,982	Mr Price Group Ltd.	299,961	0.86
48,129	Pick n Pay Stores Ltd.	61,242	0.18
20,080	Super Group Ltd.	32,666	0.09
99,961	Truworths International Ltd.	406,403	1.16
		992,284	2.84
Transportation (0.13%) (2022: 0.13%)			
71,818	Grindrod Ltd.	45,005	0.13
		3,143,192	9.00
Taiwan (27.83%) (2022: 26.14%)			
Aerospace & Defense (0.07%) (2022: 0.00%)			
932	Aerospace Industrial Development Corp.	1,628	0.01
6,000	Evergreen Aviation Technologies Corp.	21,212	0.06
		22,840	0.07
Agriculture (0.23%) (2022: 0.11%)			
43,000	Great Wall Enterprise Co. Ltd.	81,964	0.23
Auto Manufacturers (0.00%) (2022: 0.14%)			
Auto Parts & Equipment (0.54%) (2022: 0.25%)			
1,000	Cub Elecparts, Inc.	4,382	0.01
7,381	Depo Auto Parts Ind Co. Ltd.	35,353	0.10
4,720	Global PMX Co. Ltd.	19,763	0.06
8,000	Hota Industrial Manufacturing Co. Ltd.	15,562	0.05
5,000	Nak Sealing Technologies Corp.	21,912	0.06
30,000	Tong Yang Industry Co. Ltd.	74,290	0.21
14,000	TYC Brother Industrial Co. Ltd.	18,475	0.05
		189,737	0.54
Banks (0.85%) (2022: 0.66%)			
254,000	Far Eastern International Bank	104,694	0.30
52,000	King's Town Bank Co. Ltd.	67,689	0.19
123,000	O-Bank Co. Ltd.	39,997	0.11
141,000	Taichung Commercial Bank Co. Ltd.	73,049	0.21
26,848	Union Bank of Taiwan	12,597	0.04
		298,026	0.85

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Beverages (0.13%) (2022: 0.13%)		
9,000	Grape King Bio Ltd.	45,747	0.13
	Building & Construction Materials (0.42%) (2022: 0.67%)		
91,000	Goldsun Building Materials Co. Ltd.	83,467	0.24
4,715	Kinik Co.	29,497	0.09
33,416	Universal Cement Corp.	32,338	0.09
		145,302	0.42
	Chemicals (1.60%) (2022: 1.36%)		
3,000	Allied Supreme Corp.	31,818	0.09
12,000	China Steel Chemical Corp.	46,333	0.13
2,000	Daxin Materials Corp.	6,471	0.02
50,000	Eternal Materials Co. Ltd.	47,409	0.14
9,862	Everlight Chemical Industrial Corp.	6,298	0.02
33,611	Formosan Union Chemical	22,889	0.07
5,000	Nan Pao Resins Chemical Co. Ltd.	45,780	0.13
19,000	Nantex Industry Co. Ltd.	23,278	0.07
8,000	Oriental Union Chemical Corp.	5,252	0.01
3,000	San Fu Chemical Co. Ltd.	12,268	0.04
25,000	Sesoda Corp.	26,678	0.08
4,000	Shiny Chemical Industrial Co. Ltd.	17,530	0.05
47,000	Sinon Corp.	58,883	0.17
8,000	Swancor Holding Co. Ltd.	25,623	0.07
59,000	Taiwan Fertilizer Co. Ltd.	129,955	0.37
37,000	TSRC Corp.	29,055	0.08
35,000	USI Corp.	22,523	0.06
		558,043	1.60
	Commercial Services (0.20%) (2022: 0.17%)		
2,000	MSSCORPS Co. Ltd.	9,221	0.03
15,979	Taiwan Secom Co. Ltd.	60,916	0.17
		70,137	0.20
	Computers (2.13%) (2022: 2.50%)		
2,000	ASROCK, Inc.	16,748	0.05
11,000	Aten International Co. Ltd.	28,781	0.08
13,144	BenQ Materials Corp.	14,840	0.04
1,000	Chenbro Micom Co. Ltd.	8,846	0.03
6,000	Ennoconn Corp.	52,394	0.15
18,000	Flytech Technology Co. Ltd.	40,938	0.12
37,863	Getac Holdings Corp.	136,941	0.39
7,000	Posiflex Technology, Inc.	28,054	0.08
49,000	Primax Electronics Ltd.	108,089	0.31
143,737	Qisda Corp.	224,805	0.64

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Computers (2.13%) (2022: 2.50%) (continued)			
16,000	Sunrex Technology Corp.	30,967	0.09
14,000	Systex Corp.	51,091	0.15
		742,494	2.13
Consumer Durables & Apparels (0.65%) (2022: 0.22%)			
17,438	Makalot Industrial Co. Ltd.	201,423	0.58
7,000	Quang Viet Enterprise Co. Ltd.	25,659	0.07
		227,082	0.65
Distribution & Wholesale (0.27%) (2022: 0.10%)			
1,528	Pan German Universal Motors Ltd.	14,911	0.04
14,596	Wah Lee Industrial Corp.	46,893	0.13
16,000	Zero One Technology Co. Ltd.	34,095	0.10
		95,899	0.27
Diversified Financial Services (0.28%) (2022: 0.54%)			
11,000	Capital Futures Corp.	18,315	0.05
75,000	Capital Securities Corp.	39,955	0.11
48,142	China Bills Finance Corp.	23,686	0.07
25,000	President Securities Corp.	16,007	0.05
		97,963	0.28
Electrical Components & Equipment (0.49%) (2022: 0.19%)			
4,000	Allis Electric Co. Ltd.	9,788	0.03
3,000	Fortune Electric Co. Ltd.	31,964	0.09
15,000	Hong TAI Electric Industrial	13,832	0.04
4,745	KS Terminals, Inc.	11,116	0.03
9,000	Kung Long Batteries Industrial Co. Ltd.	38,709	0.11
6,000	Shihlin Electric & Engineering Corp.	23,167	0.07
9,000	Sunonwealth Electric Machine Industry Co. Ltd.	31,524	0.09
10,662	Ta Ya Electric Wire & Cable	11,986	0.03
		172,086	0.49
Electronics (6.70%) (2022: 5.86%)			
25,000	Alltek Technology Corp.	29,569	0.09
9,000	Apacer Technology, Inc.	18,152	0.05
36,000	Chang Wah Electromaterials, Inc.	40,938	0.12
23,000	Cheng Uei Precision Industry Co. Ltd.	36,197	0.10
85,318	Chicony Electronics Co. Ltd.	486,491	1.39
9,000	Chin-Poon Industrial Co. Ltd.	14,751	0.04
71,000	Compeq Manufacturing Co. Ltd.	163,559	0.47
4,000	Coremax Corp.	10,192	0.03
2,000	CyberPower Systems, Inc.	13,229	0.04
18,000	Darfon Electronics Corp.	31,788	0.09
4,000	Dynamic Holding Co. Ltd.	11,274	0.03
10,000	Elitegroup Computer Systems Co. Ltd.	10,264	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Electronics (6.70%) (2022: 5.86%) (continued)			
32,000	FLEXium Interconnect, Inc.	92,068	0.26
24,000	Global Brands Manufacture Ltd.	50,439	0.14
7,000	Hitron Technology, Inc.	7,823	0.02
9,000	Holy Stone Enterprise Co. Ltd.	28,445	0.08
13,000	Ichia Technologies, Inc.	15,122	0.04
9,000	ITEQ Corp.	24,868	0.07
3,000	Jentech Precision Industrial Co. Ltd.	75,170	0.22
13,000	Lelon Electronics Corp.	30,540	0.09
1,000	Lintes Technology Co. Ltd.	5,555	0.02
3,000	Machvision, Inc.	21,358	0.06
20,000	Merry Electronics Co. Ltd.	71,358	0.20
30,000	Nichidenbo Corp.	56,793	0.16
19,000	Pan Jit International, Inc.	41,664	0.12
30,000	Pan-International Industrial Corp.	34,652	0.10
24,200	Promate Electronic Co. Ltd.	45,813	0.13
1,000	Scientech Corp.	6,973	0.02
6,000	SDI Corp.	22,189	0.06
4,000	ShenMao Technology, Inc.	9,332	0.03
11,000	Sinbon Electronics Co. Ltd.	107,167	0.31
10,318	Stark Technology, Inc.	40,512	0.12
45,814	Supreme Electronics Co. Ltd.	90,313	0.26
2,000	Symtek Automation Asia Co. Ltd.	6,810	0.02
18,000	Taiwan PCB Techvest Co. Ltd.	25,395	0.07
26,000	Taiwan Surface Mounting Technology Corp.	81,243	0.23
23,000	Test Research, Inc.	46,988	0.13
4,156	Thinking Electronic Industrial Co. Ltd.	22,750	0.07
13,562	Topco Scientific Co. Ltd.	80,646	0.23
42,152	TXC Corp.	135,423	0.39
19,000	Unitech Printed Circuit Board Corp.	12,382	0.04
1,471	VIA Labs, Inc.	13,181	0.04
11,000	Walsin Technology Corp.	44,085	0.13
56,802	Weikeng Industrial Co. Ltd.	53,488	0.15
3,000	Winmate, Inc.	11,974	0.03
32,000	Zenitron Corp.	35,659	0.10
17,000	Zippy Technology Corp.	27,170	0.08
		2,341,752	6.70
Energy – Alternate Sources (0.07%) (2022: 0.00%)			
2,000	J&V Energy Technology Co. Ltd.	6,165	0.02
6,000	Phoenix Silicon International Corp.	10,185	0.03
13,000	United Renewable Energy Co. Ltd.	6,227	0.02
		22,577	0.07
Engineering & Construction (1.70%) (2022: 1.04%)			
88,000	BES Engineering Corp.	38,136	0.11

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Engineering & Construction (1.70%) (2022: 1.04%) (continued)			
16,000	Chung-Hsin Electric & Machinery Manufacturing Corp.	60,735	0.17
56,000	Continental Holdings Corp.	51,456	0.15
35,000	CTCI Corp.	48,069	0.14
25,600	DA CIN Construction Co. Ltd.	36,785	0.10
11,353	L&K Engineering Co. Ltd.	62,886	0.18
5,000	Marketch International Corp.	22,890	0.07
12,000	Taiwan Cogeneration Corp.	15,738	0.04
22,687	United Integrated Services Co. Ltd.	195,523	0.56
6,000	Yankey Engineering Co. Ltd.	61,778	0.18
		593,996	1.70
Environmental Control (0.12%) (2022: 0.17%)			
7,000	Cleanaway Co. Ltd.	41,055	0.12
Food (0.34%) (2022: 0.87%)			
2,000	Bafang Yunji International Co. Ltd.	11,111	0.03
13,000	Charoen Pokphand Enterprise	40,706	0.11
3,714	Lian HWA Food Corp.	10,577	0.03
8,486	Namchow Holdings Co. Ltd.	14,046	0.04
18,518	Standard Foods Corp.	23,472	0.07
5,758	Taisun Enterprise Co. Ltd.	4,221	0.01
2,000	Wowprime Corp.	16,259	0.05
		120,392	0.34
Forest Products & Paper (0.00%) (2022: 0.10%)			
Full Line Insurance (0.07%) (2022: 0.10%)			
11,000	Shinkong Insurance Co. Ltd.	24,408	0.07
Healthcare Products (0.11%) (2022: 0.04%)			
5,000	CHC Healthcare Group	9,954	0.03
1,069	Pegavision Corp.	13,811	0.04
2,000	Visco Vision, Inc.	14,141	0.04
		37,906	0.11
Home Furnishings (0.14%) (2022: 0.00%)			
5,000	METAAGE Corp.	11,355	0.03
19,000	Sampo Corp.	18,015	0.05
6,000	Zeng Hsing Industrial Co. Ltd.	20,821	0.06
		50,191	0.14
Iron & Steel (0.36%) (2022: 0.77%)			
10,000	China Metal Products	13,669	0.04
14,000	Feng Hsin Steel Co. Ltd.	31,521	0.09
35,000	Tung Ho Steel Enterprise Corp.	80,627	0.23
		125,817	0.36

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Leisure Time (1.10%) (2022: 0.48%)		
1,000	Alexander Marine Co. Ltd.	12,414	0.03
17,000	Fusheng Precision Co. Ltd.	114,384	0.33
18,000	Giant Manufacturing Co. Ltd.	107,916	0.31
1,000	Johnson Health Tech Co. Ltd.	2,239	0.00
3,971	KMC Kuei Meng International, Inc.	17,015	0.05
11,000	Merida Industry Co. Ltd.	65,411	0.19
28,056	Sanyang Motor Co. Ltd.	65,271	0.19
		384,650	1.10
	Lodging (0.06%) (2022: 0.14%)		
3,000	Formosa International Hotels Corp.	21,652	0.06
	Machinery — Diversified (0.00%) (2022: 0.20%)		
	Mining (0.22%) (2022: 0.10%)		
14,000	Thye Ming Industrial Co. Ltd.	32,160	0.09
83,000	Ton Yi Industrial Corp.	43,676	0.13
		75,836	0.22
	Miscellaneous Manufacturers (0.59%) (2022: 0.64%)		
9,000	Asia Optical Co., Inc.	20,586	0.06
4,000	Genius Electronic Optical Co. Ltd.	54,805	0.16
10,000	Hiwin Technologies Corp.	76,571	0.22
9,000	Topkey Corp.	52,492	0.15
		204,454	0.59
	Other Finance (0.05%) (2022: 0.00%)		
31,000	Cathay Real Estate Development Co. Ltd.	18,333	0.05
	Other Industrial (0.56%) (2022: 0.42%)		
7,000	Hsin Kuang Steel Co. Ltd.	13,160	0.04
4,000	Iron Force Industrial Co. Ltd.	11,925	0.03
3,000	King Slide Works Co. Ltd.	89,344	0.26
15,000	Shin Zu Shing Co. Ltd.	60,361	0.17
23,000	YC INOX Co. Ltd.	20,497	0.06
		195,287	0.56
	Packaging & Containers (0.22%) (2022: 0.18%)		
47,000	Cheng Loong Corp.	45,560	0.13
57,000	Yem Chio Co. Ltd.	32,873	0.09
		78,433	0.22
	Pharmaceuticals (0.16%) (2022: 0.14%)		
13,722	China Chemical & Pharmaceutical Co. Ltd.	10,887	0.03
2,416	Lotus Pharmaceutical Co. Ltd.	21,412	0.06
2,000	Panion & BF Biotech, Inc.	7,299	0.02

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Pharmaceuticals (0.16%) (2022: 0.14%) (continued)			
4,281	ScinoPharm Taiwan Ltd.	3,683	0.01
6,452	Standard Chemical & Pharmaceutical Co. Ltd.	13,854	0.04
		57,135	0.16
Real Estate (1.04%) (2022: 1.39%)			
22,000	Advancetek Enterprise Co. Ltd.	27,670	0.08
19,000	Chong Hong Construction Co. Ltd.	48,474	0.14
11,000	Da-Li Development Co. Ltd.	12,491	0.04
15,000	Delpha Construction Co. Ltd.	17,522	0.05
23,000	Farglory Land Development Co. Ltd.	42,567	0.12
54,000	Fu Hua Innovation Co. Ltd.	51,905	0.15
35,000	Highwealth Construction Corp.	45,731	0.13
24,685	Huaku Development Co. Ltd.	77,456	0.22
25,000	Kindom Development Co. Ltd.	31,646	0.09
2,000	Run Long Construction Co. Ltd.	6,517	0.02
		361,979	1.04
Retail (0.40%) (2022: 0.20%)			
16,644	Chicony Power Technology Co. Ltd.	78,907	0.22
77,000	Far Eastern Department Stores Ltd.	62,096	0.18
		141,003	0.40
Semiconductors (4.67%) (2022: 5.35%)			
6,000	Advanced Power Electronics Corp.	19,081	0.05
11,000	AMPOC Far-East Co. Ltd.	28,351	0.08
3,207	AP Memory Technology Corp.	49,008	0.14
40,000	ChipMOS Technologies, Inc.	55,066	0.16
5,608	Elan Microelectronics Corp.	29,693	0.09
5,000	Episil-Precision, Inc.	10,068	0.03
29,000	Everlight Electronics Co. Ltd.	47,246	0.14
4,460	Faraday Technology Corp.	51,880	0.15
5,608	Fitipower Integrated Technology, Inc.	47,052	0.13
18,652	Formosa Advanced Technologies Co. Ltd.	23,702	0.07
4,000	Formosa Sumco Technology Corp.	21,961	0.06
11,866	Foxsemicon Integrated Technology, Inc.	81,386	0.23
7,493	Global Mixed Mode Technology, Inc.	64,455	0.18
27,000	Greatek Electronics, Inc.	53,841	0.15
15,000	Holtek Semiconductor, Inc.	32,600	0.09
10,000	ITE Technology, Inc.	49,038	0.14
4,000	Jih Lin Technology Co. Ltd.	9,384	0.03
131,000	Macronix International Co. Ltd.	133,815	0.38
14,000	Nuvoton Technology Corp.	64,776	0.19
10,000	Orient Semiconductor Electronics Ltd.	17,758	0.05
63,482	Powertech Technology, Inc.	291,653	0.83
60,000	Sigurd Microelectronics Corp.	127,466	0.36

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Semiconductors (4.67%) (2022: 5.35%) (continued)		
11,434	Sitronix Technology Corp.	103,571	0.30
10,000	Sonix Technology Co. Ltd.	18,703	0.05
9,000	Taiwan Mask Corp.	20,850	0.06
9,000	Taiwan-Asia Semiconductor Corp.	13,812	0.04
9,218	Tong Hsing Electronic Industries Ltd.	47,306	0.14
20,000	Transcend Information, Inc.	52,524	0.15
1,000	VisEra Technologies Co. Ltd.	9,009	0.03
3,000	Visual Photonics Epitaxy Co. Ltd.	15,689	0.05
4,000	Weltrend Semiconductor	9,593	0.03
1,115	WinWay Technology Co. Ltd.	30,481	0.09
		1,630,818	4.67
	Software (0.02%) (2022: 0.00%)		
2,000	Cyberlink Corp.	6,386	0.02
	Storage & Warehousing (0.00%) (2022: 0.06%)		
	Technology Hardware & Equipment (0.05%) (2022: 0.02%)		
32,000	Kinpo Electronics	16,943	0.05
	Telecommunications (0.90%) (2022: 0.26%)		
13,516	Arcadyan Technology Corp.	75,088	0.22
1,000	Auden Techno Corp.	4,985	0.01
31,000	Gemtek Technology Corp.	34,848	0.10
7,000	Jess-Link Products Co. Ltd.	19,182	0.05
17,000	Sercomm Corp.	74,502	0.21
1,000	Vivotek, Inc.	5,311	0.02
15,000	Wistron NeWeb Corp.	76,245	0.22
14,000	Zyxel Group Corp.	23,173	0.07
		313,334	0.90
	Textile (0.07%) (2022: 0.17%)		
13,405	Taiwan Paiho Ltd.	25,159	0.07
	Transportation (0.25%) (2022: 0.40%)		
4,000	Chinese Maritime Transport Ltd.	6,621	0.02
46,000	Evergreen International Storage & Transport Corp.	47,513	0.14
4,884	Farglory F T Z Investment Holding Co. Ltd.	9,166	0.03
18,000	Shih Wei Navigation Co. Ltd.	12,053	0.03
13,562	Sincere Navigation Corp.	11,202	0.03
		86,555	0.25
		9,723,371	27.83
	Thailand (7.78%) (2022: 6.95%)		
	Advertising (0.03%) (2022: 0.00%)		
41,700	Plan B Media Pcl	10,812	0.03
	Auto Manufacturers (0.04%) (2022: 0.00%)		
41,000	Karmarts PCL	15,736	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Auto Parts & Equipment (0.08%) (2022: 0.07%)		
52,500	Somboon Advance Technology PCL	27,840	0.08
	Banks (0.62%) (2022: 0.64%)		
43,000	Kiatnakin Phatra Bank PCL	63,305	0.18
6,219	Thanachart Capital PCL	9,019	0.03
99,981	Thanachart Capital PCL NVDR	144,995	0.41
		217,319	0.62
	Beverages (0.56%) (2022: 0.08%)		
74,000	Ichitan Group PCL	34,038	0.10
222,600	Osotspa PCL	143,476	0.41
7,441	Sappe PCL	18,857	0.05
		196,371	0.56
	Building & Construction Materials (0.21%) (2022: 0.19%)		
155,100	Tipco Asphalt PCL	74,523	0.21
	Chemicals (0.06%) (2022: 0.26%)		
30,300	TOA Paint Thailand PCL	20,062	0.06
	Commercial Services (0.09%) (2022: 0.00%)		
77,800	Don Muang Tollway PCL	30,771	0.09
	Consumer Durables & Apparels (0.14%) (2022: 0.00%)		
77,200	MC Group PCL	29,855	0.08
26,300	Sabina PCL	19,841	0.06
		49,696	0.14
	Diversified Financial Services (1.10%) (2022: 0.66%)		
130,937	Tisco Financial Group PCL	382,655	1.10
	Electronics (0.30%) (2022: 0.24%)		
17,500	Forth Corp. PCL	11,792	0.03
23,700	Hana Microelectronics PCL	36,975	0.11
29,300	KCE Electronics PCL	47,213	0.14
36,600	SVI PCL	7,506	0.02
		103,486	0.30
	Energy – Alternate Sources (0.06%) (2022: 0.08%)		
77,478	BCPG PCL	19,975	0.06
	Engineering & Construction (0.02%) (2022: 0.06%)		
11,700	CH Karnchang PCL	7,130	0.02
	Entertainment (0.09%) (2022: 0.11%)		
50,500	Major Cineplex Group PCL	22,045	0.06
86,300	One Enterprise Public Co. Ltd.	9,355	0.03
		31,400	0.09
	Food (0.71%) (2022: 0.41%)		
78,600	Betagro PCL	55,267	0.16

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Food (0.71%) (2022: 0.41%) (continued)		
35,561	GFPT PCL	11,981	0.03
26,500	GFPT PCL NVDR	8,929	0.03
34,700	I-TAIL Corp. PCL	21,451	0.06
11,500	R&B Food Supply PCL	4,919	0.01
48,162	Taokaenoi Food & Marketing PCL	13,405	0.04
253,000	Thai Union Group PCL	111,184	0.32
34,700	Thai Vegetable Oil PCL	21,756	0.06
		248,892	0.71
	Full Line Insurance (0.13%) (2022: 0.17%)		
19,900	Bangkok Life Assurance PCL	11,661	0.03
23,500	Dhipaya Group Holdings PCL	19,966	0.06
17,800	TQM Alpha PCL	14,993	0.04
		46,620	0.13
	Hand & Machine Tools (0.07%) (2022: 0.00%)		
29,200	AAPICO Hitech PCL	23,954	0.07
	Healthcare Services (0.31%) (2022: 0.90%)		
68,900	Bangkok Chain Hospital PCL	45,217	0.13
354,800	Chularat Hospital PCL	32,640	0.09
14,900	Praram 9 Hospital PCL	6,984	0.02
15,900	Thonburi Healthcare Group PCL	25,271	0.07
		110,112	0.31
	Home Builders (0.66%) (2022: 0.43%)		
123,000	AP Thailand PCL	40,721	0.12
507,351	Quality Houses PCL	33,296	0.09
450,549	Quality Houses PCL NVDR	29,568	0.08
823,600	WHA Corp. PCL	127,886	0.37
		231,471	0.66
	Home Furnishings (0.00%) (2022: 0.04%)		
	Internet (0.06%) (2022: 0.02%)		
50,200	RS PCL	20,443	0.06
	Leisure Time (0.00%) (2022: 0.02%)		
	Media (0.02%) (2022: 0.07%)		
52,200	BEC World PCL	7,463	0.02
	Miscellaneous Manufacturers (0.17%) (2022: 0.13%)		
73,357	Eastern Polymer Group PCL	17,838	0.05
19,934	Eastern Polymer Group PCL NVDR	4,847	0.02
245,000	Northeast Rubber PCL	35,603	0.10
		58,288	0.17
	Oil & Gas (0.17%) (2022: 0.66%)		
30,500	Bangchak Corp. PCL	38,871	0.11

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Oil & Gas (0.17%) (2022: 0.66%) (continued)		
23,264	PTG Energy PCL	5,964	0.02
54,164	PTG Energy PCL NVDR	13,885	0.04
		58,720	0.17
	Pharmaceuticals (0.11%) (2022: 0.14%)		
31,800	Mega Lifesciences PCL	37,499	0.11
	Real Estate (0.90%) (2022: 0.55%)		
35,720	Amata Corp. PCL	27,994	0.08
75,900	MBK PCL	35,134	0.10
148,500	Origin Property PCL	36,763	0.11
1,803,100	Sansiri PCL	93,503	0.27
266,300	SC Asset Corp. PCL	25,591	0.07
138,683	Supalai PCL	75,573	0.22
34,217	Supalai PCL NVDR	18,646	0.05
		313,204	0.90
	Retail (0.29%) (2022: 0.26%)		
39,400	Com7 PCL	27,473	0.08
22,022	Index Livingmall PCL	15,420	0.04
38,700	MK Restaurants Group PCL	45,069	0.13
23,800	Srinanaporn Marketing PCL	12,272	0.04
		100,234	0.29
	Telecommunications (0.04%) (2022: 0.00%)		
35,900	Thaicom PCL	13,884	0.04
	Transportation (0.27%) (2022: 0.43%)		
177,324	Precious Shipping PCL	44,938	0.13
146,000	Prima Marine PCL	22,884	0.06
73,500	Thoresen Thai Agencies PCL	13,782	0.04
44,800	Triple i Logistics PCL	13,060	0.04
		94,664	0.27
	Utilities — Electric (0.36%) (2022: 0.17%)		
23,700	B Grimm Power PCL	18,921	0.06
192,674	CK Power PCL	18,402	0.05
396,100	Gunkul Engineering PCL	32,494	0.09
62,000	Ratch Group PCL	57,218	0.16
		127,035	0.36
	Water (0.11%) (2022: 0.16%)		
145,000	TTW PCL	38,871	0.11
		2,719,130	7.78
	Turkey (1.40%) (2022: 2.55%)		
	Auto Manufacturers (0.00%) (2022: 0.46%)		
321	Anadolu Isuzu Otomotiv Sanayi Ve Ticaret AS	2,133	0.00

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Auto Parts & Equipment (0.06%) (2022: 0.12%)		
4,394	Brisa Bridgestone Sabanci Sanayi ve Ticaret AS	11,493	0.03
19	EGE Endustri VE Ticaret AS	6,692	0.02
547	Jantsa Jant Sanayi Ve Ticaret AS	2,423	0.01
		20,608	0.06
	Beverages (0.11%) (2022: 0.22%)		
8,294	Anadolu Efes Biracilik Ve Malt Sanayii AS	38,614	0.11
	Building & Construction Materials (0.13%) (2022: 0.05%)		
1,005	Akansan Cimento AS	4,842	0.01
13,651	Cimsa Cimento Sanayi VE Ticaret AS	13,562	0.04
2,608	Nuh Cimento Sanayi AS	27,286	0.08
		45,690	0.13
	Chemicals (0.10%) (2022: 0.15%)		
7,690	Aksa Akriklik Kimya Sanayii AS	26,819	0.08
3,651	Alkim Alkali Kimya AS	4,213	0.01
2,751	Kimteks Poliuretan Sanayi VE Ticaret AS	5,416	0.01
		36,448	0.10
	Diversified Financial Services (0.07%) (2022: 0.07%)		
21,889	Is Yatirim Menkul Degerler AS	23,717	0.07
	Electrical Components & Equipment (0.00%) (2022: 0.07%)		
	Energy – Alternate Sources (0.03%) (2022: 0.00%)		
910	Alfa Solar Enerji Sanayi VE Ticaret AS	2,588	0.01
9,255	Galata Wind Enerji AS	6,813	0.02
		9,401	0.03
	Engineering & Construction (0.08%) (2022: 0.06%)		
22,865	Tekfen Holding AS	28,583	0.08
	Food (0.06%) (2022: 0.00%)		
1,035	AG Anadolu Grubu Holding AS	7,040	0.02
8,598	Sok Marketler Ticaret AS	15,706	0.04
		22,746	0.06
	Full Line Insurance (0.01%) (2022: 0.00%)		
2,444	Turkiye Sigorta AS	3,356	0.01
	Home Furnishings (0.04%) (2022: 0.22%)		
9,438	Vestel Beyaz Esva Sanayi ve Ticaret AS	5,113	0.02
9,645	Yatas Yatak ve Yorgan Sanayi ve Ticaret AS	7,916	0.02
		13,029	0.04
	Iron & Steel (0.04%) (2022: 0.25%)		
11,895	Kardemir Karabuk Demir Celik Sanayi ve Ticaret AS	9,569	0.03
3,879	Kocaer Celik Sanayi Ve Ticaret AS	3,914	0.01
		13,483	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Machinery — Diversified (0.00%) (2022: 0.15%)		
	Mining (0.00%) (2022: 0.22%)		
	Oil & Gas (0.02%) (2022: 0.02%)		
1,441	Aygaz AS	6,585	0.02
1	Turkiye Petrol Rafinerileri AS	6	0.00
		6,591	0.02
	Packaging & Containers (0.01%) (2022: 0.01%)		
880	Kartonsan Karton Sanayi ve Ticaret AS	2,160	0.01
	Pharmaceuticals (0.02%) (2022: 0.03%)		
3,411	GEN Ilac VE Saglik Urunleri Sanayi VE Ticaret AS	5,414	0.01
997	Selcuk Ecza Deposu Ticaret ve Sanayi AS	2,080	0.01
		7,494	0.02
	Real Estate (0.07%) (2022: 0.16%)		
109,699	Emlak Konut Gayrimenkul Yatirim Ortakligi AS	25,555	0.07
	Real Estate Investment Trusts (0.01%) (2022: 0.00%)		
3,024	Torunlar Gayrimenkul Yatirim Ortakligi AS	3,246	0.01
	Retail (0.32%) (2022: 0.14%)		
8,658	Dogus Otomotiv Servis ve Ticaret AS	75,341	0.22
9,327	Mavi Giyim Sanayi Ve Ticaret AS	36,791	0.10
		112,132	0.32
	Software (0.02%) (2022: 0.00%)		
2,599	Logo Yazilim Sanayi Ve Ticaret AS	6,508	0.02
	Utilities — Electric (0.20%) (2022: 0.15%)		
11,864	Aksa Enerji Uretim AS	11,947	0.04
36,778	Enerjisa Enerji AS	56,710	0.16
		68,657	0.20
		490,151	1.40
	Total Equities	34,831,208	99.69
	Preferred Stock (0.00%) (2022: 0.01%)		
	Malaysia (0.00%) (2022: 0.01%)		
	Real Estate (0.00%) (2022: 0.01%)		
	Rights (0.00%) (2022: 0.00%)		
	Brazil (0.00%) (2022: 0.00%)		
	Utilities — Electric (0.00%) (2022: 0.00%)		
	Indonesia (0.00%) (2022: 0.00%)		
	Banks (0.00%) (2022: 0.00%)		
	Thailand (0.00%) (2022: 0.00%)		
	Food (0.00%) (2022: 0.00%)		
	Total Transferable Securities (99.69%) (2022: 99.18%)	34,831,208	99.69
	Total Investments (99.69%) (2022: 99.18%)	34,831,208	99.69

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

Other Net Assets (0.31%) (2022: 0.82%)	107,705	0.31
Net Assets (100.00%) (2022: 100.00%)	<u>34,938,913</u>	<u>100.00</u>

	<i>% of Total Assets</i>
<i>Analysis of Total Assets</i>	
Transferable securities admitted to an official stock exchange listing	99.21
Other transferable securities of the type referred to in Regulations 68 (1)(a), (b) and (c)	0.00
Other assets	<u>0.79</u>
	<u>100.00</u>

Abbreviation used:

REIT – Real Estate Investment Trust

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Japan Equity UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (100.09%) (2022: 100.90%)		
	Equities (100.09%) (2022: 100.90%)		
	Japan (100.09%) (2022: 100.90%)		
	Advertising (0.37%) (2022: 0.43%)		
24,583	Dentsu Group, Inc.	630,879	0.28
25,000	Hakuhodo DY Holdings, Inc.	191,605	0.09
		822,484	0.37
	Aerospace & Defense (0.25%) (2022: 0.26%)		
13,400	IHI Corp.	262,430	0.12
13,087	Kawasaki Heavy Industries Ltd.	289,533	0.13
		551,963	0.25
	Agriculture (0.02%) (2022: 0.03%)		
1,544	Sakata Seed Corp.	42,882	0.02
	Airlines (0.23%) (2022: 0.00%)		
26,000	Japan Airlines Co. Ltd.	511,775	0.23
	Auto Manufacturers (9.04%) (2022: 8.10%)		
388,535	Honda Motor Co. Ltd.	4,040,246	1.82
93,398	Isuzu Motors Ltd.	1,203,088	0.54
72,432	Mazda Motor Corp.	782,736	0.35
75,000	Mitsubishi Motors Corp.	238,864	0.11
183,486	Nissan Motor Co. Ltd.	721,293	0.33
6,200	Shinmaywa Industries Ltd.	51,718	0.02
81,981	Subaru Corp.	1,503,780	0.68
20,902	Suzuki Motor Corp.	894,470	0.40
578,870	Toyota Motor Corp.	10,636,742	4.79
		20,072,937	9.04
	Auto Parts & Equipment (5.99%) (2022: 4.86%)		
8,600	Aisan Industry Co. Ltd.	71,799	0.03
23,942	Aisin Corp.	837,749	0.38
87,413	Bridgestone Corp.	3,621,034	1.63
10,635	Daikyonishikawa Corp.	51,598	0.02
250,408	Denso Corp.	3,777,978	1.70
5,243	Exedy Corp.	96,470	0.04
4,832	Futaba Industrial Co. Ltd.	27,762	0.01
4,111	G-Tekt Corp.	50,039	0.02
4,565	Ichikoh Industries Ltd.	16,384	0.01
3,900	IJTT Co. Ltd.	23,791	0.01
35,703	JTEKT Corp.	302,252	0.14
10,000	Koito Manufacturing Co. Ltd.	155,873	0.07
4,600	KYB Corp.	160,044	0.07
2,084	Musashi Seimitsu Industry Co. Ltd.	22,321	0.01
22,933	NGK Insulators Ltd.	274,182	0.12
18,240	NHK Spring Co. Ltd.	154,868	0.07

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Auto Parts & Equipment (5.99%) (2022: 4.86%) (continued)			
1,600	Nichirin Co. Ltd.	37,105	0.02
7,190	Nifco, Inc.	185,895	0.08
13,479	Nisshinbo Holdings, Inc.	109,520	0.05
35,086	Niterra Co. Ltd.	833,473	0.38
5,486	Pacific Industrial Co. Ltd.	50,043	0.02
12,500	Press Kogyo Co. Ltd.	50,544	0.02
2,500	Sanoh Industrial Co. Ltd.	13,956	0.01
1,000	Shindengen Electric Manufacturing Co. Ltd.	21,547	0.01
60,530	Sumitomo Electric Industries Ltd.	770,901	0.35
5,000	Sumitomo Riko Co. Ltd.	37,452	0.02
16,726	Sumitomo Rubber Industries Ltd.	181,758	0.08
7,300	Tachi-S Co. Ltd.	93,101	0.04
9,800	Tokai Rika Co. Ltd.	151,192	0.07
2,274	Topre Corp.	30,292	0.01
19,888	Toyo Tire Corp.	332,924	0.15
9,973	Toyoda Gosei Co. Ltd.	187,144	0.09
19,325	Toyota Boshoku Corp.	306,708	0.14
2,500	Unipres Corp.	16,900	0.01
9,520	Yokohama Rubber Co. Ltd.	218,316	0.10
1,991	Yokowo Co. Ltd.	20,125	0.01
		13,293,040	5.99
Banks (10.32%) (2022: 9.97%)			
3,500	Ehime Bank Ltd.	25,025	0.01
1,210,592	Mitsubishi UFJ Financial Group, Inc.	10,403,159	4.69
327,884	Mizuho Financial Group, Inc.	5,610,888	2.53
112,448	Sumitomo Mitsui Financial Group, Inc.	5,487,623	2.47
71,600	Sumitomo Mitsui Trust Holdings, Inc.	1,374,306	0.62
		22,901,001	10.32
Beverages (1.04%) (2022: 1.22%)			
25,570	Asahi Group Holdings Ltd.	953,660	0.43
75,256	Kirin Holdings Co. Ltd.	1,102,844	0.50
1,500	Sapporo Holdings Ltd.	66,164	0.03
21,784	Takara Holdings, Inc.	191,448	0.08
		2,314,116	1.04
Building & Construction Materials (0.94%) (2022: 1.42%)			
22,731	AGC, Inc.	844,230	0.38
1,533	Asahi Yukizai Corp.	41,266	0.02
2,515	Central Glass Co. Ltd.	47,542	0.02
4,704	Fujimi, Inc.	104,604	0.05
4,437	Fujitec Co. Ltd.	112,546	0.05
1,200	Krosaki Harima Corp.	99,935	0.05
1,391	Nihon Flush Co. Ltd.	8,959	0.00

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Building & Construction Materials (0.94%) (2022: 1.42%) (continued)			
3,814	Noritz Corp.	40,878	0.02
5,165	Okabe Co. Ltd.	26,818	0.01
1,947	Optex Group Co. Ltd.	24,665	0.01
7,802	Rinnai Corp.	180,855	0.08
25,618	Sanwa Holdings Corp.	388,595	0.18
7,999	Taiheiyo Cement Corp.	164,887	0.07
		2,085,780	0.94
Chemicals (7.43%) (2022: 6.44%)			
8,300	Aica Kogyo Co. Ltd.	200,877	0.09
1,034	Arakawa Chemical Industries Ltd.	7,437	0.00
5,477	Artience Co. Ltd.	102,135	0.05
129,679	Asahi Kasei Corp.	955,718	0.43
1,390	C Uyemura & Co. Ltd.	109,051	0.05
8,222	Chugoku Marine Paints Ltd.	96,695	0.04
1,786	Dainichiseika Color & Chemicals Manufacturing Co. Ltd.	32,001	0.01
7,745	Denka Co. Ltd.	137,122	0.06
7,264	DIC Corp.	142,807	0.06
1,281	Fuso Chemical Co. Ltd.	37,940	0.02
3,700	Harima Chemicals Group, Inc.	21,363	0.01
2,900	Ishihara Sangyo Kaisha Ltd.	27,708	0.01
1,269	JCU Corp.	35,825	0.02
4,655	Kaneka Corp.	118,274	0.05
13,161	Kansai Paint Co. Ltd.	224,889	0.10
3,772	Kanto Denka Kogyo Co. Ltd.	22,956	0.01
2,850	KH Neochem Co. Ltd.	45,874	0.02
12,206	Kumiai Chemical Industry Co. Ltd.	69,870	0.03
6,132	Kureha Corp.	125,267	0.06
6,202	Lintec Corp.	120,983	0.06
700	MEC Co. Ltd.	21,822	0.01
200,751	Mitsubishi Chemical Group Corp.	1,230,308	0.55
21,347	Mitsubishi Gas Chemical Co., Inc.	341,525	0.15
16,989	Mitsui Chemicals, Inc.	503,958	0.23
1,700	Moriroku Holdings Co. Ltd.	33,579	0.02
4,814	Nihon Nohyaku Co. Ltd.	22,059	0.01
1,876	Nippon Carbon Co. Ltd.	58,355	0.03
15,429	Nippon Kayaku Co. Ltd.	147,253	0.07
68,600	Nippon Paint Holdings Co. Ltd.	554,717	0.25
11,345	Nippon Sanso Holdings Corp.	303,864	0.14
3,091	Nippon Shokubai Co. Ltd.	119,141	0.05
3,486	Nippon Soda Co. Ltd.	134,267	0.06
9,065	Nissan Chemical Corp.	354,035	0.16
13,515	Nitto Denko Corp.	1,011,377	0.46
5,648	NOF Corp.	280,677	0.13
663	Osaka Soda Co. Ltd.	45,527	0.02

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Chemicals (7.43%) (2022: 6.44%) (continued)			
11,932	Resonac Holdings Corp.	237,828	0.11
3,990	Sakata INX Corp.	38,434	0.02
2,531	Sanyo Chemical Industries Ltd.	76,031	0.03
166,287	Shin-Etsu Chemical Co. Ltd.	6,979,170	3.15
749	Stella Chemifa Corp.	17,160	0.01
3,525	Sumitomo Bakelite Co. Ltd.	185,101	0.08
1,400	Sumitomo Seika Chemicals Co. Ltd.	49,557	0.02
2,305	T Hasegawa Co. Ltd.	50,766	0.02
2,200	Tayca Corp.	21,363	0.01
9,758	Teijin Ltd.	92,507	0.04
15,149	Tokai Carbon Co. Ltd.	110,195	0.05
5,635	Tokuyama Corp.	95,569	0.04
33,728	Tosoh Corp.	430,875	0.19
500	Tri Chemical Laboratories, Inc.	12,808	0.01
9,998	UBE Corp.	162,407	0.07
15,110	Zeon Corp.	140,457	0.06
		16,497,484	7.43
Coal (0.03%) (2022: 0.03%)			
4,000	Mitsui Matsushima Holdings Co. Ltd.	74,762	0.03
Commercial Services (0.73%) (2022: 0.63%)			
1,200	CTI Engineering Co. Ltd.	44,777	0.02
7,400	Inui Global Logistics Co. Ltd.	56,951	0.02
2,336	Nissin Corp.	39,772	0.02
5,400	Open Up Group, Inc.	89,979	0.04
6,700	Outsourcing, Inc.	82,693	0.04
209,630	Persol Holdings Co. Ltd.	359,990	0.16
20,619	Recruit Holdings Co. Ltd.	872,117	0.39
3,600	Shin Nippon Biomedical Laboratories Ltd.	43,359	0.02
400	Weathernews, Inc.	15,350	0.01
2,200	Will Group, Inc.	18,040	0.01
		1,623,028	0.73
Computers (0.79%) (2022: 0.98%)			
4,407	Ferrotec Holdings Corp.	83,089	0.04
6,560	Fujitsu Ltd.	989,962	0.45
7,413	MCJ Co. Ltd.	57,682	0.02
9,875	NEC Corp.	584,879	0.26
1,700	Roland DG Corp.	43,953	0.02
		1,759,565	0.79
Consumer Durables & Apparels (0.16%) (2022: 0.12%)			
7,451	Asics Corp.	233,502	0.10

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Consumer Durables & Apparels (0.16%) (2022: 0.12%) (continued)			
1,600	Descente Ltd.	42,224	0.02
3,424	Wacoal Holdings Corp.	81,362	0.04
		357,088	0.16
Cosmetics & Personal Care (1.07%) (2022: 1.23%)			
30,331	Kao Corp.	1,247,841	0.56
2,154	Kose Corp.	161,573	0.07
2,300	Mandom Corp.	20,833	0.01
14,596	Pigeon Corp.	168,137	0.08
12,038	Shiseido Co. Ltd.	363,070	0.17
11,108	Unicharm Corp.	401,678	0.18
		2,363,132	1.07
Distribution & Wholesale (10.54%) (2022: 11.72%)			
4,287	Ai Holdings Corp.	71,130	0.03
2,741	Alconix Corp.	25,859	0.01
2,800	Chori Co. Ltd.	56,107	0.03
1,600	GSI Creos Corp.	24,821	0.01
4,941	Hakuto Co. Ltd.	190,308	0.09
8,162	Inabata & Co. Ltd.	181,789	0.08
2,402	Innotech Corp.	28,641	0.01
110,764	ITOCHU Corp.	4,530,982	2.04
1,300	Japan Pulp & Paper Co. Ltd.	45,921	0.02
13,700	Kanematsu Corp.	200,670	0.09
4,023	KPP Group Holdings Co. Ltd.	19,490	0.01
226,479	Marubeni Corp.	3,580,011	1.61
461,994	Mitsubishi Corp.	7,384,760	3.33
3,900	Morito Co. Ltd.	35,548	0.02
10,168	Nagase & Co. Ltd.	163,000	0.07
1,971	Optimus Group Co. Ltd.	35,441	0.02
2,250	Sanyo Trading Co. Ltd.	19,088	0.01
2,200	Satori Electric Co. Ltd.	30,711	0.01
1,500	Shinwa Co. Ltd.	25,142	0.01
36,144	Sojitz Corp.	816,560	0.37
178,030	Sumitomo Corp.	3,884,393	1.75
2,500	TAKEBISHI Corp.	33,976	0.02
34,081	Toyota Tsusho Corp.	2,008,410	0.90
		23,392,758	10.54
Diversified Financial Services (0.95%) (2022: 1.17%)			
11,500	J Trust Co. Ltd.	37,441	0.02
277,384	Nomura Holdings, Inc.	1,254,706	0.56
32,185	SBI Holdings, Inc.	724,151	0.33
7,200	Sparx Group Co. Ltd.	82,327	0.04
		2,098,625	0.95

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Electrical Components & Equipment (0.42%) (2022: 0.36%)			
21,717	Casio Computer Co. Ltd.	188,472	0.08
39,100	Fujikura Ltd.	300,780	0.13
6,494	Furukawa Electric Co. Ltd.	102,122	0.05
4,054	GS Yuasa Corp.	57,081	0.03
9,116	Kyosan Electric Manufacturing Co. Ltd.	30,520	0.01
10,338	Mabuchi Motor Co. Ltd.	171,518	0.08
5,531	Sinfonia Technology Co. Ltd.	81,721	0.04
		932,214	0.42
Electronics (4.11%) (2022: 3.44%)			
1,900	A&D HOLON Holdings Co. Ltd.	24,286	0.01
16,800	Alps Alpine Co. Ltd.	146,395	0.07
4,000	Alps Logistics Co. Ltd.	47,127	0.02
12,934	Anritsu Corp.	124,817	0.06
5,700	Azbil Corp.	188,652	0.08
4,500	Daishinku Corp.	27,451	0.01
2,864	Dexerials Corp.	83,819	0.04
3,330	ESPEC Corp.	55,720	0.02
3,565	Fujitsu General Ltd.	58,616	0.03
1,833	Furuno Electric Co. Ltd.	24,105	0.01
600	Furuya Metal Co. Ltd.	40,644	0.02
1,000	Hagiwara Electric Holdings Co. Ltd.	34,549	0.02
818	Hioki EE Corp.	36,670	0.02
2,677	Hirose Electric Co. Ltd.	303,152	0.14
5,288	Horiba Ltd.	413,723	0.19
6,390	Hoya Corp.	798,873	0.36
2,181	Ibiden Co. Ltd.	120,900	0.05
3,572	Idec Corp.	72,742	0.03
1,503	Iriso Electronics Co. Ltd.	39,446	0.02
3,177	Japan Aviation Electronics Industry Ltd.	72,676	0.03
1,746	Jeol Ltd.	76,666	0.03
3,883	Kaga Electronics Co. Ltd.	168,838	0.08
3,700	Koa Corp.	40,627	0.02
2,200	Kyokuto Boeki Kaisha Ltd.	30,570	0.01
4,675	Macnica Holdings, Inc.	246,616	0.11
8,200	Marubun Corp.	93,994	0.04
176	Maruwa Co. Ltd.	36,828	0.02
1,033	Meiko Electronics Co. Ltd.	30,555	0.01
15,700	MINEBEA MITSUMI, Inc.	322,787	0.15
93,151	Murata Manufacturing Co. Ltd.	1,977,599	0.89
5,000	Nichicon Corp.	46,035	0.02
10,308	Nippon Electric Glass Co. Ltd.	221,617	0.10
5,000	Osaki Electric Co. Ltd.	22,734	0.01
3,874	Restar Holdings Corp.	77,491	0.03
569	Riken Keiki Co. Ltd.	27,813	0.01

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Electronics (4.11%) (2022: 3.44%) (continued)			
2,559	Sanshin Electronics Co. Ltd.	39,389	0.02
998	Sanyo Denki Co. Ltd.	44,390	0.02
8,240	SCREEN Holdings Co. Ltd.	697,290	0.31
1,003	Shibaura Electronics Co. Ltd.	39,632	0.02
1,079	Shibaura Mechatronics Corp.	45,462	0.02
10,767	Shimadzu Corp.	301,061	0.14
2,262	Siix Corp.	23,474	0.01
4,980	Sodick Co. Ltd.	25,751	0.01
4,631	Star Micronics Co. Ltd.	56,467	0.03
4,100	Sumida Corp.	33,532	0.02
2,916	Sun-Wa Technos Corp.	45,422	0.02
5,119	Taiyo Holdings Co. Ltd.	113,106	0.05
7,685	Taiyo Yuden Co. Ltd.	203,332	0.09
1,600	Takachiho Koheki Co. Ltd.	41,315	0.02
1,700	Tamura Corp.	6,692	0.00
17,731	TDK Corp.	844,799	0.38
3,597	Tokyo Electron Device Ltd.	129,612	0.06
1,000	Tomen Devices Corp.	38,025	0.02
2,097	Yamaichi Electronics Co. Ltd.	28,797	0.01
12,067	Yokogawa Electric Corp.	230,161	0.10
		9,122,842	4.11
Engineering & Construction (0.84%) (2022: 0.61%)			
39,298	Kajima Corp.	656,876	0.29
56,700	Obayashi Corp.	490,665	0.22
19,353	Penta-Ocean Construction Co. Ltd.	108,708	0.05
40,700	Shimizu Corp.	270,390	0.12
13,000	Sumitomo Mitsui Construction Co. Ltd.	36,608	0.02
3,320	Taikisha Ltd.	96,200	0.04
1,800	Toa Corp.	45,453	0.02
25,600	Toda Corp.	169,384	0.08
		1,874,284	0.84
Entertainment (0.10%) (2022: 0.03%)			
1,251	Toei Animation Co. Ltd.	167,977	0.07
3,582	Universal Entertainment Corp.	58,438	0.03
		226,415	0.10
Environmental Control (0.18%) (2022: 0.15%)			
8,900	ARE Holdings, Inc.	123,166	0.06
4,705	Kurita Water Industries Ltd.	184,222	0.08
800	Nomura Micro Science Co. Ltd.	84,727	0.04
		392,115	0.18
Food (2.28%) (2022: 1.98%)			
16,947	Ajinomoto Co., Inc.	653,934	0.29

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Food (2.28%) (2022: 1.98%) (continued)			
1,748	Ariake Japan Co. Ltd.	57,598	0.03
6,500	Calbee, Inc.	130,641	0.06
4,476	Fuji Oil Holdings, Inc.	77,071	0.03
3,500	House Foods Group, Inc.	77,334	0.04
3,520	Kagome Co. Ltd.	78,375	0.04
577	Kameda Seika Co. Ltd.	16,801	0.01
3,960	Kikkoman Corp.	242,521	0.11
4,926	Maruha Nichiro Corp.	96,997	0.04
9,600	Nichirei Corp.	236,561	0.11
4,100	Nisshin Oillio Group Ltd.	124,762	0.06
21,233	Nisshin Seifun Group, Inc.	285,933	0.13
13,323	Nissin Foods Holdings Co. Ltd.	465,048	0.21
21,942	Nissui Corp.	118,146	0.05
2,600	Riken Vitamin Co. Ltd.	41,219	0.02
47,647	Seven & i Holdings Co. Ltd.	1,890,946	0.85
3,572	Toyo Suisan Kaisha Ltd.	184,453	0.08
12,074	Yakult Honsha Co. Ltd.	271,232	0.12
		5,049,572	2.28
Forest Products & Paper (0.14%) (2022: 0.50%)			
7,038	Hokuetsu Corp.	70,740	0.03
63,715	Oji Holdings Corp.	245,405	0.11
		316,145	0.14
Full Line Insurance (4.22%) (2022: 5.82%)			
65,320	Dai-ichi Life Holdings, Inc.	1,386,282	0.63
53,285	MS&AD Insurance Group Holdings, Inc.	2,096,180	0.95
37,373	Sompo Holdings, Inc.	1,828,096	0.82
161,694	Tokio Marine Holdings, Inc.	4,047,528	1.82
		9,358,086	4.22
Hand & Machine Tools (0.65%) (2022: 0.92%)			
45,439	Amada Co. Ltd.	473,793	0.21
15,000	DMG Mori Co. Ltd.	287,328	0.13
7,141	Fuji Electric Co. Ltd.	307,410	0.14
2,353	Meidensha Corp.	40,645	0.02
2,020	Noritake Co. Ltd.	98,154	0.04
12,664	OSG Corp.	181,633	0.08
718	Union Tool Co.	17,015	0.01
3,026	YAMABIKO Corp.	32,115	0.02
		1,438,093	0.65
Healthcare Products (1.35%) (2022: 0.63%)			
3,600	Asahi Intecc Co. Ltd.	73,249	0.03
17,036	FUJIFILM Holdings Corp.	1,023,876	0.46
4,008	Mani, Inc.	60,669	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Healthcare Products (1.35%) (2022: 0.63%) (continued)			
3,200	Menicon Co. Ltd.	53,318	0.02
2,403	Nakanishi, Inc.	40,414	0.02
3,825	Nihon Kohden Corp.	121,088	0.06
7,507	Nipro Corp.	58,946	0.03
25,213	Olympus Corp.	364,925	0.16
15,400	PHC Holdings Corp.	156,971	0.07
1,100	Shofu, Inc.	21,472	0.01
6,000	Systemex Corp.	334,430	0.15
18,451	Terumo Corp.	604,917	0.27
7,200	Topcon Corp.	77,628	0.04
		2,991,903	1.35
Home Builders (0.57%) (2022: 0.22%)			
51,608	Sekisui Chemical Co. Ltd.	744,029	0.33
17,782	Sumitomo Forestry Co. Ltd.	530,135	0.24
		1,274,164	0.57
Home Furnishings (1.65%) (2022: 1.15%)			
3,713	Canon Electronics, Inc.	53,833	0.02
8,403	Elematec Corp.	104,486	0.05
4,810	Hoshizaki Corp.	176,085	0.08
9,700	JVCKenwood Corp.	50,984	0.02
4,000	Maxell Ltd.	44,261	0.02
135,629	Panasonic Holdings Corp.	1,343,495	0.60
19,500	Sony Group Corp.	1,854,843	0.84
4,165	Zojirushi Corp.	44,049	0.02
		3,672,036	1.65
Household Products (0.03%) (2022: 0.05%)			
1,901	Pilot Corp.	56,651	0.03
Internet (0.36%) (2022: 0.40%)			
2,100	Aucnet, Inc.	27,200	0.01
3,800	en Japan, Inc.	73,450	0.03
13,406	M3, Inc.	221,848	0.10
9,071	Trend Micro, Inc.	485,657	0.22
		808,155	0.36
Iron & Steel (2.96%) (2022: 2.11%)			
1,700	Aichi Steel Corp.	38,286	0.02
33,880	Daido Steel Co. Ltd.	360,717	0.16
4,093	Japan Steel Works Ltd.	71,130	0.03
58,000	JFE Holdings, Inc.	899,950	0.41
57,983	Kobe Steel Ltd.	750,390	0.34
7,372	Kyoei Steel Ltd.	104,530	0.05
3,200	Mitsubishi Steel Manufacturing Co. Ltd.	33,593	0.01

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Iron & Steel (2.96%) (2022: 2.11%) (continued)			
176,503	Nippon Steel Corp.	4,043,883	1.82
3,540	Nippon Yakin Kogyo Co. Ltd.	105,838	0.05
1,700	OSAKA Titanium Technologies Co. Ltd.	32,702	0.01
3,400	Sanyo Special Steel Co. Ltd.	63,572	0.03
3,700	Topy Industries Ltd.	67,056	0.03
		6,571,647	2.96
Leisure Time (0.69%) (2022: 0.67%)			
1,452	GLOBERIDE, Inc.	20,671	0.01
1,095	Mizuno Corp.	30,529	0.01
2,400	Roland Corp.	74,994	0.04
9,400	Round One Corp.	37,205	0.02
3,600	Sansei Technologies, Inc.	29,391	0.01
2,908	Shimano, Inc.	450,391	0.20
97,119	Yamaha Motor Co. Ltd.	867,651	0.39
2,100	Yonex Co. Ltd.	19,931	0.01
		1,530,763	0.69
Machinery — Diversified (4.14%) (2022: 2.84%)			
4,599	Aida Engineering Ltd.	26,913	0.01
4,800	Anest Iwata Corp.	37,758	0.02
5,216	CKD Corp.	93,975	0.04
13,966	Daifuku Co. Ltd.	282,579	0.13
2,600	Daihatsu Diesel Manufacturing Co. Ltd.	18,166	0.01
2,329	Daihen Corp.	106,560	0.05
6,610	Eagle Industry Co. Ltd.	75,018	0.03
10,344	Ebara Corp.	612,510	0.28
57,211	FANUC Corp.	1,682,896	0.76
1,800	Harmonic Drive Systems, Inc.	53,119	0.02
600	Hirata Corp.	26,770	0.01
8,224	Hitachi Zosen Corp.	54,659	0.02
2,521	Hokuetsu Industries Co. Ltd.	45,170	0.02
800	Hosokawa Micron Corp.	22,391	0.01
1,415	Iwaki Co. Ltd.	20,847	0.01
3,005	Keyence Corp.	1,324,093	0.60
63,800	Kubota Corp.	960,534	0.43
1,500	Makino Milling Machine Co. Ltd.	62,461	0.03
5,000	Max Co. Ltd.	116,510	0.05
3,600	Mitsubishi Logisnext Co. Ltd.	35,290	0.02
7,601	Miura Co. Ltd.	151,395	0.07
8,731	Nabtesco Corp.	178,206	0.08
4,000	Nikkiso Co. Ltd.	29,224	0.01
10,700	Nippon Thompson Co. Ltd.	42,806	0.02
1,096	Nissei ASB Machine Co. Ltd.	34,206	0.02
3,148	Obara Group, Inc.	84,293	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Machinery — Diversified (4.14%) (2022: 2.84%) (continued)			
500	Okamoto Machine Tool Works Ltd.	20,145	0.01
3,740	OKUMA Corp.	161,161	0.07
9,000	Omron Corp.	420,251	0.19
2,218	Optorun Co. Ltd.	25,660	0.01
1,508	Organo Corp.	62,468	0.03
3,200	Rheon Automatic Machinery Co. Ltd.	34,138	0.01
2,876	Shibaura Machine Co. Ltd.	70,584	0.03
1,451	Shibuya Corp.	25,175	0.01
2,075	SMC Corp.	1,115,077	0.50
8,725	Sumitomo Heavy Industries Ltd.	220,013	0.10
2,800	Techno Smart Corp.	35,035	0.02
3,272	Teikoku Electric Manufacturing Co. Ltd.	68,397	0.03
9,400	THK Co. Ltd.	184,326	0.08
2,977	Torishima Pump Manufacturing Co. Ltd.	47,639	0.02
4,477	Tsubakimoto Chain Co.	128,454	0.06
3,966	Tsugami Corp.	34,180	0.02
8,186	Yaskawa Electric Corp.	342,008	0.15
4,100	Yushin Precision Equipment Co. Ltd.	19,398	0.01
		9,192,458	4.14
Machinery, Construction & Mining (5.12%) (2022: 2.98%)			
15,300	Hitachi Construction Machinery Co. Ltd.	404,477	0.18
55,160	Hitachi Ltd.	3,979,135	1.79
149,967	Komatsu Ltd.	3,923,109	1.77
138,025	Mitsubishi Electric Corp.	1,957,105	0.88
15,833	Mitsubishi Heavy Industries Ltd.	925,520	0.42
900	Sakai Heavy Industries Ltd.	38,239	0.02
3,200	Tadano Ltd.	26,761	0.01
3,690	Takeuchi Manufacturing Co. Ltd.	112,155	0.05
		11,366,501	5.12
Media (0.03%) (2022: 0.00%)			
3,700	Kadokawa Corp.	75,349	0.03
Mining (0.30%) (2022: 1.15%)			
4,885	Daiki Aluminium Industry Co. Ltd.	40,887	0.02
3,416	Dowa Holdings Co. Ltd.	124,835	0.06
2,249	Furukawa Co. Ltd.	30,422	0.01
10,163	Mitsubishi Materials Corp.	176,436	0.08
7,457	Mitsui Mining & Smelting Co. Ltd.	229,296	0.10
2,600	Nippon Light Metal Holdings Co. Ltd.	32,329	0.02
2,184	Toho Titanium Co. Ltd.	29,372	0.01
		663,577	0.30
Miscellaneous Manufacturers (0.70%) (2022: 0.94%)			
10,500	Amano Corp.	248,908	0.11

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Miscellaneous Manufacturers (0.70%) (2022: 0.94%) (continued)			
7,700	Bando Chemical Industries Ltd.	84,712	0.04
2,200	Fujikura Composites, Inc.	21,519	0.01
2,400	FuKoKu Co. Ltd.	22,863	0.01
2,583	JSP Corp.	33,566	0.02
1,321	Kurabo Industries Ltd.	27,103	0.01
7,507	Mitsuboshi Belting Ltd.	233,496	0.11
2,500	Morita Holdings Corp.	27,557	0.01
29,681	Nikon Corp.	293,905	0.13
3,521	Nippon Pillar Packing Co. Ltd.	111,264	0.05
7,774	Riken Technos Corp.	46,651	0.02
6,200	Shinagawa Refractories Co. Ltd.	75,598	0.03
4,936	Shoei Co. Ltd.	64,422	0.03
2,251	Tamron Co. Ltd.	84,943	0.04
300	Towa Corp.	15,172	0.01
1,300	Toyo Tanso Co. Ltd.	44,129	0.02
6,697	Toyobo Co. Ltd.	50,211	0.02
2,648	Valqua Ltd.	77,855	0.03
		1,563,874	0.70
Oil & Gas (1.49%) (2022: 1.97%)			
290,660	ENEOS Holdings, Inc.	1,155,387	0.52
129,690	Idemitsu Kosan Co. Ltd.	706,037	0.32
107,332	Inpex Corp.	1,449,953	0.65
		3,311,377	1.49
Other Industrial (0.59%) (2022: 0.58%)			
2,800	Daiichi Jitsugyo Co. Ltd.	39,027	0.02
5,544	Hanwa Co. Ltd.	196,427	0.09
12,190	Kitz Corp.	104,278	0.05
7,449	MISUMI Group, Inc.	126,255	0.06
1,006	Mitsui High-Tec, Inc.	52,525	0.02
1,549	Nachi-Fujikoshi Corp.	40,383	0.02
48,000	NSK Ltd.	259,782	0.12
34,700	NTN Corp.	63,995	0.03
3,820	Oiles Corp.	53,677	0.02
3,600	Ryobi Ltd.	67,873	0.03
1,741	Shinsho Corp.	70,144	0.03
8,400	Tocalo Co. Ltd.	89,017	0.04
2,400	Tsubaki Nakashima Co. Ltd.	12,461	0.01
4,500	UACJ Corp.	122,890	0.05
		1,298,734	0.59
Packaging & Containers (0.18%) (2022: 0.21%)			
2,284	Fuji Seal International, Inc.	27,769	0.02
947	Fujimori Kogyo Co. Ltd.	25,391	0.01

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Packaging & Containers (0.18%) (2022: 0.21%) (continued)			
13,300	Rengo Co. Ltd.	88,679	0.04
15,243	Toyo Seikan Group Holdings Ltd.	247,279	0.11
		389,118	0.18
Pharmaceuticals (6.62%) (2022: 8.13%)			
147,313	Astellas Pharma, Inc.	1,761,742	0.79
72,438	Chugai Pharmaceutical Co. Ltd.	2,744,823	1.24
39,100	Daiichi Sankyo Co. Ltd.	1,073,877	0.48
4,500	Eiken Chemical Co. Ltd.	54,550	0.02
2,800	Kobayashi Pharmaceutical Co. Ltd.	134,856	0.06
30,808	Kyowa Kirin Co. Ltd.	517,910	0.23
3,532	Nippon Shinyaku Co. Ltd.	125,166	0.06
36,865	Ono Pharmaceutical Co. Ltd.	657,911	0.30
26,905	Otsuka Holdings Co. Ltd.	1,009,367	0.46
5,854	Rohto Pharmaceutical Co. Ltd.	118,057	0.05
23,000	Santen Pharmaceutical Co. Ltd.	229,217	0.10
23,660	Shionogi & Co. Ltd.	1,140,881	0.51
7,699	Takara Bio, Inc.	68,372	0.03
172,518	Takeda Pharmaceutical Co. Ltd.	4,960,922	2.24
2,100	Towa Pharmaceutical Co. Ltd.	35,035	0.02
4,779	ZERIA Pharmaceutical Co. Ltd.	68,373	0.03
		14,701,059	6.62
Real Estate (0.00%) (2022: 0.04%)			
Retail (1.16%) (2022: 1.01%)			
22,250	ABC-Mart, Inc.	389,036	0.18
26,400	Citizen Watch Co. Ltd.	157,486	0.07
6,379	Fast Retailing Co. Ltd.	1,583,222	0.71
13,603	Ryohin Keikaku Co. Ltd.	227,666	0.10
841	Saizeriya Co. Ltd.	30,006	0.01
2,579	Seiko Group Corp.	49,282	0.02
16,531	VT Holdings Co. Ltd.	60,622	0.03
1,600	Zensho Holdings Co. Ltd.	83,864	0.04
		2,581,184	1.16
Semiconductors (3.74%) (2022: 3.37%)			
14,948	Advantest Corp.	508,622	0.23
1,908	Daitron Co. Ltd.	37,908	0.02
3,797	Disco Corp.	942,113	0.42
5,128	Hamamatsu Photonics KK	210,974	0.09
1,600	Lasertec Corp.	421,858	0.19
2,500	Micronics Japan Co. Ltd.	65,085	0.03
19,757	Rohm Co. Ltd.	378,730	0.17
500	Rorze Corp.	53,416	0.02
2,372	Ryosan Co. Ltd.	79,162	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Semiconductors (3.74%) (2022: 3.37%) (continued)			
2,100	Santec Holdings Corp.	46,102	0.02
5,894	Shin-Etsu Polymer Co. Ltd.	70,111	0.03
3,195	Shinko Electric Industries Co. Ltd.	124,283	0.06
13,185	Socionext, Inc.	239,421	0.11
38,005	SUMCO Corp.	570,021	0.26
22,576	Tokyo Electron Ltd.	4,044,254	1.82
6,285	Tokyo Ohka Kogyo Co. Ltd.	138,735	0.06
4,213	Tokyo Seimitsu Co. Ltd.	259,121	0.12
2,265	Ulvac, Inc.	108,253	0.05
		8,298,169	3.74
Software (0.59%) (2022: 1.10%)			
7,354	Capcom Co. Ltd.	237,657	0.11
20,232	Koei Tecmo Holdings Co. Ltd.	230,835	0.10
5,279	Konami Group Corp.	276,461	0.12
4,900	Marvelous, Inc.	24,786	0.01
7,400	Nexon Co. Ltd.	134,877	0.06
23,001	Sega Sammy Holdings, Inc.	321,733	0.15
4,000	Transcosmos, Inc.	85,544	0.04
		1,311,893	0.59
Storage & Warehousing (0.06%) (2022: 0.06%)			
4,010	Mitsui-Soko Holdings Co. Ltd.	133,828	0.06
Technology Hardware & Equipment (1.82%) (2022: 2.17%)			
119,017	Canon, Inc.	3,056,054	1.38
41,600	Ricoh Co. Ltd.	319,569	0.14
4,000	Riso Kagaku Corp.	75,330	0.03
2,424	Sato Holdings Corp.	36,382	0.02
34,283	Seiko Epson Corp.	513,224	0.23
1,500	Toshiba TEC Corp.	31,079	0.02
		4,031,638	1.82
Textile (0.06%) (2022: 0.13%)			
1,500	Nitto Boseki Co. Ltd.	48,890	0.02
4,399	Seiren Co. Ltd.	77,352	0.04
		126,242	0.06
Toys, Games & Hobbies (2.41%) (2022: 2.70%)			
36,160	Bandai Namco Holdings, Inc.	724,970	0.33
85,610	Nintendo Co. Ltd.	4,468,760	2.01
1,800	Sanrio Co. Ltd.	75,066	0.03
4,911	Tomy Co. Ltd.	77,773	0.04
		5,346,569	2.41
Transportation (0.63%) (2022: 3.86%)			
20,581	Iino Kaiun Kaisha Ltd.	173,285	0.08

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>	
Transportation (0.63%) (2022: 3.86%) (continued)				
4,000	Japan Transcity Corp.	17,421	0.01	
5,100	Kintetsu Group Holdings Co. Ltd.	161,776	0.07	
4,700	Mitsubishi Logistics Corp.	141,653	0.07	
12,624	NIPPON EXPRESS HOLDINGS, Inc.	717,615	0.32	
2,300	Nishi-Nippon Railroad Co. Ltd.	38,983	0.02	
3,991	NS United Kaiun Kaisha Ltd.	135,742	0.06	
		1,386,475	0.63	
Trucking & Leasing (0.00%) (2022: 0.01%)				
		222,155,550	100.09	
Total Equities				
		222,155,550	100.09	
Total Transferable Securities (100.09%) (2022: 100.90%)				
		222,155,550	100.09	
Financial Derivative Instruments ((2.43%) (2022: (3.93)%)				
Open Forward Foreign Currency Exchange Contracts ((2.43%) (2022: (3.93)%)				
<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
04/01/2024	CHF 2,074,266	JPY 352,115,293	(33,103)	(0.02)
04/01/2024	CHF 188,373	JPY 31,405,217	1,050	0.00
04/01/2024	EUR 39,921,345	JPY 6,416,150,564	(1,410,263)	(0.64)
04/01/2024	EUR 275,427	JPY 43,911,078	(7,209)	0.00
04/01/2024	EUR 163,929	JPY 26,346,649	(5,791)	0.00
04/01/2024	EUR 168,834	JPY 26,351,038	(403)	0.00
04/01/2024	GBP 11,143,058	JPY 2,075,521,488	(516,857)	(0.23)
04/01/2024	GBP 118,865	JPY 22,140,045	(5,513)	0.00
04/01/2024	JPY 434,816,275	EUR 2,807,864	(17,585)	(0.01)
04/01/2024	JPY 37,038,994	EUR 236,989	926	0.00
04/01/2024	JPY 3,293,330,835	EUR 20,770,695	415,040	0.19
04/01/2024	JPY 25,015,016	USD 175,279	2,158	0.00
04/01/2024	JPY 31,575,802	USD 220,267	3,706	0.00
04/01/2024	JPY 43,911,252	USD 298,859	12,613	0.01
04/01/2024	USD 52,098,526	JPY 7,663,031,520	(2,256,925)	(1.02)
04/01/2024	USD 35,856,993	JPY 5,274,108,317	(1,553,337)	(0.70)
04/01/2024	USD 570,149	JPY 83,472,133	(21,936)	(0.01)
Unrealised gain on open forward foreign currency exchange contracts			435,493	0.20
Unrealised loss on open forward foreign currency exchange contracts			(5,828,922)	(2.63)
Net unrealised loss on open forward foreign currency exchange contracts			(5,393,429)	(2.43)
Total Financial Derivative Instruments			(5,393,429)	(2.43)
Total Investments (97.66%) (2022: 96.97%)			216,762,121	97.66

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Japan Equity UCITS ETF (continued)

Other Net Assets (2.34%) (2022: 3.03%)	<u>5,189,465</u>	<u>2.34</u>
Net Assets (100.00%) (2022: 100.00%)	<u><u>221,951,586</u></u>	<u><u>100.00</u></u>

	<i>% of Total Assets</i>
<i>Analysis of Total Assets</i>	
Transferable securities admitted to an official stock exchange listing	97.22
Over the counter financial derivative instruments	0.19
Other assets	<u>2.59</u>
	<u><u>100.00</u></u>

The counterparty to the open forward foreign currency exchange contracts is State Street Bank and Trust Company.

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Europe Equity UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.22%) (2022: 99.38%)		
	Equities (99.22%) (2022: 99.38%)		
	Austria (0.42%) (2022: 0.89%)		
	Chemicals (0.00%) (2022: 0.27%)		
	Electronics (0.00%) (2022: 0.06%)		
	Machinery — Diversified (0.42%) (2022: 0.56%)		
4,365	ANDRITZ AG	271,949	0.42
	Belgium (3.17%) (2022: 3.09%)		
	Beverages (2.12%) (2022: 2.00%)		
21,036	Anheuser-Busch InBev SA	1,357,531	2.12
	Electrical Components & Equipment (0.24%) (2022: 0.21%)		
3,078	Bekaert SA	158,173	0.24
	Electronics (0.07%) (2022: 0.08%)		
2,435	Barco NV	44,516	0.07
	Pharmaceuticals (0.46%) (2022: 0.49%)		
842	Fagron	15,449	0.02
3,196	UCB SA	278,554	0.44
		294,003	0.46
	Semiconductors (0.28%) (2022: 0.31%)		
1,766	Melexis NV	178,012	0.28
		2,032,235	3.17
	Finland (4.11%) (2022: 4.06%)		
	Chemicals (0.23%) (2022: 0.18%)		
7,961	Kemira OYJ	147,653	0.23
	Hand & Machine Tools (0.30%) (2022: 0.25%)		
4,204	Konecranes OYJ	189,380	0.30
	Machinery — Diversified (2.04%) (2022: 2.31%)		
16,575	Kone OYJ	826,861	1.29
10,065	Valmet OYJ	290,299	0.45
13,314	Wartsila OYJ Abp	193,033	0.30
		1,310,193	2.04
	Machinery, Construction & Mining (0.41%) (2022: 0.47%)		
25,641	Metso OYJ	259,734	0.41
	Other Consumer, Cyclical (0.00%) (2022: 0.12%)		
	Packaging & Containers (0.18%) (2022: 0.18%)		
2,777	Huhtamaki OYJ	112,674	0.18
	Telecommunications (0.80%) (2022: 0.42%)		
152,789	Nokia OYJ	515,112	0.80

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transportation (0.15%) (2022: 0.13%)		
1,660	Cargotec OYJ	96,637	0.15
		2,631,383	4.11
	France (24.16%) (2022: 25.42%)		
	Advertising (0.88%) (2022: 0.66%)		
413	IPSOS SA	25,891	0.04
5,772	Publicis Groupe SA	535,587	0.84
		561,478	0.88
	Auto Parts & Equipment (0.99%) (2022: 0.84%)		
16,038	Cie Generale des Etablissements Michelin SCA	575,074	0.90
1,689	Cie Plastic Omnium SE	22,389	0.03
2,323	Valeo SE	35,707	0.06
		633,170	0.99
	Beverages (0.82%) (2022: 1.64%)		
2,733	Pernod Ricard SA	482,286	0.75
368	Remy Cointreau SA	46,749	0.07
		529,035	0.82
	Building & Construction Materials (0.15%) (2022: 0.11%)		
1,995	Imerys SA	62,763	0.10
903	Vicat SACA	32,768	0.05
		95,531	0.15
	Chemicals (1.85%) (2022: 1.52%)		
5,447	Air Liquide SA	1,059,720	1.65
1,130	Arkema SA	128,570	0.20
		1,188,290	1.85
	Commercial Services (0.36%) (2022: 0.23%)		
9,111	Bureau Veritas SA	230,174	0.36
	Computers (0.18%) (2022: 0.14%)		
779	Teleperformance SE	113,632	0.18
	Consumer Durables & Apparels (5.60%) (2022: 6.68%)		
390	Hermes International SCA	826,645	1.29
1,510	Kering SA	665,541	1.04
2,592	LVMH Moet Hennessy Louis Vuitton SE	2,100,484	3.27
		3,592,670	5.60
	Cosmetics & Personal Care (3.64%) (2022: 3.84%)		
946	Interparfums SA	52,668	0.08
4,585	L'Oreal SA	2,282,463	3.56
		2,335,131	3.64

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Electrical Components & Equipment (2.84%) (2022: 2.01%)		
3,439	Legrand SA	357,476	0.56
478	Nexans SA	41,846	0.06
7,091	Schneider Electric SE	1,423,897	2.22
		1,823,219	2.84
	Energy – Alternate Sources (0.02%) (2022: 0.01%)		
348	Neoen SA	11,640	0.02
	Food (1.57%) (2022: 1.44%)		
13,489	Danone SA	874,369	1.37
1,173	Sodexo SA	129,083	0.20
		1,003,452	1.57
	Full Line Insurance (0.15%) (2022: 0.00%)		
3,367	SCOR SE	98,415	0.15
	Healthcare Products (1.02%) (2022: 1.22%)		
3,248	EssilorLuxottica SA	651,564	1.02
	Healthcare Services (0.07%) (2022: 0.10%)		
389	BioMerieux	43,229	0.07
	Home Furnishings (0.10%) (2022: 0.00%)		
503	SEB SA	62,787	0.10
	Household Products (0.07%) (2022: 0.09%)		
676	Societe BIC SA	46,933	0.07
	Lodging (0.12%) (2022: 0.00%)		
2,043	Accor SA	78,086	0.12
	Mining (0.07%) (2022: 0.14%)		
542	Eramet SA	42,809	0.07
	Oil & Gas (0.21%) (2022: 0.21%)		
5,432	Rubis SCA	135,011	0.21
	Pharmaceuticals (3.15%) (2022: 4.17%)		
336	Ipsen SA	40,048	0.06
19,940	Sanofi SA	1,977,120	3.09
		2,017,168	3.15
	Pipelines (0.08%) (2022: 0.15%)		
385	Gaztransport Et Technigaz SA	50,993	0.08
	Software (0.22%) (2022: 0.22%)		
2,645	Dassault Systemes SE	129,246	0.20
280	Lectra	9,666	0.02
		138,912	0.22
		15,483,329	24.16

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Germany (24.94%) (2022: 23.45%)		
	Aerospace & Defense (0.12%) (2022: 0.11%)		
349	MTU Aero Engines AG	75,273	0.12
	Auto Manufacturers (7.08%) (2022: 6.76%)		
18,414	Bayerische Motoren Werke AG	2,049,969	3.20
12,674	Daimler Truck Holding AG	476,291	0.74
29,072	Mercedes-Benz Group AG	2,008,755	3.14
		4,535,015	7.08
	Auto Parts & Equipment (0.20%) (2022: 0.00%)		
1,527	Continental AG	129,749	0.20
	Building & Construction Materials (0.54%) (2022: 0.46%)		
3,893	Heidelberg Materials AG	348,075	0.54
	Chemicals (0.76%) (2022: 3.65%)		
1,539	Brenntag SE	141,479	0.22
11,113	Evonik Industries AG	227,105	0.35
4,251	K&S AG	67,198	0.11
1,560	Lanxess AG	48,889	0.08
		484,671	0.76
	Computers (0.01%) (2022: 0.01%)		
252	Jenoptik AG	7,917	0.01
	Consumer Durables & Apparels (0.06%) (2022: 0.84%)		
725	Puma SE	40,460	0.06
	Cosmetics & Personal Care (0.18%) (2022: 0.16%)		
755	Beiersdorf AG	113,175	0.18
	Engineering & Construction (0.30%) (2022: 0.12%)		
1,734	HOCHTIEF AG	192,121	0.30
	Full Line Insurance (2.60%) (2022: 1.03%)		
1,819	Hannover Rueck SE	434,624	0.68
2,207	Muenchener Rueckversicherungs-Gesellschaft AG in Muenchen	914,480	1.43
4,428	Talanx AG	316,228	0.49
		1,665,332	2.60
	Healthcare Products (0.74%) (2022: 0.79%)		
8,162	Siemens Healthineers AG	474,250	0.74
	Healthcare Services (0.60%) (2022: 0.00%)		
3,616	Fresenius Medical Care AG	151,628	0.24
7,420	Fresenius SE & Co. KGaA	230,076	0.36
		381,704	0.60
	Household Products (0.31%) (2022: 0.41%)		
2,816	Henkel AG & Co. KGaA	202,133	0.31

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Machinery — Diversified (0.24%) (2022: 0.24%)		
976	Duerr AG	23,051	0.03
1,941	GEA Group AG	80,812	0.13
213	Krones AG	26,305	0.04
394	Stabilus SE	26,854	0.04
		157,022	0.24
	Miscellaneous Manufacturers (4.35%) (2022: 0.00%)		
1,449	Knorr-Bremse AG	94,117	0.15
14,354	Siemens AG	2,694,277	4.20
		2,788,394	4.35
	Pharmaceuticals (1.35%) (2022: 1.83%)		
20,215	Bayer AG	750,975	1.17
710	Merck KGaA	113,018	0.18
		863,993	1.35
	Retail (0.07%) (2022: 0.07%)		
632	Hugo Boss AG	47,096	0.07
	Semiconductors (0.45%) (2022: 0.42%)		
512	AIXTRON SE	21,865	0.03
72	Elmos Semiconductor SE	5,886	0.01
5,286	Infineon Technologies AG	220,721	0.35
403	Siltronic AG	39,376	0.06
		287,848	0.45
	Software (1.66%) (2022: 1.99%)		
6,912	SAP SE	1,064,977	1.66
	Telecommunications (3.32%) (2022: 3.44%)		
88,519	Deutsche Telekom AG	2,126,770	3.32
	Transportation (0.00%) (2022: 1.12%)		
		15,985,975	24.94
	Ireland (0.50%) (2022: 2.38%)		
	Building & Construction Materials (0.00%) (2022: 1.90%)		
	Food (0.50%) (2022: 0.48%)		
7,804	Glanbia PLC	128,534	0.20
2,222	Kerry Group PLC	193,074	0.30
		321,608	0.50
		321,608	0.50
	Italy (1.87%) (2022: 1.11%)		
	Auto Parts & Equipment (0.20%) (2022: 0.00%)		
10,287	Brembo SpA	126,136	0.20
	Building & Construction Materials (0.04%) (2022: 0.03%)		
866	Carel Industries SpA	23,724	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Cosmetics & Personal Care (0.03%) (2022: 0.00%)		
1,433	Intercos SpA	22,636	0.03
	Electrical Components & Equipment (0.43%) (2022: 0.29%)		
6,065	Prysmian SpA	275,827	0.43
	Engineering & Construction (0.19%) (2022: 0.10%)		
11,873	Maire Tecnimont SpA	64,397	0.10
28,702	Webuild SpA	57,927	0.09
		122,324	0.19
	Healthcare Products (0.10%) (2022: 0.11%)		
618	DiaSorin SpA	63,653	0.10
	Internet (0.08%) (2022: 0.05%)		
367	Reply SpA	48,446	0.08
	Leisure Time (0.18%) (2022: 0.00%)		
35,271	Piaggio & C SpA	116,029	0.18
	Retail (0.62%) (2022: 0.53%)		
649	Brunello Cucinelli SpA	63,519	0.10
4,745	Moncler SpA	291,955	0.46
3,092	Salvatore Ferragamo SpA	41,704	0.06
		397,178	0.62
		1,195,953	1.87
	Netherlands (26.88%) (2022: 27.38%)		
	Auto Manufacturers (9.15%) (2022: 6.99%)		
1,412	Ferrari NV	476,041	0.74
230,702	Stellantis NV	5,389,974	8.41
		5,866,015	9.15
	Beverages (3.19%) (2022: 4.07%)		
5,696	Davide Campari-Milano NV	64,274	0.10
6,520	Heineken Holding NV	551,697	0.86
11,021	Heineken NV	1,119,310	1.75
11,507	JDE Peet's NV	309,645	0.48
		2,044,926	3.19
	Chemicals (0.59%) (2022: 2.98%)		
4,536	Akzo Nobel NV	374,900	0.59
	Distribution & Wholesale (0.28%) (2022: 0.18%)		
1,019	IMCD NV	177,344	0.28
	Electrical Components & Equipment (0.35%) (2022: 0.41%)		
6,663	Signify NV	223,164	0.35

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Engineering & Construction (1.02%) (2022: 0.19%)		
1,494	Arcadis NV	80,603	0.13
15,695	Ferrovial SE	572,484	0.89
		653,087	1.02
	Entertainment (1.48%) (2022: 1.61%)		
33,221	Universal Music Group NV	947,165	1.48
	Food (2.19%) (2022: 1.98%)		
1,804	Corbion NV	38,620	0.06
47,474	Koninklijke Ahold Delhaize NV	1,364,284	2.13
		1,402,904	2.19
	Full Line Insurance (0.87%) (2022: 0.89%)		
96,387	Aegon Ltd.	558,775	0.87
	Internet (0.40%) (2022: 0.00%)		
8,586	Prosus NV	255,940	0.40
	Machinery — Diversified (0.00%) (2022: 0.86%)		
	Media (1.14%) (2022: 1.15%)		
5,157	Wolters Kluwer NV	733,163	1.14
	Oil & Gas Services (0.35%) (2022: 0.39%)		
13,561	SBM Offshore NV	186,503	0.29
1,617	Technip Energies NV	37,797	0.06
		224,300	0.35
	Pipelines (0.34%) (2022: 0.44%)		
6,493	Koninklijke Vopak NV	218,331	0.34
	Semiconductors (5.53%) (2022: 5.24%)		
274	ASM International NV	142,242	0.22
3,590	ASML Holding NV	2,703,415	4.22
2,998	BE Semiconductor Industries NV	451,887	0.70
4,964	STMicroelectronics NV	248,100	0.39
		3,545,644	5.53
		17,225,658	26.88
	Portugal (0.08%) (2022: 0.08%)		
	Engineering & Construction (0.08%) (2022: 0.00%)		
12,225	Mota-Engil SGPS SA	53,477	0.08
	Forest Products & Paper (0.00%) (2022: 0.08%)		
	Spain (13.09%) (2022: 11.52%)		
	Auto Parts & Equipment (0.35%) (2022: 0.17%)		
4,291	CIE Automotive SA	121,914	0.19
25,496	Gestamp Automocion SA	98,800	0.16
		220,714	0.35

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Banks (9.60%) (2022: 7.59%)		
474,292	Banco Bilbao Vizcaya Argentaria SA	4,309,823	6.72
441,726	Banco Santander SA	1,844,218	2.88
		6,154,041	9.60
	Commercial Services (0.84%) (2022: 0.00%)		
7,171	Amadeus IT Group SA	513,943	0.80
1,905	Applus Services SA	21,044	0.04
		534,987	0.84
	Engineering & Construction (0.97%) (2022: 1.72%)		
13,168	ACS Actividades de Construccion y Servicios SA	584,169	0.91
1,807	Elecnor SA	39,024	0.06
		623,193	0.97
	Environmental Control (0.22%) (2022: 0.28%)		
6,834	Fluidra SA	142,302	0.22
	Food (0.20%) (2022: 0.37%)		
2,430	Ebro Foods SA	41,661	0.07
1,415	Viscofan SA	83,781	0.13
		125,442	0.20
	Full Line Insurance (0.65%) (2022: 0.96%)		
194,736	Mapfre SA	417,969	0.65
	Iron & Steel (0.26%) (2022: 0.43%)		
14,373	Acerinox SA	169,171	0.26
		8,387,819	13.09
	Total Equities	63,589,386	99.22
	Total Transferable Securities (99.22%) (2022: 99.38%)	63,589,386	99.22
	Financial Derivative Instruments ((0.79%) (2022: (3.14)%)		
	Open Forward Foreign Currency Exchange Contracts ((0.79%) (2022: (3.14)%)		

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
04/01/2024	CHF 2,261,341	EUR 2,388,392	48,357	0.08
04/01/2024	EUR 215,051	CHF 204,557	(5,478)	(0.01)
04/01/2024	EUR 298,215	CHF 281,582	(5,125)	(0.01)
04/01/2024	EUR 162,069	GBP 139,121	1,684	0.00
04/01/2024	GBP 1,787,930	EUR 2,072,073	(9,739)	(0.02)
04/01/2024	USD 27,144,432	EUR 24,841,478	(297,760)	(0.46)
04/01/2024	USD 20,328,448	EUR 18,603,768	(222,993)	(0.35)
04/01/2024	USD 408,399	EUR 373,857	(4,598)	(0.01)
04/01/2024	USD 173,601	EUR 160,799	(4,032)	(0.01)

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Europe Equity UCITS ETF (continued)

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
04/01/2024	USD 332,191	EUR 302,543	(2,025)	0.00
04/01/2024	USD 235,911	EUR 214,398	(933)	0.00
Unrealised gain on open forward foreign currency exchange contracts			50,041	0.08
Unrealised loss on open forward foreign currency exchange contracts			(552,683)	(0.87)
Net unrealised loss on open forward foreign currency exchange contracts			(502,642)	(0.79)
Total Financial Derivative Instruments			(502,642)	(0.79)
Total Investments (98.43%) (2022: 96.24%)			63,086,744	98.43
Other Net Assets (1.57%) (2022: 3.76%)			1,003,937	1.57
Net Assets (100.00%) (2022: 100.00%)			<u>64,090,681</u>	<u>100.00</u>
<i>Analysis of Total Assets</i>				
Transferable securities admitted to an official stock exchange listing				98.33
Over the counter financial derivative instruments				0.08
Other assets				1.59
				<u>100.00</u>

The counterparty to the open forward foreign currency exchange contracts is State Street Bank and Trust Company.

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree UK Equity Income UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	Transferable Securities (98.92%) (2022: 98.87%)		
	Equities (98.92%) (2022: 98.87%)		
	Israel (0.85%) (2022: 1.23%)		
	Diversified Financial Services (0.85%) (2022: 1.23%)		
5,559	Plus500 Ltd.	92,446	0.85
	United Kingdom (98.07%) (2022: 97.64%)		
	Banks (16.15%) (2022: 7.84%)		
2,325	Bank of Georgia Group PLC	92,419	0.85
219,411	Barclays PLC	337,410	3.11
48,821	HSBC Holdings PLC	310,257	2.86
36,397	Investec PLC	193,559	1.78
716,195	Lloyds Banking Group PLC	341,697	3.15
160,883	NatWest Group PLC	352,977	3.25
76,007	Virgin Money U.K. PLC	124,994	1.15
		<u>1,753,313</u>	<u>16.15</u>
	Building & Construction Materials (1.17%) (2022: 0.89%)		
31,338	Ibstock PLC	47,477	0.44
20,011	Marshalls PLC	55,911	0.51
7,461	Tyman PLC	23,465	0.22
		<u>126,853</u>	<u>1.17</u>
	Chemicals (2.72%) (2022: 0.00%)		
17,387	Johnson Matthey PLC	295,144	2.72
	Commercial Services (2.34%) (2022: 0.98%)		
113,547	Hays PLC	123,993	1.14
16,645	Redde Northgate PLC	60,505	0.56
27,813	RWS Holdings PLC	69,755	0.64
		<u>254,253</u>	<u>2.34</u>
	Distribution & Wholesale (1.31%) (2022: 1.13%)		
17,209	Travis Perkins PLC	142,594	1.31
	Diversified Financial Services (10.64%) (2022: 11.52%)		
27,853	Ashmore Group PLC	62,056	0.57
10,800	Close Brothers Group PLC	85,752	0.79
17,586	CMC Markets PLC	18,465	0.17
31,774	Hargreaves Lansdown PLC	233,221	2.15
8,540	Impax Asset Management Group PLC	46,970	0.43
40,731	Jupiter Fund Management PLC	38,043	0.35
1,584	Mortgage Advice Bureau Holdings Ltd.	12,989	0.12
3,323	PayPoint PLC	17,280	0.16
77,981	Schroders PLC	335,240	3.09
44,710	St. James's Place PLC	305,638	2.81
		<u>1,155,654</u>	<u>10.64</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree UK Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	Electronics (0.68%) (2022: 0.00%)		
7,808	Smart Metering Systems PLC	73,395	0.68
	Engineering & Construction (0.72%) (2022: 0.37%)		
3,033	Keller Group PLC	26,690	0.25
2,319	Morgan Sindall Group PLC	51,366	0.47
		78,056	0.72
	Food (4.84%) (2022: 8.10%)		
173,666	J Sainsbury PLC	525,513	4.84
	Full Line Insurance (0.10%) (2022: 5.38%)		
4,044	Chesnara PLC	10,575	0.10
	Home Builders (2.98%) (2022: 3.30%)		
8,923	Bellway PLC	229,143	2.11
15,313	Redrow PLC	94,251	0.87
		323,394	2.98
	Internet (0.69%) (2022: 0.77%)		
26,835	Moneysupermarket.com Group PLC	75,192	0.69
	Machinery — Diversified (0.38%) (2022: 0.00%)		
8,504	Vesuvius PLC	40,921	0.38
	Media (2.46%) (2022: 2.27%)		
382,720	ITV PLC	242,185	2.23
33,716	Reach PLC	25,254	0.23
		267,439	2.46
	Mining (4.77%) (2022: 9.57%)		
74,597	Pan African Resources PLC	12,577	0.12
8,647	Rio Tinto PLC	505,158	4.65
		517,735	4.77
	Miscellaneous Manufacturers (0.78%) (2022: 0.72%)		
1,741	Avon Rubber PLC	14,799	0.14
24,623	Morgan Advanced Materials PLC	69,683	0.64
		84,482	0.78
	Oil & Gas (3.14%) (2022: 0.95%)		
110,399	Harbour Energy PLC	340,691	3.14
	Pharmaceuticals (0.00%) (2022: 3.76%)		
	Real Estate (0.00%) (2022: 0.22%)		
	Real Estate Investment Trusts (15.08%) (2022: 12.72%)		
209,709	Assura PLC	100,912	0.93
15,281	Big Yellow Group PLC	186,734	1.72
124,005	British Land Co. PLC	495,524	4.56
73,623	Land Securities Group PLC	518,895	4.78
81,474	LondonMetric Property PLC	156,023	1.44

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree UK Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	Real Estate Investment Trusts (15.08%) (2022: 12.72%) (continued)		
125,985	Primary Health Properties PLC	130,772	1.21
8,421	Workspace Group PLC	47,831	0.44
		<u>1,636,691</u>	<u>15.08</u>
	Retail (0.49%) (2022: 6.06%)		
18,652	Halfords Group PLC	37,174	0.34
10,982	Wickes Group PLC	15,605	0.15
		<u>52,779</u>	<u>0.49</u>
	Telecommunications (9.05%) (2022: 6.31%)		
402,602	BT Group PLC	497,616	4.58
65,136	Spirent Communications PLC	80,313	0.74
590,763	Vodafone Group PLC	405,027	3.73
		<u>982,956</u>	<u>9.05</u>
	Toys, Games & Hobbies (0.00%) (2022: 1.63%)		
	Utilities — Electric (11.60%) (2022: 7.90%)		
37,046	Drax Group PLC	181,414	1.67
46,404	National Grid PLC	490,954	4.52
27,975	SSE PLC	519,216	4.78
4,198	Telecom Plus PLC	67,672	0.63
		<u>1,259,256</u>	<u>11.60</u>
	Water (5.98%) (2022: 5.25%)		
25,996	Pennon Group PLC	195,360	1.80
42,889	United Utilities Group PLC	454,409	4.18
		<u>649,769</u>	<u>5.98</u>
		<u>10,646,655</u>	<u>98.07</u>
	Total Equities	<u>10,739,101</u>	<u>98.92</u>
	Total Transferable Securities (98.92%) (2022: 98.87%)	<u>10,739,101</u>	<u>98.92</u>
	Total Investments (98.92%) (2022: 98.87%)	10,739,101	98.92
	Other Net Assets (1.08%) (2022: 1.13%)	117,443	1.08
	Net Assets (100.00%) (2022: 100.00%)	<u><u>10,856,544</u></u>	<u><u>100.00</u></u>
	<i>Analysis of Total Assets</i>		<i>% of Total Assets</i>
	Transferable securities admitted to an official stock exchange listing		98.90
	Other assets		1.10
			<u><u>100.00</u></u>

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Enhanced Commodity UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>	
	Transferable Securities (100.90%) (2022: 99.28%)			
	Government Bonds (100.90%) (2022: 99.28%)			
	United States (100.90%) (2022: 99.28%)			
12,830,000	U.S. Cash Management Bills - Reopening Zero Coupon 15/02/2024	12,826,275	2.54	
62,938,000	U.S. Cash Management Bills - Reopening Zero Coupon 15/02/2024	62,535,224	12.39	
47,624,000	U.S. Cash Management Bills - Reopening Zero Coupon 15/02/2024	47,414,921	9.39	
57,929,000	U.S. Treasury Bills Zero Coupon 11/01/2024	57,853,376	11.46	
51,127,000	U.S. Treasury Bills Zero Coupon 29/02/2024	50,693,789	10.04	
66,262,000	U.S. Treasury Bills Zero Coupon 21/03/2024	65,507,804	12.97	
44,917,000	U.S. Treasury Bills Zero Coupon 04/04/2024*	44,314,195	8.78	
25,556,000	U.S. Treasury Bills Zero Coupon 18/04/2024	25,161,986	4.98	
32,398,000	U.S. Treasury Bills Zero Coupon 02/05/2024**	31,836,955	6.31	
40,524,000	U.S. Treasury Bills Zero Coupon 16/05/2024	39,747,763	7.87	
26,005,000	U.S. Treasury Bills Zero Coupon 13/06/2024	25,410,845	5.03	
47,326,000	U.S. Treasury Bills Zero Coupon 05/07/2024	46,153,649	9.14	
		<u>509,456,782</u>	<u>100.90</u>	
	Total Government Bonds	<u>509,456,782</u>	<u>100.90</u>	
	Total Transferable Securities (100.90%) (2022: 99.28%)	<u>509,456,782</u>	<u>100.90</u>	
	Financial Derivative Instruments ((3.12%) (2022: (3.11%))			
	Open Forward Foreign Currency Exchange Contracts*** (0.17%) (2022: 0.35%)			
<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
03/01/2024	CHF 5,566,500	USD 6,423,749	190,045	0.04
03/01/2024	EUR 24,093,800	USD 26,328,259	286,960	0.06
03/01/2024	GBP 315,000	USD 401,333	230	0.00
03/01/2024	GBP 45,329,800	USD 57,406,565	379,847	0.07
03/01/2024	USD 649,777	EUR 591,000	(3,071)	0.00
03/01/2024	USD 34,080	EUR 31,000	(164)	0.00
03/01/2024	USD 380,836	GBP 304,000	(6,703)	0.00
03/01/2024	USD 42,590	GBP 34,000	(754)	0.00
			<u>857,082</u>	<u>0.17</u>
			<u>(10,692)</u>	<u>0.00</u>
	Net unrealised gain on open forward foreign currency exchange contracts		<u>846,390</u>	<u>0.17</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Enhanced Commodity UCITS ETF (continued)

Total Return Swaps ((3.29)%) (2022: (3.46)%)

<i>Ccy</i>	<i>Notional Amount USD</i>	<i>Fund Pays</i>	<i>Fund Receives</i>	<i>Termination Date</i>	<i>Unrealised Loss USD</i>	<i>Fund %</i>
USD	518,417,174	US Treasury 13-Week Bill High Discount Rate plus spread/swap fee	Optimized Roll Commodity Total Return Index	30/04/2024	(16,614,598)	(3.29)
Unrealised loss on total return swaps					(16,614,598)	(3.29)
Net unrealised loss on total return swaps					(16,614,598)	(3.29)
Total Financial Derivative Instruments					(15,768,208)	(3.12)
Total Investments (97.78%) (2022: 96.17%)					493,688,574	97.78
Other Net Assets (2.22%) (2022: 3.83%)					11,193,783	2.22
Net Assets (100.00%) (2022: 100.00%)					504,882,357	100.00

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	95.18
Over the counter financial derivative instruments	0.16
Other assets	4.66
	100.00

*The Fund pledged this security with a market value of USD 5,589,962 to BNP Paribas as collateral in respect of open total return swaps held by the Fund as of 31 December 2023.

**The Fund pledged this security with a market value of USD 6,795,251 to BNP Paribas as collateral in respect of open total return swaps held by the Fund as of 31 December 2023.

***The Fund received cash from Morgan Stanley with a market value of USD 1,060,000 as collateral in respect of open forward foreign currency exchange contracts held by the Fund as of 31 December 2023.

The counterparties to the open forward foreign currency exchange contracts are Morgan Stanley and BNP Paribas.

The counterparty for total return swaps is BNP Paribas.

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree US Quality Dividend Growth UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.72%) (2022: 99.87%)		
	Equities (99.72%) (2022: 99.87%)		
	Puerto Rico (0.06%) (2022: 0.00%)		
	Banks (0.06%) (2022: 0.00%)		
3,704	Popular, Inc.	303,987	0.06
	United States (99.66%) (2022: 99.87%)		
	Advertising (0.19%) (2022: 0.00%)		
11,440	Omnicom Group, Inc.	989,674	0.19
	Aerospace & Defense (0.10%) (2022: 0.09%)		
401	Curtiss-Wright Corp.	89,339	0.02
438	HEICO Corp.	78,345	0.01
656	HEICO Corp. Class A	93,441	0.02
942	Hexcel Corp.	69,472	0.01
3,386	Howmet Aerospace, Inc.	183,250	0.04
		513,847	0.10
	Airlines (0.15%) (2022: 0.00%)		
26,382	Southwest Airlines Co.	761,912	0.15
	Auto Manufacturers (0.00%) (2022: 0.33%)		
	Auto Parts & Equipment (0.16%) (2022: 0.19%)		
2,037	Allison Transmission Holdings, Inc.	118,451	0.02
4,848	BorgWarner, Inc.	173,801	0.04
5,586	Gentex Corp.	182,439	0.04
2,246	Lear Corp.	317,158	0.06
		791,849	0.16
	Banks (3.63%) (2022: 5.57%)		
18,743	Goldman Sachs Group, Inc.	7,230,487	1.41
118,719	Morgan Stanley	11,070,547	2.16
4,877	Western Alliance Bancorp	320,858	0.06
		18,621,892	3.63
	Beverages (5.54%) (2022: 5.57%)		
3,731	Brown-Forman Corp. Class A	222,330	0.04
7,488	Brown-Forman Corp. Class B	427,565	0.08
240,366	Coca-Cola Co.	14,164,768	2.76
74	Coca-Cola Consolidated, Inc.	68,702	0.02
4,740	Constellation Brands, Inc.	1,145,895	0.22
73,152	PepsiCo, Inc.	12,424,136	2.42
		28,453,396	5.54
	Building & Construction Materials (0.66%) (2022: 0.50%)		
892	AAON, Inc.	65,892	0.01
693	Armstrong World Industries, Inc.	68,136	0.01
418	Boise Cascade Co.	54,072	0.01
20,546	Carrier Global Corp.	1,180,368	0.23

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Building & Construction Materials (0.66%) (2022: 0.50%) (continued)			
359	Eagle Materials, Inc.	72,820	0.01
2,462	Fortune Brands Innovations, Inc.	187,457	0.04
599	Lennox International, Inc.	268,064	0.05
1,594	Louisiana-Pacific Corp.	112,903	0.02
661	Martin Marietta Materials, Inc.	329,779	0.07
6,751	Masco Corp.	452,182	0.09
409	Simpson Manufacturing Co., Inc.	80,974	0.02
928	UFP Industries, Inc.	116,510	0.02
1,799	Vulcan Materials Co.	408,391	0.08
		3,397,548	0.66
Chemicals (1.80%) (2022: 1.63%)			
10,289	Air Products & Chemicals, Inc.	2,817,128	0.55
1,683	Cabot Corp.	140,531	0.03
6,974	CF Industries Holdings, Inc.	554,433	0.11
16,139	DuPont de Nemours, Inc.	1,241,573	0.24
5,447	Ecolab, Inc.	1,080,412	0.21
5,315	Element Solutions, Inc.	122,989	0.02
226	NewMarket Corp.	123,358	0.02
7,241	PPG Industries, Inc.	1,082,892	0.21
3,885	RPM International, Inc.	433,683	0.09
3,760	Sherwin-Williams Co.	1,172,744	0.23
3,240	Westlake Corp.	453,470	0.09
		9,223,213	1.80
Commercial Services (2.38%) (2022: 1.99%)			
17,539	Automatic Data Processing, Inc.	4,086,061	0.79
3,128	Booz Allen Hamilton Holding Corp.	400,102	0.08
1,683	Cintas Corp.	1,014,277	0.20
1,401	Equifax, Inc.	346,453	0.07
1,061	Insperty, Inc.	124,370	0.02
2,993	ManpowerGroup, Inc.	237,854	0.05
590	MarketAxess Holdings, Inc.	172,782	0.03
2,591	Moody's Corp.	1,011,941	0.20
460	Morningstar, Inc.	131,670	0.02
1,155	Quanta Services, Inc.	249,249	0.05
4,005	Robert Half, Inc.	352,120	0.07
11,794	Rollins, Inc.	515,044	0.10
4,869	S&P Global, Inc.	2,144,892	0.42
4,305	Service Corp. International	294,677	0.06
1,431	United Rentals, Inc.	820,564	0.16
1,370	Verisk Analytics, Inc.	327,238	0.06
		12,229,294	2.38

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Computers (6.06%) (2022: 5.57%)		
137,640	Apple, Inc.	26,499,829	5.16
14,187	Cognizant Technology Solutions Corp.	1,071,544	0.21
8,985	Dell Technologies, Inc.	687,353	0.13
65,573	HP, Inc.	1,973,092	0.38
1,168	Maximus, Inc.	97,948	0.02
7,845	NetApp, Inc.	691,615	0.14
838	Science Applications International Corp.	104,180	0.02
		31,125,561	6.06
	Consumer Durables & Apparels (0.78%) (2022: 0.88%)		
1,367	Columbia Sportswear Co.	108,731	0.02
27,725	NIKE, Inc.	3,010,103	0.59
541	PVH Corp.	66,067	0.01
1,462	Ralph Lauren Corp.	210,821	0.04
16,242	Tapestry, Inc.	597,868	0.12
		3,993,590	0.78
	Cosmetics & Personal Care (3.59%) (2022: 4.17%)		
35,583	Colgate-Palmolive Co.	2,836,321	0.55
839	Inter Parfums, Inc.	120,825	0.02
105,695	Procter & Gamble Co.	15,488,545	3.02
		18,445,691	3.59
	Distribution & Wholesale (0.74%) (2022: 0.53%)		
23,314	Fastenal Co.	1,510,048	0.29
12,130	LKQ Corp.	579,693	0.11
829	Pool Corp.	330,531	0.07
1,381	Watsco, Inc.	591,717	0.12
688	WESCO International, Inc.	119,629	0.02
786	WW Grainger, Inc.	651,350	0.13
		3,782,968	0.74
	Diversified Financial Services (5.32%) (2022: 3.78%)		
332	Affiliated Managers Group, Inc.	50,271	0.01
3,453	Air Lease Corp.	144,819	0.03
19,030	Ally Financial, Inc.	664,528	0.13
17,959	American Express Co.	3,364,439	0.66
2,658	Ameriprise Financial, Inc.	1,009,588	0.20
13,868	Capital One Financial Corp.	1,818,372	0.35
48,657	Charles Schwab Corp.	3,347,601	0.65
11,783	Discover Financial Services	1,324,409	0.26
1,174	Evercore, Inc.	200,813	0.04
34,858	Franklin Resources, Inc.	1,038,420	0.20
929	Hamilton Lane, Inc.	105,386	0.02
1,724	Houlihan Lokey, Inc.	206,725	0.04
12,619	Jefferies Financial Group, Inc.	509,934	0.10

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Diversified Financial Services (5.32%) (2022: 3.78%) (continued)			
12,671	KKR & Co., Inc.	1,049,792	0.20
730	LPL Financial Holdings, Inc.	166,163	0.03
9,128	Mastercard, Inc.	3,893,183	0.76
8,464	OneMain Holdings, Inc.	416,429	0.08
625	PennyMac Financial Services, Inc.	55,231	0.01
3,184	SEI Investments Co.	202,343	0.04
4,065	Stifel Financial Corp.	281,095	0.06
19,991	Synchrony Financial	763,456	0.15
958	Tradeweb Markets, Inc.	87,063	0.02
23,105	Visa, Inc.	6,015,387	1.17
3,704	Voya Financial, Inc.	270,244	0.05
27,299	Western Union Co.	325,404	0.06
		27,311,095	5.32
Electrical Components & Equipment (0.04%) (2022: 0.56%)			
365	Littelfuse, Inc.	97,659	0.02
569	Universal Display Corp.	108,827	0.02
		206,486	0.04
Electronics (0.39%) (2022: 0.41%)			
10,007	Amphenol Corp.	991,994	0.19
3,695	Avnet, Inc.	186,228	0.04
272	Badger Meter, Inc.	41,989	0.01
1,439	Hubbell, Inc.	473,330	0.09
1,106	Jabil, Inc.	140,904	0.03
1,299	Vontier Corp.	44,881	0.01
793	Woodward, Inc.	107,951	0.02
		1,987,277	0.39
Engineering & Construction (0.03%) (2022: 0.08%)			
353	Comfort Systems USA, Inc.	72,602	0.02
805	Exponent, Inc.	70,872	0.01
		143,474	0.03
Entertainment (0.03%) (2022: 0.13%)			
652	Churchill Downs, Inc.	87,974	0.02
896	TKO Group Holdings, Inc.	73,096	0.01
		161,070	0.03
Environmental Control (0.65%) (2022: 0.62%)			
7,234	Republic Services, Inc.	1,192,959	0.23
541	Tetra Tech, Inc.	90,309	0.02
11,448	Waste Management, Inc.	2,050,337	0.40
		3,333,605	0.65

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Food (0.81%) (2022: 1.70%)		
5,400	Aramark	151,740	0.03
6,523	Hershey Co.	1,216,148	0.24
2,729	Lamb Weston Holdings, Inc.	294,978	0.06
10,751	McCormick & Co., Inc.	735,583	0.14
24,034	Sysco Corp.	1,757,606	0.34
		4,156,055	0.81
	Full Line Insurance (3.12%) (2022: 2.69%)		
26,888	American International Group, Inc.	1,821,662	0.35
3,293	Arthur J Gallagher & Co.	740,530	0.14
15,810	Equitable Holdings, Inc.	526,473	0.10
1,149	Erie Indemnity Co.	384,823	0.08
18,608	Fidelity National Financial, Inc.	949,380	0.19
5,824	First American Financial Corp.	375,298	0.07
12,449	Hartford Financial Services Group, Inc.	1,000,651	0.20
223	Kinsale Capital Group, Inc.	74,685	0.01
12,344	Lincoln National Corp.	332,918	0.07
12,408	Marsh & McLennan Cos., Inc.	2,350,944	0.46
42,627	MetLife, Inc.	2,818,923	0.55
644	Primerica, Inc.	132,509	0.03
15,149	Principal Financial Group, Inc.	1,191,772	0.23
4,915	Progressive Corp.	782,861	0.15
1,564	RLI Corp.	208,200	0.04
1,216	Selective Insurance Group, Inc.	120,968	0.02
8,588	Travelers Cos., Inc.	1,635,928	0.32
8,187	W R Berkley Corp.	578,985	0.11
		16,027,510	3.12
	Hand & Machine Tools (0.19%) (2022: 0.21%)		
1,284	Lincoln Electric Holdings, Inc.	279,219	0.05
2,411	Snap-on, Inc.	696,393	0.14
		975,612	0.19
	Healthcare Products (1.98%) (2022: 0.99%)		
59,853	Abbott Laboratories	6,588,020	1.28
3,659	Agilent Technologies, Inc.	508,711	0.10
1,363	Bio-Techne Corp.	105,169	0.02
380	Cooper Cos., Inc.	143,807	0.03
2,961	ResMed, Inc.	509,351	0.10
6,867	Stryker Corp.	2,056,392	0.40
645	West Pharmaceutical Services, Inc.	227,117	0.05
		10,138,567	1.98
	Healthcare Services (3.20%) (2022: 3.21%)		
157	Chemed Corp.	91,806	0.02
4,940	Elevance Health, Inc.	2,329,506	0.45

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Healthcare Services (3.20%) (2022: 3.21%) (continued)			
1,642	Encompass Health Corp.	109,554	0.02
4,493	HCA Healthcare, Inc.	1,216,165	0.24
1,499	Humana, Inc.	686,257	0.13
1,908	Laboratory Corp. of America Holdings	433,669	0.09
21,763	UnitedHealth Group, Inc.	11,457,567	2.23
663	Universal Health Services, Inc.	101,068	0.02
		16,425,592	3.20
Home Builders (0.42%) (2022: 0.14%)			
5,320	DR Horton, Inc.	808,534	0.16
332	Installed Building Products, Inc.	60,696	0.01
4,779	Lennar Corp. Class A	712,262	0.14
560	Lennar Corp. Class B	75,068	0.02
3,069	PulteGroup, Inc.	316,782	0.06
1,494	Thor Industries, Inc.	176,666	0.03
		2,150,008	0.42
Home Furnishings (0.02%) (2022: 0.01%)			
1,131	Dolby Laboratories, Inc.	97,470	0.02
Household Products (0.78%) (2022: 0.77%)			
2,330	Avery Dennison Corp.	471,033	0.09
4,726	Church & Dwight Co., Inc.	446,891	0.09
22,812	Kimberly-Clark Corp.	2,771,886	0.54
11,786	Reynolds Consumer Products, Inc.	316,336	0.06
		4,006,146	0.78
Internet (0.41%) (2022: 0.36%)			
2,704	CDW Corp.	614,673	0.12
21,972	eBay, Inc.	958,419	0.19
23,976	Gen Digital, Inc.	547,132	0.10
		2,120,224	0.41
Iron & Steel (0.26%) (2022: 0.00%)			
5,002	Nucor Corp.	870,548	0.17
3,867	Steel Dynamics, Inc.	456,693	0.09
		1,327,241	0.26
Leisure Time (0.10%) (2022: 0.09%)			
2,440	Brunswick Corp.	236,070	0.05
2,845	Polaris, Inc.	269,621	0.05
		505,691	0.10
Lodging (0.59%) (2022: 0.24%)			
1,481	Boyd Gaming Corp.	92,726	0.02
2,102	Hilton Worldwide Holdings, Inc.	382,753	0.07
422	Hyatt Hotels Corp.	55,033	0.01

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Lodging (0.59%) (2022: 0.24%) (continued)			
23,378	Las Vegas Sands Corp.	1,150,431	0.22
5,230	Marriott International, Inc.	1,179,417	0.23
2,329	Wyndham Hotels & Resorts, Inc.	187,275	0.04
		3,047,635	0.59
Machinery — Diversified (0.80%) (2022: 1.20%)			
633	Applied Industrial Technologies, Inc.	109,313	0.02
3,296	Dover Corp.	506,958	0.10
4,117	Flowserve Corp.	169,703	0.03
2,997	Graco, Inc.	260,019	0.05
1,581	IDEX Corp.	343,251	0.07
1,099	Nordson Corp.	290,312	0.06
10,913	Otis Worldwide Corp.	976,386	0.19
3,560	Rockwell Automation, Inc.	1,105,309	0.22
2,707	Toro Co.	259,845	0.05
2,505	Zurn Elkay Water Solutions Corp.	73,672	0.01
		4,094,768	0.80
Machinery, Construction & Mining (0.03%) (2022: 1.02%)			
2,995	Vertiv Holdings Co.	143,850	0.03
Media (0.18%) (2022: 0.32%)			
532	FactSet Research Systems, Inc.	253,791	0.05
2,745	New York Times Co.	134,477	0.03
5,363	News Corp. Class A	131,662	0.02
2,471	News Corp. Class B	63,554	0.01
2,202	Nexstar Media Group, Inc.	345,163	0.07
		928,647	0.18
Mining (0.03%) (2022: 0.04%)			
1,421	Royal Gold, Inc.	171,884	0.03
Miscellaneous Manufacturers (1.30%) (2022: 2.33%)			
3,359	A O Smith Corp.	276,916	0.05
994	Carlisle Cos., Inc.	310,556	0.06
3,077	Donaldson Co., Inc.	201,082	0.04
662	Federal Signal Corp.	50,802	0.01
8,775	General Electric Co.	1,119,953	0.22
12,133	Illinois Tool Works, Inc.	3,178,118	0.62
1,282	ITT, Inc.	152,968	0.03
3,020	Parker-Hannifin Corp.	1,391,314	0.27
		6,681,709	1.30
Oil & Gas (0.07%) (2022: 0.37%)			
16,924	Patterson-UTI Energy, Inc.	182,779	0.04
105	Texas Pacific Land Corp.	165,107	0.03
		347,886	0.07

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Oil & Gas Services (0.52%) (2022: 0.22%)			
42,525	Baker Hughes Co.	1,453,504	0.28
3,293	ChampionX Corp.	96,189	0.02
27,572	Halliburton Co.	996,728	0.20
5,951	NOV, Inc.	120,686	0.02
		2,667,107	0.52
Other Industrial (0.04%) (2022: 0.07%)			
689	Advanced Drainage Systems, Inc.	96,901	0.02
2,124	Mueller Industries, Inc.	100,146	0.02
		197,047	0.04
Packaging & Containers (0.26%) (2022: 0.13%)			
1,511	AptarGroup, Inc.	186,790	0.04
7,296	Ball Corp.	419,666	0.08
3,256	Berry Global Group, Inc.	219,422	0.04
1,992	Crown Holdings, Inc.	183,443	0.04
5,559	Sealed Air Corp.	203,015	0.04
2,626	Silgan Holdings, Inc.	118,826	0.02
		1,331,162	0.26
Pharmaceuticals (12.96%) (2022: 11.38%)			
123,733	AbbVie, Inc.	19,174,903	3.73
29,522	Amgen, Inc.	8,502,927	1.66
9,929	Cigna Group	2,973,239	0.58
12,937	Eli Lilly & Co.	7,541,236	1.47
82,343	Gilead Sciences, Inc.	6,670,606	1.30
126,445	Johnson & Johnson	19,818,989	3.86
1,208	McKesson Corp.	559,280	0.11
6,663	Zoetis, Inc.	1,315,076	0.25
		66,556,256	12.96
Pipelines (0.22%) (2022: 0.12%)			
28,298	Equitrans Midstream Corp.	288,074	0.06
3,026	New Fortress Energy, Inc.	114,171	0.02
8,529	Targa Resources Corp.	740,914	0.14
		1,143,159	0.22
Real Estate Investment Trusts (0.33%) (2022: 1.32%)			
2,487	SBA Communications Corp.	630,927	0.12
30,558	Weyerhaeuser Co.	1,062,502	0.21
		1,693,429	0.33
Retail (10.31%) (2022: 12.71%)			
936	Academy Sports & Outdoors, Inc.	61,776	0.01
5,769	American Eagle Outfitters, Inc.	122,072	0.02
15,137	Best Buy Co., Inc.	1,184,924	0.23

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Retail (10.31%) (2022: 12.71%) (continued)			
5,249	Costco Wholesale Corp.	3,464,760	0.67
6,901	Darden Restaurants, Inc.	1,133,834	0.22
2,980	Dick's Sporting Goods, Inc.	437,911	0.09
131	Dillard's, Inc.	52,878	0.01
720	Domino's Pizza, Inc.	296,806	0.06
674	FirstCash Holdings, Inc.	73,055	0.01
6,918	Genuine Parts Co.	958,143	0.19
45,807	Home Depot, Inc.	15,874,416	3.09
22,314	Lowe's Cos., Inc.	4,965,981	0.97
30,009	McDonald's Corp.	8,897,969	1.73
2,570	MSC Industrial Direct Co., Inc.	260,238	0.05
216	Murphy USA, Inc.	77,017	0.01
5,850	Ross Stores, Inc.	809,582	0.16
48,641	Starbucks Corp.	4,670,022	0.91
26,496	Target Corp.	3,773,560	0.74
2,079	Texas Roadhouse, Inc.	254,116	0.05
30,578	TJX Cos., Inc.	2,868,522	0.56
3,668	Tractor Supply Co.	788,730	0.15
14,715	Wendy's Co.	286,648	0.06
1,970	Williams-Sonoma, Inc.	397,507	0.08
9,492	Yum! Brands, Inc.	1,240,225	0.24
		52,950,692	10.31
Semiconductors (10.88%) (2022: 7.17%)			
3,891	Amkor Technology, Inc.	129,454	0.03
16,767	Analog Devices, Inc.	3,329,255	0.65
12,918	Applied Materials, Inc.	2,093,620	0.41
16,996	Broadcom, Inc.	18,971,785	3.70
2,582	KLA Corp.	1,500,917	0.29
2,688	Lam Research Corp.	2,105,403	0.41
569	Monolithic Power Systems, Inc.	358,914	0.07
20,753	NVIDIA Corp.	10,277,301	2.00
761	Power Integrations, Inc.	62,486	0.01
48,059	QUALCOMM, Inc.	6,950,773	1.35
7,442	Skyworks Solutions, Inc.	836,630	0.16
1,247	Teradyne, Inc.	135,324	0.03
53,425	Texas Instruments, Inc.	9,106,825	1.77
		55,858,687	10.88
Software (10.38%) (2022: 9.61%)			
2,208	Bentley Systems, Inc.	115,213	0.02
3,277	Broadridge Financial Solutions, Inc.	674,243	0.13
871	Concentrix Corp.	85,541	0.02
3,134	Intuit, Inc.	1,958,844	0.38
1,464	Jack Henry & Associates, Inc.	239,232	0.05

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Software (10.38%) (2022: 9.61%) (continued)		
105,210	Microsoft Corp.	39,563,168	7.71
1,450	MSCI, Inc.	820,193	0.16
67,339	Oracle Corp.	7,099,551	1.38
18,239	Paychex, Inc.	2,172,447	0.42
702	Paycom Software, Inc.	145,118	0.03
6,975	SS&C Technologies Holdings, Inc.	426,242	0.08
		<u>53,299,792</u>	<u>10.38</u>
	Telecommunications (3.61%) (2022: 2.53%)		
233,988	Cisco Systems, Inc.	11,821,074	2.30
3,521	Motorola Solutions, Inc.	1,102,390	0.22
34,991	T-Mobile U.S., Inc.	5,610,107	1.09
		<u>18,533,571</u>	<u>3.61</u>
	Toys, Games & Hobbies (0.00%) (2022: 0.14%)		
	Transportation (3.49%) (2022: 4.29%)		
5,597	CH Robinson Worldwide, Inc.	483,525	0.09
2,765	Expeditors International of Washington, Inc.	351,708	0.07
8,171	FedEx Corp.	2,067,018	0.40
1,629	JB Hunt Transport Services, Inc.	325,376	0.06
993	Landstar System, Inc.	192,294	0.04
953	Old Dominion Freight Line, Inc.	386,279	0.08
2,039	Schneider National, Inc.	51,893	0.01
23,779	Union Pacific Corp.	5,840,598	1.14
52,212	United Parcel Service, Inc.	8,209,293	1.60
		<u>17,907,984</u>	<u>3.49</u>
	Utilities — Electric (0.13%) (2022: 1.64%)		
11,730	NRG Energy, Inc.	606,441	0.12
761	Ormat Technologies, Inc.	57,676	0.01
		<u>664,117</u>	<u>0.13</u>
	Utilities — Electric & Gas (0.00%) (2022: 0.23%)		
	Water (0.00%) (2022: 0.02%)		
		<u>511,622,940</u>	<u>99.66</u>
	Total Equities	<u>511,926,927</u>	<u>99.72</u>
	Total Transferable Securities (99.72%) (2022: 99.87%)	<u>511,926,927</u>	<u>99.72</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

Financial Derivative Instruments (0.00%) (2022: 0.00%)

Open Forward Foreign Currency Exchange Contracts (0.00%) (2022: 0.00%)

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain USD</i>	<i>Fund %</i>
04/01/2024	EUR 146,838	USD 160,450	1,760	0.00
04/01/2024	GBP 881,645	USD 1,116,478	7,450	0.00
Unrealised gain on open forward foreign currency exchange contracts			9,210	0.00
Net unrealised gain on open forward foreign currency exchange contracts			9,210	0.00
Total Financial Derivative Instruments			9,210	0.00
Total Investments (99.72%) (2022: 99.87%)			511,936,137	99.72
Other Net Assets (0.28%) (2022: 0.13%)			1,460,123	0.28
Net Assets (100.00%) (2022: 100.00%)			<u>513,396,260</u>	<u>100.00</u>
<i>Analysis of Total Assets</i>				<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing				99.69
Over the counter financial derivative instruments				0.00
Other assets				0.31
				<u>100.00</u>

The counterparty to the open forward foreign currency exchange contracts is State Street Bank and Trust Company.

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Global Quality Dividend Growth UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.73%) (2022: 99.73%)		
	Equities (99.73%) (2022: 99.73%)		
	Australia (1.81%) (2022: 2.03%)		
	Beverages (0.00%) (2022: 0.05%)		
	Building & Construction Materials (0.02%) (2022: 0.00%)		
10,276	Brickworks Ltd.	196,051	0.02
	Commercial Services (0.11%) (2022: 0.12%)		
110,160	Brambles Ltd.	1,022,282	0.09
14,384	IDP Education Ltd.	196,593	0.02
		1,218,875	0.11
	Computers (0.00%) (2022: 0.06%)		
	Distribution & Wholesale (0.04%) (2022: 0.04%)		
15,883	Seven Group Holdings Ltd.	399,914	0.04
	Diversified Financial Services (0.01%) (2022: 0.00%)		
11,077	Netwealth Group Ltd.	116,399	0.01
	Electronics (0.00%) (2022: 0.01%)		
	Entertainment (0.06%) (2022: 0.07%)		
24,874	Aristocrat Leisure Ltd.	692,830	0.06
	Food (0.16%) (2022: 0.41%)		
163,200	Coles Group Ltd.	1,794,005	0.16
	Healthcare Products (0.04%) (2022: 0.05%)		
2,174	Cochlear Ltd.	443,056	0.04
	Internet (0.08%) (2022: 0.00%)		
22,291	CAR Group Ltd.	473,649	0.04
20,553	SEEK Ltd.	374,871	0.04
		848,520	0.08
	Iron & Steel (0.10%) (2022: 0.00%)		
52,539	Champion Iron Ltd.	300,782	0.03
16,890	Mineral Resources Ltd.	806,744	0.07
		1,107,526	0.10
	Media (0.03%) (2022: 0.00%)		
262,589	Nine Entertainment Co. Holdings Ltd.	361,939	0.03
	Mining (0.14%) (2022: 0.16%)		
559,621	Pilbara Minerals Ltd.	1,508,339	0.14
	Miscellaneous Manufacturers (0.00%) (2022: 0.03%)		
	Oil & Gas (0.02%) (2022: 0.01%)		
162,534	Beach Energy Ltd.	177,448	0.02
	Other Consumer, Cyclical (0.01%) (2022: 0.00%)		
5,505	Breville Group Ltd.	102,285	0.01

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Pharmaceuticals (0.34%) (2022: 0.35%)		
18,764	CSL Ltd.	3,670,162	0.34
	Real Estate (0.04%) (2022: 0.05%)		
3,616	REA Group Ltd.	446,966	0.04
	Real Estate Investment Trusts (0.16%) (2022: 0.13%)		
60,092	Charter Hall Group	493,686	0.05
72,431	Goodman Group	1,250,411	0.11
		<u>1,744,097</u>	<u>0.16</u>
	Retail (0.42%) (2022: 0.46%)		
116,824	Wesfarmers Ltd.	4,546,942	0.42
	Software (0.03%) (2022: 0.03%)		
4,512	Altium Ltd.	144,241	0.01
973	Pro Medicus Ltd.	63,624	0.01
8,868	Technology One Ltd.	93,005	0.01
		<u>300,870</u>	<u>0.03</u>
		<u>19,676,224</u>	<u>1.81</u>
	Austria (0.07%) (2022: 0.05%)		
	Building & Construction Materials (0.04%) (2022: 0.00%)		
11,790	Wienerberger AG	393,581	0.04
	Real Estate (0.03%) (2022: 0.00%)		
9,290	CA Immobilien Anlagen AG	333,009	0.03
	Utilities — Electric (0.00%) (2022: 0.05%)		
		<u>726,590</u>	<u>0.07</u>
	Belgium (0.24%) (2022: 0.20%)		
	Chemicals (0.02%) (2022: 0.00%)		
6,516	Tessengerlo Group SA	203,341	0.02
	Distribution & Wholesale (0.05%) (2022: 0.04%)		
2,856	D'ieteren Group	558,100	0.05
	Electrical Components & Equipment (0.03%) (2022: 0.00%)		
5,856	Bekaert SA	300,931	0.03
	Engineering & Construction (0.03%) (2022: 0.00%)		
2,023	Ackermans & van Haaren NV	354,872	0.03
	Food (0.00%) (2022: 0.04%)		
	Pharmaceuticals (0.07%) (2022: 0.08%)		
8,617	UCB SA	751,032	0.07
	Semiconductors (0.04%) (2022: 0.04%)		
4,667	Melexis NV	470,431	0.04
		<u>2,638,707</u>	<u>0.24</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Canada (2.22%) (2022: 2.41%)		
	Auto Parts & Equipment (0.01%) (2022: 0.20%)		
2,475	Linamar Corp.	120,165	0.01
	Building & Construction Materials (0.01%) (2022: 0.00%)		
2,335	Stella-Jones, Inc.	136,566	0.01
	Chemicals (0.02%) (2022: 0.00%)		
3,304	Methanex Corp.	157,057	0.02
	Commercial Services (0.00%) (2022: 0.04%)		
111	Boyd Group Services, Inc.	23,443	0.00
	Consumer Durables & Apparels (0.04%) (2022: 0.03%)		
11,908	Gildan Activewear, Inc.	395,730	0.04
	Distribution & Wholesale (0.00%) (2022: 0.03%)		
	Engineering & Construction (0.02%) (2022: 0.06%)		
2,648	Stantec, Inc.	213,632	0.02
	Environmental Control (0.07%) (2022: 0.07%)		
5,344	Waste Connections, Inc.	801,885	0.07
	Food (0.26%) (2022: 0.36%)		
7,566	George Weston Ltd.	943,887	0.08
13,370	Loblaw Cos. Ltd.	1,300,703	0.12
30,361	Saputo, Inc.	617,766	0.06
		2,862,356	0.26
	Full Line Insurance (0.16%) (2022: 0.24%)		
11,052	Intact Financial Corp.	1,708,679	0.16
	Leisure Time (0.01%) (2022: 0.01%)		
910	BRP, Inc.	65,438	0.01
	Media (0.27%) (2022: 0.00%)		
19,970	Thomson Reuters Corp.	2,934,017	0.27
	Mining (0.06%) (2022: 0.02%)		
192,034	B2Gold Corp.	610,211	0.06
	Oil & Gas (0.00%) (2022: 0.15%)		
	Real Estate (0.01%) (2022: 0.01%)		
926	FirstService Corp.	150,740	0.01
	Real Estate Investment Trusts (0.05%) (2022: 0.04%)		
14,752	Canadian Apartment Properties REIT	545,957	0.05
	Retail (0.30%) (2022: 0.26%)		
7,007	Canadian Tire Corp. Ltd.	747,783	0.07
2,553	Dollarama, Inc.	184,883	0.01
30,193	Restaurant Brands International, Inc.	2,370,610	0.22
		3,303,276	0.30

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Software (0.03%) (2022: 0.03%)		
124	Constellation Software, Inc.	308,944	0.03
	Telecommunications (0.20%) (2022: 0.21%)		
45,252	Rogers Communications, Inc.	2,128,763	0.20
	Transportation (0.64%) (2022: 0.65%)		
39,836	Canadian National Railway Co.	5,031,623	0.46
19,517	Canadian Pacific Kansas City Ltd.	1,551,771	0.14
2,605	TFI International, Inc.	356,079	0.04
		6,939,473	0.64
	Utilities — Electric (0.06%) (2022: 0.00%)		
38,195	Northland Power, Inc.	697,221	0.06
		24,103,553	2.22
	Denmark (1.41%) (2022: 1.38%)		
	Beverages (0.02%) (2022: 0.03%)		
3,972	Royal Unibrew AS	265,513	0.02
	Chemicals (0.11%) (2022: 0.10%)		
5,625	Chr Hansen Holding AS	471,949	0.04
12,604	Novozymes AS	693,111	0.07
		1,165,060	0.11
	Full Line Insurance (0.05%) (2022: 0.00%)		
116,946	Alm Brand AS	206,742	0.02
8,531	Topdanmark AS	407,566	0.03
		614,308	0.05
	Healthcare Products (0.15%) (2022: 0.17%)		
13,971	Coloplast AS	1,598,262	0.15
	Pharmaceuticals (0.97%) (2022: 0.99%)		
102,064	Novo Nordisk AS	10,558,285	0.97
	Retail (0.06%) (2022: 0.08%)		
4,780	Pandora AS	661,007	0.06
	Software (0.00%) (2022: 0.01%)		
	Transportation (0.05%) (2022: 0.00%)		
2,987	DSV AS	524,735	0.05
		15,387,170	1.41
	Finland (0.34%) (2022: 1.14%)		
	Forest Products & Paper (0.24%) (2022: 0.00%)		
68,489	UPM-Kymmene OYJ	2,576,861	0.24
	Machinery — Diversified (0.05%) (2022: 0.38%)		
40,774	Wartsila OYJ Abp	591,164	0.05
	Machinery, Construction & Mining (0.00%) (2022: 0.08%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Oil & Gas (0.00%) (2022: 0.19%)		
	Pharmaceuticals (0.05%) (2022: 0.00%)		
11,319	Orion OYJ	491,015	0.05
	Telecommunications (0.00%) (2022: 0.12%)		
	Utilities — Electric (0.00%) (2022: 0.37%)		
		3,659,040	0.34
	France (4.82%) (2022: 5.02%)		
	Auto Parts & Equipment (0.01%) (2022: 0.00%)		
11,242	Cie Plastic Omnium SE	149,022	0.01
	Beverages (0.03%) (2022: 0.03%)		
2,474	Remy Cointreau SA	314,285	0.03
	Chemicals (0.08%) (2022: 0.00%)		
7,934	Arkema SA	902,724	0.08
	Commercial Services (0.07%) (2022: 0.00%)		
12,966	Edenred SE	775,443	0.07
	Computers (0.25%) (2022: 0.16%)		
9,574	Capgemini SE	1,996,208	0.18
5,128	Teleperformance SE	748,018	0.07
		2,744,226	0.25
	Consumer Durables & Apparels (2.69%) (2022: 2.95%)		
2,200	Hermes International SCA	4,663,133	0.43
11,406	Kering SA	5,027,265	0.46
24,175	LVMH Moet Hennessy Louis Vuitton SE	19,590,762	1.80
		29,281,160	2.69
	Cosmetics & Personal Care (1.07%) (2022: 0.82%)		
3,966	Interparfums SA	220,805	0.02
22,863	L'Oreal SA	11,381,463	1.05
		11,602,268	1.07
	Diversified Financial Services (0.00%) (2022: 0.05%)		
	Electrical Components & Equipment (0.00%) (2022: 0.01%)		
	Engineering & Construction (0.02%) (2022: 0.23%)		
1,130	Alten SA	168,015	0.02
	Entertainment (0.08%) (2022: 0.09%)		
23,267	La Francaise des Jeux SAEM	844,052	0.08
	Food (0.11%) (2022: 0.13%)		
67,976	Carrefour SA	1,243,863	0.11
	Healthcare Products (0.00%) (2022: 0.03%)		
	Healthcare Services (0.03%) (2022: 0.00%)		
2,792	BioMerieux	310,269	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Home Furnishings (0.05%) (2022: 0.00%)		
4,132	SEB SA	515,780	0.05
	Media (0.00%) (2022: 0.16%)		
	Mining (0.03%) (2022: 0.00%)		
4,108	Eramet SA	324,461	0.03
	Packaging & Containers (0.00%) (2022: 0.06%)		
	Pharmaceuticals (0.02%) (2022: 0.00%)		
2,118	Ipsen SA	252,448	0.02
	Pipelines (0.04%) (2022: 0.03%)		
2,954	Gaztransport Et Technigaz SA	391,251	0.04
	Water (0.24%) (2022: 0.27%)		
84,155	Veolia Environnement SA	2,654,995	0.24
		<u>52,474,262</u>	<u>4.82</u>
	Germany (2.64%) (2022: 1.46%)		
	Advertising (0.04%) (2022: 0.04%)		
6,792	Stroeer SE & Co. KGaA	403,275	0.04
	Aerospace & Defense (0.00%) (2022: 0.10%)		
	Auto Parts & Equipment (0.00%) (2022: 0.02%)		
	Chemicals (0.05%) (2022: 0.00%)		
31,410	K&S AG	496,516	0.05
	Computers (0.02%) (2022: 0.02%)		
5,351	Bechtle AG	268,300	0.02
	Consumer Durables & Apparels (0.03%) (2022: 0.28%)		
6,562	Puma SE	366,206	0.03
	Cosmetics & Personal Care (0.05%) (2022: 0.00%)		
3,956	Beiersdorf AG	593,009	0.05
	Energy – Alternate Sources (0.00%) (2022: 0.01%)		
	Healthcare Products (0.36%) (2022: 0.02%)		
3,291	Carl Zeiss Meditec AG	359,324	0.03
61,115	Siemens Healthineers AG	3,551,069	0.33
		<u>3,910,393</u>	<u>0.36</u>
	Household Products (0.00%) (2022: 0.15%)		
	Mining (0.02%) (2022: 0.00%)		
3,063	Aurubis AG	251,262	0.02
	Miscellaneous Manufacturers (0.07%) (2022: 0.00%)		
11,481	Knorr-Bremse AG	745,732	0.07
	Packaging & Containers (0.01%) (2022: 0.00%)		
1,095	Gerresheimer AG	114,125	0.01
	Pharmaceuticals (0.07%) (2022: 0.00%)		
4,659	Merck KGaA	741,621	0.07

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Real Estate (0.01%) (2022: 0.00%)		
2,035	Deutsche Wohnen SE	53,816	0.01
	Retail (0.04%) (2022: 0.05%)		
4,068	Fielmann Group AG	218,575	0.02
3,122	Hugo Boss AG	232,651	0.02
		451,226	0.04
	Semiconductors (0.04%) (2022: 0.01%)		
3,960	AIXTRON SE	169,115	0.01
3,054	Siltronic AG	298,396	0.03
		467,511	0.04
	Software (0.02%) (2022: 0.76%)		
2,513	Nemetschek SE	217,860	0.02
	Telecommunications (1.06%) (2022: 0.00%)		
477,760	Deutsche Telekom AG	11,478,749	1.06
	Transportation (0.75%) (2022: 0.00%)		
164,140	Deutsche Post AG	8,133,001	0.75
		28,692,602	2.64
	Hong Kong (0.14%) (2022: 2.21%)		
	Banks (0.00%) (2022: 0.34%)		
	Diversified Financial Services (0.00%) (2022: 0.46%)		
	Full Line Insurance (0.00%) (2022: 0.86%)		
	Hand & Machine Tools (0.14%) (2022: 0.15%)		
124,800	Techtronic Industries Co. Ltd.	1,487,279	0.14
	Transportation (0.00%) (2022: 0.40%)		
	Ireland (0.05%) (2022: 0.08%)		
	Food (0.05%) (2022: 0.08%)		
6,785	Kerry Group PLC	589,563	0.05
	Israel (0.03%) (2022: 0.05%)		
	Aerospace & Defense (0.00%) (2022: 0.02%)		
	Building & Construction Materials (0.00%) (2022: 0.00%)		
	Food (0.00%) (2022: 0.03%)		
	Oil & Gas (0.03%) (2022: 0.00%)		
113,700	Newmed Energy LP	321,438	0.03
	Italy (0.35%) (2022: 0.65%)		
	Banks (0.00%) (2022: 0.25%)		
	Building & Construction Materials (0.01%) (2022: 0.00%)		
2,341	Carel Industries SpA	64,133	0.01
	Consumer Durables & Apparels (0.07%) (2022: 0.00%)		
135,775	PRADA SpA	776,405	0.07
	Diversified Financial Services (0.00%) (2022: 0.08%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Healthcare Products (0.02%) (2022: 0.02%)		
2,303	DiaSorin SpA	237,204	0.02
	Home Furnishings (0.03%) (2022: 0.05%)		
9,493	De' Longhi SpA	320,047	0.03
	Internet (0.02%) (2022: 0.01%)		
1,553	Reply SpA	205,005	0.02
	Pharmaceuticals (0.09%) (2022: 0.10%)		
6,903	Amplifon SpA	238,980	0.02
13,873	Recordati Industria Chimica e Farmaceutica SpA	748,312	0.07
		987,292	0.09
	Retail (0.11%) (2022: 0.06%)		
1,614	Brunello Cucinelli SpA	157,965	0.01
15,340	Moncler SpA	943,857	0.09
10,758	Salvatore Ferragamo SpA	145,102	0.01
		1,246,924	0.11
	Utilities — Electric & Gas (0.00%) (2022: 0.08%)		
		3,837,010	0.35
	Japan (5.12%) (2022: 3.82%)		
	Advertising (0.02%) (2022: 0.04%)		
32,600	Hakuhodo DY Holdings, Inc.	249,854	0.02
	Auto Parts & Equipment (0.03%) (2022: 0.34%)		
31,300	NGK Insulators Ltd.	374,211	0.03
	Building & Construction Materials (0.11%) (2022: 0.12%)		
31,300	AGC, Inc.	1,162,486	0.11
	Chemicals (0.68%) (2022: 0.04%)		
19,900	Mitsui Chemicals, Inc.	590,309	0.05
10,500	Nissan Chemical Corp.	410,080	0.04
138,200	Shin-Etsu Chemical Co. Ltd.	5,800,333	0.53
41,400	Tosoh Corp.	528,880	0.05
11,900	Zeon Corp.	110,618	0.01
		7,440,220	0.68
	Commercial Services (0.14%) (2022: 0.14%)		
217,700	Persol Holdings Co. Ltd.	373,849	0.03
23,200	Recruit Holdings Co. Ltd.	981,286	0.09
7,300	TechnoPro Holdings, Inc.	192,364	0.02
		1,547,499	0.14
	Computers (0.29%) (2022: 0.38%)		
3,700	BayCurrent Consulting, Inc.	129,938	0.01
2,300	Dentsu Soken, Inc.	95,276	0.01
8,400	Fujitsu Ltd.	1,267,627	0.12

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Computers (0.29%) (2022: 0.38%) (continued)			
4,900	Internet Initiative Japan, Inc.	100,238	0.01
20,900	Nomura Research Institute Ltd.	607,965	0.05
3,300	Obic Co. Ltd.	568,687	0.05
10,500	Otsuka Corp.	432,945	0.04
		3,202,676	0.29
Consumer Durables & Apparels (0.02%) (2022: 0.00%)			
6,100	Asics Corp.	191,161	0.02
1,400	Descente Ltd.	36,941	0.00
		228,102	0.02
Cosmetics & Personal Care (0.06%) (2022: 0.29%)			
4,000	Fancl Corp.	67,272	0.01
2,200	Kose Corp.	165,023	0.02
12,600	Shiseido Co. Ltd.	380,020	0.03
		612,315	0.06
Diversified Financial Services (0.08%) (2022: 0.00%)			
40,100	SBI Holdings, Inc.	902,238	0.08
Electrical Components & Equipment (0.02%) (2022: 0.02%)			
24,900	Casio Computer Co. Ltd.	216,096	0.02
Electronics (0.44%) (2022: 0.31%)			
6,600	Hoya Corp.	825,117	0.08
1,400	Ibiden Co. Ltd.	77,607	0.01
18,800	MINEBEA MITSUMI, Inc.	386,521	0.03
104,100	Murata Manufacturing Co. Ltd.	2,210,043	0.20
8,400	Taiyo Yuden Co. Ltd.	222,244	0.02
22,300	TDK Corp.	1,062,485	0.10
		4,784,017	0.44
Engineering & Construction (0.06%) (2022: 0.00%)			
5,000	Kyudenko Corp.	180,380	0.02
12,900	Taisei Corp.	441,224	0.04
		621,604	0.06
Entertainment (0.02%) (2022: 0.00%)			
1,300	Toei Animation Co. Ltd.	174,557	0.02
Food (0.02%) (2022: 0.05%)			
5,700	Kewpie Corp.	100,452	0.01
4,600	Kobe Bussan Co. Ltd.	135,931	0.01
1,900	Kotobuki Spirits Co. Ltd.	29,124	0.00
		265,507	0.02
Healthcare Products (0.11%) (2022: 0.10%)			
2,800	Asahi Intecc Co. Ltd.	56,971	0.01

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Healthcare Products (0.11%) (2022: 0.10%) (continued)		
2,700	Nakanishi, Inc.	45,408	0.01
6,500	Sysmex Corp.	362,300	0.03
20,900	Terumo Corp.	685,202	0.06
		<u>1,149,881</u>	<u>0.11</u>
	Home Builders (0.00%) (2022: 0.04%)		
	Home Furnishings (0.00%) (2022: 0.07%)		
	Internet (0.14%) (2022: 0.15%)		
16,500	Kakaku.com, Inc.	204,348	0.02
12,600	M3, Inc.	208,510	0.02
10,300	MonotaRO Co. Ltd.	112,476	0.01
10,300	Trend Micro, Inc.	551,457	0.05
20,700	ZOZO, Inc.	466,183	0.04
		<u>1,542,974</u>	<u>0.14</u>
	Iron & Steel (0.29%) (2022: 0.00%)		
137,900	Nippon Steel Corp.	3,159,440	0.29
	Machinery — Diversified (0.56%) (2022: 0.16%)		
14,800	Daifuku Co. Ltd.	299,454	0.03
7,800	Ebara Corp.	461,870	0.04
63,600	FANUC Corp.	1,870,830	0.17
1,600	Harmonic Drive Systems, Inc.	47,212	0.01
3,700	Keyence Corp.	1,630,331	0.15
2,500	SMC Corp.	1,343,453	0.12
9,300	Yaskawa Electric Corp.	388,544	0.04
		<u>6,041,694</u>	<u>0.56</u>
	Media (0.01%) (2022: 0.00%)		
2,900	Kadokawa Corp.	59,057	0.01
	Other Industrial (0.02%) (2022: 0.02%)		
8,100	MISUMI Group, Inc.	137,288	0.01
800	Mitsui High-Tec, Inc.	41,765	0.01
		<u>179,053</u>	<u>0.02</u>
	Packaging & Containers (0.00%) (2022: 0.06%)		
	Pharmaceuticals (0.12%) (2022: 0.41%)		
43,600	Daiichi Sankyo Co. Ltd.	1,197,472	0.11
3,600	Rohto Pharmaceutical Co. Ltd.	72,597	0.01
		<u>1,270,069</u>	<u>0.12</u>
	Real Estate (0.00%) (2022: 0.08%)		
	Retail (0.26%) (2022: 0.08%)		
7,800	Fast Retailing Co. Ltd.	1,935,892	0.18
1,600	Goldwin, Inc.	115,023	0.01
1,800	McDonald's Holdings Co. Japan Ltd.	78,011	0.00

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Retail (0.26%) (2022: 0.08%) (continued)		
12,900	Pan Pacific International Holdings Corp.	307,814	0.03
19,000	Ryohin Keikaku Co. Ltd.	317,992	0.03
3,628	Workman Co. Ltd.	107,054	0.01
		2,861,786	0.26
	Semiconductors (0.68%) (2022: 0.58%)		
16,200	Advantest Corp.	551,223	0.05
3,000	Disco Corp.	744,361	0.07
2,100	Lasertec Corp.	553,674	0.05
20,800	Rohm Co. Ltd.	398,723	0.04
2,500	Shinko Electric Industries Co. Ltd.	97,248	0.01
26,500	Tokyo Electron Ltd.	4,747,196	0.43
4,800	Tokyo Ohka Kogyo Co. Ltd.	105,956	0.01
3,300	Tokyo Seimitsu Co. Ltd.	202,967	0.02
		7,401,348	0.68
	Software (0.09%) (2022: 0.24%)		
8,800	Capcom Co. Ltd.	284,387	0.02
21,736	Koei Tecmo Holdings Co. Ltd.	247,995	0.02
1,700	OBIC Business Consultants Co. Ltd.	77,777	0.01
5,200	Oracle Corp.	400,936	0.04
		1,011,095	0.09
	Telecommunications (0.79%) (2022: 0.00%)		
686,200	SoftBank Corp.	8,564,130	0.79
	Toys, Games & Hobbies (0.00%) (2022: 0.00%)		
1,100	Sanrio Co. Ltd.	45,871	0.00
	Transportation (0.06%) (2022: 0.04%)		
48,400	SG Holdings Co. Ltd.	694,863	0.06
	Utilities — Electric & Gas (0.00%) (2022: 0.06%)		
		55,762,643	5.12
	Netherlands (2.39%) (2022: 2.32%)		
	Auto Manufacturers (0.11%) (2022: 0.09%)		
3,395	Ferrari NV	1,144,590	0.11
	Beverages (0.53%) (2022: 0.42%)		
16,565	Davide Campari-Milano NV	186,920	0.02
21,818	Heineken Holding NV	1,846,160	0.17
37,164	Heineken NV	3,774,439	0.34
		5,807,519	0.53
	Electrical Components & Equipment (0.06%) (2022: 0.00%)		
21,041	Signify NV	704,727	0.06
	Engineering & Construction (0.02%) (2022: 0.00%)		
4,454	Arcadis NV	240,299	0.02

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Entertainment (0.27%) (2022: 0.32%)		
103,445	Universal Music Group NV	2,949,328	0.27
	Internet (0.08%) (2022: 0.11%)		
30,458	Prosus NV	907,923	0.08
	Machinery — Diversified (0.00%) (2022: 0.14%)		
	Media (0.15%) (2022: 0.13%)		
11,265	Wolters Kluwer NV	1,601,531	0.15
	Oil & Gas Services (0.08%) (2022: 0.06%)		
44,353	SBM Offshore NV	609,983	0.06
11,299	Technip Energies NV	264,108	0.02
		874,091	0.08
	Semiconductors (0.92%) (2022: 0.86%)		
885	ASM International NV	459,431	0.04
11,753	ASML Holding NV	8,850,495	0.82
13,574	STMicroelectronics NV	678,428	0.06
		9,988,354	0.92
	Telecommunications (0.17%) (2022: 0.19%)		
527,783	Koninklijke KPN NV	1,817,846	0.17
		26,036,208	2.39
	Norway (0.11%) (2022: 0.27%)		
	Food (0.00%) (2022: 0.14%)		
	Full Line Insurance (0.00%) (2022: 0.11%)		
	Other Finance (0.06%) (2022: 0.00%)		
9,357	Aker ASA	613,623	0.06
	Shipping (0.05%) (2022: 0.02%)		
12,885	Kongsberg Gruppen ASA	590,475	0.05
		1,204,098	0.11
	Portugal (0.11%) (2022: 0.17%)		
	Food (0.11%) (2022: 0.17%)		
48,060	Jeronimo Martins SGPS SA	1,223,184	0.11
	Singapore (0.31%) (2022: 0.26%)		
	Aerospace & Defense (0.10%) (2022: 0.12%)		
354,800	Singapore Technologies Engineering Ltd.	1,046,313	0.10
	Agriculture (0.21%) (2022: 0.00%)		
842,700	Wilmar International Ltd.	2,280,709	0.21
	Diversified Financial Services (0.00%) (2022: 0.14%)		
		3,327,022	0.31

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Spain (1.75%) (2022: 1.10%)		
	Auto Parts & Equipment (0.05%) (2022: 0.03%)		
10,493	CIE Automotive SA	298,124	0.03
54,505	Gestamp Automocion SA	211,213	0.02
		509,337	0.05
	Food (0.03%) (2022: 0.03%)		
5,055	Viscofan SA	299,303	0.03
	Pharmaceuticals (0.02%) (2022: 0.01%)		
3,404	Laboratorios Farmaceuticos Rovi SA	226,366	0.02
	Retail (1.20%) (2022: 1.03%)		
300,583	Industria de Diseno Textil SA	13,092,323	1.20
	Utilities — Electric (0.45%) (2022: 0.00%)		
243,505	Endesa SA	4,965,524	0.45
		19,092,853	1.75
	Sweden (1.45%) (2022: 1.79%)		
	Building & Construction Materials (0.10%) (2022: 0.03%)		
31,280	Investment AB Latour	814,138	0.07
45,331	Nibe Industrier AB	318,465	0.03
		1,132,603	0.10
	Commercial Services (0.05%) (2022: 0.06%)		
54,700	Securitas AB	535,068	0.05
	Cosmetics & Personal Care (0.00%) (2022: 0.15%)		
	Distribution & Wholesale (0.02%) (2022: 0.01%)		
9,493	AddTech AB	208,552	0.02
3,553	Munters Group AB	57,643	0.00
		266,195	0.02
	Diversified Financial Services (0.00%) (2022: 0.10%)		
	Electronics (0.18%) (2022: 0.14%)		
58,633	Assa Abloy AB	1,688,970	0.16
8,028	Lagercrantz Group AB	107,621	0.01
4,035	Mycronic AB	115,070	0.01
		1,911,661	0.18
	Engineering & Construction (0.08%) (2022: 0.00%)		
45,802	Skanska AB	828,749	0.08
	Entertainment (0.13%) (2022: 0.11%)		
12,098	Evolution AB	1,443,189	0.13
	Environmental Control (0.03%) (2022: 0.03%)		
24,903	Sweco AB	333,841	0.03
	Food (0.05%) (2022: 0.05%)		
20,890	Axfood AB	565,893	0.05

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Healthcare Products (0.03%) (2022: 0.00%)		
29,855	Elekta AB	243,868	0.02
3,991	Sectra AB	71,386	0.01
		315,254	0.03
	Machinery — Diversified (0.38%) (2022: 0.37%)		
148,482	Atlas Copco AB Class A	2,557,003	0.24
76,177	Atlas Copco AB Class B	1,129,295	0.10
48,555	Husqvarna AB	399,798	0.04
		4,086,096	0.38
	Machinery, Construction & Mining (0.29%) (2022: 0.32%)		
37,621	Epiroc AB Class A	754,822	0.07
22,302	Epiroc AB Class B	390,369	0.04
91,448	Sandvik AB	1,979,077	0.18
		3,124,268	0.29
	Miscellaneous Manufacturers (0.11%) (2022: 0.14%)		
18,337	Alfa Laval AB	734,002	0.07
13,360	Trelleborg AB	447,550	0.04
		1,181,552	0.11
	Other Industrial (0.00%) (2022: 0.09%)		
	Real Estate (0.00%) (2022: 0.02%)		
	Software (0.00%) (2022: 0.00%)		
2,469	Paradox Interactive AB	55,221	0.00
	Telecommunications (0.00%) (2022: 0.17%)		
		15,779,590	1.45
	Switzerland (9.22%) (2022: 9.62%)		
	Banks (0.61%) (2022: 0.00%)		
214,831	UBS Group AG	6,662,032	0.61
	Beverages (0.09%) (2022: 0.08%)		
32,919	Coca-Cola HBC AG	967,298	0.09
	Building & Construction Materials (0.33%) (2022: 0.30%)		
2,595	Geberit AG	1,661,863	0.15
5,906	Sika AG	1,920,603	0.18
		3,582,466	0.33
	Chemicals (0.27%) (2022: 0.19%)		
27,698	Clariant AG	408,733	0.04
602	Givaudan SA	2,491,975	0.23
		2,900,708	0.27
	Commercial Services (0.17%) (2022: 0.20%)		
20,957	SGS SA	1,806,242	0.17

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Computers (0.08%) (2022: 0.06%)		
7,638	Logitech International SA	723,826	0.07
8,454	Softwareone Holding AG	164,731	0.01
		888,557	0.08
	Diversified Financial Services (0.36%) (2022: 0.28%)		
2,629	Partners Group Holding AG	3,788,965	0.35
540	Swissquote Group Holding SA	131,271	0.01
		3,920,236	0.36
	Electrical Components & Equipment (0.00%) (2022: 0.58%)		
	Electronics (0.55%) (2022: 0.00%)		
133,890	ABB Ltd.	5,933,709	0.55
	Food (2.25%) (2022: 2.53%)		
211,637	Nestle SA	24,519,409	2.25
	Hand & Machine Tools (0.05%) (2022: 0.16%)		
2,378	Schindler Holding AG	594,183	0.05
	Healthcare Products (0.16%) (2022: 0.14%)		
3,475	Sonova Holding AG	1,132,943	0.10
2,968	Straumann Holding AG	478,181	0.04
422	Tecan Group AG	172,180	0.02
		1,783,304	0.16
	Healthcare Services (0.00%) (2022: 0.07%)		
	Machinery — Diversified (0.00%) (2022: 0.03%)		
	Miscellaneous Manufacturers (0.02%) (2022: 0.04%)		
7,421	Stadler Rail AG	266,985	0.02
	Other Industrial (0.11%) (2022: 0.09%)		
2,945	SFS Group AG	364,605	0.04
1,550	VAT Group AG	776,244	0.07
		1,140,849	0.11
	Pharmaceuticals (4.17%) (2022: 4.85%)		
4,093	Galenica AG	353,789	0.03
215,820	Novartis AG	21,762,818	2.00
9,792	Roche Holding AG	3,041,209	0.28
69,527	Roche Holding AG Non-Voting	20,197,685	1.86
		45,355,501	4.17
	Software (0.00%) (2022: 0.02%)		
		100,321,479	9.22
	United Kingdom (5.60%) (2022: 5.42%)		
	Banks (0.03%) (2022: 0.00%)		
8,855	TBC Bank Group PLC	319,461	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Beverages (0.62%) (2022: 0.65%)		
24,889	Britvic PLC	266,679	0.02
179,129	Diageo PLC	6,521,791	0.60
		<u>6,788,470</u>	<u>0.62</u>
	Commercial Services (0.65%) (2022: 0.62%)		
21,535	Ashtead Group PLC	1,499,477	0.14
220,608	Hays PLC	307,105	0.03
11,438	Intertek Group PLC	619,118	0.06
104,753	RELX PLC	4,153,074	0.38
89,860	Rentokil Initial PLC	504,954	0.04
		<u>7,083,728</u>	<u>0.65</u>
	Computers (0.01%) (2022: 0.02%)		
8,980	Softcat PLC	155,689	0.01
	Consumer Durables & Apparels (0.06%) (2022: 0.07%)		
35,122	Burberry Group PLC	633,995	0.06
	Cosmetics & Personal Care (1.17%) (2022: 1.53%)		
262,066	Unilever PLC	12,695,126	1.17
	Distribution & Wholesale (0.03%) (2022: 0.00%)		
27,883	Travis Perkins PLC	294,528	0.03
	Diversified Financial Services (0.06%) (2022: 0.07%)		
73,912	Hargreaves Lansdown PLC	691,599	0.06
	Electronics (0.05%) (2022: 0.09%)		
4,468	Renishaw PLC	203,796	0.02
36,366	RS Group PLC	379,962	0.03
		<u>583,758</u>	<u>0.05</u>
	Food (0.05%) (2022: 0.19%)		
6,988	Greggs PLC	231,795	0.02
30,247	Tate & Lyle PLC	254,103	0.03
		<u>485,898</u>	<u>0.05</u>
	Full Line Insurance (0.12%) (2022: 0.03%)		
37,248	Admiral Group PLC	1,274,467	0.12
	Healthcare Products (0.00%) (2022: 0.11%)		
	Healthcare Services (0.00%) (2022: 0.00%)		
526	NMC Health PLC	-	0.00
	Holding Companies - Diversified Operations (0.00%) (2022: 0.04%)		
	Home Builders (0.11%) (2022: 0.00%)		
20,957	Bellway PLC	686,069	0.07
58,069	Redrow PLC	455,634	0.04
		<u>1,141,703</u>	<u>0.11</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Home Furnishings (0.04%) (2022: 0.00%)		
44,822	Howden Joinery Group PLC	464,886	0.04
	Internet (0.05%) (2022: 0.06%)		
33,269	Auto Trader Group PLC	305,956	0.03
33,812	Rightmove PLC	248,104	0.02
		554,060	0.05
	Lodging (0.08%) (2022: 0.00%)		
10,054	InterContinental Hotels Group PLC	908,717	0.08
	Machinery — Diversified (0.09%) (2022: 0.09%)		
13,304	IMI PLC	285,606	0.03
62,134	Rotork PLC	256,319	0.02
3,423	Spirax-Sarco Engineering PLC	458,402	0.04
		1,000,327	0.09
	Media (0.06%) (2022: 0.00%)		
820,209	ITV PLC	661,659	0.06
	Mining (0.20%) (2022: 0.07%)		
101,828	Antofagasta PLC	2,180,169	0.20
	Miscellaneous Manufacturers (0.00%) (2022: 0.02%)		
	Pharmaceuticals (1.83%) (2022: 1.48%)		
88,782	AstraZeneca PLC	11,997,024	1.10
3,535	Dechra Pharmaceuticals PLC	173,858	0.02
420,174	GSK PLC	7,767,832	0.71
		19,938,714	1.83
	Retail (0.15%) (2022: 0.11%)		
22,252	Dunelm Group PLC	311,185	0.03
94,291	JD Sports Fashion PLC	199,476	0.02
10,327	Next PLC	1,068,726	0.10
		1,579,387	0.15
	Software (0.08%) (2022: 0.07%)		
56,271	Sage Group PLC	841,087	0.08
	Telecommunications (0.06%) (2022: 0.05%)		
384,336	Airtel Africa PLC	637,919	0.06
	Toys, Games & Hobbies (0.00%) (2022: 0.05%)		
		60,915,347	5.60
	United States (59.55%) (2022: 58.28%)		
	Aerospace & Defense (0.04%) (2022: 0.03%)		
414	Curtiss-Wright Corp.	92,235	0.01
342	HEICO Corp.	61,174	0.00

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Aerospace & Defense (0.04%) (2022: 0.03%) (continued)			
486	HEICO Corp. Class A	69,226	0.01
3,979	Howmet Aerospace, Inc.	215,344	0.02
		437,979	0.04
Auto Manufacturers (0.00%) (2022: 0.21%)			
Auto Parts & Equipment (0.17%) (2022: 0.18%)			
3,490	Allison Transmission Holdings, Inc.	202,944	0.02
6,000	Autoliv, Inc.	661,141	0.06
6,582	BorgWarner, Inc.	235,965	0.02
8,852	Gentex Corp.	289,107	0.03
3,381	Lear Corp.	477,432	0.04
		1,866,589	0.17
Banks (2.68%) (2022: 1.64%)			
29,633	Goldman Sachs Group, Inc.	11,431,546	1.05
180,005	Morgan Stanley	16,785,500	1.54
2,953	Walker & Dunlop, Inc.	327,813	0.03
8,760	Western Alliance Bancorp	576,322	0.06
		29,121,181	2.68
Beverages (3.87%) (2022: 3.67%)			
6,083	Brown-Forman Corp. Class A	362,487	0.03
11,281	Brown-Forman Corp. Class B	644,146	0.06
380,632	Coca-Cola Co.	22,430,689	2.06
48	Coca-Cola Consolidated, Inc.	44,563	0.01
438	MGP Ingredients, Inc.	43,152	0.00
109,548	PepsiCo, Inc.	18,605,670	1.71
		42,130,707	3.87
Building & Construction Materials (0.51%) (2022: 0.40%)			
1,577	AAON, Inc.	116,493	0.01
1,596	Armstrong World Industries, Inc.	156,919	0.01
29,224	Carrier Global Corp.	1,678,922	0.15
526	Eagle Materials, Inc.	106,694	0.01
5,023	Fortune Brands Innovations, Inc.	382,452	0.04
1,033	Lennox International, Inc.	462,289	0.04
3,391	Louisiana-Pacific Corp.	240,185	0.02
1,136	Martin Marietta Materials, Inc.	566,763	0.05
12,472	Masco Corp.	835,376	0.08
870	Simpson Manufacturing Co., Inc.	172,243	0.02
1,879	UFP Industries, Inc.	235,909	0.02
2,837	Vulcan Materials Co.	644,029	0.06
		5,598,274	0.51
Chemicals (1.28%) (2022: 1.26%)			
14,046	Air Products & Chemicals, Inc.	3,845,802	0.35

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Chemicals (1.28%) (2022: 1.26%) (continued)			
3,848	Cabot Corp.	321,309	0.03
21,935	DuPont de Nemours, Inc.	1,687,463	0.15
9,359	Ecolab, Inc.	1,856,361	0.17
17,932	Huntsman Corp.	450,632	0.04
881	Innospec, Inc.	108,575	0.01
544	NewMarket Corp.	296,932	0.03
12,416	PPG Industries, Inc.	1,856,817	0.17
5,563	RPM International, Inc.	620,999	0.06
3,112	Sensient Technologies Corp.	205,392	0.02
6,335	Sherwin-Williams Co.	1,975,891	0.18
5,128	Westlake Corp.	717,716	0.07
		13,943,889	1.28
Commercial Services (1.81%) (2022: 1.26%)			
21,041	Automatic Data Processing, Inc.	4,901,932	0.45
5,346	Booz Allen Hamilton Holding Corp.	683,808	0.06
1,411	Brink's Co.	124,098	0.01
2,800	Cintas Corp.	1,687,452	0.16
2,556	Equifax, Inc.	632,075	0.06
11,484	H&R Block, Inc.	555,482	0.05
1,658	Herc Holdings, Inc.	246,860	0.02
2,166	Insperity, Inc.	253,899	0.02
1,892	Korn Ferry	112,291	0.01
4,946	ManpowerGroup, Inc.	393,059	0.04
1,306	MarketAxess Holdings, Inc.	382,463	0.04
4,577	Moody's Corp.	1,787,597	0.16
618	Morningstar, Inc.	176,897	0.02
655	Quanta Services, Inc.	141,349	0.01
6,773	Robert Half, Inc.	595,483	0.06
17,443	Rollins, Inc.	761,737	0.07
8,267	S&P Global, Inc.	3,641,786	0.33
7,858	Service Corp. International	537,881	0.05
2,907	TransUnion	199,740	0.02
2,364	United Rentals, Inc.	1,355,568	0.12
2,049	Verisk Analytics, Inc.	489,425	0.05
		19,660,882	1.81
Computers (4.05%) (2022: 3.02%)			
212,325	Apple, Inc.	40,879,015	3.76
21,490	Cognizant Technology Solutions Corp.	1,623,143	0.15
1,475	Crane NXT Co.	83,884	0.01
2,552	Maximus, Inc.	214,011	0.02
13,923	NetApp, Inc.	1,227,454	0.11
		44,027,507	4.05

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Consumer Durables & Apparels (0.58%) (2022: 0.61%)			
2,920	Columbia Sportswear Co.	232,257	0.02
40,900	NIKE, Inc.	4,440,522	0.41
2,940	Ralph Lauren Corp.	423,949	0.04
4,895	Steven Madden Ltd.	205,590	0.02
28,229	Tapestry, Inc.	1,039,112	0.09
		6,341,430	0.58
Cosmetics & Personal Care (2.57%) (2022: 2.88%)			
58,276	Colgate-Palmolive Co.	4,645,189	0.43
1,523	Inter Parfums, Inc.	219,328	0.02
157,870	Procter & Gamble Co.	23,134,317	2.12
		27,998,834	2.57
Distribution & Wholesale (0.46%) (2022: 0.33%)			
37,194	Fastenal Co.	2,409,060	0.22
14,602	LKQ Corp.	697,831	0.07
1,294	Pool Corp.	515,932	0.05
1,354	WESCO International, Inc.	235,434	0.02
1,331	WW Grainger, Inc.	1,102,989	0.10
		4,961,246	0.46
Diversified Financial Services (3.74%) (2022: 2.49%)			
30,325	American Express Co.	5,681,097	0.52
4,307	Ameriprise Financial, Inc.	1,635,931	0.15
28,456	Apollo Global Management, Inc.	2,651,820	0.24
6,898	BGC Group, Inc.	49,804	0.01
24,920	Capital One Financial Corp.	3,267,517	0.30
86,200	Charles Schwab Corp.	5,930,572	0.55
4,599	Cohen & Steers, Inc.	348,283	0.03
19,997	Discover Financial Services	2,247,667	0.21
2,129	Evercore, Inc.	364,166	0.03
2,074	Hamilton Lane, Inc.	235,275	0.02
2,909	Houlihan Lokey, Inc.	348,819	0.03
18,953	Jefferies Financial Group, Inc.	765,892	0.07
979	LPL Financial Holdings, Inc.	222,840	0.02
13,809	Mastercard, Inc.	5,889,689	0.54
31,860	OneMain Holdings, Inc.	1,567,515	0.14
1,940	PennyMac Financial Services, Inc.	171,438	0.02
682	Piper Sandler Cos.	119,262	0.01
4,950	SEI Investments Co.	314,573	0.03
6,278	Stifel Financial Corp.	434,125	0.04
6,591	Victory Capital Holdings, Inc.	226,995	0.02
31,660	Visa, Inc.	8,242,698	0.76
		40,715,978	3.74

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Electrical Components & Equipment (0.12%) (2022: 0.40%)			
3,873	AMETEK, Inc.	638,620	0.06
7,395	Energizer Holdings, Inc.	234,274	0.02
989	EnerSys	99,850	0.01
638	Littelfuse, Inc.	170,704	0.01
1,029	Universal Display Corp.	196,807	0.02
		1,340,255	0.12
Electronics (0.21%) (2022: 0.25%)			
524	Advanced Energy Industries, Inc.	57,074	0.00
15,045	Amphenol Corp.	1,491,414	0.13
5,973	Avnet, Inc.	301,040	0.03
539	Badger Meter, Inc.	83,206	0.01
1,965	Brady Corp.	115,326	0.01
2,417	Vontier Corp.	83,507	0.01
1,366	Woodward, Inc.	185,954	0.02
		2,317,521	0.21
Engineering & Construction (0.02%) (2022: 0.05%)			
498	EMCOR Group, Inc.	107,285	0.01
1,399	Exponent, Inc.	123,168	0.01
		230,453	0.02
Entertainment (0.04%) (2022: 0.10%)			
953	Churchill Downs, Inc.	128,589	0.01
3,615	Red Rock Resorts, Inc.	192,788	0.02
1,046	TKO Group Holdings, Inc.	85,333	0.01
		406,710	0.04
Environmental Control (0.50%) (2022: 0.38%)			
11,981	Republic Services, Inc.	1,975,791	0.18
894	Tetra Tech, Inc.	149,236	0.01
18,704	Waste Management, Inc.	3,349,893	0.31
		5,474,920	0.50
Food (0.51%) (2022: 0.79%)			
9,426	Hershey Co.	1,757,387	0.16
4,413	Lamb Weston Holdings, Inc.	477,002	0.05
1,542	Lancaster Colony Corp.	256,574	0.02
41,134	Sysco Corp.	3,008,136	0.28
		5,499,099	0.51
Forest Products & Paper (0.15%) (2022: 0.00%)			
45,345	International Paper Co.	1,639,225	0.15
Full Line Insurance (1.29%) (2022: 0.89%)			
11,607	Cincinnati Financial Corp.	1,200,863	0.11
1,877	Erie Indemnity Co.	628,646	0.06

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Full Line Insurance (1.29%) (2022: 0.89%) (continued)			
31,181	Fidelity National Financial, Inc.	1,590,858	0.15
10,120	First American Financial Corp.	652,134	0.06
18,575	Hartford Financial Services Group, Inc.	1,493,061	0.14
107	Kinsale Capital Group, Inc.	35,835	0.00
18,821	Marsh & McLennan Cos., Inc.	3,566,022	0.33
4,088	Progressive Corp.	651,138	0.06
928	RLI Corp.	123,536	0.01
2,111	Selective Insurance Group, Inc.	210,003	0.02
14,808	Travelers Cos., Inc.	2,820,782	0.26
14,738	W R Berkley Corp.	1,042,273	0.09
		14,015,151	1.29
Hand & Machine Tools (0.07%) (2022: 0.03%)			
2,155	Lincoln Electric Holdings, Inc.	468,627	0.04
1,801	Regal Rexnord Corp.	266,585	0.03
		735,212	0.07
Healthcare Products (1.68%) (2022: 0.59%)			
89,804	Abbott Laboratories	9,884,746	0.91
5,659	Agilent Technologies, Inc.	786,772	0.07
1,491	Bio-Techne Corp.	115,046	0.01
66	Cooper Cos., Inc.	24,977	0.00
8,894	Danaher Corp.	2,057,542	0.19
4,619	ResMed, Inc.	794,562	0.07
10,360	Stryker Corp.	3,102,412	0.29
2,558	Thermo Fisher Scientific, Inc.	1,357,764	0.13
389	West Pharmaceutical Services, Inc.	136,975	0.01
		18,260,796	1.68
Healthcare Services (2.32%) (2022: 2.00%)			
86	Chemed Corp.	50,289	0.01
7,631	Elevance Health, Inc.	3,598,481	0.33
6,426	HCA Healthcare, Inc.	1,739,393	0.16
2,099	Humana, Inc.	960,945	0.09
3,021	Laboratory Corp. of America Holdings	686,644	0.06
6,125	Quest Diagnostics, Inc.	844,517	0.08
5,548	Select Medical Holdings Corp.	130,378	0.01
32,441	UnitedHealth Group, Inc.	17,079,248	1.57
938	Universal Health Services, Inc.	142,989	0.01
		25,232,884	2.32
Home Builders (0.29%) (2022: 0.00%)			
1,138	Century Communities, Inc.	103,718	0.01
8,049	DR Horton, Inc.	1,223,289	0.11
813	Installed Building Products, Inc.	148,633	0.02
3,962	KB Home	247,467	0.02

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Home Builders (0.29%) (2022: 0.00%) (continued)		
10,467	MDC Holdings, Inc.	578,303	0.05
4,881	PulteGroup, Inc.	503,818	0.05
2,653	Thor Industries, Inc.	313,718	0.03
		3,118,946	0.29
	Home Furnishings (0.01%) (2022: 0.01%)		
1,883	Dolby Laboratories, Inc.	162,277	0.01
	Household Products (0.52%) (2022: 0.55%)		
3,533	Avery Dennison Corp.	714,233	0.07
34,372	Kimberly-Clark Corp.	4,176,550	0.38
19,237	Reynolds Consumer Products, Inc.	516,322	0.05
1,966	Spectrum Brands Holdings, Inc.	156,828	0.01
508	WD-40 Co.	121,448	0.01
		5,685,381	0.52
	Internet (0.30%) (2022: 0.25%)		
3,859	CDW Corp.	877,230	0.08
30,369	eBay, Inc.	1,324,699	0.12
46,460	Gen Digital, Inc.	1,060,219	0.10
		3,262,148	0.30
	Leisure Time (0.05%) (2022: 0.08%)		
2,966	Acushnet Holdings Corp.	187,362	0.02
4,109	Polaris, Inc.	389,411	0.03
		576,773	0.05
	Lodging (0.00%) (2022: 0.13%)		
	Machinery — Diversified (0.60%) (2022: 0.80%)		
940	Albany International Corp.	92,327	0.01
982	Applied Industrial Technologies, Inc.	169,582	0.01
1,546	Cactus, Inc.	70,188	0.01
404	CSW Industrials, Inc.	83,794	0.01
5,426	Dover Corp.	834,575	0.08
6,814	Flowserve Corp.	280,874	0.02
5,890	Graco, Inc.	511,017	0.05
2,368	IDEX Corp.	514,118	0.05
1,674	Nordson Corp.	442,205	0.04
17,522	Otis Worldwide Corp.	1,567,696	0.14
4,632	Rockwell Automation, Inc.	1,438,146	0.13
4,121	Toro Co.	395,576	0.04
3,991	Zurn Elkay Water Solutions Corp.	117,375	0.01
		6,517,473	0.60
	Machinery, Construction & Mining (0.68%) (2022: 0.77%)		
25,190	Caterpillar, Inc.	7,447,942	0.68

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Media (0.24%) (2022: 0.17%)		
311	Cable One, Inc.	173,100	0.02
873	FactSet Research Systems, Inc.	416,466	0.04
3,382	Nexstar Media Group, Inc.	530,130	0.05
217,855	Sirius XM Holdings, Inc.	1,191,669	0.11
16,247	TEGNA, Inc.	248,579	0.02
		2,559,944	0.24
	Mining (0.03%) (2022: 0.00%)		
2,370	Royal Gold, Inc.	286,676	0.03
	Miscellaneous Manufacturers (0.88%) (2022: 1.59%)		
5,481	A O Smith Corp.	451,855	0.04
5,566	Donaldson Co., Inc.	363,739	0.03
1,020	Federal Signal Corp.	78,275	0.01
8,008	General Electric Co.	1,022,063	0.09
3,607	Hillenbrand, Inc.	172,595	0.02
18,447	Illinois Tool Works, Inc.	4,832,017	0.44
2,513	ITT, Inc.	299,852	0.03
492	John Bean Technologies Corp.	48,929	0.00
630	Materion Corp.	81,982	0.01
4,945	Parker-Hannifin Corp.	2,278,166	0.21
		9,629,473	0.88
	Oil & Gas (0.02%) (2022: 0.14%)		
172	Texas Pacific Land Corp.	270,461	0.02
	Oil & Gas Services (0.44%) (2022: 0.12%)		
4,979	ChampionX Corp.	145,437	0.01
35,891	Halliburton Co.	1,297,462	0.12
64,826	Schlumberger NV	3,373,552	0.31
		4,816,451	0.44
	Other Consumer, Cyclical (0.00%) (2022: 0.04%)		
	Other Industrial (0.02%) (2022: 0.04%)		
904	Advanced Drainage Systems, Inc.	127,139	0.01
529	Valmont Industries, Inc.	123,527	0.01
		250,666	0.02
	Packaging & Containers (0.11%) (2022: 0.05%)		
7,355	Packaging Corp. of America	1,198,206	0.11
	Pharmaceuticals (6.10%) (2022: 7.07%)		
40,898	Amgen, Inc.	11,779,466	1.08
12,391	Cigna Group	3,710,493	0.34
18,408	Eli Lilly & Co.	10,730,413	0.99
121,188	Gilead Sciences, Inc.	9,817,460	0.90
176,480	Johnson & Johnson	27,661,531	2.54

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Pharmaceuticals (6.10%) (2022: 7.07%) (continued)			
1,832	McKesson Corp.	848,181	0.08
9,441	Zoetis, Inc.	1,863,374	0.17
		66,410,918	6.10
Pipelines (0.13%) (2022: 0.00%)			
6,378	New Fortress Energy, Inc.	240,643	0.02
13,763	Targa Resources Corp.	1,195,594	0.11
		1,436,237	0.13
Real Estate (0.02%) (2022: 0.04%)			
1,389	McGrath RentCorp	166,153	0.02
Real Estate Investment Trusts (0.37%) (2022: 0.86%)			
21,476	Apartment Income REIT Corp.	745,863	0.07
10,586	Extra Space Storage, Inc.	1,697,257	0.15
46,183	Weyerhaeuser Co.	1,605,786	0.15
		4,048,906	0.37
Retail (4.00%) (2022: 7.76%)			
1,663	Academy Sports & Outdoors, Inc.	109,758	0.01
11,740	American Eagle Outfitters, Inc.	248,419	0.02
29,279	Best Buy Co., Inc.	2,291,965	0.21
8,298	Costco Wholesale Corp.	5,477,355	0.50
11,832	Darden Restaurants, Inc.	1,944,002	0.18
5,925	Dick's Sporting Goods, Inc.	870,681	0.08
1,338	Domino's Pizza, Inc.	551,565	0.05
9,012	Genuine Parts Co.	1,248,164	0.12
32,771	Lowe's Cos., Inc.	7,293,201	0.67
9,955	Ross Stores, Inc.	1,377,675	0.13
71,413	Starbucks Corp.	6,856,376	0.63
48,182	Target Corp.	6,862,094	0.63
3,846	Texas Roadhouse, Inc.	470,098	0.04
43,801	TJX Cos., Inc.	4,108,980	0.38
5,506	Tractor Supply Co.	1,183,958	0.11
3,512	Williams-Sonoma, Inc.	708,653	0.07
14,454	Yum! Brands, Inc.	1,888,563	0.17
		43,491,507	4.00
Semiconductors (5.74%) (2022: 4.36%)			
8,133	Amkor Technology, Inc.	270,586	0.02
19,555	Applied Materials, Inc.	3,169,285	0.29
22,542	Broadcom, Inc.	25,162,558	2.31
3,905	KLA Corp.	2,269,981	0.21
2,314	Kulicke & Soffa Industries, Inc.	126,622	0.01
4,383	Lam Research Corp.	3,433,036	0.32
987	Monolithic Power Systems, Inc.	622,581	0.06

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Semiconductors (5.74%) (2022: 4.36%) (continued)			
2,129	NVIDIA Corp.	1,054,325	0.10
1,463	Power Integrations, Inc.	120,127	0.01
81,057	QUALCOMM, Inc.	11,723,298	1.08
10,951	Skyworks Solutions, Inc.	1,231,114	0.11
2,010	Teradyne, Inc.	218,126	0.02
76,494	Texas Instruments, Inc.	13,039,194	1.20
		62,440,833	5.74
Software (6.84%) (2022: 5.49%)			
2,636	Bentley Systems, Inc.	137,547	0.01
5,294	Broadridge Financial Solutions, Inc.	1,089,243	0.10
1,936	Concentrix Corp.	190,135	0.02
4,879	Intuit, Inc.	3,049,528	0.28
2,552	Jack Henry & Associates, Inc.	417,023	0.04
144,109	Microsoft Corp.	54,190,858	4.98
2,122	MSCI, Inc.	1,200,312	0.11
100,404	Oracle Corp.	10,585,615	0.97
27,889	Paychex, Inc.	3,321,865	0.30
821	Paycom Software, Inc.	169,717	0.02
1,476	Progress Software Corp.	80,147	0.01
		74,431,990	6.84
Telecommunications (0.97%) (2022: 1.62%)			
5,386	Motorola Solutions, Inc.	1,686,306	0.15
55,327	T-Mobile U.S., Inc.	8,870,596	0.82
		10,556,902	0.97
Textile (0.00%) (2022: 0.01%)			
Toys, Games & Hobbies (0.00%) (2022: 0.08%)			
Transportation (2.52%) (2022: 2.72%)			
633	ArcBest Corp.	76,093	0.01
8,356	CH Robinson Worldwide, Inc.	721,876	0.06
12,767	FedEx Corp.	3,229,675	0.30
2,150	JB Hunt Transport Services, Inc.	429,442	0.04
4,527	Knight-Swift Transportation Holdings, Inc.	260,982	0.02
1,616	Landstar System, Inc.	312,939	0.03
1,032	Old Dominion Freight Line, Inc.	418,301	0.04
3,060	Schneider National, Inc.	77,877	0.01
39,462	Union Pacific Corp.	9,692,676	0.89

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transportation (2.52%) (2022: 2.72%) (continued)		
76,903	United Parcel Service, Inc.	12,091,483	1.11
2,306	Werner Enterprises, Inc.	97,706	0.01
		27,409,050	2.52
	Utilities — Electric & Gas (0.00%) (2022: 0.07%)		
		648,132,035	59.55
	Total Equities	1,085,387,897	99.73
	Warrants (0.00%) (2022: 0.00%)		
	Canada (0.00%) (2022: 0.00%)		
	Software (0.00%) (2022: 0.00%)		
102	Constellation Software, Inc.	-	0.00
	Total Warrants	-	0.00
	Total Transferable Securities (99.73%) (2022: 99.73%)	1,085,387,897	99.73

Financial Derivative Instruments (0.00%) (2022: 0.00%)

Open Forward Foreign Currency Exchange Contracts (0.00%) (2022: 0.00%)

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
04/01/2024	EUR 22,693	AUD 37,360	(424)	0.00
04/01/2024	EUR 2,809	AUD 4,597	(34)	0.00
04/01/2024	EUR 28,701	CAD 42,500	(527)	0.00
04/01/2024	EUR 3,563	CAD 5,230	(31)	0.00
04/01/2024	EUR 120,846	CHF 114,417	(2,447)	0.00
04/01/2024	EUR 14,917	CHF 14,079	(249)	0.00
04/01/2024	EUR 2,377	DKK 17,716	-	0.00
04/01/2024	EUR 19,315	DKK 143,972	2	0.00
04/01/2024	EUR 9,346	GBP 8,023	97	0.00
04/01/2024	EUR 75,557	GBP 65,196	355	0.00
04/01/2024	EUR 327	HKD 2,761	8	0.00
04/01/2024	EUR 2,629	HKD 22,441	31	0.00
04/01/2024	EUR 380	ILS 1,545	(9)	0.00
04/01/2024	EUR 48	ILS 190	-	0.00
04/01/2024	EUR 67,350	JPY 10,824,465	(2,379)	0.00
04/01/2024	EUR 8,601	JPY 1,331,980	54	0.00
04/01/2024	EUR 1,479	NOK 17,405	(80)	0.00
04/01/2024	EUR 182	NOK 2,142	(9)	0.00
04/01/2024	EUR 18,249	SEK 208,609	(541)	0.00
04/01/2024	EUR 2,288	SEK 25,670	(20)	0.00
04/01/2024	EUR 4,245	SGD 6,183	2	0.00
04/01/2024	EUR 527	SGD 761	5	0.00
04/01/2024	EUR 98,475	USD 106,315	2,469	0.00
04/01/2024	EUR 790,679	USD 863,979	9,477	0.00

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
04/01/2024	GBP 2,794	AUD 5,331	(76)	0.00
04/01/2024	GBP 3,534	CAD 6,065	(94)	0.00
04/01/2024	GBP 14,879	CHF 16,327	(430)	0.00
04/01/2024	GBP 2,378	DKK 20,544	(13)	0.00
04/01/2024	GBP 20,855	EUR 24,170	(114)	0.00
04/01/2024	GBP 324	HKD 3,202	3	0.00
04/01/2024	GBP 47	ILS 221	(2)	0.00
04/01/2024	GBP 8,293	JPY 1,544,589	(385)	0.00
04/01/2024	GBP 182	NOK 2,484	(12)	0.00
04/01/2024	GBP 2,247	SEK 29,767	(90)	0.00
04/01/2024	GBP 522	SGD 882	(3)	0.00
04/01/2024	GBP 97,354	USD 123,285	823	0.00
Unrealised gain on open forward foreign currency exchange contracts			13,326	0.00
Unrealised loss on open forward foreign currency exchange contracts			(7,969)	0.00
Net unrealised gain on open forward foreign currency exchange contracts			<u>5,357</u>	<u>0.00</u>
Total Financial Derivative Instruments			<u>5,357</u>	<u>0.00</u>
Total Investments (99.73%) (2022: 99.73%)			1,085,393,254	99.73
Other Net Assets (0.27%) (2022: 0.27%)			<u>2,908,776</u>	<u>0.27</u>
Net Assets (100.00%) (2022: 100.00%)			<u><u>1,088,302,030</u></u>	<u><u>100.00</u></u>
				<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing				96.60
Other transferable securities of the type referred to in Regulations 68 (1)(a), (b) and (c)				0.00
Over the counter financial derivative instruments				0.00
Other assets				<u>3.40</u>
				<u><u>100.00</u></u>

Abbreviation used:

REIT – Real Estate Investment Trust

The counterparty to the open forward foreign currency exchange contracts is State Street Bank and Trust Company.

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Eurozone Quality Dividend Growth UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Transferable Securities (99.19%) (2022: 99.63%)		
	Equities (99.19%) (2022: 99.63%)		
	Austria (1.05%) (2022: 1.00%)		
	Building & Construction Materials (0.49%) (2022: 0.00%)		
10,666	Wienerberger AG	322,327	0.49
	Computers (0.16%) (2022: 0.00%)		
4,775	Kontron AG	102,662	0.16
	Electronics (0.00%) (2022: 0.11%)		
	Real Estate (0.40%) (2022: 0.00%)		
8,219	CA Immobilien Anlagen AG	266,707	0.40
	Transportation (0.00%) (2022: 0.22%)		
	Utilities — Electric (0.00%) (2022: 0.67%)		
		691,696	1.05
	Belgium (2.42%) (2022: 2.44%)		
	Distribution & Wholesale (0.54%) (2022: 0.41%)		
2,011	D'iereen Group	355,746	0.54
	Electrical Components & Equipment (0.25%) (2022: 0.00%)		
3,589	Bekaert SA	166,960	0.25
	Food (0.00%) (2022: 0.51%)		
	Pharmaceuticals (1.15%) (2022: 0.98%)		
2,645	Fagron	43,933	0.07
9,004	UCB SA	710,416	1.08
		754,349	1.15
	Real Estate (0.00%) (2022: 0.30%)		
	Semiconductors (0.39%) (2022: 0.24%)		
2,779	Melexis NV	253,584	0.39
	Transportation (0.09%) (2022: 0.00%)		
13,106	bpost SA	61,126	0.09
		1,591,765	2.42
	Finland (6.22%) (2022: 13.61%)		
	Forest Products & Paper (3.09%) (2022: 0.00%)		
59,724	UPM-Kymmene OYJ	2,034,200	3.09
	Hand & Machine Tools (0.00%) (2022: 0.49%)		
	Healthcare Services (0.00%) (2022: 0.06%)		
	Machinery — Diversified (0.75%) (2022: 4.63%)		
37,450	Wartsila OYJ Abp	491,531	0.75
	Machinery, Construction & Mining (0.00%) (2022: 0.94%)		
	Oil & Gas (0.00%) (2022: 2.18%)		
	Packaging & Containers (0.44%) (2022: 0.00%)		
7,903	Huhtamaki OYJ	290,277	0.44

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Pharmaceuticals (0.65%) (2022: 0.00%)		
10,845	Orion OYJ	425,883	0.65
	Telecommunications (1.29%) (2022: 1.46%)		
20,368	Elisa OYJ	852,808	1.29
	Utilities — Electric (0.00%) (2022: 3.85%)		
		4,094,699	6.22
	France (24.09%) (2022: 25.25%)		
	Auto Parts & Equipment (0.13%) (2022: 0.00%)		
7,191	Cie Plastic Omnium SE	86,292	0.13
	Beverages (0.31%) (2022: 0.21%)		
1,745	Remy Cointreau SA	200,675	0.31
	Chemicals (0.88%) (2022: 2.99%)		
5,651	Arkema SA	582,053	0.88
	Commercial Services (1.81%) (2022: 0.52%)		
29,973	Bureau Veritas SA	685,483	1.04
9,366	Edenred SE	507,075	0.77
		1,192,558	1.81
	Computers (2.62%) (2022: 1.13%)		
6,426	Capgemini SE	1,212,908	1.84
3,905	Teleperformance SE	515,655	0.78
		1,728,563	2.62
	Consumer Durables & Apparels (9.67%) (2022: 7.72%)		
1,043	Hermes International SCA	2,001,309	3.04
5,340	Kering SA	2,130,660	3.23
3,052	LVMH Moet Hennessy Louis Vuitton SE	2,238,947	3.40
		6,370,916	9.67
	Cosmetics & Personal Care (5.16%) (2022: 3.78%)		
2,393	Interparfums SA	120,607	0.18
7,275	L'Oreal SA	3,278,479	4.98
		3,399,086	5.16
	Diversified Financial Services (0.00%) (2022: 0.30%)		
	Electrical Components & Equipment (0.00%) (2022: 3.59%)		
	Engineering & Construction (0.18%) (2022: 0.00%)		
875	Alten SA	117,775	0.18
	Entertainment (0.56%) (2022: 0.51%)		
11,162	La Francaise des Jeux SAEM	366,560	0.56
	Food (1.13%) (2022: 0.84%)		
45,064	Carrefour SA	746,485	1.13
	Healthcare Products (0.00%) (2022: 0.24%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Healthcare Services (0.31%) (2022: 0.00%)		
2,023	BioMerieux	203,514	0.31
	Home Furnishings (0.33%) (2022: 0.00%)		
1,945	SEB SA	219,785	0.33
	Leisure Time (0.00%) (2022: 0.08%)		
	Media (0.00%) (2022: 1.22%)		
	Mining (0.31%) (2022: 0.00%)		
2,825	Eramet SA	201,987	0.31
	Packaging & Containers (0.00%) (2022: 0.27%)		
	Pharmaceuticals (0.27%) (2022: 0.00%)		
1,632	Ipsen SA	176,093	0.27
	Pipelines (0.36%) (2022: 0.24%)		
1,955	Gaztransport Et Technigaz SA	234,404	0.36
	Software (0.06%) (2022: 0.03%)		
1,256	Lectra	39,250	0.06
	Water (0.00%) (2022: 1.58%)		
		15,865,996	24.09
	Germany (23.81%) (2022: 16.65%)		
	Advertising (0.28%) (2022: 0.33%)		
3,416	Stroeer SE & Co. KGaA	183,610	0.28
	Aerospace & Defense (0.00%) (2022: 1.16%)		
	Auto Parts & Equipment (0.00%) (2022: 0.14%)		
	Chemicals (0.61%) (2022: 0.00%)		
28,140	K&S AG	402,683	0.61
	Computers (0.33%) (2022: 0.30%)		
4,743	Bechtle AG	215,285	0.33
	Consumer Durables & Apparels (0.29%) (2022: 3.33%)		
3,839	Puma SE	193,946	0.29
	Cosmetics & Personal Care (0.70%) (2022: 0.00%)		
3,426	Beiersdorf AG	464,908	0.70
	Energy – Alternate Sources (0.00%) (2022: 0.04%)		
	Engineering & Construction (0.14%) (2022: 0.00%)		
2,661	Bilfinger SE	92,656	0.14
	Healthcare Products (4.81%) (2022: 3.89%)		
2,988	Carl Zeiss Meditec AG	295,334	0.45
54,625	Siemens Healthineers AG	2,873,275	4.36
		3,168,609	4.81
	Household Products (0.00%) (2022: 0.64%)		
	Machinery — Diversified (0.12%) (2022: 0.00%)		
1,292	Stabilus SE	79,716	0.12

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Mining (0.28%) (2022: 0.00%)		
2,490	Aurubis AG	184,907	0.28
	Miscellaneous Manufacturers (0.91%) (2022: 0.00%)		
10,153	Knorr-Bremse AG	596,997	0.91
	Packaging & Containers (0.17%) (2022: 0.00%)		
1,168	Gerresheimer AG	110,201	0.17
	Pharmaceuticals (1.16%) (2022: 0.00%)		
1,468	Dermapharm Holding SE	62,155	0.09
4,879	Merck KGaA	703,064	1.07
		765,219	1.16
	Real Estate (0.07%) (2022: 0.00%)		
1,913	Deutsche Wohnen SE	45,797	0.07
	Retail (0.41%) (2022: 0.20%)		
2,530	Fielmann Group AG	123,059	0.19
2,173	Hugo Boss AG	146,591	0.22
		269,650	0.41
	Semiconductors (0.54%) (2022: 0.12%)		
3,152	AIXTRON SE	121,857	0.18
2,654	Siltronic AG	234,746	0.36
		356,603	0.54
	Software (0.22%) (2022: 6.46%)		
1,813	Nemetschek SE	142,284	0.22
	Telecommunications (5.93%) (2022: 0.00%)		
179,508	Deutsche Telekom AG	3,904,299	5.93
	Transportation (6.84%) (2022: 0.00%)		
100,449	Deutsche Post AG	4,505,640	6.84
	Utilities — Electric (0.00%) (2022: 0.04%)		
		15,683,010	23.81
	Ireland (0.74%) (2022: 0.96%)		
	Food (0.74%) (2022: 0.96%)		
6,195	Kerry Group PLC	487,299	0.74
	Italy (3.74%) (2022: 7.40%)		
	Banks (0.00%) (2022: 1.97%)		
	Building & Construction Materials (0.09%) (2022: 0.38%)		
2,270	Carel Industries SpA	56,296	0.09
	Chemicals (0.00%) (2022: 0.04%)		
	Diversified Financial Services (0.00%) (2022: 1.61%)		
	Energy – Alternate Sources (0.00%) (2022: 0.08%)		
	Engineering & Construction (0.07%) (2022: 0.00%)		
1,911	Salcef Group SpA	47,106	0.07

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Entertainment (0.00%) (2022: 0.08%)		
	Healthcare Products (0.25%) (2022: 0.22%)		
1,761	DiaSorin SpA	164,196	0.25
	Home Furnishings (0.28%) (2022: 0.27%)		
6,046	De' Longhi SpA	184,524	0.28
	Internet (0.18%) (2022: 0.10%)		
1,006	Reply SpA	120,217	0.18
	Leisure Time (0.43%) (2022: 0.19%)		
41,812	Piaggio & C SpA	124,516	0.19
1,155	Sanlorenzo SpA	48,914	0.07
12,091	Technogym SpA	109,605	0.17
		283,035	0.43
	Pharmaceuticals (1.27%) (2022: 1.14%)		
6,131	Amplifon SpA	192,145	0.29
13,214	Recordati Industria Chimica e Farmaceutica SpA	645,240	0.98
		837,385	1.27
	Retail (1.17%) (2022: 0.56%)		
978	Brunello Cucinelli SpA	86,651	0.13
10,790	Moncler SpA	601,003	0.91
7,025	Salvatore Ferragamo SpA	85,775	0.13
		773,429	1.17
	Utilities — Electric & Gas (0.00%) (2022: 0.76%)		
		2,466,188	3.74
	Netherlands (28.06%) (2022: 24.36%)		
	Auto Manufacturers (0.99%) (2022: 0.89%)		
2,140	Ferrari NV	653,128	0.99
	Beverages (5.72%) (2022: 4.44%)		
15,735	Davide Campari-Milano NV	160,733	0.24
9,703	Heineken Holding NV	743,250	1.13
31,151	Heineken NV	2,864,023	4.35
		3,768,006	5.72
	Commercial Services (2.23%) (2022: 0.00%)		
25,882	Randstad NV	1,468,027	2.23
	Electrical Components & Equipment (0.86%) (2022: 0.00%)		
18,757	Signify NV	568,712	0.86
	Engineering & Construction (0.31%) (2022: 0.00%)		
4,193	Arcadis NV	204,786	0.31
	Entertainment (3.68%) (2022: 3.23%)		
93,855	Universal Music Group NV	2,422,397	3.68

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Food (0.14%) (2022: 0.15%)		
4,841	Corbion NV	93,819	0.14
	Internet (0.82%) (2022: 1.49%)		
19,990	Prosus NV	539,430	0.82
	Machinery — Diversified (0.00%) (2022: 1.72%)		
	Media (1.90%) (2022: 1.54%)		
9,714	Wolters Kluwer NV	1,250,192	1.90
	Oil & Gas Services (0.88%) (2022: 0.60%)		
32,277	SBM Offshore NV	401,849	0.61
8,500	Technip Energies NV	179,860	0.27
		581,709	0.88
	Semiconductors (8.41%) (2022: 7.89%)		
778	ASM International NV	365,621	0.55
6,655	ASML Holding NV	4,536,714	6.89
14,050	STMicroelectronics NV	635,692	0.97
		5,538,027	8.41
	Telecommunications (2.12%) (2022: 2.41%)		
447,307	Koninklijke KPN NV	1,394,703	2.12
		18,482,936	28.06
	Portugal (1.36%) (2022: 1.64%)		
	Food (1.33%) (2022: 1.59%)		
38,037	Jeronimo Martins SGPS SA	876,373	1.33
	Packaging & Containers (0.03%) (2022: 0.05%)		
2,550	Corticeira Amorim SGPS SA	23,307	0.03
		899,680	1.36
	Spain (7.70%) (2022: 6.32%)		
	Auto Parts & Equipment (0.10%) (2022: 0.22%)		
2,686	CIE Automotive SA	69,084	0.10
	Food (0.22%) (2022: 0.23%)		
2,704	Viscofan SA	144,934	0.22
	Pharmaceuticals (0.30%) (2022: 0.16%)		
3,330	Laboratorios Farmaceuticos Rovi SA	200,466	0.30
	Retail (4.78%) (2022: 5.71%)		
79,808	Industria de Diseno Textil SA	3,146,829	4.78
	Utilities — Electric (2.30%) (2022: 0.00%)		
81,962	Endesa SA	1,513,019	2.30
		5,074,332	7.70
	Total Equities	65,337,601	99.19
	Total Transferable Securities (99.19%) (2022: 99.63%)	65,337,601	99.19

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

Total Investments (99.19%) (2022: 99.63%)	65,337,601	99.19
Other Net Assets (0.81%) (2022: 0.37%)	<u>530,858</u>	<u>0.81</u>
Net Assets (100.00%) (2022: 100.00%)	<u><u>65,868,459</u></u>	<u><u>100.00</u></u>

	<i>% of Total Assets</i>
<i>Analysis of Total Assets</i>	
Transferable securities admitted to an official stock exchange listing	99.17
Other assets	<u>0.83</u>
	<u><u>100.00</u></u>

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree AT1 CoCo Bond UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (98.37%) (2022: 97.26%)		
	Corporate Bonds (98.37%) (2022: 97.26%)		
	Austria (0.55%) (2022: 0.45%)		
1,600,000	Erste Group Bank AG 4.250% */**	1,508,608	0.55
	Belgium (1.52%) (2022: 0.70%)		
2,200,000	KBC Group NV 4.250% */**	2,236,733	0.83
1,600,000	KBC Group NV 8.000% */**	1,876,727	0.69
		4,113,460	1.52
	Denmark (1.71%) (2022: 1.58%)		
1,700,000	Danske Bank AS 4.375% */**	1,542,475	0.57
1,660,000	Danske Bank AS 6.125% */**	1,652,552	0.61
1,450,000	Danske Bank AS 7.000% */**	1,431,694	0.53
		4,626,721	1.71
	Finland (1.61%) (2022: 1.55%)		
2,450,000	Nordea Bank Abp 3.750% */**	1,945,074	0.72
2,450,000	Nordea Bank Abp 6.625% */**	2,416,986	0.89
		4,362,060	1.61
	France (17.43%) (2022: 16.63%)		
2,700,000	BNP Paribas SA 4.500% */**	2,156,799	0.80
1,700,000	BNP Paribas SA 4.625% */**	1,489,044	0.55
1,680,000	BNP Paribas SA 4.625% */**	1,356,750	0.50
970,000	BNP Paribas SA 5.125% */**	841,173	0.31
2,230,000	BNP Paribas SA 6.625% */**	2,223,815	0.82
1,400,000	BNP Paribas SA 6.875% */**	1,600,431	0.59
1,000,000	BNP Paribas SA 7.000% */**	984,566	0.36
2,250,000	BNP Paribas SA 7.375% */**	2,262,472	0.84
1,600,000	BNP Paribas SA 7.375% */**	1,879,101	0.69
3,100,000	BNP Paribas SA 7.750% */**	3,172,418	1.17
400,000	BNP Paribas SA 8.500% */**	419,956	0.16
1,375,000	BNP Paribas SA 9.250% */**	1,471,448	0.54
1,500,000	Credit Agricole SA 4.000% */**	1,543,251	0.57
1,850,000	Credit Agricole SA 4.750% */**	1,578,674	0.58
1,915,000	Credit Agricole SA 6.875% */**	1,906,382	0.70
2,200,000	Credit Agricole SA 7.250% */**	2,567,494	0.95
2,860,000	Credit Agricole SA 7.875% */**	2,861,430	1.06
1,805,000	Credit Agricole SA 8.125% */**	1,850,032	0.68
1,600,000	La Banque Postale SA 3.000% */**	1,298,061	0.48
1,800,000	La Banque Postale SA 3.875% */**	1,779,265	0.66
1,000,000	Societe Generale SA 4.750% */**	884,063	0.33
2,700,000	Societe Generale SA 5.375% */**	2,204,174	0.81
1,530,000	Societe Generale SA 6.750% */**	1,361,970	0.50
1,200,000	Societe Generale SA 7.875% */**	1,364,753	0.50
1,570,000	Societe Generale SA 8.000% */**	1,568,143	0.58

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree AT1 CoCo Bond UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
France (17.43%) (2022: 16.63%) (continued)			
2,100,000	Societe Generale SA 9.375% */**	2,192,577	0.81
2,250,000	Societe Generale SA 10.000% */**	2,411,382	0.89
		47,229,624	17.43
Germany (6.20%) (2022: 5.89%)			
2,600,000	Commerzbank AG 6.125% */**	2,771,095	1.02
2,200,000	Commerzbank AG 7.000% */**	2,119,831	0.78
2,200,000	Deutsche Bank AG 4.500% */**	2,014,099	0.74
1,600,000	Deutsche Bank AG 4.625% */**	1,446,397	0.53
1,400,000	Deutsche Bank AG 4.789% */**	1,234,390	0.46
1,800,000	Deutsche Bank AG 6.000% */**	1,637,298	0.61
1,200,000	Deutsche Bank AG 6.750% */**	1,230,624	0.45
2,000,000	Deutsche Bank AG 7.500% */**	1,949,832	0.72
2,000,000	Deutsche Bank AG 10.000% */**	2,406,685	0.89
		16,810,251	6.20
Italy (8.56%) (2022: 8.48%)			
1,300,000	Intesa Sanpaolo SpA 3.750% */**	1,351,801	0.50
1,680,000	Intesa Sanpaolo SpA 4.125% */**	1,484,708	0.55
1,510,000	Intesa Sanpaolo SpA 5.500% */**	1,543,253	0.57
1,260,000	Intesa Sanpaolo SpA 5.875% */**	1,253,840	0.46
940,000	Intesa Sanpaolo SpA 6.250% */**	1,037,932	0.38
2,300,000	Intesa Sanpaolo SpA 6.375% */**	2,427,330	0.90
2,470,000	Intesa Sanpaolo SpA 7.750% */**	2,793,038	1.03
2,902,000	UniCredit SpA 3.875% */**	2,738,816	1.01
1,600,000	UniCredit SpA 4.450% */**	1,566,428	0.58
1,720,000	UniCredit SpA 5.375% */**	1,858,065	0.68
2,100,000	UniCredit SpA 7.500% */**	2,385,489	0.88
2,762,000	UniCredit SpA 8.000% */**	2,754,533	1.02
		23,195,233	8.56
Netherlands (9.86%) (2022: 9.33%)			
2,000,000	ABN AMRO Bank NV 4.375% */**	2,108,056	0.78
2,100,000	ABN AMRO Bank NV 4.750% */**	2,114,081	0.78
2,000,000	Cooperatieve Rabobank UA 3.100% */**	1,815,374	0.67
2,200,000	Cooperatieve Rabobank UA 3.250% */**	2,161,196	0.80
2,000,000	Cooperatieve Rabobank UA 4.375% */**	2,066,092	0.76
2,200,000	Cooperatieve Rabobank UA 4.625% */**	2,338,450	0.86
2,000,000	Cooperatieve Rabobank UA 4.875% */**	1,992,202	0.74
1,698,000	ING Groep NV 3.875% */**	1,371,425	0.51
1,610,000	ING Groep NV 4.250% */**	1,175,689	0.43
1,150,000	ING Groep NV 4.875% */**	954,371	0.35
2,350,000	ING Groep NV 5.750% */**	2,198,458	0.81
2,680,000	ING Groep NV 6.500% */**	2,621,809	0.97

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree AT1 CoCo Bond UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Netherlands (9.86%) (2022: 9.33%) (continued)			
2,250,000	ING Groep NV 6.750% */**	2,240,883	0.83
1,550,000	ING Groep NV 7.500% */**	1,557,874	0.57
		26,715,960	9.86
Spain (15.79%) (2022: 11.17%)			
2,000,000	Banco Bilbao Vizcaya Argentaria SA 6.000% */**	2,200,712	0.81
1,800,000	Banco Bilbao Vizcaya Argentaria SA 6.000% */**	1,971,458	0.73
2,000,000	Banco Bilbao Vizcaya Argentaria SA 6.125% */**	1,809,967	0.67
2,000,000	Banco Bilbao Vizcaya Argentaria SA 6.500% */**	1,961,652	0.72
1,800,000	Banco Bilbao Vizcaya Argentaria SA 8.375% */**	2,152,359	0.80
1,800,000	Banco Bilbao Vizcaya Argentaria SA 9.375% */**	1,922,531	0.71
1,600,000	Banco de Sabadell SA 5.000% */**	1,518,738	0.56
2,600,000	Banco Santander SA 3.625% */**	2,144,812	0.79
1,600,000	Banco Santander SA 4.125% */**	1,508,526	0.56
2,800,000	Banco Santander SA 4.375% */**	2,843,381	1.05
3,000,000	Banco Santander SA 4.750% */**	3,062,172	1.13
2,200,000	Banco Santander SA 4.750% */**	1,851,976	0.68
1,800,000	Banco Santander SA 7.500% */**	1,798,470	0.66
2,800,000	Banco Santander SA 9.625% */**	2,994,102	1.11
3,000,000	Banco Santander SA 9.625% */**	3,270,000	1.21
1,600,000	CaixaBank SA 3.625% */**	1,361,553	0.50
2,600,000	CaixaBank SA 5.250% */**	2,663,663	0.98
1,800,000	CaixaBank SA 5.875% */**	1,923,565	0.71
2,000,000	CaixaBank SA 6.750% */**	2,203,913	0.81
1,400,000	CaixaBank SA 8.250% */**	1,635,238	0.60
		42,798,788	15.79
Sweden (0.71%) (2022: 0.64%)			
2,000,000	Skandinaviska Enskilda Banken AB 5.125% */**	1,923,210	0.71
Switzerland (7.30%) (2022: 14.75%)			
1,050,000	UBS Group AG 3.875% */**	940,669	0.35
2,200,000	UBS Group AG 4.375% */**	1,745,571	0.64
2,580,000	UBS Group AG 4.875% */**	2,328,450	0.86
1,041,000	UBS Group AG 5.125% */**	986,008	0.36
2,600,000	UBS Group AG 6.875% */**	2,562,656	0.95
3,800,000	UBS Group AG 7.000% */**	3,801,948	1.40
1,963,000	UBS Group AG 7.000% */**	1,952,320	0.72
2,600,000	UBS Group AG 9.250% */**	2,807,750	1.04
2,400,000	UBS Group AG 9.250% */**	2,655,485	0.98
		19,780,857	7.30
United Kingdom (27.13%) (2022: 26.09%)			
1,580,000	Barclays PLC 4.375% */**	1,234,803	0.46
1,640,000	Barclays PLC 5.875% */**	2,013,193	0.74
2,460,000	Barclays PLC 6.125% */**	2,349,682	0.87

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree AT1 CoCo Bond UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
United Kingdom (27.13%) (2022: 26.09%) (continued)			
1,300,000	Barclays PLC 6.375% */**	1,577,079	0.58
1,320,000	Barclays PLC 7.125% */**	1,634,357	0.60
2,860,000	Barclays PLC 8.000% */**	2,844,028	1.05
2,580,000	Barclays PLC 8.000% */**	2,533,399	0.93
1,650,000	Barclays PLC 8.875% */**	2,092,824	0.77
2,200,000	Barclays PLC 9.250% */**	2,791,506	1.03
1,200,000	Barclays PLC 9.625% */**	1,246,508	0.46
1,510,000	HSBC Holdings PLC 4.000% */**	1,389,084	0.51
1,600,000	HSBC Holdings PLC 4.600% */**	1,330,165	0.49
1,100,000	HSBC Holdings PLC 4.700% */**	898,003	0.33
1,410,000	HSBC Holdings PLC 4.750% */**	1,405,568	0.52
1,050,000	HSBC Holdings PLC 5.875% */**	1,269,082	0.47
3,600,000	HSBC Holdings PLC 6.000% */**	3,436,420	1.27
2,550,000	HSBC Holdings PLC 6.375% */**	2,527,272	0.93
2,860,000	HSBC Holdings PLC 6.375% */**	2,836,862	1.05
2,300,000	HSBC Holdings PLC 6.500% */**	2,221,787	0.82
2,800,000	HSBC Holdings PLC 8.000% */**	2,906,709	1.07
2,940,000	Lloyds Banking Group PLC 7.500% */**	2,919,633	1.08
2,970,000	Lloyds Banking Group PLC 7.500% */**	2,925,125	1.08
1,070,000	Lloyds Banking Group PLC 7.875% */**	1,330,954	0.49
2,000,000	Lloyds Banking Group PLC 8.000% */**	2,005,197	0.74
1,200,000	Lloyds Banking Group PLC 8.500% */**	1,552,584	0.57
1,200,000	Lloyds Banking Group PLC 8.500% */**	1,541,943	0.57
1,550,000	Nationwide Building Society 5.750% */**	1,816,822	0.67
1,650,000	NatWest Group PLC 4.600% */**	1,243,340	0.46
2,200,000	NatWest Group PLC 5.125% */**	2,514,534	0.93
3,299,000	NatWest Group PLC 6.000% */**	3,207,519	1.18
2,393,000	NatWest Group PLC 8.000% */**	2,410,001	0.89
3,450,000	Standard Chartered PLC 4.300% */**	2,821,550	1.04
2,532,000	Standard Chartered PLC 4.750% */**	2,061,753	0.76
2,016,000	Standard Chartered PLC 6.000% */**	1,993,705	0.74
2,600,000	Standard Chartered PLC 7.750% */**	2,655,952	0.98
		73,538,943	27.13
	Total Corporate Bonds	266,603,715	98.37
	Total Transferable Securities (98.37%) (2022: 97.26%)	266,603,715	98.37

Financial Derivative Instruments (0.35%) (2022: 0.42%)

Open Forward Foreign Currency Exchange Contracts*** (0.35%) (2022: 0.42%)

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
03/01/2024	EUR 98,865	GBP 85,900	(294)	0.00
03/01/2024	EUR 258,300	GBP 223,836	(15)	0.00

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree AT1 CoCo Bond UCITS ETF (continued)

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
03/01/2024	EUR 62,545	GBP 54,200	(4)	0.00
03/01/2024	EUR 99,300	GBP 85,246	1,020	0.00
03/01/2024	EUR 101,500	GBP 87,052	1,149	0.00
03/01/2024	EUR 146,200	GBP 125,751	1,192	0.00
03/01/2024	EUR 132,800	GBP 114,065	1,287	0.00
03/01/2024	EUR 8,744,902	GBP 7,546,300	40,037	0.01
03/01/2024	EUR 486,078	USD 535,600	1,346	0.00
03/01/2024	EUR 772,360	USD 849,300	3,887	0.00
03/01/2024	EUR 67,968,081	USD 74,272,800	808,150	0.30
03/01/2024	GBP 16,657,412	EUR 19,308,800	(94,606)	(0.04)
03/01/2024	GBP 34,900	EUR 40,643	(406)	0.00
03/01/2024	GBP 17,400	EUR 20,080	1	0.00
03/01/2024	GBP 28,149,434	USD 35,649,400	235,488	0.09
03/01/2024	USD 2,575,588	EUR 2,357,500	(28,625)	(0.01)
03/01/2024	USD 105,571	EUR 97,800	(2,464)	0.00
03/01/2024	USD 61,444	EUR 56,800	(1,300)	0.00
03/01/2024	USD 172,400	EUR 157,044	(1,078)	0.00
03/01/2024	USD 88,811	EUR 80,900	(556)	0.00
03/01/2024	USD 10,900	EUR 10,101	(259)	0.00
03/01/2024	USD 559,915	GBP 442,200	(3,801)	0.00
03/01/2024	USD 245,500	GBP 195,399	(3,594)	0.00
03/01/2024	USD 183,500	GBP 145,905	(2,500)	0.00
03/01/2024	USD 141,700	GBP 112,331	(1,499)	0.00
03/01/2024	USD 477,500	GBP 375,580	(1,289)	0.00
03/01/2024	USD 270,300	GBP 212,832	(1,018)	0.00
03/01/2024	USD 23,015	GBP 18,300	(313)	0.00
03/01/2024	USD 11,605	GBP 9,200	(123)	0.00
03/01/2024	USD 19,254	GBP 15,200	(123)	0.00
Unrealised gain on open forward foreign currency exchange contracts			1,093,557	0.40
Unrealised loss on open forward foreign currency exchange contracts			(143,867)	(0.05)
Net unrealised gain on open forward foreign currency exchange contracts			949,690	0.35
Total Financial Derivative Instruments			949,690	0.35
Total Investments (98.72%) (2022: 97.68%)			267,553,405	98.72
Other Net Assets (1.28%) (2022: 2.32%)			3,458,095	1.28
Net Assets (100.00%) (2022: 100.00%)			271,011,500	100.00

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree AT1 CoCo Bond UCITS ETF (continued)

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	96.17
Over the counter financial derivative instruments	0.39
Other assets	3.44
	<hr/>
	100.00
	<hr/> <hr/>

*These securities have variable coupon rate.

**These securities are perpetual bonds.

***The Fund received cash from BNP Paribas with a market value of USD 1,230,000 as collateral in respect of open forward foreign currency exchange contracts held by the Fund as of 31 December 2023.

The counterparty to the open forward foreign currency exchange contracts is BNP Paribas.

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Artificial Intelligence UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.75%) (2022: 99.79%)		
	Equities (99.75%) (2022: 99.79%)		
	Australia (0.00%) (2022: 1.69%)		
	Electronics (0.00%) (2022: 1.69%)		
	Canada (1.16%) (2022: 1.49%)		
	Computers (1.16%) (2022: 0.00%)		
2,417,425	BlackBerry Ltd.	8,557,687	1.16
	Software (0.00%) (2022: 1.49%)		
	France (2.24%) (2022: 2.56%)		
	Computers (0.00%) (2022: 2.56%)		
	Software (2.24%) (2022: 0.00%)		
336,119	Dassault Systemes SE	16,424,357	2.24
	Germany (2.23%) (2022: 2.70%)		
	Semiconductors (2.23%) (2022: 2.70%)		
392,283	Infineon Technologies AG	16,380,085	2.23
	Ireland (0.34%) (2022: 0.43%)		
	Auto Parts & Equipment (0.34%) (2022: 0.43%)		
27,750	Aptiv PLC	2,489,731	0.34
	Israel (1.87%) (2022: 2.44%)		
	Telecommunications (1.87%) (2022: 2.44%)		
68,964	Nice Ltd.	13,759,011	1.87
	Japan (5.35%) (2022: 4.67%)		
	Auto Parts & Equipment (0.33%) (2022: 0.39%)		
162,660	Denso Corp.	2,454,092	0.33
	Semiconductors (2.06%) (2022: 2.04%)		
836,683	Renesas Electronics Corp.	15,127,717	2.06
	Software (2.59%) (2022: 1.78%)		
794,200	PKSHA Technology, Inc.	19,012,813	2.59
	Telecommunications (0.37%) (2022: 0.46%)		
60,332	SoftBank Group Corp.	2,693,073	0.37
		39,287,695	5.35
	Netherlands (4.17%) (2022: 4.27%)		
	Semiconductors (4.17%) (2022: 4.27%)		
68,714	NXP Semiconductors NV	15,782,236	2.15
297,400	STMicroelectronics NV	14,852,526	2.02
		30,634,762	4.17
	Norway (0.00%) (2022: 3.70%)		
	Computers (0.00%) (2022: 3.70%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Artificial Intelligence UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	People's Republic of China (0.65%) (2022: 1.12%)		
	Internet (0.65%) (2022: 1.12%)		
30,188	Alibaba Group Holding Ltd.	2,339,873	0.32
84,395	JD.com, Inc.	2,438,172	0.33
		4,778,045	0.65
	Republic of South Korea (5.18%) (2022: 2.90%)		
	Internet (0.83%) (2022: 0.67%)		
76,366	Kakao Corp.	3,219,717	0.44
16,701	NAVER Corp.	2,904,747	0.39
		6,124,464	0.83
	Semiconductors (2.74%) (2022: 2.23%)		
53,604	Samsung Electronics Co. Ltd.	3,267,268	0.44
153,510	SK Hynix, Inc.	16,865,956	2.30
		20,133,224	2.74
	Software (1.61%) (2022: 0.00%)		
769,488	Selvas AI, Inc.	11,782,206	1.61
		38,039,894	5.18
	Taiwan (9.59%) (2022: 13.70%)		
	Semiconductors (9.59%) (2022: 13.70%)		
645,045	MediaTek, Inc.	21,333,013	2.90
1,083,169	Realtek Semiconductor Corp.	16,640,795	2.27
813,517	Taiwan Semiconductor Manufacturing Co. Ltd.	15,718,730	2.14
9,756,606	United Microelectronics Corp.	16,721,709	2.28
		70,414,247	9.59
	United Kingdom (0.34%) (2022: 0.38%)		
	Food (0.34%) (2022: 0.38%)		
262,132	Ocado Group PLC	2,534,357	0.34
	United States (66.63%) (2022: 57.74%)		
	Aerospace & Defense (0.47%) (2022: 0.35%)		
169,995	Kratos Defense & Security Solutions, Inc.	3,449,200	0.47
	Auto Manufacturers (0.37%) (2022: 0.20%)		
11,040	Tesla, Inc.	2,743,220	0.37
	Auto Parts & Equipment (2.23%) (2022: 0.00%)		
378,503	Mobileye Global, Inc.	16,396,755	2.23
	Commercial Services (0.37%) (2022: 0.42%)		
44,528	GXO Logistics, Inc.	2,723,333	0.37
	Computers (0.81%) (2022: 0.83%)		
14,579	Apple, Inc.	2,806,896	0.38
19,232	International Business Machines Corp.	3,145,394	0.43
		5,952,290	0.81

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Artificial Intelligence UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Diversified Financial Services (2.33%) (2022: 1.38%)		
418,067	Upstart Holdings, Inc.	17,082,222	2.33
	Electronics (0.00%) (2022: 2.16%)		
	Internet (3.49%) (2022: 2.67%)		
20,818	Alphabet, Inc.	2,908,067	0.40
20,538	Amazon.com, Inc.	3,120,544	0.42
9,532	Meta Platforms, Inc.	3,373,948	0.46
55,137	Palo Alto Networks, Inc.	16,258,803	2.21
		<u>25,661,362</u>	<u>3.49</u>
	Machinery — Diversified (0.38%) (2022: 0.51%)		
6,889	Deere & Co.	2,754,705	0.38
	Pharmaceuticals (1.54%) (2022: 0.00%)		
81,255	Illumina, Inc.	11,313,949	1.54
	Real Estate Investment Trusts (0.00%) (2022: 0.43%)		
	Semiconductors (22.20%) (2022: 12.67%)		
133,457	Advanced Micro Devices, Inc.	19,672,902	2.68
215,451	Ambarella, Inc.	13,204,995	1.80
77,607	Analog Devices, Inc.	15,409,650	2.10
15,312	Broadcom, Inc.	17,092,025	2.32
80,174	Intel Corp.	4,028,744	0.55
242,093	Marvell Technology, Inc.	14,600,633	1.99
172,860	Microchip Technology, Inc.	15,588,519	2.12
202,169	Micron Technology, Inc.	17,253,107	2.35
28,586	NVIDIA Corp.	14,156,363	1.93
123,472	QUALCOMM, Inc.	17,857,760	2.43
130,871	Teradyne, Inc.	14,202,125	1.93
		<u>163,066,823</u>	<u>22.20</u>
	Software (30.79%) (2022: 33.40%)		
26,020	Akamai Technologies, Inc.	3,079,468	0.42
42,105	ANSYS, Inc.	15,279,067	2.08
275,764	Appian Corp.	10,385,275	1.41
13,204	Autodesk, Inc.	3,214,911	0.44
432,034	C3.ai, Inc.	12,403,700	1.69
55,707	Cadence Design Systems, Inc.	15,172,920	2.07
1,252,081	CCC Intelligent Solutions Holdings, Inc.	14,261,206	1.94
513,277	Cerence, Inc.	10,091,029	1.37
278,414	Dynatrace, Inc.	15,226,466	2.07
8,338	Microsoft Corp.	3,135,422	0.43
269,660	Pegasystems, Inc.	13,175,591	1.79
374,633	PROS Holdings, Inc.	14,532,018	1.98
18,717	PTC, Inc.	3,274,727	0.45
12,611	Salesforce, Inc.	3,318,459	0.45
807,462	SentinelOne, Inc.	22,156,763	3.02

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Artificial Intelligence UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Software (30.79%) (2022: 33.40%) (continued)		
22,815	ServiceNow, Inc.	16,118,574	2.19
29,254	Synopsys, Inc.	15,063,181	2.05
850,120	UiPath, Inc.	21,116,987	2.88
54,786	Workday, Inc.	15,124,227	2.06
		<u>226,129,991</u>	<u>30.79</u>
	Telecommunications (1.65%) (2022: 2.72%)		
268,475	Ciena Corp.	12,084,063	1.65
		<u>489,357,913</u>	<u>66.63</u>
	Total Equities	<u>732,657,784</u>	<u>99.75</u>
	Total Transferable Securities (99.75%) (2022: 99.79%)	<u>732,657,784</u>	<u>99.75</u>
	Total Investments (99.75%) (2022: 99.79%)	732,657,784	99.75
	Other Net Assets (0.25%) (2022: 0.21%)	1,831,510	0.25
	Net Assets (100.00%) (2022: 100.00%)	<u><u>734,489,294</u></u>	<u><u>100.00</u></u>
			<i>% of Total Assets</i>
	<i>Analysis of Total Assets</i>		
	Transferable securities admitted to an official stock exchange listing		99.40
	Other assets		0.60
			<u><u>100.00</u></u>

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree USD Floating Rate Treasury Bond UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (98.86%) (2022: 99.03%)		
	Government Bonds (98.86%) (2022: 99.03%)		
	United States (98.86%) (2022: 99.03%)		
33,189,800	U.S. Treasury Floating Rate Notes 5.256% 30/04/2024*	33,171,605	12.01
34,153,800	U.S. Treasury Floating Rate Notes 5.316% 31/01/2024*	34,150,948	12.37
33,162,200	U.S. Treasury Floating Rate Notes 5.368% 31/07/2024*	33,142,624	12.00
35,081,500	U.S. Treasury Floating Rate Notes 5.456% 31/07/2025*	35,036,840	12.69
33,175,500	U.S. Treasury Floating Rate Notes 5.471% 31/10/2024*	33,166,580	12.01
38,041,000	U.S. Treasury Floating Rate Notes 5.485% 31/10/2025*	37,992,222	13.76
33,157,600	U.S. Treasury Floating Rate Notes 5.500% 30/04/2025*	33,145,294	12.00
33,175,000	U.S. Treasury Floating Rate Notes 5.531% 31/01/2025*	33,176,739	12.02
		<u>272,982,852</u>	<u>98.86</u>
	Total Government Bonds	<u>272,982,852</u>	<u>98.86</u>
	Total Transferable Securities (98.86%) (2022: 99.03%)	<u>272,982,852</u>	<u>98.86</u>
	Total Investments (98.86%) (2022: 99.03%)	272,982,852	98.86
	Other Net Assets (1.14%) (2022: 0.97%)	3,151,711	1.14
	Net Assets (100.00%) (2022: 100.00%)	<u><u>276,134,563</u></u>	<u><u>100.00</u></u>
			<i>% of Total Assets</i>
	<i>Analysis of Total Assets</i>		
	Transferable securities admitted to an official stock exchange listing		94.89
	Other assets		5.11
			<u><u>100.00</u></u>

*These securities have variable coupon rate.

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Cloud Computing UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (100.01%) (2022: 99.96%)		
	Equities (100.01%) (2022: 99.96%)		
	Canada (1.82%) (2022: 1.69%)		
	Internet (1.82%) (2022: 1.69%)		
93,360	Shopify, Inc.	7,272,746	1.82
	Israel (4.79%) (2022: 4.97%)		
	Internet (1.75%) (2022: 1.83%)		
56,983	Wix.com Ltd.	7,010,050	1.75
	Software (3.04%) (2022: 3.14%)		
184,389	JFrog Ltd.	6,381,705	1.59
30,852	Monday.com Ltd.	5,794,316	1.45
		12,176,021	3.04
		19,186,071	4.79
	Netherlands (2.32%) (2022: 1.07%)		
	Software (2.32%) (2022: 1.07%)		
82,645	Elastic NV	9,314,094	2.32
	United Kingdom (0.00%) (2022: 0.80%)		
	Software (0.00%) (2022: 0.80%)		
	United States (91.08%) (2022: 91.43%)		
	Commercial Services (5.08%) (2022: 6.91%)		
87,444	Block, Inc.	6,763,795	1.69
25,925	Paylocity Holding Corp.	4,273,738	1.07
83,512	PayPal Holdings, Inc.	5,128,473	1.28
228,107	Toast, Inc.	4,165,235	1.04
		20,331,241	5.08
	Computers (7.13%) (2022: 4.80%)		
33,790	Crowdstrike Holdings, Inc.	8,627,265	2.15
34,256	Qualys, Inc.	6,723,770	1.68
111,407	Tenable Holdings, Inc.	5,131,408	1.28
36,416	Zscaler, Inc.	8,068,331	2.02
		28,550,774	7.13
	Internet (5.63%) (2022: 5.12%)		
69,137	Okta, Inc.	6,258,974	1.56
150,804	Q2 Holdings, Inc.	6,546,403	1.64
358,599	Sprinklr, Inc.	4,317,533	1.08
164,215	Squarespace, Inc.	5,420,739	1.35
		22,543,649	5.63
	Software (73.24%) (2022: 74.60%)		
1,418,134	8x8, Inc.	5,360,548	1.34
9,751	Adobe, Inc.	5,817,448	1.45
433,995	Amplitude, Inc.	5,520,418	1.38

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Cloud Computing UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Software (73.24%) (2022: 74.60%) (continued)		
29,740	Appfolio, Inc.	5,152,159	1.29
244,914	Asana, Inc.	4,655,816	1.16
26,610	Atlassian Corp.	6,329,456	1.58
747,115	AvePoint, Inc.	6,133,816	1.53
503,533	AvidXchange Holdings, Inc.	6,238,776	1.56
462,700	BigCommerce Holdings, Inc.	4,502,072	1.12
44,762	Bill Holdings, Inc.	3,652,133	0.91
95,283	BlackLine, Inc.	5,949,472	1.49
164,328	Box, Inc.	4,208,441	1.05
121,754	Braze, Inc.	6,468,792	1.62
162,444	C3.ai, Inc.	4,663,768	1.16
289,922	Clearwater Analytics Holdings, Inc.	5,807,139	1.45
84,130	Cloudflare, Inc.	7,004,666	1.75
154,274	Confluent, Inc.	3,610,013	0.90
53,005	Datadog, Inc.	6,433,749	1.61
502,324	Definitive Healthcare Corp.	4,993,102	1.25
151,957	DigitalOcean Holdings, Inc.	5,575,304	1.39
102,873	DocuSign, Inc.	6,115,801	1.53
291,538	Domo, Inc.	2,999,927	0.75
185,531	Dropbox, Inc.	5,469,455	1.37
214,988	Everbridge, Inc.	5,226,360	1.31
257,269	Fastly, Inc.	4,579,389	1.14
70,347	Five9, Inc.	5,535,607	1.38
231,601	Freshworks, Inc.	5,440,309	1.36
111,900	Gitlab, Inc.	7,045,226	1.76
9,836	HubSpot, Inc.	5,710,193	1.43
14,167	MongoDB, Inc.	5,792,179	1.45
168,126	nCino, Inc.	5,654,079	1.41
756,447	Olo, Inc.	4,326,878	1.08
209,712	PagerDuty, Inc.	4,854,834	1.21
17,644	Paycom Software, Inc.	3,647,369	0.91
78,394	Procore Technologies, Inc.	5,426,434	1.36
169,759	RingCentral, Inc.	5,763,320	1.44
24,196	Salesforce, Inc.	6,366,937	1.59
342,845	SentinelOne, Inc.	9,407,669	2.35
9,147	ServiceNow, Inc.	6,462,266	1.61
124,767	Smartsheet, Inc.	5,966,360	1.49
33,580	Snowflake, Inc.	6,682,422	1.67
106,931	Sprout Social, Inc.	6,569,842	1.64
83,627	Twilio, Inc.	6,344,782	1.58
334,762	UiPath, Inc.	8,315,490	2.08
26,521	Veeva Systems, Inc.	5,105,824	1.27
1,252,408	Vimeo, Inc.	4,909,441	1.23
473,261	Weave Communications, Inc.	5,428,305	1.36

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Cloud Computing UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Software (73.24%) (2022: 74.60%) (continued)		
22,104	Workday, Inc.	6,102,032	1.52
50,573	Workiva, Inc.	5,134,678	1.28
584,267	Yext, Inc.	3,441,334	0.86
74,865	Zoom Video Communications, Inc.	5,383,544	1.34
285,297	ZoomInfo Technologies, Inc.	5,275,143	1.32
497,084	Zuora, Inc.	4,672,591	1.17
		<u>293,233,108</u>	<u>73.24</u>
		<u>364,658,772</u>	<u>91.08</u>
	Total Equities	<u>400,431,683</u>	<u>100.01</u>
	Total Transferable Securities (100.01%) (2022: 99.96%)	<u>400,431,683</u>	<u>100.01</u>
	Total Investments (100.01%) (2022: 99.96%)	400,431,683	100.01
	Other Net Liabilities ((0.01)% (2022: 0.04%))	<u>(56,474)</u>	<u>(0.01)</u>
	Net Assets (100.00%) (2022: 100.00%)	<u><u>400,375,209</u></u>	<u><u>100.00</u></u>
			<i>% of Total Assets</i>
	<i>Analysis of Total Assets</i>		
	Transferable securities admitted to an official stock exchange listing		97.49
	Other assets		<u>2.51</u>
			<u><u>100.00</u></u>

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Battery Solutions UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.46%) (2022: 99.80%)		
	Equities (99.46%) (2022: 99.80%)		
	Australia (5.65%) (2022: 5.07%)		
	Chemicals (1.47%) (2022: 0.00%)		
442,969	Arcadium Lithium PLC	3,388,332	1.47
	Iron & Steel (1.58%) (2022: 0.89%)		
76,171	Mineral Resources Ltd.	3,638,269	1.58
	Mining (2.60%) (2022: 4.18%)		
177,225	IGO Ltd.	1,094,411	0.48
1,977,761	Nickel Industries Ltd.	937,920	0.41
1,095,754	Pilbara Minerals Ltd.	2,953,366	1.28
2,254,857	Syrah Resources Ltd.	992,398	0.43
		<u>5,978,095</u>	<u>2.60</u>
		<u>13,004,696</u>	<u>5.65</u>
	Belgium (0.70%) (2022: 3.84%)		
	Chemicals (0.70%) (2022: 3.84%)		
58,654	Umicore SA	1,613,324	0.70
	Canada (2.02%) (2022: 3.47%)		
	Energy – Alternate Sources (2.02%) (2022: 1.71%)		
1,259,058	Ballard Power Systems, Inc.	4,658,515	2.02
	Environmental Control (0.00%) (2022: 1.76%)		
	Chile (0.87%) (2022: 0.66%)		
	Chemicals (0.87%) (2022: 0.66%)		
33,209	Sociedad Quimica y Minera de Chile SA	1,999,846	0.87
	Finland (2.35%) (2022: 1.35%)		
	Machinery — Diversified (2.35%) (2022: 1.35%)		
373,061	Wartsila OYJ Abp	5,408,837	2.35
	France (1.85%) (2022: 2.33%)		
	Auto Manufacturers (0.00%) (2022: 0.51%)		
	Building & Construction Materials (0.52%) (2022: 0.00%)		
37,743	Imerys SA	1,187,411	0.52
	Electrical Components & Equipment (0.56%) (2022: 0.00%)		
6,376	Schneider Electric SE	1,280,322	0.56
	Energy – Alternate Sources (0.46%) (2022: 0.00%)		
31,902	Neoen SA	1,067,084	0.46
	Mining (0.31%) (2022: 0.41%)		
9,153	Eramet SA	722,927	0.31
	Utilities — Electric (0.00%) (2022: 1.41%)		
		<u>4,257,744</u>	<u>1.85</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Battery Solutions UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Germany (10.78%) (2022: 11.48%)		
	Auto Manufacturers (3.80%) (2022: 2.44%)		
69,951	Bayerische Motoren Werke AG	7,787,410	3.38
14,168	Mercedes-Benz Group AG	978,950	0.42
		8,766,360	3.80
	Chemicals (0.00%) (2022: 2.93%)		
	Electrical Components & Equipment (0.65%) (2022: 1.74%)		
22,560	SMA Solar Technology AG	1,508,961	0.65
	Mining (0.55%) (2022: 0.00%)		
15,401	Aurubis AG	1,263,364	0.55
	Miscellaneous Manufacturers (2.36%) (2022: 2.56%)		
28,933	Siemens AG	5,430,786	2.36
	Semiconductors (0.00%) (2022: 0.29%)		
	Utilities — Electric (3.42%) (2022: 1.52%)		
586,658	E.ON SE	7,873,830	3.42
		24,843,301	10.78
	Hong Kong (0.00%) (2022: 0.18%)		
	Mining (0.00%) (2022: 0.18%)		
	Indonesia (0.86%) (2022: 2.01%)		
	Mining (0.86%) (2022: 2.01%)		
6,315,601	Aneka Tambang Tbk. PT	699,364	0.30
4,624,656	Vale Indonesia Tbk. PT	1,294,555	0.56
		1,993,919	0.86
	Ireland (0.76%) (2022: 0.24%)		
	Auto Parts & Equipment (0.41%) (2022: 0.24%)		
10,509	Aptiv PLC	942,868	0.41
	Electrical Components & Equipment (0.35%) (2022: 0.00%)		
3,315	Eaton Corp. PLC	798,318	0.35
		1,741,186	0.76
	Japan (13.96%) (2022: 14.47%)		
	Auto Manufacturers (0.75%) (2022: 1.65%)		
27,222	Honda Motor Co. Ltd.	841,432	0.37
47,738	Toyota Motor Corp.	877,183	0.38
		1,718,615	0.75
	Auto Parts & Equipment (0.33%) (2022: 0.27%)		
49,712	Denso Corp.	750,017	0.33
	Building & Construction Materials (0.40%) (2022: 0.25%)		
49,146	Central Glass Co. Ltd.	929,026	0.40
	Chemicals (2.41%) (2022: 2.30%)		
127,903	Asahi Kasei Corp.	942,625	0.41

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Battery Solutions UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Chemicals (2.41%) (2022: 2.30%) (continued)		
23,375	Nippon Carbon Co. Ltd.	727,049	0.32
45,120	Resonac Holdings Corp.	899,327	0.39
96,451	Teijin Ltd.	914,362	0.40
162,766	Tokai Carbon Co. Ltd.	1,183,973	0.51
54,021	UBE Corp.	877,487	0.38
		5,544,823	2.41
	Electrical Components & Equipment (2.01%) (2022: 2.27%)		
129,597	GS Yuasa Corp.	1,824,727	0.79
443,443	W-Scope Corp.	2,815,162	1.22
		4,639,889	2.01
	Electronics (1.74%) (2022: 3.78%)		
84,291	TDK Corp.	4,016,049	1.74
	Engineering & Construction (0.78%) (2022: 0.00%)		
376,100	Chiyoda Corp.	909,704	0.39
134,900	Shimizu Corp.	896,208	0.39
		1,805,912	0.78
	Hand & Machine Tools (0.00%) (2022: 0.46%)		
	Home Furnishings (1.19%) (2022: 0.49%)		
276,232	Panasonic Holdings Corp.	2,736,260	1.19
	Machinery, Construction & Mining (2.49%) (2022: 0.84%)		
8,900	Hitachi Ltd.	642,027	0.28
87,140	Mitsubishi Heavy Industries Ltd.	5,093,778	2.21
		5,735,805	2.49
	Mining (1.43%) (2022: 0.79%)		
108,935	Sumitomo Metal Mining Co. Ltd.	3,280,877	1.43
	Oil & Gas (0.43%) (2022: 0.00%)		
251,019	ENEOS Holdings, Inc.	997,809	0.43
	Retail (0.00%) (2022: 1.37%)		
		32,155,082	13.96
	Netherlands (2.76%) (2022: 1.71%)		
	Engineering & Construction (1.95%) (2022: 1.44%)		
67,383	Alfen NV	4,486,920	1.95
	Miscellaneous Manufacturers (0.81%) (2022: 0.00%)		
73,958	AMG Critical Materials NV	1,864,342	0.81
	Semiconductors (0.00%) (2022: 0.27%)		
		6,351,262	2.76

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Battery Solutions UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
People's Republic of China (21.35%) (2022: 25.00%)			
Auto Parts & Equipment (0.95%) (2022: 2.99%)			
34,138	Contemporary Amperex Technology Co. Ltd.	785,845	0.34
463,400	Gotion High-tech Co. Ltd.	1,404,797	0.61
		2,190,642	0.95
Chemicals (6.46%) (2022: 6.59%)			
293,245	Beijing Easpring Material Technology Co. Ltd.	1,579,476	0.69
542,521	Do-Fluoride New Materials Co. Ltd.	1,164,261	0.51
423,000	Fangda Carbon New Material Co. Ltd.	312,529	0.14
126,877	Ganfeng Lithium Group Co. Ltd. Class A	765,677	0.33
603,370	Guangzhou Tinci Materials Technology Co. Ltd.	2,133,685	0.93
146,900	Guizhou Red Star Developing Co. Ltd.	265,539	0.11
302,466	Nanjing Hanrui Cobalt Co. Ltd.	1,206,504	0.52
331,301	Shanghai Putailai New Energy Technology Co. Ltd.	977,712	0.42
203,007	Shenzhen Capchem Technology Co. Ltd.	1,353,914	0.59
159,000	Tianqi Lithium Corp. Class A	1,250,756	0.54
31,500	Wanhua Chemical Group Co. Ltd.	341,196	0.15
274,400	Xiamen Tungsten Co. Ltd.	664,701	0.29
1,539,866	Xiangtan Electrochemical Scientific Co. Ltd.	2,321,024	1.01
150,349	Zangge Mining Co. Ltd.	537,188	0.23
		14,874,162	6.46
Computers (0.18%) (2022: 0.00%)			
419,757	Guangzhou Zhiguang Electric Co. Ltd.	407,198	0.18
Electrical Components & Equipment (5.38%) (2022: 3.37%)			
3,739,374	Camel Group Co. Ltd.	4,223,285	1.83
136,700	Eve Energy Co. Ltd.	813,392	0.35
1,336,276	Qingdao TGOOD Electric Co. Ltd.	3,787,139	1.65
1,953,600	Zhejiang Narada Power Source Co. Ltd.	3,564,421	1.55
		12,388,237	5.38
Electronics (1.30%) (2022: 1.34%)			
507,696	China Baoan Group Co. Ltd.	840,409	0.36
502,100	Jiangsu Zhongtian Technology Co. Ltd.	884,243	0.38
588,600	Shenzhen Senior Technology Material Co. Ltd.	1,279,746	0.56
		3,004,398	1.30
Energy – Alternate Sources (1.63%) (2022: 2.57%)			
179,678	Ningbo Ronbay New Energy Technology Co. Ltd.	1,008,317	0.44
989,200	Shenzhen Clou Electronics Co. Ltd.	782,467	0.34
101,599	Shenzhen Dynanonic Co. Ltd.	874,283	0.38
88,100	Sungrow Power Supply Co. Ltd.	1,088,051	0.47
		3,753,118	1.63
Engineering & Construction (0.00%) (2022: 0.33%)			
Environmental Control (0.00%) (2022: 3.00%)			

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Battery Solutions UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Hand & Machine Tools (0.25%) (2022: 0.24%)		
303,171	Jiangxi Special Electric Motor Co. Ltd.	577,086	0.25
	Iron & Steel (0.38%) (2022: 0.53%)		
218,513	Tibet Mineral Development Co.	881,175	0.38
	Leisure Time (0.00%) (2022: 0.60%)		
	Machinery — Diversified (0.76%) (2022: 0.97%)		
557,902	NARI Technology Co. Ltd.	1,755,784	0.76
	Mining (0.72%) (2022: 0.79%)		
105,400	Youngy Co. Ltd.	805,636	0.35
182,100	Zhejiang Huayou Cobalt Co. Ltd.	845,514	0.37
		1,651,150	0.72
	Miscellaneous Manufacturers (3.34%) (2022: 1.41%)		
715,649	Cangzhou Mingzhu Plastic Co. Ltd.	414,726	0.18
318,279	CNGR Advanced Material Co. Ltd.	2,204,823	0.96
2,958,112	GEM Co. Ltd.	2,277,332	0.99
1,548,704	Hunan Changyuan Lico Co. Ltd.	1,594,081	0.69
389,614	Ningbo Shanshan Co. Ltd.	748,222	0.32
253,307	Sichuan Yahua Industrial Group Co. Ltd.	467,526	0.20
		7,706,710	3.34
	Pharmaceuticals (0.00%) (2022: 0.27%)		
		49,189,660	21.35
	Republic of South Korea (8.96%) (2022: 6.37%)		
	Auto Manufacturers (0.45%) (2022: 0.21%)		
6,482	Hyundai Motor Co.	1,024,215	0.45
	Auto Parts & Equipment (1.79%) (2022: 0.77%)		
5,933	LG Energy Solution Ltd.	1,969,375	0.86
5,872	Samsung SDI Co. Ltd.	2,152,018	0.93
		4,121,393	1.79
	Chemicals (1.04%) (2022: 1.73%)		
3,526	LG Chem Ltd.	1,366,157	0.59
4,355	Soulbrain Co. Ltd.	1,027,968	0.45
		2,394,125	1.04
	Electrical Components & Equipment (1.27%) (2022: 0.70%)		
13,070	Ecopro BM Co. Ltd.	2,922,712	1.27
	Energy – Alternate Sources (1.40%) (2022: 0.00%)		
178,505	Doosan Fuel Cell Co. Ltd.	3,215,557	1.40
	Engineering & Construction (0.37%) (2022: 0.00%)		
31,716	Hyundai Engineering & Construction Co. Ltd.	859,452	0.37
	Environmental Control (1.25%) (2022: 0.00%)		
34,077	Sungeel Hitech Co. Ltd.	2,886,715	1.25

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Battery Solutions UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Home Furnishings (1.00%) (2022: 0.00%)		
20,189	CosmoAM&T Co. Ltd.	2,309,061	1.00
	Machinery, Construction & Mining (0.39%) (2022: 0.69%)		
15,919	LS Electric Co. Ltd.	904,784	0.39
	Miscellaneous Manufacturers (0.00%) (2022: 0.86%)		
	Oil & Gas (0.00%) (2022: 0.37%)		
	Telecommunications (0.00%) (2022: 1.04%)		
		20,638,014	8.96
	Sweden (0.00%) (2022: 0.23%)		
	Auto Manufacturers (0.00%) (2022: 0.23%)		
	Switzerland (1.56%) (2022: 0.00%)		
	Electronics (0.82%) (2022: 0.00%)		
16,598	ABB Ltd.	735,585	0.32
8,103	TE Connectivity Ltd.	1,138,472	0.50
		1,874,057	0.82
	Energy – Alternate Sources (0.74%) (2022: 0.00%)		
18,965	Landis+Gyr Group AG	1,712,517	0.74
		3,586,574	1.56
	Taiwan (2.06%) (2022: 1.00%)		
	Electrical Components & Equipment (0.49%) (2022: 0.00%)		
111,020	Delta Electronics, Inc.	1,134,057	0.49
	Electronics (1.57%) (2022: 1.00%)		
263,840	Simplo Technology Co. Ltd.	3,610,654	1.57
		4,744,711	2.06
	United Kingdom (0.00%) (2022: 0.74%)		
	Chemicals (0.00%) (2022: 0.74%)		
	United States (22.97%) (2022: 19.65%)		
	Aerospace & Defense (8.07%) (2022: 0.00%)		
1,434,953	Archer Aviation, Inc.	8,810,611	3.82
1,373,830	Joby Aviation, Inc.	9,135,970	3.97
634	TransDigm Group, Inc.	641,354	0.28
		18,587,935	8.07
	Auto Manufacturers (0.00%) (2022: 0.84%)		
	Auto Parts & Equipment (0.81%) (2022: 4.11%)		
1,331,913	Microvast Holdings, Inc.	1,864,678	0.81
	Chemicals (3.39%) (2022: 1.77%)		
13,611	Albemarle Corp.	1,966,517	0.85
324,778	Livent Corp.	5,839,509	2.54
		7,806,026	3.39

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Battery Solutions UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Electrical Components & Equipment (1.51%) (2022: 5.61%)		
12,239	Belden, Inc.	945,463	0.41
25,159	EnerSys	2,540,052	1.10
		3,485,515	1.51
	Electronics (0.40%) (2022: 0.28%)		
9,278	Amphenol Corp.	919,728	0.40
	Energy – Alternate Sources (1.07%) (2022: 1.72%)		
26,263	SolarEdge Technologies, Inc.	2,458,217	1.07
	Engineering & Construction (0.40%) (2022: 0.47%)		
27,999	Primoris Services Corp.	929,847	0.40
	Iron & Steel (0.00%) (2022: 0.23%)		
	Machinery — Diversified (0.28%) (2022: 0.40%)		
291,562	GrafTech International Ltd.	638,521	0.28
	Machinery, Construction & Mining (4.35%) (2022: 2.78%)		
677,877	Bloom Energy Corp.	10,032,580	4.35
	Mining (0.87%) (2022: 0.00%)		
198,947	Ivanhoe Electric, Inc.	2,005,386	0.87
	Miscellaneous Manufacturers (0.00%) (2022: 0.85%)		
	Semiconductors (1.09%) (2022: 0.27%)		
4,666	Analog Devices, Inc.	926,481	0.40
9,952	Microchip Technology, Inc.	897,471	0.39
4,020	Texas Instruments, Inc.	685,249	0.30
		2,509,201	1.09
	Software (0.73%) (2022: 0.00%)		
10,282	Bentley Systems, Inc.	536,515	0.23
39,754	C3.ai, Inc.	1,141,337	0.50
		1,677,852	0.73
	Utilities — Electric (0.00%) (2022: 0.32%)		
		52,915,486	22.97
	Total Equities	229,102,157	99.46
	Total Transferable Securities (99.46%) (2022: 99.80%)	229,102,157	99.46

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Battery Solutions UCITS ETF (continued)

Financial Derivative Instruments (0.00%) (2022: 0.00%)

Open Forward Foreign Currency Exchange Contracts (0.00%) (2022: 0.00%)

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain USD</i>	<i>Fund %</i>
04/01/2024	USD 377,849	JPY 53,238,080	19	0.00
Unrealised gain on open forward foreign currency exchange contracts			19	0.00
Net unrealised gain on open forward foreign currency exchange contracts			19	0.00
Total Financial Derivative Instruments			19	0.00
Total Investments (99.46%) (2022: 99.80%)			229,102,176	99.46
Other Net Assets (0.54%) (2022: 0.20%)			1,239,319	0.54
Net Assets (100.00%) (2022: 100.00%)			230,341,495	100.00

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	98.26
Over the counter financial derivative instruments	0.00
Other assets	1.74
	100.00

The counterparty to the open forward foreign currency exchange contracts is State Street Bank and Trust Company.

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Cybersecurity UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.65%) (2022: 99.99%)		
	Equities (99.65%) (2022: 99.99%)		
	Canada (0.00%) (2022: 0.36%)		
	Software (0.00%) (2022: 0.36%)		
	Israel (8.18%) (2022: 4.86%)		
	Computers (8.18%) (2022: 3.56%)		
38,499	Check Point Software Technologies Ltd.	5,882,264	3.80
31,025	CyberArk Software Ltd.	6,796,028	4.38
		12,678,292	8.18
	Software (0.00%) (2022: 1.30%)		
		12,678,292	8.18
	Japan (4.89%) (2022: 4.38%)		
	Internet (4.89%) (2022: 4.38%)		
22,693	Digital Arts, Inc.	825,756	0.53
126,169	Trend Micro, Inc.	6,755,029	4.36
		7,580,785	4.89
	Netherlands (5.93%) (2022: 3.84%)		
	Software (5.93%) (2022: 3.84%)		
81,571	Elastic NV	9,193,055	5.93
	Republic of South Korea (0.70%) (2022: 2.77%)		
	Internet (0.70%) (2022: 2.77%)		
20,118	Ahnlab, Inc.	1,076,272	0.70
	United Kingdom (1.76%) (2022: 4.52%)		
	Software (1.76%) (2022: 4.52%)		
582,634	Darktrace PLC	2,723,724	1.76
	United States (78.19%) (2022: 79.26%)		
	Computers (33.95%) (2022: 29.60%)		
37,794	Crowdstrike Holdings, Inc.	9,649,567	6.23
98,956	Fortinet, Inc.	5,791,897	3.74
33,982	Qualys, Inc.	6,669,989	4.30
129,920	Rapid7, Inc.	7,418,434	4.79
143,397	Tenable Holdings, Inc.	6,604,868	4.26
170,984	Varonis Systems, Inc.	7,742,158	4.99
39,459	Zscaler, Inc.	8,742,539	5.64
		52,619,452	33.95
	Internet (12.86%) (2022: 12.09%)		
32,539	F5, Inc.	5,823,832	3.76
72,700	Okta, Inc.	6,581,533	4.24
25,550	Palo Alto Networks, Inc.	7,534,187	4.86
		19,939,552	12.86

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Cybersecurity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Software (29.75%) (2022: 37.57%)		
49,799	Akamai Technologies, Inc.	5,893,714	3.80
101,360	Cloudflare, Inc.	8,439,236	5.45
65,054	Datadog, Inc.	7,896,257	5.09
226,692	Fastly, Inc.	4,035,119	2.60
201,729	HashiCorp, Inc.	4,768,875	3.08
375,338	SentinelOne, Inc.	10,299,278	6.64
31,400	Splunk, Inc.	4,783,791	3.09
		<u>46,116,270</u>	<u>29.75</u>
	Telecommunications (1.63%) (2022: 0.00%)		
192,313	A10 Networks, Inc.	2,532,763	1.63
		<u>121,208,037</u>	<u>78.19</u>
	Total Equities	<u>154,460,165</u>	<u>99.65</u>
	Total Transferable Securities (99.65%) (2022: 99.99%)	<u>154,460,165</u>	<u>99.65</u>
	Total Investments (99.65%) (2022: 99.99%)	154,460,165	99.65
	Other Net Assets (0.35%) (2022: 0.01%)	548,889	0.35
	Net Assets (100.00%) (2022: 100.00%)	<u><u>155,009,054</u></u>	<u><u>100.00</u></u>
	<i>Analysis of Total Assets</i>		<i>% of Total Assets</i>
	Transferable securities admitted to an official stock exchange listing		98.98
	Other assets		1.02
			<u><u>100.00</u></u>

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>	
	Transferable Securities (99.98%) (2022: 92.01%)			
	Government Bonds (99.98%) (2022: 92.01%)			
	United States (99.98%) (2022: 92.01%)			
7,983,000	U.S. Cash Management Bills - Reopening Zero Coupon 15/02/2024	7,980,682	5.44	
11,570,000	U.S. Cash Management Bills - Reopening Zero Coupon 15/02/2024	11,495,957	7.83	
11,724,000	U.S. Cash Management Bills - Reopening Zero Coupon 15/02/2024	11,672,529	7.96	
18,673,000	U.S. Treasury Bills Zero Coupon 11/01/2024	18,648,623	12.71	
8,421,000	U.S. Treasury Bills Zero Coupon 29/02/2024	8,349,647	5.69	
13,741,000	U.S. Treasury Bills Zero Coupon 21/03/2024	13,584,600	9.26	
9,028,000	U.S. Treasury Bills Zero Coupon 04/04/2024	8,906,840	6.07	
11,722,000	U.S. Treasury Bills Zero Coupon 18/04/2024	11,541,274	7.87	
11,690,000	U.S. Treasury Bills Zero Coupon 02/05/2024	11,487,561	7.83	
5,015,000	U.S. Treasury Bills Zero Coupon 16/05/2024	4,918,938	3.35	
13,664,000	U.S. Treasury Bills Zero Coupon 30/05/2024	13,378,785	9.12	
14,110,000	U.S. Treasury Bills Zero Coupon 13/06/2024	13,787,619	9.40	
11,213,000	U.S. Treasury Bills Zero Coupon 05/07/2024	10,935,234	7.45	
		<u>146,688,289</u>	<u>99.98</u>	
	Total Government Bonds	<u>146,688,289</u>	<u>99.98</u>	
	Total Transferable Securities (99.98%) (2022: 92.01%)	<u>146,688,289</u>	<u>99.98</u>	
	Financial Derivative Instruments ((0.06%) (2022: 3.73%))			
	Open Forward Foreign Currency Exchange Contracts (0.94%) (2022: 2.79%)			
<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
03/01/2024	EUR 2,800,000	USD 3,081,120	11,900	0.01
03/01/2024	EUR 2,130,000	USD 2,326,791	26,114	0.02
03/01/2024	EUR 124,990,000	USD 136,594,071	1,476,149	1.00
03/01/2024	USD 2,936,011	EUR 2,718,000	(66,428)	(0.05)
03/01/2024	USD 2,952,237	EUR 2,726,000	(59,039)	(0.04)
			<u>1,514,163</u>	<u>1.03</u>
			<u>(125,467)</u>	<u>(0.09)</u>
	Net unrealised gain on open forward foreign currency exchange contracts		<u>1,388,696</u>	<u>0.94</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF (continued)

Total Return Swaps* ((1.00)%) (2022: 0.94%)

<i>Ccy</i>	<i>Notional Amount USD</i>	<i>Fund Pays</i>	<i>Fund Receives</i>	<i>Termination Date</i>	<i>Unrealised Loss USD</i>	<i>Fund %</i>
USD	7,651	US Treasury Bill 3-Month	Morgan Stanley RADAR ex Agriculture & Livestock Total Return Index	29/12/2023	(27,453)	(0.02)
USD	616,631	US Treasury Bill 3-Month	Morgan Stanley RADAR ex Agriculture & Livestock Total Return Index	31/01/2024	(1,405,152)	(0.96)
USD	7,435	Morgan Stanley RADAR ex Agriculture & Livestock Total Return Index	US Treasury Bill 3-Month	29/12/2023	(39,570)	(0.02)
Unrealised loss on total return swaps					(1,472,175)	(1.00)
Net unrealised loss on total return swaps					(1,472,175)	(1.00)
Total Financial Derivative Instruments					(83,479)	(0.06)
Total Investments (99.92%) (2022: 95.74%)					146,604,810	99.92
Other Net Assets (0.08%) (2022: 4.26%)					121,576	0.08
Net Assets (100.00%) (2022: 100.00%)					146,726,386	100.00

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	98.87
Over the counter financial derivative instruments	1.02
Other assets	0.11
	100.00

*The Fund received cash from Morgan Stanley with a market value of USD 1,775,000 as collateral in respect of open total return swaps held by the Fund as of 31 December 2023.

The counterparty to the open forward foreign currency exchange contracts is Morgan Stanley.

The counterparty for total return swaps is Morgan Stanley.

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.78%) (2022: 99.62%)		
	Equities (99.78%) (2022: 99.62%)		
	Brazil (4.99%) (2022: 4.05%)		
	Aerospace & Defense (0.09%) (2022: 0.06%)		
720	Embraer SA	3,319	0.09
	Banks (0.19%) (2022: 0.17%)		
1,416	Banco Bradesco SA	4,454	0.12
350	Banco Santander Brasil SA	2,327	0.07
		6,781	0.19
	Beverages (0.32%) (2022: 0.39%)		
4,131	Ambev SA	11,676	0.32
	Commercial Services (0.49%) (2022: 0.29%)		
1,049	CCR SA	3,062	0.09
482	GPS Participacoes e Empreendimentos SA	1,871	0.05
852	Localiza Rent a Car SA	11,155	0.31
816	Santos Brasil Participacoes SA	1,574	0.04
		17,662	0.49
	Distribution & Wholesale (0.12%) (2022: 0.10%)		
1,520	Sendas Distribuidora SA	4,234	0.12
	Diversified Financial Services (0.49%) (2022: 0.41%)		
5,936	B3 SA - Brasil Bolsa Balcao	17,780	0.49
	Energy – Alternate Sources (0.03%) (2022: 0.00%)		
168	Sao Martinho SA	1,014	0.03
	Food (0.07%) (2022: 0.03%)		
856	BRF SA	2,433	0.07
	Forest Products & Paper (0.21%) (2022: 0.21%)		
670	Suzano SA	7,673	0.21
	Healthcare Services (0.31%) (2022: 0.25%)		
5,281	Hapvida Participacoes e Investimentos SA	4,838	0.13
1,083	Rede D'Or Sao Luiz SA	6,412	0.18
		11,250	0.31
	Iron & Steel (0.07%) (2022: 0.05%)		
649	Cia Siderurgica Nacional SA	2,627	0.07
	Machinery — Diversified (0.32%) (2022: 0.29%)		
1,505	WEG SA	11,436	0.32
	Oil & Gas (0.64%) (2022: 0.47%)		
252	3R Petroleum Oleo E Gas SA	1,363	0.04
1,287	Cosan SA	5,129	0.14
790	PRIO SA	7,489	0.21

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Oil & Gas (0.64%) (2022: 0.47%) (continued)			
701	Ultrapar Participacoes SA	3,826	0.10
1,161	Vibra Energia SA	5,440	0.15
		23,247	0.64
Pharmaceuticals (0.09%) (2022: 0.10%)			
471	Hypera SA	3,466	0.09
Real Estate (0.16%) (2022: 0.00%)			
452	Allos SA	2,470	0.07
338	Cyrela Brazil Realty SA Empreendimentos e Participacoes	1,676	0.05
256	Multiplan Empreendimentos Imobiliarios SA	1,498	0.04
		5,644	0.16
Retail (0.44%) (2022: 0.47%)			
1,160	Lojas Renner SA	4,160	0.12
3,515	Magazine Luiza SA	1,563	0.04
926	Natura & Co. Holding SA	3,220	0.09
1,133	Raia Drogasil SA	6,857	0.19
		15,800	0.44
Software (0.09%) (2022: 0.08%)			
493	TOTVS SA	3,419	0.09
Telecommunications (0.27%) (2022: 0.24%)			
515	Telefonica Brasil SA	5,666	0.16
1,100	TIM SA	4,060	0.11
		9,726	0.27
Transportation (0.16%) (2022: 0.12%)			
1,223	Rumo SA	5,778	0.16
Utilities — Electric (0.38%) (2022: 0.32%)			
177	Energisa SA	1,961	0.05
317	Engie Brasil Energia SA	2,958	0.08
859	Equatorial Energia SA	6,317	0.18
300	Transmissora Alianca de Energia Eletrica SA	2,370	0.07
		13,606	0.38
Water (0.05%) (2022: 0.00%)			
284	Cia De Sanena Do Parana	1,707	0.05
		180,278	4.99
Chile (0.42%) (2022: 0.30%)			
Airlines (0.03%) (2022: 0.00%)			
93,992	Latam Airlines Group SA	1,028	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Banks (0.18%) (2022: 0.17%)		
32,192	Banco de Chile	3,815	0.10
57,713	Banco Santander Chile	2,841	0.08
		6,656	0.18
	Food (0.04%) (2022: 0.00%)		
800	Cencosud SA	1,516	0.04
	Forest Products & Paper (0.06%) (2022: 0.06%)		
1,089	Empresas CMPC SA	2,120	0.06
	Oil & Gas (0.06%) (2022: 0.07%)		
323	Empresas Copec SA	2,371	0.06
	Utilities — Electric (0.05%) (2022: 0.00%)		
14,875	Enel Americas SA	1,661	0.05
		15,352	0.42
	Cyprus (0.00%) (2022: 0.00%)		
	Internet (0.00%) (2022: 0.00%)		
50	Ozon Holdings PLC	-	0.00
	Mining (0.00%) (2022: 0.00%)		
	Czech Republic (0.22%) (2022: 0.12%)		
	Banks (0.22%) (2022: 0.12%)		
140	Komerční Banka AS	4,539	0.13
820	Moneta Money Bank AS	3,434	0.09
		7,973	0.22
	Hong Kong (0.77%) (2022: 0.97%)		
	Auto Manufacturers (0.12%) (2022: 0.17%)		
3,839	Geely Automobile Holdings Ltd.	4,223	0.12
	Building & Construction Materials (0.06%) (2022: 0.11%)		
1,881	Xinyi Glass Holdings Ltd.	2,110	0.06
	Chemicals (0.00%) (2022: 0.05%)		
	Electronics (0.00%) (2022: 0.06%)		
	Energy – Alternate Sources (0.07%) (2022: 0.12%)		
15,000	GCL Technology Holdings Ltd.	2,382	0.07
	Food (0.07%) (2022: 0.00%)		
4,035	Want Want China Holdings Ltd.	2,439	0.07
	Healthcare Products (0.05%) (2022: 0.00%)		
1,043	China Medical System Holdings Ltd.	1,849	0.05
	Internet (0.02%) (2022: 0.00%)		
4,000	China Ruyi Holdings Ltd.	886	0.02

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Pharmaceuticals (0.15%) (2022: 0.13%)		
441	HUTCHMED China Ltd.	1,621	0.05
8,355	Sino Biopharmaceutical Ltd.	3,713	0.10
		5,334	0.15
	Real Estate (0.07%) (2022: 0.21%)		
1,800	ESR Group Ltd.	2,489	0.07
	Retail (0.12%) (2022: 0.06%)		
4,000	Bosideng International Holdings Ltd.	1,798	0.05
1,800	Chow Tai Fook Jewellery Group Ltd.	2,679	0.07
		4,477	0.12
	Transportation (0.04%) (2022: 0.06%)		
881	SITC International Holdings Co. Ltd.	1,521	0.04
		27,710	0.77
	Hungary (0.27%) (2022: 0.20%)		
	Banks (0.15%) (2022: 0.12%)		
119	OTP Bank Nyrt	5,434	0.15
	Oil & Gas (0.06%) (2022: 0.08%)		
257	MOL Hungarian Oil & Gas PLC	2,099	0.06
	Pharmaceuticals (0.06%) (2022: 0.00%)		
85	Richter Gedeon Nyrt	2,150	0.06
		9,683	0.27
	India (22.17%) (2022: 18.46%)		
	Airlines (0.09%) (2022: 0.06%)		
92	InterGlobe Aviation Ltd.	3,280	0.09
	Auto Manufacturers (1.12%) (2022: 0.92%)		
1,142	Ashok Leyland Ltd.	2,492	0.07
697	Mahindra & Mahindra Ltd.	14,486	0.40
96	Maruti Suzuki India Ltd.	11,885	0.33
1,243	Tata Motors Ltd.	11,650	0.32
		40,513	1.12
	Auto Parts & Equipment (0.45%) (2022: 0.26%)		
72	Balkrishna Industries Ltd.	2,222	0.06
8	Bosch Ltd.	2,135	0.06
127	KPIT Technologies Ltd.	2,311	0.06
2	MRF Ltd.	3,114	0.09
1,956	Samvardhana Motherson International Ltd.	2,396	0.07
344	Sona Blw Precision Forgings Ltd.	2,664	0.07
173	UNO Minda Ltd.	1,430	0.04
		16,272	0.45

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Banks (4.77%) (2022: 2.63%)			
253	AU Small Finance Bank Ltd.	2,394	0.07
1,652	Axis Bank Ltd.	21,883	0.60
579	Bandhan Bank Ltd.	1,680	0.05
1,526	Federal Bank Ltd.	2,863	0.08
3,891	HDFC Bank Ltd.	79,923	2.21
3,599	ICICI Bank Ltd.	43,103	1.19
2,657	IDFC First Bank Ltd.	2,839	0.08
774	Kotak Mahindra Bank Ltd.	17,748	0.49
		172,433	4.77
Beverages (0.41%) (2022: 0.31%)			
483	Tata Consumer Products Ltd.	6,308	0.17
229	United Spirits Ltd.	3,076	0.09
364	Varun Beverages Ltd.	5,411	0.15
		14,795	0.41
Building & Construction Materials (0.88%) (2022: 0.79%)			
72	ACC Ltd.	1,913	0.05
564	Ambuja Cements Ltd.	3,531	0.10
109	Carborundum Universal Ltd.	1,458	0.04
77	Dalmia Bharat Ltd.	2,105	0.06
283	Grasim Industries Ltd.	7,260	0.20
8	Shree Cement Ltd.	2,755	0.07
82	UltraTech Cement Ltd.	10,350	0.29
211	Voltas Ltd.	2,481	0.07
		31,853	0.88
Chemicals (1.05%) (2022: 0.95%)			
321	Asian Paints Ltd.	13,125	0.36
19	Atul Ltd.	1,634	0.04
300	Berger Paints India Ltd.	2,180	0.06
122	Coromandel International Ltd.	1,835	0.05
69	Deepak Nitrite Ltd.	2,057	0.06
19	Linde India Ltd.	1,288	0.04
38	Navin Fluorine International Ltd.	1,759	0.05
60	PI Industries Ltd.	2,535	0.07
117	SRF Ltd.	3,486	0.10
55	Supreme Industries Ltd.	3,002	0.08
156	Tata Chemicals Ltd.	2,070	0.06
399	UPL Ltd.	2,816	0.08
		37,787	1.05
Commercial Services (0.30%) (2022: 0.09%)			
527	Adani Ports & Special Economic Zone Ltd.	6,487	0.18

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Commercial Services (0.30%) (2022: 0.09%) (continued)			
434	Marico Ltd.	2,861	0.08
193	One 97 Communications Ltd.	1,474	0.04
		10,822	0.30
Computers (1.65%) (2022: 1.75%)			
45	Coforge Ltd.	3,393	0.09
2,308	Infosys Ltd.	42,793	1.18
67	Mphasis Ltd.	2,206	0.06
36	Persistent Systems Ltd.	3,197	0.09
26	Tata Elxsi Ltd.	2,735	0.08
938	Wipro Ltd.	5,313	0.15
		59,637	1.65
Consumer Durables & Apparels (0.06%) (2022: 0.08%)			
5	Page Industries Ltd.	2,314	0.06
Cosmetics & Personal Care (0.28%) (2022: 0.29%)			
102	Colgate-Palmolive India Ltd.	3,101	0.08
476	Dabur India Ltd.	3,187	0.09
290	Godrej Consumer Products Ltd.	3,942	0.11
		10,230	0.28
Diversified Financial Services (0.23%) (2022: 0.22%)			
269	Bajaj Finserv Ltd.	5,450	0.15
76	HDFC Asset Management Co. Ltd.	2,927	0.08
		8,377	0.23
Electrical Components & Equipment (0.37%) (2022: 0.17%)			
42	ABB India Ltd.	2,360	0.07
50	KEI Industries Ltd.	1,952	0.05
40	Polycab India Ltd.	2,637	0.07
67	Siemens Ltd.	3,240	0.09
7,129	Suzlon Energy Ltd.	3,273	0.09
		13,462	0.37
Electronics (0.15%) (2022: 0.13%)			
29	Dixon Technologies India Ltd.	2,289	0.06
192	Havells India Ltd.	3,156	0.09
		5,445	0.15
Engineering & Construction (0.12%) (2022: 0.00%)			
77	Cyient Ltd.	2,122	0.06
2,158	GMR Airports Infrastructure Ltd.	2,089	0.06
		4,211	0.12
Entertainment (0.05%) (2022: 0.04%)			
86	PVR Inox Ltd.	1,715	0.05

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Food (0.55%) (2022: 0.55%)		
101	Avenue Supermarts Ltd.	4,955	0.14
86	Britannia Industries Ltd.	5,517	0.15
25	Nestle India Ltd.	7,986	0.22
76	Patanjali Foods Ltd.	1,438	0.04
		19,896	0.55
	Full Line Insurance (0.37%) (2022: 0.33%)		
798	HDFC Life Insurance Co. Ltd.	6,202	0.17
189	ICICI Lombard General Insurance Co. Ltd.	3,225	0.09
314	ICICI Prudential Life Insurance Co. Ltd.	2,018	0.05
183	Max Financial Services Ltd.	2,099	0.06
		13,544	0.37
	Hand & Machine Tools (0.04%) (2022: 0.04%)		
35	Schaeffler India Ltd.	1,347	0.04
	Healthcare Services (0.37%) (2022: 0.26%)		
72	Apollo Hospitals Enterprise Ltd.	4,936	0.14
446	Fortis Healthcare Ltd.	2,247	0.06
560	Max Healthcare Institute Ltd.	4,618	0.13
175	Syngene International Ltd.	1,475	0.04
		13,276	0.37
	Home Furnishings (0.06%) (2022: 0.07%)		
576	Crompton Greaves Consumer Electricals Ltd.	2,152	0.06
	Household Products (0.54%) (2022: 0.67%)		
604	Hindustan Unilever Ltd.	19,336	0.54
	Internet (0.35%) (2022: 0.16%)		
982	FSN E-Commerce Ventures Ltd.	2,053	0.06
81	Info Edge India Ltd.	5,003	0.14
3,773	Zomato Ltd.	5,609	0.15
		12,665	0.35
	Iron & Steel (0.52%) (2022: 0.52%)		
294	Jindal Stainless Ltd.	2,021	0.05
672	JSW Steel Ltd.	7,109	0.20
5,771	Tata Steel Ltd.	9,681	0.27
		18,811	0.52
	Leisure Time (0.53%) (2022: 0.40%)		
53	Bajaj Auto Ltd.	4,329	0.12
104	Eicher Motors Ltd.	5,179	0.14
102	Hero MotoCorp Ltd.	5,074	0.14
184	TVS Motor Co. Ltd.	4,479	0.13
		19,061	0.53

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Lodging (0.10%) (2022: 0.08%)		
689	Indian Hotels Co. Ltd.	3,629	0.10
	Machinery — Diversified (0.16%) (2022: 0.06%)		
546	CG Power & Industrial Solutions Ltd.	2,981	0.08
111	Cummins India Ltd.	2,620	0.08
		5,601	0.16
	Machinery, Construction & Mining (0.00%) (2022: 0.03%)		
	Media (0.09%) (2022: 0.09%)		
1,037	Zee Entertainment Enterprises Ltd.	3,423	0.09
	Mining (0.07%) (2022: 0.09%)		
775	Vedanta Ltd.	2,408	0.07
	Oil & Gas (2.09%) (2022: 2.37%)		
2,435	Reliance Industries Ltd.	75,641	2.09
	Other Finance (0.06%) (2022: 0.00%)		
23	Bajaj Holdings & Investment Ltd.	2,121	0.06
	Other Industrial (0.38%) (2022: 0.26%)		
38	AIA Engineering Ltd.	1,685	0.05
152	APL Apollo Tubes Ltd.	2,807	0.08
108	Astral Ltd.	2,476	0.07
207	Bharat Forge Ltd.	3,081	0.08
88	Tube Investments of India Ltd.	3,745	0.10
		13,794	0.38
	Pharmaceuticals (1.20%) (2022: 1.02%)		
223	Aurobindo Pharma Ltd.	2,905	0.08
456	Biocon Ltd.	1,368	0.04
406	Cipla Ltd.	6,081	0.17
94	Divi's Laboratories Ltd.	4,410	0.12
90	Dr Reddy's Laboratories Ltd.	6,271	0.18
138	Ipca Laboratories Ltd.	1,846	0.05
328	Laurus Labs Ltd.	1,696	0.05
186	Lupin Ltd.	2,957	0.08
769	Sun Pharmaceutical Industries Ltd.	11,639	0.32
81	Torrent Pharmaceuticals Ltd.	2,244	0.06
228	Zydus Lifesciences Ltd.	1,888	0.05
		43,305	1.20
	Real Estate (0.31%) (2022: 0.17%)		
459	DLF Ltd.	4,007	0.11
92	Godrej Properties Ltd.	2,226	0.06
195	Macrotech Developers Ltd.	2,398	0.07
91	Phoenix Mills Ltd.	2,455	0.07
		11,086	0.31

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Retail (0.55%) (2022: 0.43%)		
315	Jubilant Foodworks Ltd.	2,139	0.06
286	Titan Co. Ltd.	12,632	0.35
137	Trent Ltd.	5,030	0.14
		<u>19,801</u>	<u>0.55</u>
	Software (0.59%) (2022: 0.47%)		
701	HCL Technologies Ltd.	12,351	0.34
257	PB Fintech Ltd.	2,454	0.07
434	Tech Mahindra Ltd.	6,637	0.18
		<u>21,442</u>	<u>0.59</u>
	Telecommunications (0.98%) (2022: 0.87%)		
2,438	Bharti Airtel Ltd.	30,241	0.84
943	Indus Towers Ltd.	2,256	0.06
130	Tata Communications Ltd.	2,766	0.08
		<u>35,263</u>	<u>0.98</u>
	Transportation (0.04%) (2022: 0.00%)		
336	Delhivery Ltd.	1,572	0.04
	Utilities — Electric (0.16%) (2022: 0.52%)		
295	Adani Green Energy Ltd.	5,661	0.16
	Utilities — Electric & Gas (0.08%) (2022: 0.31%)		
229	Adani Total Gas Ltd.	2,719	0.08
		<u>800,700</u>	<u>22.17</u>
	Indonesia (2.20%) (2022: 2.45%)		
	Agriculture (0.07%) (2022: 0.09%)		
7,956	Charoen Pokphand Indonesia Tbk. PT	2,597	0.07
	Banks (0.97%) (2022: 0.98%)		
57,603	Bank Central Asia Tbk. PT	35,167	0.97
	Building & Construction Materials (0.04%) (2022: 0.05%)		
2,400	Indocement Tunggal Prakarsa Tbk. PT	1,465	0.04
	Chemicals (0.09%) (2022: 0.16%)		
35,127	Barito Pacific Tbk. PT	3,034	0.09
	Engineering & Construction (0.08%) (2022: 0.11%)		
24,000	Berkah Beton Sadaya Tbk. PT	78	0.00
42,353	Sarana Menara Nusantara Tbk. PT	2,723	0.08
		<u>2,801</u>	<u>0.08</u>
	Food (0.23%) (2022: 0.17%)		
2,700	Indofood CBP Sukses Makmur Tbk. PT	1,854	0.05
5,270	Indofood Sukses Makmur Tbk. PT	2,208	0.06
21,607	Sumber Alfaria Trijaya Tbk. PT	4,112	0.12
		<u>8,174</u>	<u>0.23</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Household Products (0.04%) (2022: 0.06%)		
6,200	Unilever Indonesia Tbk. PT	1,421	0.04
	Internet (0.18%) (2022: 0.18%)		
1,139,473	GoTo Gojek Tokopedia Tbk. PT	6,365	0.18
	Media (0.06%) (2022: 0.12%)		
58,420	Elang Mahkota Teknologi Tbk. PT	2,239	0.06
	Mining (0.10%) (2022: 0.20%)		
109,294	Bumi Resources Minerals Tbk. PT	1,207	0.03
13,557	Merdeka Copper Gold Tbk. PT	2,377	0.07
		3,584	0.10
	Pharmaceuticals (0.07%) (2022: 0.09%)		
25,543	Kalbe Farma Tbk. PT	2,671	0.07
	Retail (0.22%) (2022: 0.24%)		
21,643	Astra International Tbk. PT	7,942	0.22
	Telecommunications (0.05%) (2022: 0.00%)		
3,050	Indosat Tbk. PT	1,857	0.05
		79,317	2.20
	Ireland (1.74%) (2022: 0.00%)		
	Internet (1.74%) (2022: 0.00%)		
430	PDD Holdings, Inc.	62,913	1.74
	Kazakhstan (0.00%) (2022: 0.00%)		
	Mining (0.00%) (2022: 0.00%)		
357	Polymetal International PLC	-	0.00
	Malaysia (1.03%) (2022: 1.07%)		
	Agriculture (0.09%) (2022: 0.10%)		
2,484	QL Resources Bhd.	3,087	0.09
	Banks (0.26%) (2022: 0.24%)		
4,400	AMMB Holdings Bhd.	3,840	0.11
1,372	Hong Leong Bank Bhd.	5,643	0.15
		9,483	0.26
	Food (0.09%) (2022: 0.30%)		
124	Nestle Malaysia Bhd.	3,174	0.09
	Holding Companies - Diversified Operations (0.12%) (2022: 0.00%)		
10,700	YTL Corp. Bhd.	4,401	0.12
	Lodging (0.10%) (2022: 0.12%)		
5,928	Genting Malaysia Bhd.	3,470	0.10
	Mining (0.21%) (2022: 0.22%)		
7,384	Press Metal Aluminium Holdings Bhd.	7,730	0.21

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Retail (0.07%) (2022: 0.09%)		
8,419	MR DIY Group M Bhd.	2,657	0.07
	Utilities — Electric (0.09%) (2022: 0.00%)		
5,493	YTL Power International Bhd.	3,036	0.09
		37,038	1.03
	Mexico (3.49%) (2022: 2.54%)		
	Banks (0.52%) (2022: 0.36%)		
563	Banco del Bajío SA	1,888	0.05
1,387	Grupo Financiero Banorte SAB de CV	13,986	0.39
1,100	Grupo Financiero Inbursa SAB de CV	3,034	0.08
		18,908	0.52
	Beverages (0.54%) (2022: 0.45%)		
258	Arca Continental SAB de CV	2,825	0.08
339	Coca-Cola Femsa SAB de CV	3,222	0.09
1,040	Fomento Economico Mexicano SAB de CV	13,572	0.37
		19,619	0.54
	Building & Construction Materials (0.20%) (2022: 0.12%)		
9,395	Cemex SAB de CV	7,334	0.20
	Chemicals (0.05%) (2022: 0.00%)		
800	Orbia Advance Corp. SAB de CV	1,777	0.05
	Commercial Services (0.05%) (2022: 0.00%)		
165	Promotora y Operadora de Infraestructura SAB de CV	1,790	0.05
	Engineering & Construction (0.36%) (2022: 0.19%)		
272	Grupo Aeroportuario del Centro Norte SAB de CV	2,887	0.08
326	Grupo Aeroportuario del Pacífico SAB de CV	5,707	0.16
144	Grupo Aeroportuario del Sureste SAB de CV	4,230	0.12
		12,824	0.36
	Food (0.19%) (2022: 0.12%)		
131	Gruma SAB de CV	2,407	0.07
860	Grupo Bimbo SAB de CV	4,365	0.12
		6,772	0.19
	Holding Companies - Diversified Operations (0.06%) (2022: 0.06%)		
2,533	Alfa SAB de CV	2,040	0.06
	Household Products (0.07%) (2022: 0.00%)		
1,053	Kimberly-Clark de Mexico SAB de CV	2,373	0.07
	Media (0.06%) (2022: 0.07%)		
3,222	Grupo Televisa SAB	2,158	0.06

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Mining (0.32%) (2022: 0.22%)		
1,814	Grupo Mexico SAB de CV	10,088	0.28
100	Industrias Penoles SAB de CV	1,466	0.04
		11,554	0.32
	Real Estate (0.07%) (2022: 0.00%)		
653	Corp. Inmobiliaria Vesta SAB de CV	2,600	0.07
	Real Estate Investment Trusts (0.16%) (2022: 0.08%)		
1,868	Fibra Uno Administracion SA de CV	3,372	0.09
490	Prologis Property Mexico SA de CV	2,337	0.07
		5,709	0.16
	Retail (0.43%) (2022: 0.38%)		
292	Grupo Carso SAB de CV	3,269	0.09
2,928	Wal-Mart de Mexico SAB de CV	12,375	0.34
		15,644	0.43
	Telecommunications (0.41%) (2022: 0.49%)		
16,111	America Movil SAB de CV	14,975	0.41
		126,077	3.49
	Netherlands (0.00%) (2022: 0.00%)		
	Food (0.00%) (2022: 0.00%)		
102	X5 Retail Group NV	-	0.00
	Internet (0.00%) (2022: 0.00%)		
321	Yandex NV	-	0.00
		-	0.00
	People's Republic of China (18.32%) (2022: 27.80%)		
	Advertising (0.10%) (2022: 0.11%)		
4,200	Focus Media Information Technology Co. Ltd.	3,743	0.10
	Agriculture (0.29%) (2022: 0.31%)		
200	Guangdong Haid Group Co. Ltd.	1,266	0.03
800	Muyuan Foods Co. Ltd.	4,645	0.13
1,600	Wens Foodstuffs Group Co. Ltd.	4,526	0.13
		10,437	0.29
	Airlines (0.04%) (2022: 0.00%)		
200	Spring Airlines Co. Ltd.	1,416	0.04
	Auto Manufacturers (0.98%) (2022: 1.77%)		
300	Great Wall Motor Co. Ltd. Class A	1,067	0.03
2,339	Great Wall Motor Co. Ltd. Class H	3,037	0.09
819	Li Auto, Inc.	15,429	0.43
1,049	NIO, Inc.	9,887	0.27
800	XPeng, Inc.	5,809	0.16
		35,229	0.98

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Auto Parts & Equipment (0.63%) (2022: 0.70%)		
713	Contemporary Amperex Technology Co. Ltd.	16,413	0.45
400	Fuyao Glass Industry Group Co. Ltd. Class A	2,109	0.06
432	Fuyao Glass Industry Group Co. Ltd. Class H	2,102	0.06
400	Gotion High-tech Co. Ltd.	1,213	0.03
522	Minth Group Ltd.	1,055	0.03
		<u>22,892</u>	<u>0.63</u>
	Banks (0.26%) (2022: 0.25%)		
8,200	China Minsheng Banking Corp. Ltd. Class A	4,324	0.12
5,000	China Minsheng Banking Corp. Ltd. Class H	1,697	0.05
2,500	Ping An Bank Co. Ltd.	3,310	0.09
		<u>9,331</u>	<u>0.26</u>
	Beverages (0.21%) (2022: 0.29%)		
1,310	Nongfu Spring Co. Ltd.	7,575	0.21
	Building & Construction Materials (0.10%) (2022: 0.00%)		
300	Beijing New Building Materials PLC	988	0.03
600	Beijing Oriental Yuhong Waterproof Technology Co. Ltd.	1,625	0.04
300	Hongfa Technology Co. Ltd.	1,169	0.03
		<u>3,782</u>	<u>0.10</u>
	Chemicals (0.47%) (2022: 0.51%)		
100	Daqo New Energy Corp.	2,660	0.07
580	Ganfeng Lithium Group Co. Ltd. Class A	3,500	0.10
361	Ganfeng Lithium Group Co. Ltd. Class H	1,364	0.04
500	Guangzhou Tinci Materials Technology Co. Ltd.	1,768	0.05
1,000	Hengli Petrochemical Co. Ltd.	1,857	0.05
900	Ningxia Baofeng Energy Group Co. Ltd.	1,875	0.05
1,100	Rongsheng Petrochemical Co. Ltd.	1,605	0.04
300	Tianqi Lithium Corp. Class A	2,360	0.07
		<u>16,989</u>	<u>0.47</u>
	Commercial Services (0.04%) (2022: 0.37%)		
171	Hangzhou Tigermed Consulting Co. Ltd.	1,325	0.04
	Computers (0.14%) (2022: 0.12%)		
9,000	BOE Technology Group Co. Ltd.	4,949	0.14
	Consumer Durables & Apparels (0.16%) (2022: 0.19%)		
564	Shenzhou International Group Holdings Ltd.	5,807	0.16
	Cosmetics & Personal Care (0.05%) (2022: 0.00%)		
400	Giant Biogene Holding Co. Ltd.	1,824	0.05
	Distribution & Wholesale (0.13%) (2022: 0.04%)		
585	Pop Mart International Group Ltd.	1,517	0.04
200	Zhongji Innolight Co. Ltd.	3,184	0.09
		<u>4,701</u>	<u>0.13</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Diversified Financial Services (0.00%) (2022: 0.04%)		
	Electrical Components & Equipment (0.15%) (2022: 0.13%)		
400	Eve Energy Co. Ltd.	2,380	0.07
200	Sieyuan Electric Co. Ltd.	1,467	0.04
400	Wuxi Lead Intelligent Equipment Co. Ltd.	1,444	0.04
		5,291	0.15
	Electronics (0.61%) (2022: 0.57%)		
400	Chaozhou Three-Circle Group Co. Ltd.	1,661	0.05
1,400	Foxconn Industrial Internet Co. Ltd.	2,985	0.08
700	GoerTek, Inc.	2,074	0.06
900	Jiangsu Zhongtian Technology Co. Ltd.	1,585	0.05
1,200	Luxshare Precision Industry Co. Ltd.	5,829	0.16
500	Shenzhen Inovance Technology Co. Ltd.	4,451	0.12
300	Wingtech Technology Co. Ltd.	1,790	0.05
500	Zhejiang Chint Electrics Co. Ltd.	1,516	0.04
		21,891	0.61
	Energy – Alternate Sources (0.49%) (2022: 0.96%)		
520	JA Solar Technology Co. Ltd.	1,519	0.04
1,720	LONGi Green Energy Technology Co. Ltd.	5,554	0.16
300	Sungrow Power Supply Co. Ltd.	3,705	0.10
700	Tongwei Co. Ltd.	2,471	0.07
503	Trina Solar Co. Ltd.	2,023	0.06
3,909	Xinyi Solar Holdings Ltd.	2,283	0.06
		17,555	0.49
	Entertainment (0.00%) (2022: 0.01%)		
	Environmental Control (0.00%) (2022: 0.12%)		
	Food (0.32%) (2022: 0.55%)		
504	Foshan Haitian Flavouring & Food Co. Ltd.	2,697	0.07
300	Henan Shuanghui Investment & Development Co. Ltd.	1,130	0.03
1,600	Inner Mongolia Yili Industrial Group Co. Ltd.	6,035	0.17
1,389	Tingyi Cayman Islands Holding Corp.	1,693	0.05
		11,555	0.32
	Full Line Insurance (1.01%) (2022: 1.38%)		
2,600	Ping An Insurance Group Co. of China Ltd. Class A	14,774	0.41
4,483	Ping An Insurance Group Co. of China Ltd. Class H	20,295	0.56
589	ZhongAn Online P&C Insurance Co. Ltd.	1,346	0.04
		36,415	1.01
	Hand & Machine Tools (0.00%) (2022: 0.02%)		
	Healthcare Products (0.34%) (2022: 0.54%)		
540	Hengan International Group Co. Ltd.	2,009	0.06
444	Microport Scientific Corp.	479	0.01

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Healthcare Products (0.34%) (2022: 0.54%) (continued)			
2,549	Shandong Weigao Group Medical Polymer Co. Ltd.	2,484	0.07
177	Shenzhen Mindray Bio-Medical Electronics Co. Ltd.	7,252	0.20
		12,224	0.34
Healthcare Services (0.80%) (2022: 1.26%)			
1,264	Aier Eye Hospital Group Co. Ltd.	2,820	0.08
100	Asymchem Laboratories Tianjin Co. Ltd.	1,637	0.04
798	Genscript Biotech Corp.	2,030	0.06
400	Hygeia Healthcare Holdings Co. Ltd.	1,808	0.05
350	Pharmaron Beijing Co. Ltd.	1,430	0.04
600	WuXi AppTec Co. Ltd. Class A	6,156	0.17
271	WuXi AppTec Co. Ltd. Class H	2,757	0.08
2,712	Wuxi Biologics Cayman, Inc.	10,280	0.28
		28,918	0.80
Home Furnishings (0.47%) (2022: 0.48%)			
1,200	Gree Electric Appliances, Inc. of Zhuhai	5,443	0.15
1,200	Haier Smart Home Co. Ltd. Class A	3,553	0.10
1,685	Haier Smart Home Co. Ltd. Class H	4,758	0.13
5,200	TCL Technology Group Corp.	3,153	0.09
		16,907	0.47
Internet (6.07%) (2022: 10.55%)			
11,061	Alibaba Group Holding Ltd.	107,089	2.97
244	Bilibili, Inc.	2,925	0.08
500	East Buy Holding Ltd.	1,780	0.05
3,704	East Money Information Co. Ltd.	7,333	0.20
1,718	JD.com, Inc.	24,752	0.69
300	Kanzhun Ltd.	4,983	0.14
2,511	Kuaishou Technology	17,027	0.47
2,685	Meitu, Inc.	1,238	0.03
3,084	Meituan	32,346	0.90
1,200	Tongcheng Travel Holdings Ltd.	2,219	0.06
401	Trip.com Group Ltd.	14,256	0.39
187	Vipshop Holdings Ltd.	3,321	0.09
		219,269	6.07
Leisure Time (0.06%) (2022: 0.00%)			
1,188	Yadea Group Holdings Ltd.	2,087	0.06
Lodging (0.11%) (2022: 0.15%)			
1,134	H World Group Ltd.	3,812	0.11
Machinery — Diversified (0.11%) (2022: 0.00%)			
1,000	Haitian International Holdings Ltd.	2,474	0.07
200	Jiangsu Hengli Hydraulic Co. Ltd.	1,542	0.04
		4,016	0.11

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Machinery, Construction & Mining (0.12%) (2022: 0.10%)			
1,000	Sany Heavy Equipment International Holdings Co. Ltd.	967	0.03
1,800	Sany Heavy Industry Co. Ltd.	3,495	0.09
		4,462	0.12
Mining (0.10%) (2022: 0.19%)			
2,026	China Hongqiao Group Ltd.	1,658	0.04
460	Zhejiang Huayou Cobalt Co. Ltd.	2,136	0.06
		3,794	0.10
Miscellaneous Manufacturers (0.19%) (2022: 0.21%)			
900	China Jushi Co. Ltd.	1,247	0.03
1,200	GEM Co. Ltd.	924	0.03
507	Sunny Optical Technology Group Co. Ltd.	4,600	0.13
		6,771	0.19
Other Industrial (0.07%) (2022: 0.00%)			
600	Zhejiang Sanhua Intelligent Controls Co. Ltd.	2,487	0.07
Pharmaceuticals (0.82%) (2022: 0.81%)			
558	Akeso, Inc.	3,316	0.09
2,865	China Feihe Ltd.	1,567	0.04
300	Chongqing Zhifei Biological Products Co. Ltd.	2,585	0.07
300	Huadong Medicine Co. Ltd.	1,754	0.05
788	Innovent Biologics, Inc.	4,314	0.12
1,100	Jiangsu Hengrui Pharmaceuticals Co. Ltd.	7,015	0.19
600	Shanghai Fosun Pharmaceutical Group Co. Ltd.	2,118	0.06
1,900	Shanghai RAAS Blood Products Co. Ltd.	2,143	0.06
400	Sichuan Kelun Pharmaceutical Co. Ltd.	1,638	0.04
500	Walvax Biotechnology Co. Ltd.	1,657	0.05
600	Zai Lab Ltd.	1,652	0.05
		29,759	0.82
Pipelines (0.00%) (2022: 0.04%)			
Real Estate (0.33%) (2022: 0.65%)			
1,516	Country Garden Services Holdings Co. Ltd.	1,310	0.04
518	KE Holdings, Inc.	8,397	0.23
1,466	Longfor Group Holdings Ltd.	2,347	0.06
		12,054	0.33
Retail (0.67%) (2022: 1.34%)			
952	ANTA Sports Products Ltd.	9,235	0.26
991	Haidilao International Holding Ltd.	1,845	0.05
781	JD Health International, Inc.	3,911	0.11
1,810	Li Ning Co. Ltd.	4,845	0.13
393	MINISO Group Holding Ltd.	2,021	0.06

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Retail (0.67%) (2022: 1.34%) (continued)			
2,000	Topsports International Holdings Ltd.	1,557	0.04
383	Zhongsheng Group Holdings Ltd.	916	0.02
		24,330	0.67
Semiconductors (0.40%) (2022: 0.51%)			
200	GigaDevice Semiconductor, Inc.	2,606	0.07
400	JCET Group Co. Ltd.	1,684	0.05
100	Maxscend Microelectronics Co. Ltd.	1,988	0.06
257	Montage Technology Co. Ltd.	2,129	0.06
1,100	Sanan Optoelectronics Co. Ltd.	2,148	0.06
170	Will Semiconductor Co. Ltd. Shanghai	2,558	0.07
200	Zhejiang Jingsheng Mechanical & Electrical Co. Ltd.	1,243	0.03
		14,356	0.40
Software (1.05%) (2022: 1.56%)			
490	Hundsun Technologies, Inc.	1,987	0.06
2,007	Kingdee International Software Group Co. Ltd.	2,925	0.08
1,730	NetEase, Inc.	31,150	0.86
700	Yonyou Network Technology Co. Ltd.	1,756	0.05
		37,818	1.05
Telecommunications (0.00%) (2022: 0.16%)			
Transportation (0.33%) (2022: 0.55%)			
1,500	JD Logistics, Inc.	1,879	0.05
700	SF Holding Co. Ltd.	3,987	0.11
301	ZTO Express Cayman, Inc.	6,245	0.17
		12,111	0.33
Utilities — Electric & Gas (0.10%) (2022: 0.26%)			
515	ENN Energy Holdings Ltd.	3,792	0.10
		661,674	18.32
Philippines (0.79%) (2022: 0.84%)			
Banks (0.17%) (2022: 0.16%)			
1,446	Bank of the Philippine Islands	2,711	0.07
1,465	BDO Unibank, Inc.	3,452	0.10
		6,163	0.17
Commercial Services (0.06%) (2022: 0.00%)			
530	International Container Terminal Services, Inc.	2,362	0.06
Food (0.19%) (2022: 0.26%)			
2,758	JG Summit Holdings, Inc.	1,900	0.05
320	SM Investments Corp.	5,039	0.14
		6,939	0.19
Holding Companies - Diversified Operations (0.00%) (2022: 0.06%)			

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Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Real Estate (0.27%) (2022: 0.29%)		
201	Ayala Corp.	2,472	0.07
4,532	Ayala Land, Inc.	2,819	0.08
7,635	SM Prime Holdings, Inc.	4,536	0.12
		9,827	0.27
	Retail (0.04%) (2022: 0.00%)		
287	Jollibee Foods Corp.	1,303	0.04
	Telecommunications (0.06%) (2022: 0.07%)		
90	PLDT, Inc.	2,079	0.06
	Utilities — Electric (0.00%) (2022: 0.00%)		
301	ACEN Corp.	24	0.00
		28,697	0.79
	Poland (0.99%) (2022: 0.82%)		
	Banks (0.45%) (2022: 0.23%)		
100	Alior Bank SA	1,942	0.06
195	Bank Polska Kasa Opieki SA	7,540	0.21
14	mBank SA	1,905	0.05
38	Santander Bank Polska SA	4,733	0.13
		16,120	0.45
	Computers (0.00%) (2022: 0.06%)		
	Consumer Durables & Apparels (0.11%) (2022: 0.22%)		
1	LPP SA	4,117	0.11
	Engineering & Construction (0.08%) (2022: 0.00%)		
17	Budimex SA	2,706	0.08
	Food (0.18%) (2022: 0.20%)		
57	Dino Polska SA	6,678	0.18
	Software (0.11%) (2022: 0.11%)		
140	CD Projekt SA	4,094	0.11
	Telecommunications (0.06%) (2022: 0.00%)		
1,077	Orange Polska SA	2,230	0.06
		35,945	0.99
	Republic of South Korea (13.44%) (2022: 12.84%)		
	Aerospace & Defense (0.00%) (2022: 0.04%)		
	Airlines (0.07%) (2022: 0.08%)		
141	Korean Air Lines Co. Ltd.	2,617	0.07
	Auto Manufacturers (0.34%) (2022: 0.61%)		
77	Hyundai Motor Co.	12,167	0.34
	Auto Parts & Equipment (0.58%) (2022: 0.29%)		
66	Hankook Tire & Technology Co. Ltd.	2,327	0.07

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Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Auto Parts & Equipment (0.58%) (2022: 0.29%) (continued)			
23	LG Energy Solution Ltd.	7,634	0.21
30	Samsung SDI Co. Ltd.	10,995	0.30
		20,956	0.58
Banks (0.66%) (2022: 0.74%)			
178	Hana Financial Group, Inc.	5,998	0.17
221	KakaoBank Corp.	4,890	0.13
285	Shinhan Financial Group Co. Ltd.	8,885	0.24
422	Woori Financial Group, Inc.	4,260	0.12
		24,033	0.66
Chemicals (0.58%) (2022: 0.54%)			
12	Ecopro Co. Ltd.	6,029	0.17
85	Hanwha Solutions Corp.	2,607	0.07
22	Kum Yang Co. Ltd.	1,865	0.05
27	LG Chem Ltd.	10,461	0.29
		20,962	0.58
Computers (0.28%) (2022: 0.26%)			
71	LG Corp.	4,736	0.13
33	Posco DX Co. Ltd.	1,901	0.05
26	Samsung SDS Co. Ltd.	3,432	0.10
		10,069	0.28
Cosmetics & Personal Care (0.12%) (2022: 0.19%)			
21	Amorepacific Corp.	2,364	0.07
7	LG H&H Co. Ltd.	1,930	0.05
		4,294	0.12
Distribution & Wholesale (0.04%) (2022: 0.00%)			
31	Posco International Corp.	1,502	0.04
Diversified Financial Services (0.45%) (2022: 0.29%)			
217	KB Financial Group, Inc.	9,115	0.25
42	Korea Investment Holdings Co. Ltd.	1,999	0.06
70	Meritz Financial Group, Inc.	3,212	0.09
62	Samsung Securities Co. Ltd.	1,854	0.05
		16,180	0.45
Electrical Components & Equipment (0.32%) (2022: 0.19%)			
30	Ecopro BM Co. Ltd.	6,708	0.19
18	L&F Co. Ltd.	2,851	0.08
10	LG Innotek Co. Ltd.	1,860	0.05
		11,419	0.32

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Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Electronics (0.16%) (2022: 0.16%)		
177	LG Display Co. Ltd.	1,751	0.05
35	Samsung Electro-Mechanics Co. Ltd.	4,163	0.11
		5,914	0.16
	Energy – Alternate Sources (0.00%) (2022: 0.07%)		
	Engineering & Construction (0.07%) (2022: 0.28%)		
114	Samsung Engineering Co. Ltd.	2,567	0.07
	Entertainment (0.14%) (2022: 0.14%)		
17	HYBE Co. Ltd.	3,082	0.08
27	JYP Entertainment Corp.	2,124	0.06
		5,206	0.14
	Food (0.10%) (2022: 0.23%)		
7	CJ CheilJedang Corp.	1,761	0.05
19	Orion Corp.	1,713	0.05
		3,474	0.10
	Full Line Insurance (0.26%) (2022: 0.30%)		
34	DB Insurance Co. Ltd.	2,210	0.06
20	Samsung Fire & Marine Insurance Co. Ltd.	4,084	0.11
59	Samsung Life Insurance Co. Ltd.	3,165	0.09
		9,459	0.26
	Healthcare Products (0.00%) (2022: 0.05%)		
	Home Furnishings (0.25%) (2022: 0.22%)		
14	CosmoAM&T Co. Ltd.	1,601	0.05
52	Coway Co. Ltd.	2,310	0.06
65	LG Electronics, Inc.	5,138	0.14
		9,049	0.25
	Internet (1.00%) (2022: 1.30%)		
263	Kakao Corp.	11,088	0.31
127	NAVER Corp.	22,089	0.61
16	NCSOFT Corp.	2,988	0.08
		36,165	1.00
	Iron & Steel (0.53%) (2022: 0.30%)		
68	Hyundai Steel Co.	1,927	0.06
44	POSCO Holdings, Inc.	17,065	0.47
		18,992	0.53
	Machinery, Construction & Mining (0.15%) (2022: 0.09%)		
43	Doosan Bobcat, Inc.	1,683	0.05
289	Doosan Enerbility Co. Ltd.	3,568	0.10
		5,251	0.15

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Mining (0.10%) (2022: 0.12%)		
9	Korea Zinc Co. Ltd.	3,480	0.10
	Miscellaneous Manufacturers (0.15%) (2022: 0.08%)		
20	POSCO Future M Co. Ltd.	5,575	0.15
	Oil & Gas (0.25%) (2022: 0.23%)		
34	HD Hyundai Co. Ltd.	1,671	0.05
35	SK Innovation Co. Ltd.	3,813	0.10
26	SK, Inc.	3,593	0.10
		9,077	0.25
	Other Finance (0.00%) (2022: 0.05%)		
	Pharmaceuticals (0.75%) (2022: 0.65%)		
22	Alteogen, Inc.	1,683	0.05
93	Celltrion, Inc.	14,550	0.40
71	HLB, Inc.	2,795	0.08
10	Samsung Biologics Co. Ltd.	5,901	0.16
42	Yuhan Corp.	2,244	0.06
		27,173	0.75
	Retail (0.00%) (2022: 0.04%)		
	Semiconductors (5.64%) (2022: 4.31%)		
33	Hanmi Semiconductor Co. Ltd.	1,581	0.05
2,820	Samsung Electronics Co. Ltd.	171,884	4.76
274	SK Hynix, Inc.	30,104	0.83
		203,569	5.64
	Shipping (0.17%) (2022: 0.17%)		
33	HD Korea Shipbuilding & Offshore Engineering Co. Ltd.	3,098	0.09
502	Samsung Heavy Industries Co. Ltd.	3,021	0.08
		6,119	0.17
	Software (0.12%) (2022: 0.25%)		
29	Krafton, Inc.	4,359	0.12
	Telecommunications (0.10%) (2022: 0.50%)		
63	KT Corp.	1,683	0.05
242	LG Uplus Corp.	1,922	0.05
		3,605	0.10
	Transportation (0.06%) (2022: 0.07%)		
15	Hyundai Glovis Co. Ltd.	2,230	0.06
		485,463	13.44

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Russian Federation (0.00%) (2022: 0.00%)		
	Chemicals (0.00%) (2022: 0.00%)		
1	PhosAgro PJSC	-	0.00
167	PhosAgro PJSC GDR	-	0.00
		-	0.00
	Internet (0.00%) (2022: 0.00%)		
168	VK IPJSC	-	0.00
	Iron & Steel (0.00%) (2022: 0.00%)		
104	Novolipetsk Steel PJSC	-	0.00
174	Severstal PAO	-	0.00
		-	0.00
	Mining (0.00%) (2022: 0.00%)		
54	Polyus PJSC	-	0.00
	Oil & Gas (0.00%) (2022: 0.00%)		
321	LUKOIL PJSC	-	0.00
90	Novatek PJSC	-	0.00
784	Surgutneftegas PJSC	-	0.00
		-	0.00
	Telecommunications (0.00%) (2022: 0.00%)		
433	Mobile TeleSystems PJSC	-	0.00
		-	0.00
	Saudi Arabia (5.17%) (2022: 3.15%)		
	Banks (3.05%) (2022: 2.04%)		
3,183	Al Rajhi Bank	73,845	2.04
1,586	Alinma Bank	16,389	0.45
852	Bank AlBilad	10,213	0.28
706	Bank Al-Jazira	3,520	0.10
630	Saudi Awwal Bank	6,317	0.18
		110,284	3.05
	Building & Construction Materials (0.05%) (2022: 0.03%)		
138	Saudi Cement Co.	1,932	0.05
	Chemicals (0.27%) (2022: 0.20%)		
241	Advanced Petrochemical Co.	2,535	0.07
568	National Industrialization Co.	1,863	0.05
607	Sahara International Petrochemical Co.	5,512	0.15
		9,910	0.27
	Food (0.19%) (2022: 0.06%)		
27	Saudia Dairy & Foodstuff Co.	2,397	0.07
432	Savola Group	4,303	0.12
		6,700	0.19

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Full Line Insurance (0.07%) (2022: 0.00%)		
45	Bupa Arabia for Cooperative Insurance Co.	2,559	0.07
	Healthcare Services (0.61%) (2022: 0.33%)		
145	Al Hammadi Holding	2,308	0.06
55	Dallah Healthcare Co.	2,517	0.07
135	Dr Sulaiman Al Habib Medical Services Group Co.	10,217	0.28
156	Mouwasat Medical Services Co.	4,651	0.13
64	Nahdi Medical Co.	2,338	0.07
		22,031	0.61
	Media (0.12%) (2022: 0.07%)		
95	Saudi Research & Media Group	4,327	0.12
	Oil & Gas (0.09%) (2022: 0.00%)		
69	Aldrees Petroleum & Transport Services Co.	3,253	0.09
	Real Estate (0.10%) (2022: 0.06%)		
939	Dar Al Arkan Real Estate Development Co.	3,486	0.10
	Retail (0.19%) (2022: 0.12%)		
798	Abdullah Al Othaim Markets Co.	2,788	0.08
974	Jarir Marketing Co.	4,062	0.11
		6,850	0.19
	Telecommunications (0.43%) (2022: 0.24%)		
890	Etihad Etisalat Co.	11,724	0.32
1,019	Mobile Telecommunications Co. Saudi Arabia	3,837	0.11
		15,561	0.43
		186,893	5.17
	Singapore (0.00%) (2022: 0.05%)		
	Internet (0.00%) (2022: 0.05%)		
	South Africa (3.10%) (2022: 4.41%)		
	Banks (1.04%) (2022: 1.08%)		
673	Absa Group Ltd.	6,025	0.16
3,956	FirstRand Ltd.	15,902	0.44
390	Nedbank Group Ltd.	4,611	0.13
978	Standard Bank Group Ltd.	11,129	0.31
		37,667	1.04
	Diversified Financial Services (0.48%) (2022: 0.39%)		
66	Capitec Bank Holdings Ltd.	7,313	0.20
269	Investec Ltd.	1,848	0.05
3,760	Old Mutual Ltd.	2,685	0.08
1,344	Sanlam Ltd.	5,350	0.15
		17,196	0.48

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Entertainment (0.05%) (2022: 0.12%)		
441	MultiChoice Group	1,954	0.05
	Food (0.39%) (2022: 0.46%)		
251	Bid Corp. Ltd.	5,856	0.16
353	Shoprite Holdings Ltd.	5,309	0.15
756	Woolworths Holdings Ltd.	2,985	0.08
		14,150	0.39
	Full Line Insurance (0.09%) (2022: 0.08%)		
399	Discovery Ltd.	3,135	0.09
	Internet (0.00%) (2022: 0.75%)		
	Mining (0.56%) (2022: 0.91%)		
44	Anglo American Platinum Ltd.	2,319	0.07
574	Gold Fields Ltd.	8,719	0.24
398	Harmony Gold Mining Co. Ltd.	2,603	0.07
736	Impala Platinum Holdings Ltd.	3,673	0.10
2,162	Sibanye Stillwater Ltd.	2,944	0.08
		20,258	0.56
	Other Finance (0.11%) (2022: 0.11%)		
453	Remgro Ltd.	4,025	0.11
	Pharmaceuticals (0.10%) (2022: 0.07%)		
316	Aspen Pharmacare Holdings Ltd.	3,516	0.10
	Real Estate Investment Trusts (0.00%) (2022: 0.13%)		
	Retail (0.15%) (2022: 0.14%)		
186	Clicks Group Ltd.	3,313	0.09
267	Mr Price Group Ltd.	2,289	0.06
		5,602	0.15
	Telecommunications (0.13%) (2022: 0.17%)		
788	Vodacom Group Ltd.	4,567	0.13
		112,070	3.10
	Taiwan (17.10%) (2022: 15.22%)		
	Airlines (0.05%) (2022: 0.07%)		
1,600	Eva Airways Corp.	1,640	0.05
	Auto Parts & Equipment (0.06%) (2022: 0.05%)		
1,574	Cheng Shin Rubber Industry Co. Ltd.	2,303	0.06
	Banks (0.13%) (2022: 0.18%)		
3,037	Shanghai Commercial & Savings Bank Ltd.	4,631	0.13
	Building & Construction Materials (0.09%) (2022: 0.23%)		
2,337	Asia Cement Corp.	3,156	0.09

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Chemicals (0.44%) (2022: 0.75%)			
3,302	Formosa Plastics Corp.	8,521	0.23
3,450	Nan Ya Plastics Corp.	7,476	0.21
		15,997	0.44
Computers (1.22%) (2022: 0.82%)			
2,536	Acer, Inc.	4,446	0.12
335	Advantech Co. Ltd.	4,061	0.11
546	Asustek Computer, Inc.	8,708	0.24
1,933	Compal Electronics, Inc.	2,510	0.07
6,379	Innolux Corp.	2,972	0.08
1,678	Inventec Corp.	2,887	0.08
1,000	Qisda Corp.	1,564	0.04
1,153	Quanta Computer, Inc.	8,434	0.24
1,343	Wistron Corp.	4,315	0.12
72	Wiwynn Corp.	4,281	0.12
		44,178	1.22
Consumer Durables & Apparels (0.20%) (2022: 0.27%)			
153	Eclat Textile Co. Ltd.	2,802	0.08
452	Feng TAY Enterprise Co. Ltd.	2,577	0.07
2,000	Pou Chen Corp.	2,014	0.05
		7,393	0.20
Diversified Financial Services (1.43%) (2022: 1.48%)			
10,807	China Development Financial Holding Corp.	4,419	0.12
12,367	CTBC Financial Holding Co. Ltd.	11,424	0.32
9,965	E.Sun Financial Holding Co. Ltd.	8,377	0.23
4,763	Fubon Financial Holding Co. Ltd.	10,056	0.28
7,559	SinoPac Financial Holdings Co. Ltd.	4,852	0.13
7,835	Taishin Financial Holding Co. Ltd.	4,621	0.13
8,731	Yuanta Financial Holding Co. Ltd.	7,852	0.22
		51,601	1.43
Electrical Components & Equipment (0.36%) (2022: 0.56%)			
1,157	Delta Electronics, Inc.	11,819	0.32
1,000	Tatung Co. Ltd.	1,368	0.04
		13,187	0.36
Electronics (1.61%) (2022: 1.36%)			
4,297	AUO Corp.	2,541	0.07
1,000	Chicony Electronics Co. Ltd.	5,702	0.16
356	Chroma ATE, Inc.	2,471	0.07
6,720	Hon Hai Precision Industry Co. Ltd.	22,881	0.63
552	Micro-Star International Co. Ltd.	3,669	0.10
1,661	Pegatron Corp.	4,725	0.13
673	Synnex Technology International Corp.	1,539	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Electronics (1.61%) (2022: 1.36%) (continued)		
843	Unimicron Technology Corp.	4,834	0.13
51	Voltronic Power Technology Corp.	2,842	0.08
1,000	WPG Holdings Ltd.	2,659	0.07
230	Yageo Corp.	4,474	0.13
		58,337	1.61
	Food (0.21%) (2022: 0.21%)		
3,151	Uni-President Enterprises Corp.	7,649	0.21
	Full Line Insurance (0.32%) (2022: 0.36%)		
5,929	Cathay Financial Holding Co. Ltd.	8,838	0.24
9,844	Shin Kong Financial Holding Co. Ltd.	2,839	0.08
		11,677	0.32
	Home Furnishings (0.17%) (2022: 0.10%)		
1,622	Lite-On Technology Corp.	6,183	0.17
	Internet (0.00%) (2022: 0.01%)		
	Iron & Steel (0.10%) (2022: 0.00%)		
1,338	TA Chen Stainless Pipe	1,727	0.05
1,547	Walsin Lihwa Corp.	1,948	0.05
		3,675	0.10
	Leisure Time (0.04%) (2022: 0.08%)		
259	Giant Manufacturing Co. Ltd.	1,553	0.04
	Miscellaneous Manufacturers (0.37%) (2022: 0.26%)		
305	Elite Material Co. Ltd.	3,796	0.10
214	Hiwin Technologies Corp.	1,639	0.05
84	Largan Precision Co. Ltd.	7,855	0.22
		13,290	0.37
	Oil & Gas (0.10%) (2022: 0.11%)		
1,332	Formosa Petrochemical Corp.	3,502	0.10
	Other Industrial (0.00%) (2022: 0.11%)		
	Real Estate (0.10%) (2022: 0.09%)		
1,094	Highwealth Construction Corp.	1,429	0.04
1,769	Ruentex Development Co. Ltd.	2,176	0.06
		3,605	0.10
	Retail (0.23%) (2022: 0.16%)		
276	Hotai Motor Co. Ltd.	6,376	0.18
200	President Chain Store Corp.	1,756	0.05
		8,132	0.23
	Semiconductors (9.38%) (2022: 7.20%)		
1,583	ASE Technology Holding Co. Ltd.	6,963	0.19
50	Global Unichip Corp.	2,835	0.08

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Semiconductors (9.38%) (2022: 7.20%) (continued)			
1,000	King Yuan Electronics Co. Ltd.	2,766	0.08
1,664	Macronix International Co. Ltd.	1,700	0.05
882	MediaTek, Inc.	29,170	0.81
1,000	Nanya Technology Corp.	2,541	0.07
404	Novatek Microelectronics Corp.	6,806	0.19
2,000	Powerchip Semiconductor Manufacturing Corp.	1,919	0.05
1,000	Powertech Technology, Inc.	4,594	0.13
338	Realtek Semiconductor Corp.	5,193	0.14
13,530	Taiwan Semiconductor Manufacturing Co. Ltd.	261,426	7.24
6,143	United Microelectronics Corp.	10,528	0.29
2,228	Winbond Electronics Corp.	2,211	0.06
		338,652	9.38
Telecommunications (0.36%) (2022: 0.42%)			
404	Accton Technology Corp.	6,885	0.19
1,000	Far EasTone Telecommunications Co. Ltd.	2,600	0.07
1,043	Taiwan Mobile Co. Ltd.	3,351	0.10
		12,836	0.36
Textile (0.08%) (2022: 0.08%)			
2,690	Far Eastern New Century Corp.	2,735	0.08
Transportation (0.05%) (2022: 0.26%)			
936	Wan Hai Lines Ltd.	1,677	0.05
		617,589	17.10
Thailand (2.16%) (2022: 2.60%)			
Banks (0.29%) (2022: 0.28%)			
500	Bangkok Bank PCL	2,293	0.06
2,300	Bank of Ayudhya PCL	1,904	0.05
1,004	Kasikornbank PCL	3,971	0.11
49,900	TMBThanachart Bank PCL	2,441	0.07
		10,609	0.29
Beverages (0.04%) (2022: 0.10%)			
555	Carabao Group PCL	1,341	0.04
Chemicals (0.06%) (2022: 0.07%)			
2,511	Indorama Ventures PCL	2,005	0.06
Commercial Services (0.00%) (2022: 0.07%)			
Electronics (0.28%) (2022: 0.29%)			
3,910	Delta Electronics Thailand PCL	10,081	0.28
Energy – Alternate Sources (0.06%) (2022: 0.15%)			
1,738	Energy Absolute PCL	2,253	0.06
Food (0.06%) (2022: 0.09%)			
3,957	Charoen Pokphand Foods PCL	2,272	0.06

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Healthcare Services (0.15%) (2022: 0.18%)		
3,305	Bangkok Dusit Medical Services PCL	2,687	0.08
394	Bumrungrad Hospital PCL	2,563	0.07
		5,250	0.15
	Lodging (0.06%) (2022: 0.07%)		
2,558	Minor International PCL	2,211	0.06
	Packaging & Containers (0.00%) (2022: 0.05%)		
	Real Estate (0.08%) (2022: 0.09%)		
1,500	Central Pattana PCL	3,054	0.08
	Retail (0.43%) (2022: 0.46%)		
3,042	Central Retail Corp. PCL	3,654	0.10
5,394	CP ALL PCL	8,850	0.24
1,700	CP Aextra PCL	1,345	0.04
4,832	Home Product Center PCL	1,656	0.05
		15,505	0.43
	Telecommunications (0.42%) (2022: 0.45%)		
1,431	Advanced Info Service PCL	9,098	0.25
1,315	Intouch Holdings PCL	2,755	0.08
21,457	True Corp. PCL	3,174	0.09
		15,027	0.42
	Transportation (0.05%) (2022: 0.00%)		
7,949	BTS Group Holdings PCL	1,688	0.05
	Utilities — Electric (0.18%) (2022: 0.25%)		
5,100	Gulf Energy Development PCL	6,649	0.18
		77,945	2.16
	Turkey (0.81%) (2022: 0.69%)		
	Auto Manufacturers (0.04%) (2022: 0.00%)		
60	Ford Otomotiv Sanayi AS	1,502	0.04
	Banks (0.19%) (2022: 0.12%)		
2,398	Akbank TAS	2,965	0.08
2,911	Turkiye Is Bankasi AS	2,302	0.07
2,267	Yapi ve Kredi Bankasi AS	1,500	0.04
		6,767	0.19
	Chemicals (0.00%) (2022: 0.04%)		
	Engineering & Construction (0.05%) (2022: 0.08%)		
1,697	Enka Insaat ve Sanayi AS	1,954	0.05
	Food (0.09%) (2022: 0.08%)		
300	BIM Birlesik Magazalar AS	3,055	0.09

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Holding Companies - Diversified Operations (0.19%) (2022: 0.11%)			
1,281	Haci Omer Sabanci Holding AS	2,622	0.07
906	KOC Holding AS	4,350	0.12
		6,972	0.19
Oil & Gas (0.09%) (2022: 0.07%)			
680	Turkiye Petrol Rafinerileri AS	3,292	0.09
Other Consumer, Cyclical (0.06%) (2022: 0.07%)			
1,314	Turkiye Sise ve Cam Fabrikalari AS	2,039	0.06
Telecommunications (0.07%) (2022: 0.08%)			
1,266	Turkcell Iletisim Hizmetleri AS	2,405	0.07
Textile (0.03%) (2022: 0.04%)			
893	Sasa Polyester Sanayi AS	1,102	0.03
		29,088	0.81
United Kingdom (0.00%) (2022: 0.00%)			
Iron & Steel (0.00%) (2022: 0.00%)			
479	Evraz PLC	-	0.00
United States (0.60%) (2022: 1.04%)			
Pharmaceuticals (0.23%) (2022: 0.51%)			
591	BeiGene Ltd.	8,333	0.23
Retail (0.37%) (2022: 0.53%)			
312	Yum China Holdings, Inc.	13,274	0.37
		21,607	0.60
Total Equities		3,604,012	99.78
Rights (0.00%) (2022: 0.00%)			
Brazil (0.00%) (2022: 0.00%)			
Commercial Services (0.00%) (2022: 0.00%)			
3	Localiza Rent a Car SA	12	0.00
Total Rights		12	0.00
Total Transferable Securities (99.78%) (2022: 99.62%)		3,604,024	99.78
Total Investments (99.78%) (2022: 99.62%)		3,604,024	99.78
Other Net Assets (0.22%) (2022: 0.38%)		7,993	0.22
Net Assets (100.00%) (2022: 100.00%)		3,612,017	100.00

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	99.35
Other transferable securities of the type referred to in Regulations 68 (1)(a), (b) and (c)	0.00
Other assets	0.65
	<hr/>
	100.00
	<hr/> <hr/>

Abbreviation used:

GDR – Global Depository Receipt

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Broad Commodities UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>			
Transferable Securities (80.27%) (2022: 80.37%)						
Government Bonds (80.27%) (2022: 80.37%)						
United States (80.27%) (2022: 80.37%)						
17,426,000	U.S. Cash Management Bills - Reopening Zero Coupon 15/02/2024	17,367,353	7.11			
18,794,000	U.S. Cash Management Bills - Reopening Zero Coupon 15/02/2024	18,788,544	7.69			
18,673,000	U.S. Cash Management Bills - Reopening Zero Coupon 15/02/2024	18,571,968	7.60			
19,807,000	U.S. Treasury Bills Zero Coupon 11/01/2024	19,781,143	8.09			
12,366,000	U.S. Treasury Bills Zero Coupon 22/02/2024	12,274,161	5.02			
18,000,000	U.S. Treasury Bills Zero Coupon 21/03/2024	17,795,123	7.28			
18,448,000	U.S. Treasury Bills Zero Coupon 04/04/2024	18,274,752	7.48			
18,415,000	U.S. Treasury Bills Zero Coupon 04/04/2024	18,167,863	7.43			
17,977,000	U.S. Treasury Bills Zero Coupon 18/04/2024	17,699,837	7.24			
13,246,000	U.S. Treasury Bills Zero Coupon 02/05/2024*	13,016,615	5.33			
14,635,000	U.S. Treasury Bills Zero Coupon 16/05/2024	14,354,667	5.87			
10,353,000	U.S. Treasury Bills Zero Coupon 20/06/2024	10,106,403	4.13			
		196,198,429	80.27			
	Total Government Bonds	196,198,429	80.27			
	Total Transferable Securities (80.27%) (2022: 80.37%)	196,198,429	80.27			
Exchange-traded Commodities (22.66%) (2022: 19.33%)						
United Kingdom (22.66%) (2022: 19.33%)						
544,007	WisdomTree Physical Silver	11,948,265	4.89			
28,767	Gold Bullion Securities Ltd.	5,474,741	2.24			
184,770	WisdomTree Core Physical Gold	37,963,164	15.53			
		55,386,170	22.66			
	Total Exchange-traded Commodities (22.66%) (2022: 19.33%)	55,386,170	22.66			
Financial Derivative Instruments ((3.01%) (2022: (3.85)%)						
Total Return Swaps ((3.01%) (2022: (3.85)%)						
<i>Ccy</i>	<i>Notional Amount USD</i>	<i>Fund Pays</i>	<i>Fund Receives</i>	<i>Termination Date</i>	<i>Unrealised Loss USD</i>	<i>Fund %</i>
USD	195,299,254	US Treasury Bill 3-Month	Bloomberg Commodity ex-Precious Metals Total Return Index	30/04/2024	(7,356,413)	(3.01)
					(7,356,413)	(3.01)
					(7,356,413)	(3.01)
					(7,356,413)	(3.01)

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Broad Commodities UCITS ETF (continued)

Total Investments (99.92%) (2022: 95.85%)	244,228,186	99.92
Other Net Assets (0.08%) (2022: 4.15%)	195,324	0.08
Net Assets (100.00%) (2022: 100.00%)	<u>244,423,510</u>	<u>100.00</u>

	<i>% of Total Assets</i>
<i>Analysis of Total Assets</i>	
Transferable securities admitted to an official stock exchange listing	77.28
Exchange-traded Commodities	21.81
Other assets	0.91
	<u>100.00</u>

*The Fund pledged this security with a market value of USD 5,524,644 to BNP Paribas as collateral in respect of open total return swaps held by the Fund as of 31 December 2023.

The counterparty for total return swaps is BNP Paribas.

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree BioRevolution UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.66%) (2022: 99.69%)		
	Equities (99.66%) (2022: 99.69%)		
	Australia (0.74%) (2022: 1.24%)		
	Chemicals (0.74%) (2022: 1.24%)		
4,901	Nufarm Ltd.	17,457	0.74
	Austria (0.31%) (2022: 0.00%)		
	Chemicals (0.31%) (2022: 0.00%)		
186	Lenzing AG	7,304	0.31
	Canada (0.87%) (2022: 1.04%)		
	Chemicals (0.87%) (2022: 1.04%)		
366	Nutrien Ltd.	20,617	0.87
	Denmark (3.33%) (2022: 3.63%)		
	Chemicals (2.40%) (2022: 2.30%)		
342	Chr Hansen Holding AS	28,694	1.21
510	Novozymes AS	28,046	1.19
		56,740	2.40
	Pharmaceuticals (0.93%) (2022: 1.33%)		
687	Genmab AS ADR	21,874	0.93
		78,614	3.33
	Germany (3.66%) (2022: 4.62%)		
	Energy – Alternate Sources (0.70%) (2022: 1.83%)		
497	Verbio Vereinigte Bioenergie AG	16,404	0.70
	Healthcare Services (1.38%) (2022: 0.58%)		
1,387	Evotec SE	32,604	1.38
	Pharmaceuticals (1.58%) (2022: 2.21%)		
409	Bayer AG	15,194	0.64
210	BioNTech SE	22,164	0.94
		37,358	1.58
		86,366	3.66
	Japan (1.44%) (2022: 2.57%)		
	Pharmaceuticals (1.44%) (2022: 2.57%)		
1,233	Takara Bio, Inc.	10,950	0.46
801	Takeda Pharmaceutical Co. Ltd.	23,033	0.98
		33,983	1.44
	Netherlands (2.32%) (2022: 2.59%)		
	Healthcare Products (1.09%) (2022: 1.72%)		
594	Qiagen NV	25,797	1.09

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree BioRevolution UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Pharmaceuticals (1.23%) (2022: 0.87%)		
2,874	CureVac NV	12,100	0.51
2,496	uniQure NV	16,898	0.72
		28,998	1.23
		54,795	2.32
	Sweden (0.79%) (2022: 0.65%)		
	Pharmaceuticals (0.79%) (2022: 0.65%)		
961	Vitrolife AB	18,566	0.79
	Switzerland (2.61%) (2022: 1.75%)		
	Pharmaceuticals (2.61%) (2022: 1.75%)		
531	CRISPR Therapeutics AG	33,241	1.40
283	Novartis AG	28,537	1.21
		61,778	2.61
	United Kingdom (2.13%) (2022: 4.42%)		
	Agriculture (0.62%) (2022: 0.96%)		
532	Genus PLC	14,717	0.62
	Pharmaceuticals (1.51%) (2022: 3.46%)		
353	AstraZeneca PLC	23,774	1.01
4,424	Oxford Nanopore Technologies PLC	11,742	0.50
		35,516	1.51
		50,233	2.13
	United States (81.46%) (2022: 77.18%)		
	Agriculture (2.11%) (2022: 4.05%)		
330	Archer-Daniels-Midland Co.	23,833	1.01
520	Darling Ingredients, Inc.	25,917	1.10
		49,750	2.11
	Chemicals (3.57%) (2022: 5.87%)		
480	Dow, Inc.	26,323	1.11
367	DuPont de Nemours, Inc.	28,233	1.20
261	FMC Corp.	16,456	0.70
15,826	Origin Materials, Inc.	13,234	0.56
		84,246	3.57
	Electronics (0.00%) (2022: 1.94%)		
	Energy – Alternate Sources (2.21%) (2022: 1.39%)		
24,523	Gevo, Inc.	28,447	1.21
940	Green Plains, Inc.	23,707	1.00
		52,154	2.21

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree BioRevolution UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Food (1.80%) (2022: 1.58%)		
1,962	Beyond Meat, Inc.	17,462	0.74
466	Tyson Foods, Inc.	25,047	1.06
		42,509	1.80
	Healthcare Products (10.51%) (2022: 8.87%)		
518	10X Genomics, Inc.	28,987	1.23
190	Agilent Technologies, Inc.	26,416	1.12
306	Bio-Techne Corp.	23,611	1.00
123	Danaher Corp.	28,455	1.21
409	Exact Sciences Corp.	30,258	1.28
542	Natera, Inc.	33,951	1.44
2,439	Pacific Biosciences of California, Inc.	23,926	1.01
156	Repligen Corp.	28,049	1.19
46	Thermo Fisher Scientific, Inc.	24,416	1.03
		248,069	10.51
	Healthcare Services (3.71%) (2022: 3.10%)		
549	Catalent, Inc.	24,666	1.04
21,940	Ginkgo Bioworks Holdings, Inc.	37,079	1.57
114	Laboratory Corp. of America Holdings	25,911	1.10
		87,656	3.71
	Pharmaceuticals (55.76%) (2022: 50.38%)		
3,734	2seventy bio, Inc.	15,944	0.68
19,366	Agenus, Inc.	16,033	0.68
1,273	Agios Pharmaceuticals, Inc.	28,350	1.20
5,240	Allogene Therapeutics, Inc.	16,820	0.71
135	Alnylam Pharmaceuticals, Inc.	25,840	1.09
99	Amgen, Inc.	28,514	1.21
2,671	Amicus Therapeutics, Inc.	37,901	1.60
1,060	Arcturus Therapeutics Holdings, Inc.	33,422	1.42
869	Arrowhead Pharmaceuticals, Inc.	26,591	1.13
901	Beam Therapeutics, Inc.	24,525	1.04
89	Biogen, Inc.	23,031	0.98
271	BioMarin Pharmaceutical, Inc.	26,130	1.11
57	Bio-Rad Laboratories, Inc.	18,405	0.78
573	Blueprint Medicines Corp.	52,854	2.24
1,371	Bridgebio Pharma, Inc.	55,347	2.34
5,124	Caribou Biosciences, Inc.	29,361	1.24
435	Corteva, Inc.	20,845	0.88
3,810	Editas Medicine, Inc.	38,595	1.63
58	Eli Lilly & Co.	33,809	1.43
9,600	Fate Therapeutics, Inc.	35,904	1.52
15,812	Geron Corp.	33,363	1.41
302	Gilead Sciences, Inc.	24,465	1.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree BioRevolution UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Pharmaceuticals (55.76%) (2022: 50.38%) (continued)			
122	Illumina, Inc.	16,987	0.72
720	Intellia Therapeutics, Inc.	21,953	0.93
667	Ionis Pharmaceuticals, Inc.	33,744	1.43
5,797	Iovance Biotherapeutics, Inc.	47,130	2.00
157	Johnson & Johnson	24,608	1.04
224	Merck & Co., Inc.	24,420	1.03
518	Mirati Therapeutics, Inc.	30,433	1.29
175	Moderna, Inc.	17,404	0.74
1,293	Myriad Genetics, Inc.	24,748	1.05
1,677	NeoGenomics, Inc.	27,134	1.15
657	Pfizer, Inc.	18,915	0.80
6,020	Precigen, Inc.	8,067	0.34
31	Regeneron Pharmaceuticals, Inc.	27,227	1.15
1,407	REGENXBIO, Inc.	25,256	1.07
219	Sarepta Therapeutics, Inc.	21,118	0.89
2,110	Stoke Therapeutics, Inc.	11,099	0.47
2,107	Twist Bioscience Corp.	77,664	3.29
726	Ultragenyx Pharmaceutical, Inc.	34,717	1.47
110	United Therapeutics Corp.	24,188	1.02
1,249	Veracyte, Inc.	34,360	1.45
929	Vericel Corp.	33,082	1.40
73	Vertex Pharmaceuticals, Inc.	29,703	1.26
1,963	Verve Therapeutics, Inc.	27,364	1.16
149	Zoetis, Inc.	29,408	1.25
		1,316,778	55.76
Software (1.79%) (2022: 0.00%)			
1,183	Schrodinger, Inc.	42,351	1.79
		1,923,513	81.46
	Total Equities	2,353,226	99.66
	Total Transferable Securities (99.66%) (2022: 99.69%)	2,353,226	99.66
	Total Investments (99.66%) (2022: 99.69%)	2,353,226	99.66
	Other Net Assets (0.34%) (2022: 0.31%)	8,090	0.34
	Net Assets (100.00%) (2022: 100.00%)	2,361,316	100.00

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree BioRevolution UCITS ETF (continued)

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	96.64
Other assets	3.36
	<hr/>
	100.00
	<hr/>

Abbreviation used:

ADR – American Depositary Receipt

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree New Economy Real Estate UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.30%) (2022: 99.25%)		
	Equities (99.30%) (2022: 99.25%)		
	Australia (7.65%) (2022: 7.07%)		
	Real Estate Investment Trusts (6.64%) (2022: 6.14%)		
7,172	Dexus	37,584	1.16
10,300	Goodman Group	177,814	5.48
		215,398	6.64
	Telecommunications (1.01%) (2022: 0.93%)		
3,496	NEXTDC Ltd.	32,753	1.01
		248,151	7.65
	Belgium (1.42%) (2022: 1.65%)		
	Real Estate Investment Trusts (1.42%) (2022: 1.65%)		
1,466	Warehouses De Pauw CVA	46,153	1.42
	Canada (2.25%) (2022: 2.94%)		
	Real Estate Investment Trusts (2.25%) (2022: 2.94%)		
861	Allied Properties Real Estate Investment Trust	13,177	0.41
2,656	Dream Industrial Real Estate Investment Trust	28,119	0.87
546	Granite Real Estate Investment Trust	31,586	0.97
		72,882	2.25
	Hong Kong (0.77%) (2022: 0.00%)		
	Real Estate (0.77%) (2022: 0.00%)		
17,980	ESR Group Ltd.	24,868	0.77
	Italy (1.14%) (2022: 0.00%)		
	Engineering & Construction (1.14%) (2022: 0.00%)		
2,935	Infrastrutture Wireless Italiane SpA	37,123	1.14
	Japan (4.34%) (2022: 5.21%)		
	Real Estate Investment Trusts (4.34%) (2022: 5.21%)		
5	Activia Properties, Inc.	13,778	0.42
40	GLP J-Reit	39,864	1.23
6	Japan Logistics Fund, Inc.	12,172	0.37
19	LaSalle Logiport REIT	20,485	0.63
5	Mitsui Fudosan Logistics Park, Inc.	16,226	0.50
20	Nippon Prologis REIT, Inc.	38,502	1.19
		141,027	4.34
	People's Republic of China (0.00%) (2022: 6.49%)		
	Engineering & Construction (0.00%) (2022: 6.49%)		
	Singapore (5.72%) (2022: 6.87%)		
	Real Estate Investment Trusts (5.72%) (2022: 6.87%)		
26,989	CapitaLand Ascendas REIT	61,994	1.91
22,612	Frasers Logistics & Commercial Trust	19,713	0.61
11,866	Keppel DC REIT	17,541	0.54
14,925	Keppel REIT	10,523	0.32

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree New Economy Real Estate UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Real Estate Investment Trusts (5.72%) (2022: 6.87%) (continued)		
19,804	Mapletree Industrial Trust	37,684	1.16
28,924	Mapletree Logistics Trust	38,153	1.18
		185,608	5.72
	Spain (5.04%) (2022: 2.77%)		
	Engineering & Construction (5.04%) (2022: 2.77%)		
4,149	Cellnex Telecom SA	163,437	5.04
	Sweden (2.20%) (2022: 1.08%)		
	Real Estate (2.20%) (2022: 1.08%)		
1,748	Fabege AB	18,767	0.58
1,917	Sagax AB	52,767	1.62
		71,534	2.20
	United Kingdom (6.30%) (2022: 3.61%)		
	Engineering & Construction (0.00%) (2022: 0.29%)		
	Real Estate (0.00%) (2022: 0.20%)		
	Real Estate Investment Trusts (6.30%) (2022: 3.12%)		
739	Derwent London PLC	22,233	0.68
7,077	LondonMetric Property PLC	17,277	0.53
11,510	Segro PLC	130,061	4.01
16,270	Tritax Big Box REIT PLC	35,031	1.08
		204,602	6.30
		204,602	6.30
	United States (62.47%) (2022: 61.56%)		
	Internet (3.66%) (2022: 2.73%)		
872	Airbnb, Inc.	118,714	3.66
	Real Estate (0.00%) (2022: 0.36%)		
	Real Estate Investment Trusts (57.99%) (2022: 57.89%)		
1,060	Alexandria Real Estate Equities, Inc.	134,376	4.14
704	American Tower Corp.	151,980	4.68
2,546	Americold Realty Trust, Inc.	77,067	2.37
1,061	COPT Defense Properties	27,193	0.84
1,431	Cousins Properties, Inc.	34,845	1.07
1,284	Crown Castle, Inc.	147,904	4.56
980	Digital Realty Trust, Inc.	131,888	4.06
1,373	Douglas Emmett, Inc.	19,909	0.61
306	EastGroup Properties, Inc.	56,163	1.73
164	Equinix, Inc.	132,084	4.07
5,160	Healthpeak Properties, Inc.	102,168	3.15
2,463	Iron Mountain, Inc.	172,361	5.31
708	JBG SMITH Properties	12,043	0.37
996	Kilroy Realty Corp.	39,681	1.22
1,960	LXP Industrial Trust	19,443	0.60

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree New Economy Real Estate UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Real Estate Investment Trusts (57.99%) (2022: 57.89%) (continued)			
1,041	Prologis, Inc.	138,765	4.28
1,943	Rexford Industrial Realty, Inc.	109,002	3.36
545	SBA Communications Corp.	138,261	4.26
777	Terreno Realty Corp.	48,695	1.50
3,787	Ventas, Inc.	188,744	5.81
		1,882,572	57.99
Telecommunications (0.82%) (2022: 0.58%)			
1,520	DigitalBridge Group, Inc.	26,661	0.82
		2,027,947	62.47
Total Equities		3,223,332	99.30
Total Transferable Securities (99.30%) (2022: 99.25%)		3,223,332	99.30
Total Investments (99.30%) (2022: 99.25%)		3,223,332	99.30
Other Net Assets (0.70%) (2022: 0.75%)		22,786	0.70
Net Assets (100.00%) (2022: 100.00%)		3,246,118	100.00
<i>Analysis of Total Assets</i>			<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing			99.27
Other assets			0.73
			100.00

Abbreviation used:

REIT – Real Estate Investment Trust

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Recycling Decarbonisation UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.64%) (2022: 99.90%)		
	Equities (93.20%) (2022: 97.40%)		
	Belgium (4.08%) (2022: 3.35%)		
	Chemicals (4.08%) (2022: 3.35%)		
3,895	Umicore SA	107,135	4.08
	Brazil (4.82%) (2022: 4.19%)		
	Energy – Alternate Sources (2.76%) (2022: 2.66%)		
11,974	Sao Martinho SA	72,249	2.76
	Environmental Control (2.06%) (2022: 1.53%)		
8,895	Ambipar Participacoes e Empreendimentos SA	29,756	1.13
3,054	Orizon Valorizacao de Residuos SA	24,306	0.93
		54,062	2.06
		126,311	4.82
	Canada (12.65%) (2022: 13.05%)		
	Environmental Control (12.65%) (2022: 12.94%)		
4,687	GFL Environmental, Inc.	161,748	6.16
10,610	Li-Cycle Holdings Corp.	6,205	0.24
1,098	Waste Connections, Inc.	163,899	6.25
		331,852	12.65
	Utilities — Electric (0.00%) (2022: 0.11%)		
		331,852	12.65
	Finland (5.72%) (2022: 5.62%)		
	Oil & Gas (5.72%) (2022: 5.62%)		
4,218	Neste OYJ	150,080	5.72
	Germany (0.23%) (2022: 0.28%)		
	Energy – Alternate Sources (0.23%) (2022: 0.28%)		
477	CropEnergies AG	6,060	0.23
	Hong Kong (0.03%) (2022: 0.09%)		
	Energy – Alternate Sources (0.03%) (2022: 0.09%)		
4,764	China Everbright Greentech Ltd.	793	0.03
	Japan (2.18%) (2022: 3.65%)		
	Environmental Control (0.94%) (2022: 1.24%)		
888	Daiseki Co. Ltd.	24,659	0.94
	Utilities — Electric (1.24%) (2022: 2.41%)		
5,874	eRex Co. Ltd.	32,541	1.24
		57,200	2.18
	Norway (0.28%) (2022: 0.34%)		
	Energy – Alternate Sources (0.28%) (2022: 0.24%)		
5,571	Aker Carbon Capture ASA	7,449	0.28
	Environmental Control (0.00%) (2022: 0.10%)		

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Recycling Decarbonisation UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Portugal (0.97%) (2022: 1.07%)		
	Utilities — Electric (0.97%) (2022: 1.07%)		
2,817	Greenvolt-Energias Renovaveis SA	25,454	0.97
	Switzerland (2.60%) (2022: 1.81%)		
	Chemicals (2.60%) (2022: 1.81%)		
4,621	Clariant AG	68,191	2.60
	Thailand (2.37%) (2022: 2.89%)		
	Energy – Alternate Sources (2.16%) (2022: 2.89%)		
43,679	Energy Absolute PCL	56,626	2.16
	Utilities — Electric (0.21%) (2022: 0.00%)		
122,717	Absolute Clean Energy PCL	5,501	0.21
		62,127	2.37
	Turkey (0.87%) (2022: 0.99%)		
	Environmental Control (0.00%) (2022: 0.99%)		
	Utilities — Electric (0.87%) (2022: 0.00%)		
39,379	Biotrend Cevre VE Enerji Yatirimlari AS	22,934	0.87
	United Kingdom (3.80%) (2022: 3.32%)		
	Environmental Control (0.24%) (2022: 0.28%)		
784	Renewi PLC	6,386	0.24
	Holding Companies - Diversified Operations (0.00%) (2022: 3.04%)		
	Utilities — Electric (3.56%) (2022: 0.00%)		
14,943	Drax Group PLC	93,285	3.56
		99,671	3.80
	United States (52.60%) (2022: 56.75%)		
	Agriculture (3.32%) (2022: 4.71%)		
1,750	Darling Ingredients, Inc.	87,220	3.32
	Chemicals (0.92%) (2022: 2.72%)		
28,799	Origin Materials, Inc.	24,082	0.92
	Energy – Alternate Sources (9.58%) (2022: 13.84%)		
7,943	Alto Ingredients, Inc.	21,128	0.81
12,212	Enviva, Inc.	12,161	0.46
2,366	FutureFuel Corp.	14,385	0.55
36,923	Gevo, Inc.	42,831	1.63
4,800	Green Plains, Inc.	121,056	4.62
1,711	Montauk Renewables, Inc.	15,245	0.58
664	OPAL Fuels, Inc.	3,665	0.14
439	REX American Resources Corp.	20,765	0.79
		251,236	9.58
	Environmental Control (29.06%) (2022: 21.74%)		
1,884	Casella Waste Systems, Inc.	161,007	6.14
903	Clean Harbors, Inc.	157,582	6.01

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Recycling Decarbonisation UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Environmental Control (29.06%) (2022: 21.74%) (continued)		
1,273	LanzaTech Global, Inc.	6,403	0.24
1,322	Montrose Environmental Group, Inc.	42,476	1.62
11,532	PureCycle Technologies, Inc.	46,705	1.78
1,057	Republic Services, Inc.	174,310	6.64
971	Waste Management, Inc.	173,906	6.63
		762,389	29.06
	Machinery, Construction & Mining (0.81%) (2022: 0.00%)		
2,100	Net Power, Inc.	21,210	0.81
	Miscellaneous Manufacturers (0.00%) (2022: 0.03%)		
	Oil & Gas (2.87%) (2022: 7.95%)		
22,212	Vertex Energy, Inc.	75,299	2.87
	Retail (1.72%) (2022: 2.38%)		
11,810	Clean Energy Fuels Corp.	45,232	1.72
	Utilities — Electric (4.32%) (2022: 3.38%)		
3,575	Ameresco, Inc.	113,220	4.32
		1,379,888	52.60
	Total Equities	2,445,145	93.20
	Preferred Stock (6.44%) (2022: 2.50%)		
	Brazil (6.44%) (2022: 2.50%)		
	Utilities — Electric & Gas (6.44%) (2022: 2.50%)		
203,601	Raizen SA	168,913	6.44
	Total Preferred Stock	168,913	6.44
	Total Transferable Securities (99.64%) (2022: 99.90%)	2,614,058	99.64
	Total Investments (99.64%) (2022: 99.90%)	2,614,058	99.64
	Other Net Assets (0.36%) (2022: 0.10%)	9,351	0.36
	Net Assets (100.00%) (2022: 100.00%)	2,623,409	100.00
	<i>Analysis of Total Assets</i>		<i>% of Total Assets</i>
	Transferable securities admitted to an official stock exchange listing		99.61
	Other assets		0.39
			100.00

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Blockchain UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.89%) (2022: 99.91%)		
	Equities (99.89%) (2022: 99.91%)		
	Australia (1.94%) (2022: 0.11%)		
	Commercial Services (1.94%) (2022: 0.00%)		
6,113	Iris Energy Ltd.	43,708	1.94
	Utilities — Electric (0.00%) (2022: 0.11%)		
	Canada (3.44%) (2022: 4.59%)		
	Commercial Services (3.44%) (2022: 4.59%)		
20,879	Bitfarms Ltd.	60,758	2.71
3,632	Hive Digital Technologies Ltd.	16,453	0.73
		77,211	3.44
	Germany (0.15%) (2022: 0.14%)		
	Computers (0.15%) (2022: 0.14%)		
112	Northern Data AG	3,254	0.15
	Japan (1.01%) (2022: 5.64%)		
	Diversified Financial Services (0.53%) (2022: 3.98%)		
550	GMO Financial Holdings, Inc.	2,938	0.13
1,776	Monex Group, Inc.	9,057	0.40
		11,995	0.53
	Internet (0.48%) (2022: 1.66%)		
588	GMO internet group, Inc.	10,690	0.48
		22,685	1.01
	People's Republic of China (0.74%) (2022: 0.97%)		
	Semiconductors (0.74%) (2022: 0.97%)		
7,242	Canaan, Inc.	16,729	0.74
	Singapore (0.33%) (2022: 0.00%)		
	Commercial Services (0.33%) (2022: 0.00%)		
758	Bitdeer Technologies Group	7,474	0.33
	Switzerland (0.64%) (2022: 0.00%)		
	Diversified Financial Services (0.64%) (2022: 0.00%)		
59	Swissquote Group Holding SA	14,342	0.64
	Thailand (0.71%) (2022: 0.00%)		
	Diversified Financial Services (0.71%) (2022: 0.00%)		
411,584	Xspring Capital PCL	16,038	0.71
	United States (90.93%) (2022: 88.46%)		
	Banks (0.00%) (2022: 23.27%)		
	Commercial Services (60.11%) (2022: 35.58%)		
2,830	Bakkt Holdings, Inc.	6,311	0.28
2,138	Block, Inc.	165,374	7.35
4,141	Cipher Mining, Inc.	17,102	0.76
35,183	Cleanspark, Inc.	388,069	17.26

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Blockchain UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Commercial Services (60.11%) (2022: 35.58%) (continued)			
5,594	Hut 8 Corp.	74,624	3.32
13,704	Marathon Digital Holdings, Inc.	321,907	14.32
2,007	PayPal Holdings, Inc.	123,250	5.48
12,727	Riot Platforms, Inc.	196,887	8.76
24,158	Terawulf, Inc.	57,979	2.58
		1,351,503	60.11
Diversified Financial Services (21.62%) (2022: 11.86%)			
10,414	Bit Digital, Inc.	44,051	1.96
1,187	Coinbase Global, Inc.	206,443	9.18
279	Mastercard, Inc.	118,996	5.29
448	Visa, Inc.	116,637	5.19
		486,127	21.62
Energy – Alternate Sources (0.00%) (2022: 2.05%)			
Internet (7.58%) (2022: 14.57%)			
13,377	Robinhood Markets, Inc.	170,423	7.58
Other Finance (0.18%) (2022: 1.13%)			
509	Galaxy Digital Holdings Ltd.	3,987	0.18
Telecommunications (1.44%) (2022: 0.00%)			
4,809	Applied Digital Corp.	32,413	1.44
		2,044,453	90.93
	Total Equities	2,245,894	99.89
	Total Transferable Securities (99.89%) (2022: 99.91%)	2,245,894	99.89
	Total Investments (99.89%) (2022: 99.91%)	2,245,894	99.89
	Other Net Assets (0.11%) (2022: 0.09%)	2,408	0.11
	Net Assets (100.00%) (2022: 100.00%)	2,248,302	100.00
<i>Analysis of Total Assets</i>			<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing			99.86
Other assets			0.14
			100.00

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Global Automotive Innovators UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.50%) (2022: 99.60%)		
	Equities (98.07%) (2022: 99.02%)		
	Belgium (0.55%) (2022: 0.66%)		
	Distribution & Wholesale (0.55%) (2022: 0.66%)		
26	D'iereen Group	5,081	0.55
	Brazil (0.00%) (2022: 0.95%)		
	Commercial Services (0.00%) (2022: 0.95%)		
	Canada (2.27%) (2022: 1.95%)		
	Auto Parts & Equipment (1.70%) (2022: 1.95%)		
92	Linamar Corp.	4,467	0.48
190	Magna International, Inc.	11,281	1.22
		15,748	1.70
	Commercial Services (0.57%) (2022: 0.00%)		
25	Boyd Group Services, Inc.	5,280	0.57
		21,028	2.27
	France (3.16%) (2022: 2.46%)		
	Auto Manufacturers (0.60%) (2022: 0.00%)		
136	Renault SA	5,544	0.60
	Auto Parts & Equipment (2.56%) (2022: 2.11%)		
423	Cie Generale des Etablissements Michelin SCA	15,168	1.64
214	Forvia SE	4,827	0.52
241	Valeo SE	3,704	0.40
		23,699	2.56
	Commercial Services (0.00%) (2022: 0.35%)		
		29,243	3.16
	Germany (10.55%) (2022: 10.81%)		
	Auto Manufacturers (6.49%) (2022: 6.69%)		
217	Bayerische Motoren Werke AG	24,158	2.61
254	Daimler Truck Holding AG	9,545	1.03
315	Mercedes-Benz Group AG	21,765	2.35
35	Volkswagen AG	4,580	0.50
		60,048	6.49
	Auto Parts & Equipment (0.65%) (2022: 1.14%)		
71	Continental AG	6,033	0.65
	Commercial Services (0.52%) (2022: 0.36%)		
43	Sixt SE	4,807	0.52
	Semiconductors (2.89%) (2022: 2.62%)		
640	Infineon Technologies AG	26,723	2.89
		97,611	10.55

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Global Automotive Innovators UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Hong Kong (0.99%) (2022: 0.56%)		
	Auto Manufacturers (0.99%) (2022: 0.56%)		
3,838	Geely Automobile Holdings Ltd.	4,222	0.46
2,500	Sinotruk Hong Kong Ltd.	4,905	0.53
		9,127	0.99
	Ireland (2.14%) (2022: 0.52%)		
	Auto Parts & Equipment (2.14%) (2022: 0.52%)		
117	Adient PLC	4,254	0.46
173	Aptiv PLC	15,522	1.68
		19,776	2.14
	Italy (0.99%) (2022: 0.52%)		
	Auto Parts & Equipment (0.99%) (2022: 0.52%)		
342	Brembo SpA	4,194	0.45
920	Pirelli & C SpA	5,007	0.54
		9,201	0.99
	Japan (19.67%) (2022: 21.41%)		
	Auto Manufacturers (8.64%) (2022: 9.54%)		
2,020	Honda Motor Co. Ltd.	21,005	2.27
362	Isuzu Motors Ltd.	4,663	0.50
424	Mazda Motor Corp.	4,582	0.50
1,158	Mitsubishi Motors Corp.	3,688	0.40
1,401	Nissan Motor Co. Ltd.	5,507	0.60
329	Subaru Corp.	6,035	0.65
256	Suzuki Motor Corp.	10,955	1.18
1,277	Toyota Motor Corp.	23,465	2.54
		79,900	8.64
	Auto Parts & Equipment (9.18%) (2022: 10.87%)		
124	Aisin Corp.	4,339	0.47
366	Bridgestone Corp.	15,161	1.64
992	Denso Corp.	14,966	1.62
485	JTEKT Corp.	4,106	0.44
272	Koito Manufacturing Co. Ltd.	4,240	0.46
154	Nifco, Inc.	3,982	0.43
215	Niterra Co. Ltd.	5,107	0.55
238	Stanley Electric Co. Ltd.	4,479	0.49
466	Sumitomo Electric Industries Ltd.	5,935	0.64
445	Sumitomo Rubber Industries Ltd.	4,836	0.52
304	Toyo Tire Corp.	5,089	0.55
207	Toyoda Gosei Co. Ltd.	3,884	0.42
251	Toyota Boshoku Corp.	3,984	0.43
210	Yokohama Rubber Co. Ltd.	4,816	0.52
		84,924	9.18

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Global Automotive Innovators UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Electrical Components & Equipment (0.38%) (2022: 0.53%)		
253	GS Yuasa Corp.	3,562	0.38
	Leisure Time (0.39%) (2022: 0.00%)		
405	Yamaha Motor Co. Ltd.	3,618	0.39
	Retail (1.08%) (2022: 0.47%)		
244	Nextage Co. Ltd.	4,479	0.49
273	USS Co. Ltd.	5,492	0.59
		9,971	1.08
		181,975	19.67
	Netherlands (5.51%) (2022: 5.34%)		
	Auto Manufacturers (5.51%) (2022: 5.34%)		
67	Ferrari NV	22,588	2.44
1,215	Stellantis NV	28,387	3.07
		50,975	5.51
	People's Republic of China (9.34%) (2022: 7.62%)		
	Auto Manufacturers (5.32%) (2022: 3.05%)		
700	BYD Co. Ltd.	19,543	2.11
14,167	Great Wall Motor Co. Ltd. Class H	18,397	1.99
14,190	Guangzhou Automobile Group Co. Ltd.	6,596	0.71
2,500	Yutong Bus Co. Ltd.	4,671	0.51
		49,207	5.32
	Auto Parts & Equipment (4.02%) (2022: 3.49%)		
760	Contemporary Amperex Technology Co. Ltd.	17,495	1.89
1,661	Fuyao Glass Industry Group Co. Ltd. Class H	8,083	0.87
1,700	Huayu Automotive Systems Co. Ltd.	3,902	0.42
200	Huizhou Desay Sv Automotive Co. Ltd.	3,652	0.40
1,995	Minth Group Ltd.	4,032	0.44
		37,164	4.02
	Retail (0.00%) (2022: 1.08%)		
		86,371	9.34
	Republic of South Korea (3.68%) (2022: 3.59%)		
	Auto Manufacturers (2.56%) (2022: 2.67%)		
79	Hyundai Motor Co.	12,483	1.35
144	Kia Corp.	11,181	1.21
		23,664	2.56
	Auto Parts & Equipment (1.12%) (2022: 0.92%)		
142	HL Mando Co. Ltd.	4,338	0.47
33	Hyundai Mobis Co. Ltd.	6,073	0.65
		10,411	1.12
		34,075	3.68

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Global Automotive Innovators UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Spain (0.00%) (2022: 1.07%)		
	Auto Parts & Equipment (0.00%) (2022: 1.07%)		
	Sweden (3.13%) (2022: 2.66%)		
	Auto Manufacturers (3.13%) (2022: 2.66%)		
1,117	Volvo AB	29,006	3.13
	Taiwan (1.13%) (2022: 0.99%)		
	Auto Manufacturers (0.55%) (2022: 0.42%)		
1,379	China Motor Corp.	5,077	0.55
	Retail (0.58%) (2022: 0.57%)		
232	Hotai Motor Co. Ltd.	5,360	0.58
		10,437	1.13
	United Kingdom (1.04%) (2022: 1.17%)		
	Distribution & Wholesale (0.45%) (2022: 0.57%)		
462	Inchcape PLC	4,214	0.45
	Internet (0.59%) (2022: 0.60%)		
590	Auto Trader Group PLC	5,426	0.59
		9,640	1.04
	United States (33.92%) (2022: 36.74%)		
	Auto Manufacturers (12.51%) (2022: 11.97%)		
93	Cummins, Inc.	22,280	2.41
1,786	Ford Motor Co.	21,771	2.35
668	General Motors Co.	23,995	2.59
262	PACCAR, Inc.	25,584	2.77
89	Tesla, Inc.	22,115	2.39
		115,745	12.51
	Auto Parts & Equipment (4.91%) (2022: 5.75%)		
72	Allison Transmission Holdings, Inc.	4,187	0.45
46	Autoliv, Inc.	5,069	0.55
159	BorgWarner, Inc.	5,700	0.62
291	Dana, Inc.	4,251	0.46
42	Fox Factory Holding Corp.	2,834	0.31
147	Gentex Corp.	4,801	0.52
78	Gentherm, Inc.	4,084	0.44
358	Goodyear Tire & Rubber Co.	5,127	0.55
39	Lear Corp.	5,507	0.59
31	Visteon Corp.	3,872	0.42
		45,432	4.91
	Commercial Services (0.42%) (2022: 1.29%)		
22	Avis Budget Group, Inc.	3,900	0.42
	Distribution & Wholesale (4.18%) (2022: 4.26%)		
495	Copart, Inc.	24,255	2.62

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Global Automotive Innovators UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Distribution & Wholesale (4.18%) (2022: 4.26%) (continued)			
175	LKQ Corp.	8,363	0.91
120	Rush Enterprises, Inc.	6,036	0.65
		38,654	4.18
Internet (4.40%) (2022: 0.30%)			
248	Cargurus, Inc.	5,992	0.65
404	Lyft, Inc.	6,056	0.65
466	Uber Technologies, Inc.	28,691	3.10
		40,739	4.40
Retail (7.09%) (2022: 13.17%)			
20	Asbury Automotive Group, Inc.	4,499	0.49
30	AutoNation, Inc.	4,505	0.49
98	CarMax, Inc.	7,521	0.81
85	Genuine Parts Co.	11,772	1.27
17	Group 1 Automotive, Inc.	5,181	0.56
17	Lithia Motors, Inc.	5,598	0.61
23	O'Reilly Automotive, Inc.	21,852	2.36
29	Penske Automotive Group, Inc.	4,655	0.50
		65,583	7.09
Semiconductors (0.41%) (2022: 0.00%)			
124	Allegro MicroSystems, Inc.	3,753	0.41
		313,806	33.92
Total Equities			
		907,352	98.07
Preferred Stock (1.43%) (2022: 0.58%)			
Germany (1.43%) (2022: 0.58%)			
Auto Manufacturers (0.98%) (2022: 0.00%)			
103	Dr Ing hc F Porsche AG	9,091	0.98
Auto Parts & Equipment (0.45%) (2022: 0.58%)			
668	Schaeffler AG	4,129	0.45
		13,220	1.43
Total Preferred Stock			
		13,220	1.43
Rights (0.00%) (2022: 0.00%)			
Brazil (0.00%) (2022: 0.00%)			
Commercial Services (0.00%) (2022: 0.00%)			
Total Transferable Securities (99.50%) (2022: 99.60%)		920,572	99.50
Total Investments (99.50%) (2022: 99.60%)		920,572	99.50
Other Net Assets (0.50%) (2022: 0.40%)		4,651	0.50
Net Assets (100.00%) (2022: 100.00%)		925,223	100.00

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Global Automotive Innovators UCITS ETF (continued)

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	99.46
Other assets	0.54
	<hr/>
	100.00
	<hr/>

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Renewable Energy UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.54%)		
	Equities (99.54%)		
	Austria (2.69%)		
	Machinery — Diversified (1.75%)		
189	ANDRITZ AG	11,775	1.75
	Utilities — Electric (0.94%)		
68	Verbund AG	6,314	0.94
		<u>18,089</u>	<u>2.69</u>
	Belgium (1.06%)		
	Utilities — Electric (1.06%)		
57	Elia Group SA	7,134	1.06
	Brazil (3.78%)		
	Utilities — Electric (3.78%)		
490	Cia Energetica de Minas Gerais	1,526	0.23
1,917	Cia Energetica de Minas Gerais ADR	4,447	0.66
786	CPFL Energia SA	6,231	0.93
874	Equatorial Energia SA	6,427	0.96
1,530	Neoenergia SA	6,722	1.00
		<u>25,353</u>	<u>3.78</u>
	Canada (7.21%)		
	Energy – Alternate Sources (4.30%)		
3,959	Ballard Power Systems, Inc.	14,648	2.18
541	Canadian Solar, Inc.	14,191	2.12
		<u>28,839</u>	<u>4.30</u>
	Utilities — Electric (2.91%)		
427	Boralex, Inc.	10,907	1.62
1,241	Innergex Renewable Energy, Inc.	8,649	1.29
		<u>19,556</u>	<u>2.91</u>
		<u>48,395</u>	<u>7.21</u>
	Chile (0.76%)		
	Utilities — Electric (0.76%)		
45,502	Enel Americas SA	5,080	0.76
	Denmark (5.23%)		
	Energy – Alternate Sources (4.15%)		
877	Vestas Wind Systems AS	27,850	4.15
	Utilities — Electric (1.08%)		
131	Orsted AS	7,266	1.08
		<u>35,116</u>	<u>5.23</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Renewable Energy UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	France (4.03%)		
	Electrical Components & Equipment (1.17%)		
39	Schneider Electric SE	7,831	1.17
	Energy – Alternate Sources (0.83%)		
166	Neoen SA	5,553	0.83
	Miscellaneous Manufacturers (2.03%)		
1,016	Alstom SA	13,670	2.03
		27,054	4.03
	Germany (2.53%)		
	Electrical Components & Equipment (1.30%)		
130	SMA Solar Technology AG	8,695	1.30
	Energy – Alternate Sources (1.23%)		
481	Encavis AG	8,284	1.23
		16,979	2.53
	Ireland (1.40%)		
	Electronics (1.40%)		
159	nVent Electric PLC	9,395	1.40
	Israel (0.99%)		
	Utilities — Electric (0.99%)		
340	Enlight Renewable Energy Ltd.	6,624	0.99
	Italy (2.35%)		
	Electrical Components & Equipment (1.47%)		
216	Prysmian SpA	9,823	1.47
	Utilities — Electric (0.88%)		
710	Terna - Rete Elettrica Nazionale	5,925	0.88
		15,748	2.35
	Japan (4.97%)		
	Electrical Components & Equipment (0.87%)		
414	GS Yuasa Corp.	5,829	0.87
	Electronics (0.96%)		
135	TDK Corp.	6,432	0.96
	Hand & Machine Tools (0.58%)		
90	Fuji Electric Co. Ltd.	3,875	0.58
	Machinery — Diversified (1.02%)		
1,029	Hitachi Zosen Corp.	6,839	1.02
	Utilities — Electric (1.54%)		
803	Chubu Electric Power Co., Inc.	10,375	1.54
		33,350	4.97

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Renewable Energy UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Netherlands (1.77%)		
	Engineering & Construction (1.77%)		
179	Alfen NV	11,919	1.77
	New Zealand (0.42%)		
	Utilities — Electric (0.42%)		
679	Mercury NZ Ltd.	2,837	0.42
	Norway (3.12%)		
	Energy – Alternate Sources (1.63%)		
10,524	NEL ASA	7,140	1.06
469	Scatec ASA	3,794	0.57
		10,934	1.63
	Mining (1.49%)		
1,489	Norsk Hydro ASA	10,028	1.49
		20,962	3.12
	People’s Republic of China (18.34%)		
	Auto Parts & Equipment (1.85%)		
2,623	Farasis Energy Gan Zhou Co. Ltd.	6,032	0.90
2,100	Gotion High-tech Co. Ltd.	6,366	0.95
		12,398	1.85
	Electrical Components & Equipment (3.17%)		
13,069	Camel Group Co. Ltd.	14,761	2.20
1,100	Eve Energy Co. Ltd.	6,545	0.97
		21,306	3.17
	Electronics (3.43%)		
8,800	Beijing Sifang Automation Co. Ltd.	17,570	2.62
3,100	Jiangsu Zhongtian Technology Co. Ltd.	5,459	0.81
		23,029	3.43
	Energy – Alternate Sources (7.11%)		
9,497	Jinko Solar Co. Ltd.	11,864	1.77
406	JinkoSolar Holding Co. Ltd.	14,998	2.23
3,400	LONGi Green Energy Technology Co. Ltd.	10,978	1.64
800	Sungrow Power Supply Co. Ltd.	9,880	1.47
		47,720	7.11
	Leisure Time (0.30%)		
2,408	Tianneng Power International Ltd.	2,032	0.30
	Miscellaneous Manufacturers (2.48%)		
21,600	GEM Co. Ltd.	16,629	2.48
		123,114	18.34

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Renewable Energy UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Republic of South Korea (6.02%)		
	Auto Parts & Equipment (1.92%)		
19	LG Energy Solution Ltd.	6,307	0.94
18	Samsung SDI Co. Ltd.	6,597	0.98
		12,904	1.92
	Chemicals (1.75%)		
269	Hanwha Solutions Corp.	8,250	1.23
9	LG Chem Ltd.	3,487	0.52
		11,737	1.75
	Energy – Alternate Sources (1.65%)		
615	Doosan Fuel Cell Co. Ltd.	11,078	1.65
	Iron & Steel (0.70%)		
683	KG Dongbusteel	4,720	0.70
		40,439	6.02
	Spain (3.03%)		
	Energy – Alternate Sources (2.20%)		
219	Corp. ACCIONA Energias Renovables SA	6,793	1.01
387	Solaria Energia y Medio Ambiente SA	7,956	1.19
		14,749	2.20
	Utilities — Electric (0.83%)		
339	Redeia Corp. SA	5,583	0.83
		20,332	3.03
	Sweden (0.27%)		
	Energy – Alternate Sources (0.27%)		
400	PowerCell Sweden AB	1,837	0.27
	Switzerland (2.81%)		
	Energy – Alternate Sources (2.81%)		
63	Landis+Gyr Group AG	5,689	0.85
56,667	Meyer Burger Technology AG	13,163	1.96
		18,852	2.81
	United Kingdom (0.27%)		
	Energy – Alternate Sources (0.27%)		
2,363	ITM Power PLC	1,789	0.27
	United States (26.49%)		
	Auto Parts & Equipment (0.90%)		
4,302	Microvast Holdings, Inc.	6,023	0.90
	Electrical Components & Equipment (0.54%)		
1,555	ChargePoint Holdings, Inc.	3,638	0.54
	Energy – Alternate Sources (20.55%)		
1,416	Alto Ingredients, Inc.	3,767	0.56

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Renewable Energy UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Energy – Alternate Sources (20.55%) (continued)			
943	Array Technologies, Inc.	15,842	2.36
108	Enphase Energy, Inc.	14,271	2.12
85	First Solar, Inc.	14,644	2.18
1,139	Shoals Technologies Group, Inc.	17,700	2.64
68	SolarEdge Technologies, Inc.	6,365	0.95
1,206	Sunnova Energy International, Inc.	18,392	2.74
3,262	SunPower Corp.	15,755	2.35
1,591	Sunrun, Inc.	31,231	4.65
		137,967	20.55
Utilities — Electric (4.50%)			
162	Avangrid, Inc.	5,251	0.78
59	Consolidated Edison, Inc.	5,367	0.80
95	Eversource Energy	5,863	0.87
98	Exelon Corp.	3,518	0.52
135	Ormat Technologies, Inc.	10,232	1.53
		30,231	4.50
		177,859	26.49
	Total Equities	668,257	99.54
	Total Transferable Securities (99.54%)	668,257	99.54
	Total Investments (99.54%)	668,257	99.54
	Other Net Assets (0.46%)	3,116	0.46
	Net Assets (100.00%)	671,373	100.00
<i>Analysis of Total Assets</i>			<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing			99.50
Other assets			0.50
			100.00

Abbreviation used:

ADR – American Depositary Receipt

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree US Efficient Core UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (88.68%)		
	Equities (88.68%)		
	United States (88.68%)		
	Advertising (0.14%)		
18	Interpublic Group of Cos., Inc.	588	0.03
10	Omnicom Group, Inc.	865	0.04
22	Trade Desk, Inc.	1,583	0.07
		<u>3,036</u>	<u>0.14</u>
	Aerospace & Defense (0.20%)		
6	HEICO Corp.	1,073	0.05
20	Howmet Aerospace, Inc.	1,083	0.05
2	TransDigm Group, Inc.	2,023	0.10
		<u>4,179</u>	<u>0.20</u>
	Agriculture (0.08%)		
24	Archer-Daniels-Midland Co.	1,733	0.08
	Airlines (0.13%)		
30	Delta Air Lines, Inc.	1,207	0.06
28	Southwest Airlines Co.	809	0.04
16	United Airlines Holdings, Inc.	660	0.03
		<u>2,676</u>	<u>0.13</u>
	Auto Manufacturers (2.17%)		
6	Cummins, Inc.	1,437	0.07
190	Ford Motor Co.	2,316	0.11
66	General Motors Co.	2,371	0.11
24	PACCAR, Inc.	2,344	0.11
42	Rivian Automotive, Inc.	985	0.05
148	Tesla, Inc.	36,775	1.72
		<u>46,228</u>	<u>2.17</u>
	Banks (3.34%)		
370	Bank of America Corp.	12,458	0.59
38	Bank of New York Mellon Corp.	1,978	0.09
90	Citigroup, Inc.	4,630	0.22
22	Citizens Financial Group, Inc.	729	0.03
32	Fifth Third Bancorp	1,104	0.05
16	Goldman Sachs Group, Inc.	6,172	0.29
68	Huntington Bancshares, Inc.	865	0.04
136	JPMorgan Chase & Co.	23,133	1.09
44	KeyCorp	634	0.03
8	M&T Bank Corp.	1,097	0.05
78	Morgan Stanley	7,273	0.34
10	Northern Trust Corp.	844	0.04
18	PNC Financial Services Group, Inc.	2,787	0.13

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree US Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Banks (3.34%) (continued)			
44	Regions Financial Corp.	853	0.04
16	State Street Corp.	1,239	0.06
62	Truist Financial Corp.	2,289	0.11
70	U.S. Bancorp	3,030	0.14
		71,115	3.34
Beverages (1.51%)			
22	Brown-Forman Corp. Class B	1,256	0.06
10	Celsius Holdings, Inc.	545	0.03
202	Coca-Cola Co.	11,904	0.56
8	Constellation Brands, Inc.	1,934	0.09
66	Keurig Dr Pepper, Inc.	2,199	0.10
10	Molson Coors Beverage Co.	612	0.03
48	Monster Beverage Corp.	2,766	0.13
64	PepsiCo, Inc.	10,870	0.51
		32,086	1.51
Building & Construction Materials (0.41%)			
6	Builders FirstSource, Inc.	1,002	0.05
40	Carrier Global Corp.	2,298	0.11
2	Lennox International, Inc.	895	0.04
4	Martin Marietta Materials, Inc.	1,995	0.09
10	Masco Corp.	670	0.03
4	Owens Corning	593	0.03
6	Vulcan Materials Co.	1,362	0.06
		8,815	0.41
Chemicals (0.82%)			
10	Air Products & Chemicals, Inc.	2,738	0.13
6	Albemarle Corp.	867	0.04
8	CF Industries Holdings, Inc.	636	0.03
32	Dow, Inc.	1,755	0.08
24	DuPont de Nemours, Inc.	1,846	0.09
14	Ecolab, Inc.	2,777	0.13
10	PPG Industries, Inc.	1,495	0.07
6	RPM International, Inc.	670	0.03
12	Sherwin-Williams Co.	3,743	0.18
6	Westlake Corp.	840	0.04
		17,367	0.82
Commercial Services (1.77%)			
20	Automatic Data Processing, Inc.	4,659	0.22
28	Block, Inc.	2,166	0.10
6	Booz Allen Hamilton Holding Corp.	767	0.04
4	Cintas Corp.	2,411	0.11
20	CoStar Group, Inc.	1,748	0.08

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree US Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Commercial Services (1.77%) (continued)			
6	Equifax, Inc.	1,484	0.07
4	FleetCor Technologies, Inc.	1,130	0.05
4	Gartner, Inc.	1,804	0.08
12	Global Payments, Inc.	1,524	0.07
8	Moody's Corp.	3,125	0.15
2	Morningstar, Inc.	573	0.03
54	PayPal Holdings, Inc.	3,316	0.16
6	Quanta Services, Inc.	1,295	0.06
22	Rollins, Inc.	961	0.04
16	S&P Global, Inc.	7,048	0.33
4	United Rentals, Inc.	2,294	0.11
6	Verisk Analytics, Inc.	1,433	0.07
		37,738	1.77
Computers (7.68%)			
728	Apple, Inc.	140,162	6.58
24	Cognizant Technology Solutions Corp.	1,813	0.09
12	Crowdstrike Holdings, Inc.	3,064	0.14
34	Dell Technologies, Inc.	2,601	0.12
2	EPAM Systems, Inc.	595	0.03
38	Fortinet, Inc.	2,224	0.10
60	Hewlett Packard Enterprise Co.	1,019	0.05
46	HP, Inc.	1,384	0.07
42	International Business Machines Corp.	6,869	0.32
10	NetApp, Inc.	882	0.04
2	Super Micro Computer, Inc.	568	0.03
14	Western Digital Corp.	733	0.03
8	Zscaler, Inc.	1,772	0.08
		163,686	7.68
Consumer Durables & Apparels (0.43%)			
2	Deckers Outdoor Corp.	1,337	0.06
72	NIKE, Inc.	7,817	0.37
		9,154	0.43
Cosmetics & Personal Care (1.11%)			
40	Colgate-Palmolive Co.	3,188	0.15
16	Estee Lauder Cos., Inc.	2,340	0.11
98	Kenvue, Inc.	2,110	0.10
110	Procter & Gamble Co.	16,120	0.75
		23,758	1.11
Distribution & Wholesale (0.37%)			
46	Copart, Inc.	2,254	0.10
26	Fastenal Co.	1,684	0.08
12	LKQ Corp.	574	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree US Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Distribution & Wholesale (0.37%) (continued)			
2	Pool Corp.	797	0.04
2	Watsco, Inc.	857	0.04
2	WW Grainger, Inc.	1,657	0.08
		7,823	0.37
Diversified Financial Services (4.29%)			
34	American Express Co.	6,370	0.30
4	Ameriprise Financial, Inc.	1,519	0.07
36	Apollo Global Management, Inc.	3,355	0.16
8	ARES Management Corp.	951	0.04
56	Blackstone, Inc.	7,332	0.34
18	Capital One Financial Corp.	2,360	0.11
16	Carlyle Group, Inc.	651	0.03
84	Charles Schwab Corp.	5,779	0.27
18	CME Group, Inc.	3,791	0.18
12	Coinbase Global, Inc.	2,087	0.10
12	Discover Financial Services	1,349	0.06
24	Franklin Resources, Inc.	715	0.03
26	Intercontinental Exchange, Inc.	3,339	0.16
40	KKR & Co., Inc.	3,314	0.16
4	LPL Financial Holdings, Inc.	910	0.04
44	Mastercard, Inc.	18,766	0.88
28	Nasdaq, Inc.	1,628	0.08
10	Raymond James Financial, Inc.	1,115	0.05
20	Synchrony Financial	764	0.04
10	Tradeweb Markets, Inc.	909	0.04
94	Visa, Inc.	24,473	1.15
		91,477	4.29
Electrical Components & Equipment (0.21%)			
10	AMETEK, Inc.	1,649	0.08
28	Emerson Electric Co.	2,725	0.13
		4,374	0.21
Electronics (0.31%)			
28	Amphenol Corp.	2,776	0.13
16	Fortive Corp.	1,178	0.05
2	Hubbell, Inc.	658	0.03
6	Jabil, Inc.	764	0.04
8	Keysight Technologies, Inc.	1,273	0.06
		6,649	0.31

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree US Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Energy – Alternate Sources (0.07%)		
6	Enphase Energy, Inc.	793	0.04
4	First Solar, Inc.	689	0.03
		1,482	0.07
	Engineering & Construction (0.03%)		
6	AECOM	555	0.03
	Entertainment (0.12%)		
22	DraftKings, Inc.	775	0.04
10	Live Nation Entertainment, Inc.	936	0.04
24	Warner Music Group Corp.	859	0.04
		2,570	0.12
	Environmental Control (0.32%)		
14	Republic Services, Inc.	2,309	0.11
12	Veralto Corp.	987	0.04
20	Waste Management, Inc.	3,582	0.17
		6,878	0.32
	Food (0.92%)		
26	Albertsons Cos., Inc.	598	0.03
14	Campbell Soup Co.	605	0.03
22	Conagra Brands, Inc.	630	0.03
28	General Mills, Inc.	1,824	0.08
10	Hershey Co.	1,864	0.09
26	Hormel Foods Corp.	835	0.04
16	Kellanova	895	0.04
58	Kraft Heinz Co.	2,145	0.10
32	Kroger Co.	1,463	0.07
6	Lamb Weston Holdings, Inc.	649	0.03
12	McCormick & Co., Inc.	821	0.04
64	Mondelez International, Inc.	4,635	0.22
24	Sysco Corp.	1,755	0.08
16	Tyson Foods, Inc.	860	0.04
		19,579	0.92
	Forest Products & Paper (0.03%)		
16	International Paper Co.	578	0.03
	Full Line Insurance (3.20%)		
30	Aflac, Inc.	2,475	0.12
12	Allstate Corp.	1,680	0.08
34	American International Group, Inc.	2,303	0.11
10	Arthur J Gallagher & Co.	2,249	0.10
102	Berkshire Hathaway, Inc.	36,379	1.71
14	Brown & Brown, Inc.	995	0.05
8	Cincinnati Financial Corp.	828	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree US Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Full Line Insurance (3.20%) (continued)			
30	Corebridge Financial, Inc.	650	0.03
2	Erie Indemnity Co.	670	0.03
12	Fidelity National Financial, Inc.	612	0.03
14	Hartford Financial Services Group, Inc.	1,125	0.05
12	Loews Corp.	835	0.04
24	Marsh & McLennan Cos., Inc.	4,547	0.21
36	MetLife, Inc.	2,381	0.11
12	Principal Financial Group, Inc.	944	0.04
28	Progressive Corp.	4,460	0.21
18	Prudential Financial, Inc.	1,867	0.09
12	Travelers Cos., Inc.	2,286	0.11
12	W R Berkley Corp.	849	0.04
		68,135	3.20
Hand & Machine Tools (0.06%)			
2	Snap-on, Inc.	577	0.03
8	Stanley Black & Decker, Inc.	785	0.03
		1,362	0.06
Healthcare Products (2.75%)			
82	Abbott Laboratories	9,026	0.42
14	Agilent Technologies, Inc.	1,946	0.09
4	Align Technology, Inc.	1,096	0.05
32	Avantor, Inc.	731	0.03
22	Baxter International, Inc.	851	0.04
68	Boston Scientific Corp.	3,931	0.19
2	Cooper Cos., Inc.	757	0.04
34	Danaher Corp.	7,866	0.37
28	Edwards Lifesciences Corp.	2,135	0.10
22	GE HealthCare Technologies, Inc.	1,701	0.08
12	Hologic, Inc.	857	0.04
4	IDEXX Laboratories, Inc.	2,220	0.10
4	Insulet Corp.	868	0.04
16	Intuitive Surgical, Inc.	5,398	0.25
6	ResMed, Inc.	1,032	0.05
18	Stryker Corp.	5,390	0.25
18	Thermo Fisher Scientific, Inc.	9,554	0.45
2	Waters Corp.	658	0.03
4	West Pharmaceutical Services, Inc.	1,409	0.07
10	Zimmer Biomet Holdings, Inc.	1,217	0.06
		58,643	2.75
Healthcare Services (1.88%)			
26	Centene Corp.	1,929	0.09
12	Elevance Health, Inc.	5,659	0.27

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree US Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Healthcare Services (1.88%) (continued)			
12	HCA Healthcare, Inc.	3,248	0.15
6	Humana, Inc.	2,747	0.13
8	IQVIA Holdings, Inc.	1,851	0.09
4	Laboratory Corp. of America Holdings	909	0.04
2	Molina Healthcare, Inc.	723	0.03
6	Quest Diagnostics, Inc.	827	0.04
42	UnitedHealth Group, Inc.	22,112	1.04
		40,005	1.88
Home Builders (0.26%)			
16	DR Horton, Inc.	2,432	0.11
14	Lennar Corp. Class A	2,086	0.10
10	PulteGroup, Inc.	1,032	0.05
		5,550	0.26
Household Products (0.22%)			
4	Avery Dennison Corp.	809	0.04
12	Church & Dwight Co., Inc.	1,135	0.05
6	Clorox Co.	855	0.04
16	Kimberly-Clark Corp.	1,944	0.09
		4,743	0.22
Internet (11.30%)			
30	Airbnb, Inc.	4,084	0.19
586	Alphabet, Inc.	81,858	3.84
482	Amazon.com, Inc.	73,235	3.44
2	Booking Holdings, Inc.	7,095	0.33
6	CDW Corp.	1,364	0.07
84	Coupage, Inc.	1,360	0.06
18	DoorDash, Inc.	1,780	0.08
26	eBay, Inc.	1,134	0.05
8	Expedia Group, Inc.	1,214	0.06
32	Gen Digital, Inc.	730	0.04
6	GoDaddy, Inc.	637	0.03
120	Meta Platforms, Inc.	42,475	1.99
20	Netflix, Inc.	9,738	0.46
14	Palo Alto Networks, Inc.	4,128	0.19
32	Pinterest, Inc.	1,185	0.06
6	Roku, Inc.	550	0.03
80	Snap, Inc.	1,355	0.06
96	Uber Technologies, Inc.	5,911	0.28
4	VeriSign, Inc.	824	0.04
		240,657	11.30
Iron & Steel (0.17%)			
12	Nucor Corp.	2,089	0.10

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree US Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Iron & Steel (0.17%) (continued)			
2	Reliance Steel & Aluminum Co.	559	0.03
8	Steel Dynamics, Inc.	945	0.04
		3,593	0.17
Lodging (0.40%)			
12	Hilton Worldwide Holdings, Inc.	2,185	0.10
4	Hyatt Hotels Corp.	522	0.03
36	Las Vegas Sands Corp.	1,772	0.08
14	Marriott International, Inc.	3,157	0.15
18	MGM Resorts International	804	0.04
		8,440	0.40
Machinery — Diversified (0.76%)			
14	Deere & Co.	5,598	0.26
6	Dover Corp.	923	0.04
8	Graco, Inc.	694	0.03
4	IDEX Corp.	869	0.04
20	Ingersoll Rand, Inc.	1,547	0.07
2	Nordson Corp.	528	0.03
20	Otis Worldwide Corp.	1,789	0.08
6	Rockwell Automation, Inc.	1,863	0.09
8	Westinghouse Air Brake Technologies Corp.	1,015	0.05
12	Xylem, Inc.	1,372	0.07
		16,198	0.76
Machinery, Construction & Mining (0.37%)			
24	Caterpillar, Inc.	7,096	0.33
18	Vertiv Holdings Co.	865	0.04
		7,961	0.37
Media (1.17%)			
8	Charter Communications, Inc.	3,109	0.15
188	Comcast Corp.	8,244	0.39
2	FactSet Research Systems, Inc.	954	0.04
26	Fox Corp.	771	0.04
6	Liberty Broadband Corp.	484	0.02
12	Liberty Media Corp.-Liberty Formula One	758	0.03
26	News Corp. Class A	638	0.03
180	Sirius XM Holdings, Inc.	985	0.05
86	Walt Disney Co.	7,765	0.36
116	Warner Bros Discovery, Inc.	1,320	0.06
		25,028	1.17
Mining (0.38%)			
66	Freeport-McMoRan, Inc.	2,810	0.13

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree US Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Mining (0.38%) (continued)			
52	Newmont Corp.	2,152	0.10
36	Southern Copper Corp.	3,098	0.15
		8,060	0.38
Miscellaneous Manufacturers (0.85%)			
26	3M Co.	2,842	0.13
4	Axon Enterprise, Inc.	1,033	0.05
2	Carlisle Cos., Inc.	625	0.03
50	General Electric Co.	6,382	0.30
14	Illinois Tool Works, Inc.	3,667	0.17
6	Parker-Hannifin Corp.	2,764	0.13
2	Teledyne Technologies, Inc.	893	0.04
		18,206	0.85
Oil & Gas (1.88%)			
90	Chevron Corp.	13,424	0.63
188	Exxon Mobil Corp.	18,796	0.88
18	Marathon Petroleum Corp.	2,671	0.12
22	Phillips 66	2,929	0.14
18	Valero Energy Corp.	2,340	0.11
		40,160	1.88
Oil & Gas Services (0.15%)			
48	Baker Hughes Co.	1,641	0.08
42	Halliburton Co.	1,518	0.07
		3,159	0.15
Packaging & Containers (0.07%)			
14	Ball Corp.	805	0.04
4	Packaging Corp. of America	652	0.03
		1,457	0.07
Pharmaceuticals (6.46%)			
82	AbbVie, Inc.	12,708	0.60
6	Alnylam Pharmaceuticals, Inc.	1,148	0.05
26	Amgen, Inc.	7,488	0.35
14	Becton Dickinson & Co.	3,414	0.16
6	Biogen, Inc.	1,553	0.07
8	BioMarin Pharmaceutical, Inc.	771	0.04
100	Bristol-Myers Squibb Co.	5,131	0.24
12	Cardinal Health, Inc.	1,210	0.06
10	Cencora, Inc.	2,054	0.10
14	Cigna Group	4,192	0.20
32	Corteva, Inc.	1,533	0.07
62	CVS Health Corp.	4,895	0.23
18	Dexcom, Inc.	2,234	0.11

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree US Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Pharmaceuticals (6.46%) (continued)			
44	Eli Lilly & Co.	25,648	1.20
58	Gilead Sciences, Inc.	4,699	0.22
8	Illumina, Inc.	1,114	0.05
10	Incyte Corp.	628	0.03
112	Johnson & Johnson	17,555	0.82
6	McKesson Corp.	2,778	0.13
118	Merck & Co., Inc.	12,864	0.60
18	Moderna, Inc.	1,790	0.09
266	Pfizer, Inc.	7,658	0.36
6	Regeneron Pharmaceuticals, Inc.	5,270	0.25
12	Vertex Pharmaceuticals, Inc.	4,883	0.23
22	Zoetis, Inc.	4,342	0.20
		137,560	6.46
Pipelines (0.51%)			
102	Enterprise Products Partners LP	2,688	0.13
104	Kinder Morgan, Inc.	1,834	0.09
46	MPLX LP	1,689	0.08
26	ONEOK, Inc.	1,826	0.08
10	Targa Resources Corp.	869	0.04
58	Williams Cos., Inc.	2,020	0.09
		10,926	0.51
Real Estate (0.06%)			
14	CBRE Group, Inc.	1,303	0.06
Real Estate Investment Trusts (2.11%)			
8	Alexandria Real Estate Equities, Inc.	1,014	0.05
16	American Homes 4 Rent	575	0.03
22	American Tower Corp.	4,750	0.22
6	AvalonBay Communities, Inc.	1,123	0.05
20	Crown Castle, Inc.	2,304	0.11
14	Digital Realty Trust, Inc.	1,884	0.09
4	Equinix, Inc.	3,222	0.15
8	Equity LifeStyle Properties, Inc.	564	0.03
18	Equity Residential	1,101	0.05
4	Essex Property Trust, Inc.	992	0.05
10	Extra Space Storage, Inc.	1,603	0.07
12	Gaming & Leisure Properties, Inc.	592	0.03
32	Host Hotels & Resorts, Inc.	623	0.03
28	Invitation Homes, Inc.	955	0.04
14	Iron Mountain, Inc.	980	0.05
28	Kimco Realty Corp.	597	0.03
6	Mid-America Apartment Communities, Inc.	807	0.04
44	Prologis, Inc.	5,865	0.27
8	Public Storage	2,440	0.11

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree US Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Real Estate Investment Trusts (2.11%) (continued)			
34	Realty Income Corp.	1,952	0.09
6	SBA Communications Corp.	1,522	0.07
16	Simon Property Group, Inc.	2,282	0.11
6	Sun Communities, Inc.	802	0.04
18	Ventas, Inc.	897	0.04
44	VICI Properties, Inc.	1,403	0.07
26	Welltower, Inc.	2,345	0.11
34	Weyerhaeuser Co.	1,182	0.05
10	WP Carey, Inc.	648	0.03
		45,024	2.11
Retail (4.65%)			
10	Best Buy Co., Inc.	783	0.04
2	Chipotle Mexican Grill, Inc.	4,574	0.21
20	Costco Wholesale Corp.	13,202	0.62
6	Darden Restaurants, Inc.	986	0.05
10	Dollar General Corp.	1,360	0.06
10	Dollar Tree, Inc.	1,421	0.07
2	Domino's Pizza, Inc.	824	0.04
6	Genuine Parts Co.	831	0.04
46	Home Depot, Inc.	15,941	0.75
28	Lowe's Cos., Inc.	6,231	0.29
34	McDonald's Corp.	10,081	0.47
2	O'Reilly Automotive, Inc.	1,900	0.09
16	Ross Stores, Inc.	2,214	0.10
54	Starbucks Corp.	5,185	0.24
22	Target Corp.	3,133	0.15
54	TJX Cos., Inc.	5,066	0.24
6	Tractor Supply Co.	1,290	0.06
2	Ulta Beauty, Inc.	980	0.05
40	Walgreens Boots Alliance, Inc.	1,044	0.05
126	Walmart, Inc.	19,864	0.93
2	Williams-Sonoma, Inc.	404	0.02
14	Yum! Brands, Inc.	1,829	0.08
		99,143	4.65
Semiconductors (7.12%)			
76	Advanced Micro Devices, Inc.	11,203	0.53
24	Analog Devices, Inc.	4,765	0.22
40	Applied Materials, Inc.	6,483	0.30
22	Broadcom, Inc.	24,557	1.15
6	Entegris, Inc.	719	0.03
198	Intel Corp.	9,949	0.47
6	KLA Corp.	3,488	0.16
6	Lam Research Corp.	4,700	0.22

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree US Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Semiconductors (7.12%) (continued)			
38	Marvell Technology, Inc.	2,292	0.11
26	Microchip Technology, Inc.	2,345	0.11
52	Micron Technology, Inc.	4,438	0.21
2	Monolithic Power Systems, Inc.	1,262	0.06
116	NVIDIA Corp.	57,445	2.70
20	ON Semiconductor Corp.	1,671	0.08
52	QUALCOMM, Inc.	7,521	0.35
8	Skyworks Solutions, Inc.	899	0.04
8	Teradyne, Inc.	868	0.04
42	Texas Instruments, Inc.	7,159	0.34
		151,764	7.12
Software (11.57%)			
22	Adobe, Inc.	13,125	0.62
8	Akamai Technologies, Inc.	947	0.05
4	ANSYS, Inc.	1,451	0.07
16	AppLovin Corp.	638	0.03
4	Aspen Technology, Inc.	881	0.04
12	Atlassian Corp.	2,854	0.13
10	Autodesk, Inc.	2,435	0.11
14	Bentley Systems, Inc.	730	0.03
6	Broadridge Financial Solutions, Inc.	1,234	0.06
12	Cadence Design Systems, Inc.	3,268	0.15
16	Cloudflare, Inc.	1,332	0.06
16	Datadog, Inc.	1,942	0.09
14	Dynatrace, Inc.	766	0.04
12	Electronic Arts, Inc.	1,642	0.08
2	Fair Isaac Corp.	2,328	0.11
28	Fidelity National Information Services, Inc.	1,682	0.08
30	Fiserv, Inc.	3,985	0.19
2	HubSpot, Inc.	1,161	0.06
14	Intuit, Inc.	8,750	0.41
2	Manhattan Associates, Inc.	431	0.02
348	Microsoft Corp.	130,862	6.14
2	MongoDB, Inc.	818	0.04
4	MSCI, Inc.	2,263	0.11
128	Oracle Corp.	13,495	0.63
102	Palantir Technologies, Inc.	1,751	0.08
18	Paychex, Inc.	2,144	0.10
6	PTC, Inc.	1,050	0.05
30	ROBLOX Corp.	1,372	0.06
6	Roper Technologies, Inc.	3,271	0.15
44	Salesforce, Inc.	11,578	0.54
10	ServiceNow, Inc.	7,065	0.33
16	Snowflake, Inc.	3,184	0.15

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree US Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Software (11.57%) (continued)		
8	Splunk, Inc.	1,219	0.06
12	SS&C Technologies Holdings, Inc.	733	0.03
8	Synopsys, Inc.	4,119	0.19
8	Take-Two Interactive Software, Inc.	1,288	0.06
8	Twilio, Inc.	607	0.03
2	Tyler Technologies, Inc.	836	0.04
24	UiPath, Inc.	596	0.03
18	Unity Software, Inc.	736	0.04
8	Veeva Systems, Inc.	1,540	0.07
12	Workday, Inc.	3,313	0.16
14	Zoom Video Communications, Inc.	1,007	0.05
		246,429	11.57
	Technology Hardware & Equipment (0.03%)		
2	Zebra Technologies Corp.	547	0.03
	Telecommunications (1.80%)		
14	Arista Networks, Inc.	3,297	0.15
330	AT&T, Inc.	5,537	0.26
192	Cisco Systems, Inc.	9,700	0.45
40	Corning, Inc.	1,218	0.06
8	Motorola Solutions, Inc.	2,505	0.12
54	T-Mobile U.S., Inc.	8,658	0.41
198	Verizon Communications, Inc.	7,464	0.35
		38,379	1.80
	Transportation (0.98%)		
8	Expeditors International of Washington, Inc.	1,018	0.05
12	FedEx Corp.	3,036	0.14
6	JB Hunt Transport Services, Inc.	1,198	0.06
6	Old Dominion Freight Line, Inc.	2,432	0.11
28	Union Pacific Corp.	6,877	0.32
40	United Parcel Service, Inc.	6,289	0.30
		20,850	0.98
	Utilities — Electric (0.98%)		
18	Avangrid, Inc.	583	0.03
30	CenterPoint Energy, Inc.	857	0.04
16	Consolidated Edison, Inc.	1,456	0.07
14	Constellation Energy Corp.	1,636	0.08
18	Edison International	1,287	0.06
10	Entergy Corp.	1,012	0.05
16	Eversource Energy	988	0.05
46	Exelon Corp.	1,651	0.08
96	NextEra Energy, Inc.	5,831	0.27
100	PG&E Corp.	1,803	0.08

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree US Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>			
	Utilities — Electric (0.98%) (continued)					
24	Public Service Enterprise Group, Inc.	1,468	0.07			
30	Sempra	2,242	0.10			
		20,814	0.98			
	Utilities — Electric & Gas (0.03%)					
6	Atmos Energy Corp.	695	0.03			
	Water (0.05%)					
8	American Water Works Co., Inc.	1,056	0.05			
		1,889,383	88.68			
	Total Equities	1,889,383	88.68			
	Total Transferable Securities (88.68%)	1,889,383	88.68			
	Futures Contracts Outstanding (1.11%)					
<i>Number of Contracts</i>	<i>Notional Amount</i>	<i>Currency</i>	<i>Name</i>	<i>Expiration Date</i>	<i>Unrealised Gain USD</i>	<i>Fund %</i>
2	221,461	USD	US 10 Year Note (Cbt)	19/03/2024	4,320	0.20
2	239,180	USD	US Long Bond (Cbt)	19/03/2024	10,695	0.50
2	230,070	USD	US 10 Year Ultra Bond	19/03/2024	5,961	0.28
2	409,188	USD	US 2 Year Note (Cbt)	28/03/2024	2,641	0.13
					23,617	1.11
					23,617	1.11
					23,617	1.11
					1,913,000	89.79
					217,539	10.21
					2,130,539	100.00
					2,130,539	100.00
	<i>Analysis of Total Assets</i>					<i>% of Total Assets</i>
	Transferable securities admitted to an official stock exchange listing					88.67
	Exchange traded financial derivative instruments					1.11
	Other assets					10.22
						100.00

The counterparty to the futures contracts outstanding is Goldman Sachs.

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree UK Quality Dividend Growth UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	Transferable Securities (99.71%)		
	Equities (99.71%)		
	Cyprus (0.08%)		
	Mining (0.08%)		
124	Atalaya Mining PLC	447	0.08
	Ireland (4.11%)		
	Commercial Services (4.11%)		
706	Experian PLC	22,606	4.11
	Israel (0.69%)		
	Diversified Financial Services (0.69%)		
229	Plus500 Ltd.	3,808	0.69
	Luxembourg (2.63%)		
	Retail (2.63%)		
2,578	B&M European Value Retail SA	14,442	2.63
	Singapore (0.07%)		
	Utilities — Electric (0.07%)		
28	XP Power Ltd.	380	0.07
	United Kingdom (92.13%)		
	Advertising (0.15%)		
100	Next 15 Group PLC	832	0.15
	Aerospace & Defense (0.34%)		
613	QinetiQ Group PLC	1,894	0.34
	Agriculture (0.07%)		
54	MP Evans Group PLC	400	0.07
	Banks (0.84%)		
84	Bank of Georgia Group PLC	3,339	0.61
46	TBC Bank Group PLC	1,302	0.23
		4,641	0.84
	Beverages (4.61%)		
305	Britvic PLC	2,563	0.47
798	Diageo PLC	22,791	4.14
		25,354	4.61
	Building & Construction Materials (0.27%)		
529	Marshalls PLC	1,478	0.27
	Chemicals (0.04%)		
42	Treatt PLC	211	0.04
	Commercial Services (12.35%)		
220	Alpha Financial Markets Consulting PLC	858	0.16
329	Ashtead Group PLC	17,970	3.27
110	Franchise Brands PLC	178	0.03
3,335	Hays PLC	3,642	0.66

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree UK Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
Commercial Services (12.35%) (continued)			
184	Intertek Group PLC	7,813	1.42
874	RELX PLC	27,181	4.94
1,411	Rentokil Initial PLC	6,220	1.13
257	Savills PLC	2,490	0.45
249	SThree PLC	1,041	0.19
48	YouGov PLC	566	0.10
		<u>67,959</u>	<u>12.35</u>
Computers (2.02%)			
156	Bytes Technology Group PLC	955	0.17
10	Cerillion PLC	160	0.03
136	Computacenter PLC	3,797	0.69
235	FDM Group Holdings PLC	1,077	0.20
112	Kainos Group PLC	1,253	0.23
6	Keywords Studios PLC	100	0.02
1,088	Serco Group PLC	1,764	0.32
146	Softcat PLC	1,986	0.36
		<u>11,092</u>	<u>2.02</u>
Consumer Durables & Apparels (1.66%)			
533	Burberry Group PLC	7,547	1.37
1,798	Dr Martens PLC	1,593	0.29
		<u>9,140</u>	<u>1.66</u>
Cosmetics & Personal Care (4.15%)			
595	Unilever PLC	22,610	4.11
62	Warpaint London PLC	232	0.04
		<u>22,842</u>	<u>4.15</u>
Distribution & Wholesale (4.44%)			
162	Ferguson PLC	24,438	4.44
Diversified Financial Services (14.77%)			
1,090	3i Group PLC	26,389	4.80
545	AJ Bell PLC	1,706	0.31
16	Alpha Group International PLC	280	0.05
655	CMC Markets PLC	688	0.13
1,145	Hargreaves Lansdown PLC	8,404	1.53
1,247	IG Group Holdings PLC	9,546	1.74
295	Impax Asset Management Group PLC	1,622	0.29
623	IntegraFin Holdings PLC	1,889	0.34
720	Intermediate Capital Group PLC	12,099	2.20
3,275	Man Group PLC	7,618	1.38
138	PayPoint PLC	718	0.13
1,507	St. James's Place PLC	10,302	1.87
		<u>81,261</u>	<u>14.77</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree UK Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	Electrical Components & Equipment (0.06%)		
98	Volex PLC	313	0.06
	Electronics (1.65%)		
172	Halma PLC	3,928	0.71
293	Luceco PLC	363	0.07
585	RS Group PLC	4,795	0.87
		9,086	1.65
	Engineering & Construction (0.13%)		
84	Renew Holdings PLC	722	0.13
	Food (0.51%)		
108	Greggs PLC	2,810	0.51
	Full Line Insurance (2.82%)		
577	Admiral Group PLC	15,487	2.82
	Home Builders (2.25%)		
321	Bellway PLC	8,243	1.50
84	MJ Gleeson PLC	408	0.08
601	Redrow PLC	3,699	0.67
		12,350	2.25
	Home Furnishings (1.00%)		
678	Howden Joinery Group PLC	5,516	1.00
	Internet (1.91%)		
545	Auto Trader Group PLC	3,932	0.72
20	Future PLC	159	0.03
1,137	Moneysupermarket.com Group PLC	3,186	0.58
557	Rightmove PLC	3,206	0.58
		10,483	1.91
	Lodging (1.93%)		
150	InterContinental Hotels Group PLC	10,635	1.93
	Machinery — Diversified (1.66%)		
204	IMI PLC	3,435	0.63
54	Spirax-Sarco Engineering PLC	5,673	1.03
		9,108	1.66
	Media (1.44%)		
12,556	ITV PLC	7,945	1.44
	Mining (9.70%)		
1,517	Antofagasta PLC	25,478	4.63
3,442	Pan African Resources PLC	580	0.11
467	Rio Tinto PLC	27,282	4.96
		53,340	9.70

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree UK Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
Miscellaneous Manufacturers (1.02%)			
108	Diploma PLC	3,869	0.70
617	Morgan Advanced Materials PLC	1,746	0.32
		5,615	1.02
Oil & Gas (0.49%)			
1,181	Serica Energy PLC	2,712	0.49
Pharmaceuticals (8.81%)			
218	AstraZeneca PLC	23,108	4.20
46	Dechra Pharmaceuticals PLC	1,775	0.33
1,624	GSK PLC	23,551	4.28
		48,434	8.81
Retail (4.57%)			
485	Domino's Pizza Group PLC	1,827	0.33
345	Dunelm Group PLC	3,785	0.69
74	H&T Group PLC	320	0.06
479	Halfords Group PLC	955	0.17
1,409	JD Sports Fashion PLC	2,338	0.42
158	Next PLC	12,826	2.33
790	Pets at Home Group PLC	2,514	0.46
413	Wickes Group PLC	587	0.11
		25,152	4.57
Software (2.15%)			
225	Alfa Financial Software Holdings PLC	315	0.06
166	dotdigital group PLC	164	0.03
870	Learning Technologies Group PLC	705	0.13
906	Sage Group PLC	10,623	1.93
		11,807	2.15
Storage & Warehousing (0.08%)			
144	Wincanton PLC	449	0.08
Telecommunications (1.20%)			
3,446	Airtel Africa PLC	4,487	0.82
60	Gamma Communications PLC	675	0.12
1,151	Spirent Communications PLC	1,419	0.26
		6,581	1.20
Textile (0.27%)			
1,936	Coats Group PLC	1,498	0.27
Utilities — Electric (1.33%)			
910	Drax Group PLC	4,456	0.81
176	Telecom Plus PLC	2,837	0.52
2	Yu Group PLC	25	0.00
		7,318	1.33

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree UK Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	Utilities — Electric & Gas (1.44%)		
5,613	Centrica PLC	7,895	1.44
		<u>506,798</u>	<u>92.13</u>
	Total Equities	<u>548,481</u>	<u>99.71</u>
	Total Transferable Securities (99.71%)	<u>548,481</u>	<u>99.71</u>
	Total Investments (99.71%)	548,481	99.71
	Other Net Assets (0.29%)	<u>1,578</u>	<u>0.29</u>
	Net Assets (100.00%)	<u><u>550,059</u></u>	<u><u>100.00</u></u>
			<i>% of Total Assets</i>
	Transferable securities admitted to an official stock exchange listing		99.70
	Other assets		<u>0.30</u>
			<u><u>100.00</u></u>

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WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Megatrends UCITS ETF

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.64%)		
	Equities (99.30%)		
	Australia (1.36%)		
	Chemicals (0.08%)		
61	Arcadium Lithium PLC	466	0.04
101	Nufarm Ltd.	360	0.04
		826	0.08
	Commercial Services (0.61%)		
936	Iris Energy Ltd.	6,692	0.61
	Healthcare Products (0.04%)		
2	Cochlear Ltd.	408	0.04
	Internet (0.03%)		
64	Webjet Ltd.	320	0.03
	Iron & Steel (0.05%)		
12	Mineral Resources Ltd.	573	0.05
	Leisure Time (0.06%)		
26	Corporate Travel Management Ltd.	347	0.03
22	Flight Centre Travel Group Ltd.	306	0.03
		653	0.06
	Mining (0.09%)		
35	IGO Ltd.	216	0.02
579	Nickel Industries Ltd.	275	0.02
187	Pilbara Minerals Ltd.	504	0.05
		995	0.09
	Real Estate Investment Trusts (0.35%)		
129	Dexus	676	0.06
185	Goodman Group	3,194	0.29
		3,870	0.35
	Telecommunications (0.05%)		
63	NEXTDC Ltd.	590	0.05
		14,927	1.36
	Austria (0.23%)		
	Machinery — Diversified (0.11%)		
19	ANDRITZ AG	1,184	0.11
	Utilities — Electric (0.12%)		
18	EVN AG	565	0.05
8	Verbund AG	743	0.07
		1,308	0.12
		2,492	0.23

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Belgium (0.39%)		
	Chemicals (0.26%)		
102	Umicore SA	2,806	0.26
	Real Estate Investment Trusts (0.07%)		
26	Warehouses De Pauw CVA	818	0.07
	Utilities — Electric (0.06%)		
5	Elia Group SA	626	0.06
		4,250	0.39
	Brazil (0.61%)		
	Aerospace & Defense (0.03%)		
81	Embraer SA	373	0.03
	Energy – Alternate Sources (0.15%)		
270	Sao Martinho SA	1,629	0.15
	Environmental Control (0.11%)		
200	Ambipar Participacoes e Empreendimentos SA	669	0.06
68	Orizon Valorizacao de Residuos SA	541	0.05
		1,210	0.11
	Healthcare Services (0.03%)		
297	Hapvida Participacoes e Investimentos SA	272	0.03
	Retail (0.03%)		
50	Raia Drogasil SA	303	0.03
	Utilities — Electric (0.26%)		
38	Centrais Eletricas Brasileiras SA	332	0.03
205	Cia Energetica de Minas Gerais ADR	476	0.04
78	CPFL Energia SA	619	0.06
97	Equatorial Energia SA	713	0.06
171	Neoenergia SA	751	0.07
		2,891	0.26
		6,678	0.61
	Canada (3.12%)		
	Aerospace & Defense (0.03%)		
8	Bombardier, Inc.	323	0.03
	Airlines (0.02%)		
20	Air Canada	283	0.02
	Chemicals (0.04%)		
7	Nutrien Ltd.	394	0.04
	Commercial Services (1.67%)		
6,301	Bitfarms Ltd.	18,336	1.67
	Energy – Alternate Sources (0.16%)		
68	Canadian Solar, Inc.	1,784	0.16

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Environmental Control (0.34%)		
312	Li-Cycle Holdings Corp.	182	0.02
24	Waste Connections, Inc.	3,583	0.32
		3,765	0.34
	Food (0.22%)		
117	Saputo, Inc.	2,381	0.22
	Forest Products & Paper (0.03%)		
31	Cascades, Inc.	299	0.03
	Full Line Insurance (0.04%)		
8	Sun Life Financial, Inc.	417	0.04
	Internet (0.27%)		
38	Shopify, Inc.	2,960	0.27
	Machinery — Diversified (0.02%)		
7	Ag Growth International, Inc.	268	0.02
	Mining (0.04%)		
15	Sigma Lithium Corp.	473	0.04
	Real Estate Investment Trusts (0.10%)		
48	Dream Industrial Real Estate Investment Trust	508	0.05
10	Granite Real Estate Investment Trust	579	0.05
		1,087	0.10
	Utilities — Electric (0.14%)		
37	Boralex, Inc.	945	0.08
94	Innergex Renewable Energy, Inc.	655	0.06
		1,600	0.14
		34,370	3.12
	Chile (0.08%)		
	Chemicals (0.03%)		
6	Sociedad Quimica y Minera de Chile SA	361	0.03
	Utilities — Electric (0.05%)		
4,491	Enel Americas SA	502	0.05
		863	0.08
	Denmark (0.43%)		
	Chemicals (0.30%)		
32	Chr Hansen Holding AS	2,685	0.24
11	Novozymes AS	605	0.06
		3,290	0.30
	Healthcare Products (0.03%)		
7	Demant AS	307	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Pharmaceuticals (0.06%)		
1	Genmab AS	319	0.03
13	Genmab AS ADR	414	0.03
		733	0.06
	Utilities — Electric (0.04%)		
8	Orsted AS	444	0.04
		4,774	0.43
	Finland (0.53%)		
	Machinery — Diversified (0.22%)		
169	Wartsila OYJ Abp	2,450	0.22
	Oil & Gas (0.31%)		
95	Neste OYJ	3,380	0.31
		5,830	0.53
	France (0.35%)		
	Auto Manufacturers (0.03%)		
7	Renault SA	285	0.03
	Building & Construction Materials (0.02%)		
9	Imerys SA	283	0.02
	Electrical Components & Equipment (0.13%)		
7	Schneider Electric SE	1,406	0.13
	Energy – Alternate Sources (0.08%)		
27	Neoen SA	903	0.08
	Leisure Time (0.03%)		
2	Trigano SA	328	0.03
	Lodging (0.03%)		
8	Accor SA	306	0.03
	Mining (0.03%)		
4	Eramet SA	316	0.03
		3,827	0.35
	Germany (1.76%)		
	Airlines (0.03%)		
36	Deutsche Lufthansa AG	320	0.03
	Auto Manufacturers (0.21%)		
18	Bayerische Motoren Werke AG	2,004	0.18
4	Mercedes-Benz Group AG	276	0.03
		2,280	0.21
	Computers (0.11%)		
42	Northern Data AG	1,220	0.11

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Consumer Durables & Apparels (0.03%)		
5	Puma SE	279	0.03
	Cosmetics & Personal Care (0.07%)		
5	Beiersdorf AG	750	0.07
	Electrical Components & Equipment (0.15%)		
25	SMA Solar Technology AG	1,672	0.15
	Electronics (0.05%)		
26	Varta AG	596	0.05
	Energy – Alternate Sources (0.17%)		
34	CropEnergies AG	432	0.04
37	Encavis AG	637	0.06
15	SFC Energy AG	324	0.03
14	Verbio Vereinigte Bioenergie AG	462	0.04
		1,855	0.17
	Engineering & Construction (0.03%)		
6	Fraport AG Frankfurt Airport Services Worldwide	363	0.03
	Healthcare Services (0.08%)		
26	Evotec SE	611	0.05
7	Fresenius Medical Care AG	294	0.03
		905	0.08
	Internet (0.02%)		
10	Delivery Hero SE	276	0.02
	Machinery, Construction & Mining (0.03%)		
21	Siemens Energy AG	278	0.03
	Mining (0.03%)		
4	Aurubis AG	328	0.03
	Miscellaneous Manufacturers (0.12%)		
7	Siemens AG	1,314	0.12
	Pharmaceuticals (0.07%)		
8	Bayer AG	297	0.02
5	BioNTech SE	528	0.05
		825	0.07
	Semiconductors (0.33%)		
86	Infineon Technologies AG	3,591	0.33
	Utilities — Electric (0.23%)		
188	E.ON SE	2,523	0.23
		19,375	1.76

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Hong Kong (0.25%)		
	Auto Manufacturers (0.03%)		
285	Geely Automobile Holdings Ltd.	313	0.03
	Energy – Alternate Sources (0.11%)		
7,497	GCL Technology Holdings Ltd.	1,191	0.11
	Forest Products & Paper (0.05%)		
1,214	Nine Dragons Paper Holdings Ltd.	599	0.05
	Retail (0.06%)		
649	Bosideng International Holdings Ltd.	292	0.02
273	Chow Tai Fook Jewellery Group Ltd.	406	0.04
		698	0.06
		2,801	0.25
	Indonesia (0.13%)		
	Mining (0.06%)		
2,376	Aneka Tambang Tbk. PT	263	0.02
1,456	Vale Indonesia Tbk. PT	408	0.04
		671	0.06
	Telecommunications (0.07%)		
2,785	Telkom Indonesia Persero Tbk. PT	714	0.07
		1,385	0.13
	Ireland (0.63%)		
	Auto Parts & Equipment (0.08%)		
9	Aptiv PLC	807	0.08
	Electronics (0.15%)		
28	nVent Electric PLC	1,655	0.15
	Food (0.40%)		
51	Kerry Group PLC	4,431	0.40
		6,893	0.63
	Israel (1.97%)		
	Computers (1.25%)		
43	Check Point Software Technologies Ltd.	6,570	0.60
33	CyberArk Software Ltd.	7,229	0.65
		13,799	1.25
	Internet (0.26%)		
23	Wix.com Ltd.	2,829	0.26

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Software (0.46%)		
76	JFrog Ltd.	2,630	0.24
13	Monday.com Ltd.	2,442	0.22
		5,072	0.46
		21,700	1.97
	Italy (0.28%)		
	Electrical Components & Equipment (0.12%)		
29	Prysmian SpA	1,319	0.12
	Engineering & Construction (0.06%)		
52	Infrastrutture Wireless Italiane SpA	658	0.06
	Retail (0.03%)		
6	Moncler SpA	369	0.03
	Utilities — Electric (0.07%)		
90	Terna - Rete Elettrica Nazionale	751	0.07
		3,097	0.28
	Japan (4.70%)		
	Airlines (0.05%)		
13	ANA Holdings, Inc.	282	0.03
14	Japan Airlines Co. Ltd.	276	0.02
		558	0.05
	Auto Manufacturers (0.05%)		
8	Honda Motor Co. Ltd.	247	0.02
16	Toyota Motor Corp.	294	0.03
		541	0.05
	Auto Parts & Equipment (0.07%)		
53	Denso Corp.	800	0.07
	Building & Construction Materials (0.02%)		
14	Central Glass Co. Ltd.	265	0.02
	Chemicals (0.16%)		
44	Asahi Kasei Corp.	324	0.03
9	Nippon Carbon Co. Ltd.	280	0.03
17	Resonac Holdings Corp.	339	0.03
29	Teijin Ltd.	275	0.02
36	Tokai Carbon Co. Ltd.	262	0.02
17	UBE Corp.	276	0.03
		1,756	0.16
	Cosmetics & Personal Care (0.02%)		
23	Pola Orbis Holdings, Inc.	258	0.02

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Diversified Financial Services (1.37%)		
181	GMO Financial Holdings, Inc.	967	0.09
2,777	Monex Group, Inc.	14,162	1.28
		15,129	1.37
	Electrical Components & Equipment (0.18%)		
90	GS Yuasa Corp.	1,267	0.12
108	W-Scope Corp.	686	0.06
		1,953	0.18
	Electronics (0.22%)		
50	TDK Corp.	2,382	0.22
	Entertainment (0.13%)		
40	Oriental Land Co. Ltd.	1,490	0.13
	Environmental Control (0.05%)		
20	Daiseki Co. Ltd.	555	0.05
	Full Line Insurance (0.02%)		
13	Dai-ichi Life Holdings, Inc.	276	0.02
	Hand & Machine Tools (0.05%)		
13	Fuji Electric Co. Ltd.	560	0.05
	Healthcare Products (0.03%)		
11	Nihon Kohden Corp.	348	0.03
	Healthcare Services (0.03%)		
16	Amvis Holdings, Inc.	341	0.03
	Home Furnishings (0.08%)		
87	Panasonic Holdings Corp.	862	0.08
	Internet (0.44%)		
264	GMO internet group, Inc.	4,799	0.44
	Machinery — Diversified (0.10%)		
162	Hitachi Zosen Corp.	1,077	0.10
	Machinery, Construction & Mining (0.19%)		
35	Mitsubishi Heavy Industries Ltd.	2,046	0.19
	Mining (0.10%)		
30	Pacific Metals Co. Ltd.	259	0.02
28	Sumitomo Metal Mining Co. Ltd.	843	0.08
		1,102	0.10
	Oil & Gas (0.03%)		
76	ENEOS Holdings, Inc.	302	0.03
	Packaging & Containers (0.03%)		
58	Rengo Co. Ltd.	387	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Pharmaceuticals (0.07%)		
30	Takara Bio, Inc.	266	0.02
17	Takeda Pharmaceutical Co. Ltd.	489	0.05
		755	0.07
	Real Estate Investment Trusts (0.19%)		
1	GLP J-Reit	997	0.09
1	LaSalle Logiport REIT	1,078	0.10
		2,075	0.19
	Retail (0.03%)		
7	Sugi Holdings Co. Ltd.	322	0.03
	Semiconductors (0.40%)		
4	Lasertec Corp.	1,054	0.10
183	Renesas Electronics Corp.	3,309	0.30
		4,363	0.40
	Software (0.37%)		
170	PKSHA Technology, Inc.	4,070	0.37
	Telecommunications (0.06%)		
14	SoftBank Group Corp.	625	0.06
	Utilities — Electric (0.16%)		
135	Chubu Electric Power Co., Inc.	1,744	0.16
		51,741	4.70
	Luxembourg (0.03%)		
	Internet (0.03%)		
38	Allegro.eu SA	322	0.03
	Malaysia (0.02%)		
	Telecommunications (0.02%)		
526	Axiata Group Bhd.	272	0.02
	Netherlands (3.91%)		
	Healthcare Products (0.05%)		
12	Qiagen NV	521	0.05
	Internet (0.19%)		
69	Prosus NV	2,057	0.19
	Miscellaneous Manufacturers (0.02%)		
9	AMG Critical Materials NV	227	0.02
	Pharmaceuticals (0.05%)		
1	Argenx SE	380	0.03
53	CureVac NV	223	0.02
		603	0.05

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Semiconductors (2.32%)		
21	ASML Holding NV	15,814	1.44
28	NXP Semiconductors NV	6,431	0.58
65	STMicroelectronics NV	3,246	0.30
		25,491	2.32
	Software (1.28%)		
125	Elastic NV	14,087	1.28
		42,986	3.91
	New Zealand (0.07%)		
	Engineering & Construction (0.03%)		
59	Auckland International Airport Ltd.	329	0.03
	Utilities — Electric (0.04%)		
107	Mercury NZ Ltd.	447	0.04
		776	0.07
	Norway (0.47%)		
	Energy – Alternate Sources (0.15%)		
264	Aker Carbon Capture ASA	353	0.03
898	NEL ASA	609	0.06
87	Scatec ASA	704	0.06
		1,666	0.15
	Food (0.19%)		
37	Salmar ASA	2,074	0.19
	Mining (0.13%)		
205	Norsk Hydro ASA	1,380	0.13
		5,120	0.47
	People's Republic of China (2.65%)		
	Auto Manufacturers (0.10%)		
300	Chongqing Changan Automobile Co. Ltd.	712	0.07
300	Guangzhou Automobile Group Co. Ltd.	370	0.03
		1,082	0.10
	Auto Parts & Equipment (0.08%)		
300	Gotion High-tech Co. Ltd.	909	0.08
	Beverages (0.15%)		
228	Nongfu Spring Co. Ltd.	1,319	0.12
397	Uni-President China Holdings Ltd.	282	0.03
		1,601	0.15
	Chemicals (0.38%)		
100	Beijing Easpring Material Technology Co. Ltd.	539	0.05
400	Fangda Carbon New Material Co. Ltd.	296	0.03
200	Guizhou Red Star Developing Co. Ltd.	361	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Chemicals (0.38%) (continued)			
100	Nanjing Hanrui Cobalt Co. Ltd.	399	0.04
100	Shanghai Putailai New Energy Technology Co. Ltd.	295	0.03
100	Shenzhen Capchem Technology Co. Ltd.	667	0.06
100	Xiamen Tungsten Co. Ltd.	242	0.02
700	Xiangtan Electrochemical Scientific Co. Ltd.	1,055	0.09
100	Zangge Mining Co. Ltd.	357	0.03
		4,211	0.38
Computers (0.03%)			
300	Guangzhou Zhiguang Electric Co. Ltd.	291	0.03
Electrical Components & Equipment (0.35%)			
2,400	Camel Group Co. Ltd.	2,710	0.25
400	Qingdao TGOOD Electric Co. Ltd.	1,134	0.10
		3,844	0.35
Electronics (0.11%)			
200	China Baoan Group Co. Ltd.	331	0.03
500	Jiangsu Zhongtian Technology Co. Ltd.	881	0.08
		1,212	0.11
Energy – Alternate Sources (0.22%)			
200	Sungrow Power Supply Co. Ltd.	2,470	0.22
Engineering & Construction (0.03%)			
3,880	China Energy Engineering Corp. Ltd.	388	0.03
Food (0.02%)			
200	Tingyi Cayman Islands Holding Corp.	244	0.02
Full Line Insurance (0.02%)			
116	New China Life Insurance Co. Ltd.	226	0.02
Home Furnishings (0.09%)			
224	Haier Smart Home Co. Ltd. Class H	633	0.06
100	Hangzhou Robam Appliances Co. Ltd.	307	0.03
		940	0.09
Internet (0.44%)			
289	Alibaba Group Holding Ltd.	2,798	0.25
19	Kanzhun Ltd.	316	0.03
144	Meituan	1,510	0.14
127	Tongcheng Travel Holdings Ltd.	235	0.02
		4,859	0.44
Leisure Time (0.03%)			
384	Tianneng Power International Ltd.	324	0.03
Lodging (0.03%)			
9	H World Group Ltd.	301	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Machinery — Diversified (0.06%)		
200	NARI Technology Co. Ltd.	629	0.06
	Miscellaneous Manufacturers (0.33%)		
500	Cangzhou Mingzhu Plastic Co. Ltd.	290	0.03
3,800	GEM Co. Ltd.	2,925	0.27
200	Ningbo Shanshan Co. Ltd.	384	0.03
		3,599	0.33
	Retail (0.03%)		
164	Haidilao International Holding Ltd.	305	0.03
	Software (0.15%)		
714	iDreamSky Technology Holdings Ltd.	211	0.02
83	NetEase, Inc.	1,495	0.13
		1,706	0.15
		29,141	2.65
	Portugal (0.05%)		
	Utilities — Electric (0.05%)		
64	Greenvolt-Energias Renovaveis SA	578	0.05
	Singapore (0.33%)		
	Internet (0.02%)		
7	JOYY, Inc.	278	0.02
	Real Estate Investment Trusts (0.28%)		
484	CapitaLand Ascendas REIT	1,112	0.10
211	Keppel DC REIT	312	0.03
447	Keppel REIT	315	0.03
354	Mapletree Industrial Trust	674	0.06
518	Mapletree Logistics Trust	683	0.06
		3,096	0.28
	Transportation (0.03%)		
293	ComfortDelGro Corp. Ltd.	311	0.03
		3,685	0.33
	Spain (0.56%)		
	Energy – Alternate Sources (0.12%)		
16	Corp. ACCIONA Energias Renovables SA	496	0.04
42	Solaria Energia y Medio Ambiente SA	864	0.08
		1,360	0.12
	Engineering & Construction (0.32%)		
3	Aena SME SA	544	0.05
75	Cellnex Telecom SA	2,954	0.27
		3,498	0.32

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Utilities — Electric (0.12%)		
37	EDP Renovaveis SA	757	0.07
36	Redeia Corp. SA	593	0.05
		1,350	0.12
		6,208	0.56
	Sweden (0.22%)		
	Healthcare Products (0.03%)		
41	Elekta AB	335	0.03
	Machinery — Diversified (0.03%)		
36	Husqvarna AB	296	0.03
	Pharmaceuticals (0.04%)		
21	Vitrolife AB	406	0.04
	Real Estate (0.12%)		
35	Fabege AB	376	0.03
35	Sagax AB	963	0.09
		1,339	0.12
		2,376	0.22
	Switzerland (1.37%)		
	Chemicals (0.14%)		
104	Clariant AG	1,535	0.14
	Diversified Financial Services (0.46%)		
21	Swissquote Group Holding SA	5,105	0.46
	Electronics (0.04%)		
3	TE Connectivity Ltd.	421	0.04
	Energy – Alternate Sources (0.16%)		
11	Landis+Gyr Group AG	993	0.09
3,330	Meyer Burger Technology AG	774	0.07
		1,767	0.16
	Food (0.13%)		
12	Nestle SA	1,390	0.13
	Healthcare Products (0.12%)		
7	Alcon, Inc.	546	0.05
1	Sonova Holding AG	326	0.03
3	Straumann Holding AG	483	0.04
		1,355	0.12
	Packaging & Containers (0.20%)		
96	SIG Group AG	2,207	0.20

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Pharmaceuticals (0.12%)		
11	CRISPR Therapeutics AG	689	0.06
6	Novartis AG	605	0.06
		<u>1,294</u>	<u>0.12</u>
		<u>15,074</u>	<u>1.37</u>
	Taiwan (3.83%)		
	Auto Manufacturers (0.02%)		
108	Yulon Motor Co. Ltd.	263	0.02
	Electrical Components & Equipment (0.03%)		
30	Delta Electronics, Inc.	307	0.03
	Electronics (0.10%)		
80	Simplo Technology Co. Ltd.	1,095	0.10
	Internet (0.03%)		
18	momo.com, Inc.	299	0.03
	Semiconductors (3.62%)		
4	Alchip Technologies Ltd.	427	0.04
7	ASMedia Technology, Inc.	414	0.04
7	Global Unichip Corp.	397	0.03
139	MediaTek, Inc.	4,597	0.42
177	Nanya Technology Corp.	450	0.04
235	Realtek Semiconductor Corp.	3,610	0.33
1,361	Taiwan Semiconductor Manufacturing Co. Ltd.	26,297	2.39
2,159	United Microelectronics Corp.	3,700	0.33
		<u>39,892</u>	<u>3.62</u>
	Telecommunications (0.03%)		
95	Taiwan Mobile Co. Ltd.	305	0.03
		<u>42,161</u>	<u>3.83</u>
	Thailand (0.13%)		
	Diversified Financial Services (0.05%)		
13,984	Xspring Capital PCL	545	0.05
	Telecommunications (0.05%)		
93	Advanced Info Service PCL	591	0.05
	Utilities — Electric (0.03%)		
6,350	Absolute Clean Energy PCL	285	0.03
		<u>1,421</u>	<u>0.13</u>
	Turkey (0.19%)		
	Airlines (0.02%)		
9	Pegasus Hava Tasimaciligi AS	198	0.02
	Engineering & Construction (0.02%)		
61	TAV Havalimanlari Holding AS	222	0.02

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Home Furnishings (0.04%)		
454	Vestel Beyaz Esya Sanayi ve Ticaret AS	246	0.02
121	Vestel Elektronik Sanayi ve Ticaret AS	189	0.02
		435	0.04
	Machinery — Diversified (0.06%)		
29	Turk Traktor ve Ziraat Makineleri AS	699	0.06
	Utilities — Electric (0.05%)		
885	Biotrend Cevre VE Enerji Yatirimlari AS	516	0.05
		2,070	0.19
	United Kingdom (1.22%)		
	Agriculture (0.03%)		
11	Genus PLC	304	0.03
	Airlines (0.03%)		
53	easyJet PLC	345	0.03
	Energy – Alternate Sources (0.06%)		
851	ITM Power PLC	644	0.06
	Environmental Control (0.02%)		
31	Renewi PLC	253	0.02
	Food (0.05%)		
55	Ocado Group PLC	532	0.05
	Full Line Insurance (0.04%)		
38	Prudential PLC	430	0.04
	Internet (0.03%)		
82	Trainline PLC	336	0.03
	Lodging (0.03%)		
4	InterContinental Hotels Group PLC	361	0.03
	Pharmaceuticals (0.10%)		
7	AstraZeneca PLC	471	0.04
6	Dechra Pharmaceuticals PLC	295	0.03
111	Oxford Nanopore Technologies PLC	295	0.03
		1,061	0.10
	Real Estate Investment Trusts (0.33%)		
13	Derwent London PLC	391	0.03
134	LondonMetric Property PLC	327	0.03
207	Segro PLC	2,339	0.21
292	Tritax Big Box REIT PLC	629	0.06
		3,686	0.33
	Retail (0.03%)		
68	Pets at Home Group PLC	276	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Software (0.28%)		
655	Darktrace PLC	3,062	0.28
	Utilities — Electric (0.19%)		
337	Drax Group PLC	2,104	0.19
		13,394	1.22
	United States (67.43%)		
	Aerospace & Defense (0.51%)		
371	Archer Aviation, Inc.	2,278	0.21
383	Joby Aviation, Inc.	2,547	0.23
38	Kratos Defense & Security Solutions, Inc.	771	0.07
		5,596	0.51
	Agriculture (1.02%)		
118	Archer-Daniels-Midland Co.	8,522	0.77
49	Darling Ingredients, Inc.	2,442	0.22
11	Fresh Del Monte Produce, Inc.	289	0.03
		11,253	1.02
	Airlines (0.05%)		
21	American Airlines Group, Inc.	288	0.03
17	Spirit Airlines, Inc.	279	0.02
		567	0.05
	Auto Manufacturers (0.07%)		
8	General Motors Co.	287	0.03
2	Tesla, Inc.	497	0.04
		784	0.07
	Auto Parts & Equipment (0.19%)		
199	Microvast Holdings, Inc.	279	0.03
261	QuantumScape Corp.	1,814	0.16
		2,093	0.19
	Chemicals (0.34%)		
2	Albemarle Corp.	289	0.03
7	Balchem Corp.	1,041	0.09
10	Dow, Inc.	548	0.05
7	DuPont de Nemours, Inc.	539	0.05
36	Livent Corp.	647	0.06
10	Sensient Technologies Corp.	660	0.06
		3,724	0.34
	Commercial Services (7.31%)		
4	AMN Healthcare Services, Inc.	300	0.03
983	Cipher Mining, Inc.	4,060	0.37
2,820	Cleanspark, Inc.	31,105	2.83

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Commercial Services (7.31%) (continued)			
9	GXO Logistics, Inc.	550	0.05
1,106	Hut 8 Corp.	14,754	1.34
1,156	Riot Platforms, Inc.	17,883	1.63
5	Service Corp. International	342	0.03
4,047	Terawulf, Inc.	9,713	0.88
93	Toast, Inc.	1,698	0.15
		80,405	7.31
Computers (5.77%)			
3	Apple, Inc.	578	0.05
56	CrowdStrike Holdings, Inc.	14,298	1.30
111	Fortinet, Inc.	6,497	0.59
4	International Business Machines Corp.	654	0.06
52	Qualys, Inc.	10,207	0.93
207	Tenable Holdings, Inc.	9,534	0.87
191	Varonis Systems, Inc.	8,648	0.78
59	Zscaler, Inc.	13,072	1.19
		63,488	5.77
Consumer Durables & Apparels (0.23%)			
23	NIKE, Inc.	2,497	0.23
Diversified Financial Services (4.43%)			
1	Ameriprise Financial, Inc.	380	0.03
4,273	Bit Digital, Inc.	18,075	1.64
18	Charles Schwab Corp.	1,238	0.11
144	Coinbase Global, Inc.	25,045	2.28
91	Upstart Holdings, Inc.	3,718	0.34
4	Voya Financial, Inc.	292	0.03
		48,748	4.43
Electrical Components & Equipment (0.10%)			
4	Belden, Inc.	309	0.03
8	EnerSys	808	0.07
		1,117	0.10
Electronics (0.04%)			
4	Amphenol Corp.	397	0.04
Energy – Alternate Sources (1.23%)			
391	Alto Ingredients, Inc.	1,040	0.09
139	Array Technologies, Inc.	2,335	0.21
18	First Solar, Inc.	3,101	0.28
53	FutureFuel Corp.	322	0.03
831	Gevo, Inc.	964	0.09
125	Green Plains, Inc.	3,152	0.29
38	Montauk Renewables, Inc.	339	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Energy – Alternate Sources (1.23%) (continued)			
34	OPAL Fuels, Inc.	188	0.02
10	REX American Resources Corp.	473	0.04
103	Shoals Technologies Group, Inc.	1,601	0.15
		13,515	1.23
Engineering & Construction (0.03%)			
11	Primoris Services Corp.	365	0.03
Entertainment (0.02%)			
1	Vail Resorts, Inc.	213	0.02
Environmental Control (1.51%)			
42	Casella Waste Systems, Inc.	3,589	0.33
20	Clean Harbors, Inc.	3,490	0.32
30	Montrose Environmental Group, Inc.	964	0.09
260	PureCycle Technologies, Inc.	1,053	0.09
23	Republic Services, Inc.	3,793	0.34
21	Waste Management, Inc.	3,761	0.34
		16,650	1.51
Food (1.04%)			
42	Lamb Weston Holdings, Inc.	4,540	0.41
76	McCormick & Co., Inc.	5,200	0.47
26	Sprouts Farmers Market, Inc.	1,251	0.11
9	Tyson Foods, Inc.	483	0.05
		11,474	1.04
Healthcare Products (0.90%)			
10	10X Genomics, Inc.	560	0.05
4	Agilent Technologies, Inc.	556	0.05
7	AtriCure, Inc.	250	0.02
7	Bio-Techne Corp.	540	0.05
19	Boston Scientific Corp.	1,098	0.10
5	Danaher Corp.	1,157	0.11
11	Exact Sciences Corp.	814	0.07
4	Glaukos Corp.	318	0.03
1	IDEXX Laboratories, Inc.	555	0.05
2	Inspire Medical Systems, Inc.	407	0.04
4	Lantheus Holdings, Inc.	248	0.02
4	Merit Medical Systems, Inc.	304	0.03
11	Natera, Inc.	689	0.06
50	Pacific Biosciences of California, Inc.	490	0.05
9	Patterson Cos., Inc.	256	0.02
1	Penumbra, Inc.	252	0.02
3	Repligen Corp.	539	0.05

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Healthcare Products (0.90%) (continued)			
1	Thermo Fisher Scientific, Inc.	531	0.05
3	Zimmer Biomet Holdings, Inc.	365	0.03
		9,929	0.90
Healthcare Services (0.69%)			
4	Acadia Healthcare Co., Inc.	311	0.03
3	Amedisys, Inc.	285	0.03
12	Catalent, Inc.	539	0.05
1	Chemed Corp.	585	0.05
2	Elevance Health, Inc.	943	0.09
4	Encompass Health Corp.	267	0.02
3	Ensign Group, Inc.	336	0.03
4	HCA Healthcare, Inc.	1,083	0.10
1	Humana, Inc.	458	0.04
3	Laboratory Corp. of America Holdings	682	0.06
4	UnitedHealth Group, Inc.	2,106	0.19
		7,595	0.69
Home Builders (0.03%)			
3	Thor Industries, Inc.	355	0.03
Internet (5.21%)			
16	Airbnb, Inc.	2,178	0.20
5	Alphabet, Inc.	699	0.06
3	Amazon.com, Inc.	456	0.04
1	Booking Holdings, Inc.	3,547	0.32
36	F5, Inc.	6,443	0.59
26	Lyft, Inc.	390	0.04
2	Meta Platforms, Inc.	708	0.06
109	Okta, Inc.	9,868	0.90
40	Palo Alto Networks, Inc.	11,795	1.07
62	Q2 Holdings, Inc.	2,691	0.25
1,099	Robinhood Markets, Inc.	14,001	1.27
45	Rover Group, Inc.	490	0.05
147	Sprinklr, Inc.	1,770	0.16
67	Squarespace, Inc.	2,212	0.20
		57,248	5.21
Leisure Time (0.03%)			
17	Norwegian Cruise Line Holdings Ltd.	341	0.03
Lodging (0.41%)			
7	Bluegreen Vacations Holding Corp.	526	0.05
7	Hilton Grand Vacations, Inc.	281	0.03
6	Hilton Worldwide Holdings, Inc.	1,092	0.10
3	Hyatt Hotels Corp.	391	0.04
7	Marriott International, Inc.	1,579	0.14

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Lodging (0.41%) (continued)		
7	Travel & Leisure Co.	274	0.02
4	Wyndham Hotels & Resorts, Inc.	322	0.03
		4,465	0.41
	Machinery — Diversified (0.82%)		
22	Deere & Co.	8,797	0.80
73	GrafTech International Ltd.	160	0.02
		8,957	0.82
	Machinery, Construction & Mining (0.19%)		
144	Bloom Energy Corp.	2,131	0.19
	Mining (0.32%)		
58	Freeport-McMoRan, Inc.	2,469	0.23
57	Ivanhoe Electric, Inc.	574	0.05
16	Piedmont Lithium, Inc.	452	0.04
		3,495	0.32
	Miscellaneous Manufacturers (0.06%)		
7	John Bean Technologies Corp.	696	0.06
	Other Finance (0.42%)		
588	Galaxy Digital Holdings Ltd.	4,606	0.42
	Packaging & Containers (0.80%)		
78	Ball Corp.	4,487	0.41
46	O-I Glass, Inc.	753	0.07
22	Packaging Corp. of America	3,584	0.32
		8,824	0.80
	Pharmaceuticals (2.86%)		
385	Agenus, Inc.	319	0.03
25	Agios Pharmaceuticals, Inc.	557	0.05
3	Alnylam Pharmaceuticals, Inc.	574	0.05
2	Amgen, Inc.	576	0.05
49	Amicus Therapeutics, Inc.	695	0.06
21	Arcturus Therapeutics Holdings, Inc.	662	0.06
19	Arrowhead Pharmaceuticals, Inc.	581	0.05
2	Biogen, Inc.	518	0.05
6	BioMarin Pharmaceutical, Inc.	579	0.05
1	Bio-Rad Laboratories, Inc.	323	0.03
12	Blueprint Medicines Corp.	1,107	0.10
38	Bridgebio Pharma, Inc.	1,534	0.14
96	Caribou Biosciences, Inc.	550	0.05
9	Corteva, Inc.	431	0.04
5	Dexcom, Inc.	620	0.06
74	Editas Medicine, Inc.	750	0.07
25	Elanco Animal Health, Inc.	372	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Pharmaceuticals (2.86%) (continued)			
1	Eli Lilly & Co.	583	0.05
13	Exelixis, Inc.	312	0.03
7	Gilead Sciences, Inc.	567	0.05
7	Halozyne Therapeutics, Inc.	259	0.02
3	Illumina, Inc.	418	0.04
15	Intellia Therapeutics, Inc.	457	0.04
6	Intra-Cellular Therapies, Inc.	430	0.04
15	Ionis Pharmaceuticals, Inc.	759	0.07
4	Johnson & Johnson	627	0.06
5	Merck & Co., Inc.	545	0.05
14	Mirati Therapeutics, Inc.	822	0.08
4	Moderna, Inc.	398	0.04
25	Myriad Genetics, Inc.	478	0.04
36	NeoGenomics, Inc.	582	0.05
3	Neurocrine Biosciences, Inc.	395	0.04
61	Novavax, Inc.	293	0.03
8	Option Care Health, Inc.	270	0.03
13	Pfizer, Inc.	374	0.03
2	Regeneron Pharmaceuticals, Inc.	1,757	0.16
29	REGENXBIO, Inc.	521	0.05
5	Sarepta Therapeutics, Inc.	482	0.04
40	Twist Bioscience Corp.	1,474	0.13
15	Ultragenyx Pharmaceutical, Inc.	717	0.07
3	United Therapeutics Corp.	660	0.06
25	Veracyte, Inc.	688	0.06
19	Vericel Corp.	677	0.06
5	Vertex Pharmaceuticals, Inc.	2,034	0.19
37	Verve Therapeutics, Inc.	516	0.05
13	Zoetis, Inc.	2,566	0.23
		31,409	2.86
Real Estate Investment Trusts (2.02%)			
46	Americold Realty Trust, Inc.	1,392	0.13
19	COPT Defense Properties	487	0.04
25	Cousins Properties, Inc.	609	0.06
18	Digital Realty Trust, Inc.	2,423	0.22
24	Douglas Emmett, Inc.	348	0.03
6	EastGroup Properties, Inc.	1,101	0.10
3	Equinix, Inc.	2,416	0.22
44	Iron Mountain, Inc.	3,079	0.28
35	LXP Industrial Trust	347	0.03
21	Pebblebrook Hotel Trust	336	0.03
19	Prologis, Inc.	2,533	0.23
35	Rexford Industrial Realty, Inc.	1,964	0.18
14	Terreno Realty Corp.	877	0.08

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Real Estate Investment Trusts (2.02%) (continued)			
73	Ventas, Inc.	3,638	0.33
7	Welltower, Inc.	631	0.06
		22,181	2.02
Retail (0.23%)			
8	Brinker International, Inc.	345	0.03
265	Clean Energy Fuels Corp.	1,015	0.09
7	Dave & Buster's Entertainment, Inc.	377	0.04
5	Freshpet, Inc.	434	0.04
3	Texas Roadhouse, Inc.	367	0.03
		2,538	0.23
Semiconductors (10.52%)			
111	Advanced Micro Devices, Inc.	16,363	1.49
10	Allegro MicroSystems, Inc.	303	0.03
45	Analog Devices, Inc.	8,935	0.81
41	Applied Materials, Inc.	6,645	0.60
2	Axcelis Technologies, Inc.	259	0.02
20	Broadcom, Inc.	22,325	2.03
221	Intel Corp.	11,105	1.01
7	Lattice Semiconductor Corp.	483	0.04
97	Marvell Technology, Inc.	5,850	0.53
41	Microchip Technology, Inc.	3,697	0.34
94	Micron Technology, Inc.	8,022	0.73
50	NVIDIA Corp.	24,761	2.25
22	ON Semiconductor Corp.	1,838	0.17
9	Parade Technologies Ltd.	352	0.03
4	Power Integrations, Inc.	328	0.03
3	Qorvo, Inc.	338	0.03
6	Rambus, Inc.	409	0.04
34	Teradyne, Inc.	3,690	0.34
		115,703	10.52
Software (16.25%)			
4	Adobe, Inc.	2,386	0.22
60	Akamai Technologies, Inc.	7,101	0.65
9	ANSYS, Inc.	3,266	0.30
12	Appfolio, Inc.	2,079	0.19
60	Appian Corp.	2,260	0.20
100	Asana, Inc.	1,901	0.17
11	Atlassian Corp.	2,616	0.24
3	Autodesk, Inc.	730	0.07
306	AvePoint, Inc.	2,512	0.23
207	AvidXchange Holdings, Inc.	2,565	0.23
190	BigCommerce Holdings, Inc.	1,849	0.17

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Software (16.25%) (continued)		
19	Bill Holdings, Inc.	1,550	0.14
39	BlackLine, Inc.	2,435	0.22
67	Box, Inc.	1,716	0.16
50	Braze, Inc.	2,656	0.24
173	C3.ai, Inc.	4,967	0.45
12	Cadence Design Systems, Inc.	3,268	0.30
274	CCC Intelligent Solutions Holdings, Inc.	3,121	0.28
119	Clearwater Analytics Holdings, Inc.	2,384	0.22
148	Cloudflare, Inc.	12,322	1.12
64	Confluent, Inc.	1,498	0.14
94	Datadog, Inc.	11,410	1.04
76	Dropbox, Inc.	2,240	0.20
61	Dynatrace, Inc.	3,336	0.30
359	Fastly, Inc.	6,390	0.58
29	Five9, Inc.	2,282	0.21
95	Freshworks, Inc.	2,232	0.20
46	Gitlab, Inc.	2,896	0.26
4	HubSpot, Inc.	2,322	0.21
2	Microsoft Corp.	752	0.07
5	MongoDB, Inc.	2,044	0.19
69	nCino, Inc.	2,320	0.21
59	Pegasystems, Inc.	2,883	0.26
32	Procure Technologies, Inc.	2,215	0.20
81	PROS Holdings, Inc.	3,142	0.29
4	PTC, Inc.	700	0.06
70	RingCentral, Inc.	2,377	0.22
12	Salesforce, Inc.	3,158	0.29
140	SentinelOne, Inc.	3,842	0.35
8	ServiceNow, Inc.	5,652	0.51
51	Smartsheet, Inc.	2,439	0.22
14	Snowflake, Inc.	2,786	0.25
59	Splunk, Inc.	8,989	0.82
13	Synopsys, Inc.	6,694	0.61
35	Twilio, Inc.	2,655	0.24
322	UiPath, Inc.	7,998	0.73
11	Veeva Systems, Inc.	2,118	0.19
513	Vimeo, Inc.	2,011	0.18
193	Weave Communications, Inc.	2,214	0.20
21	Workday, Inc.	5,797	0.53
21	Workiva, Inc.	2,132	0.19
239	Yext, Inc.	1,408	0.13
31	Zoom Video Communications, Inc.	2,229	0.20
204	Zuora, Inc.	1,918	0.17
		178,763	16.25

WisdomTree Issuer ICAV

Schedule of Investments (continued) As at 31 December 2023

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Description</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Telecommunications (1.36%)		
215	A10 Networks, Inc.	2,832	0.26
1,729	Applied Digital Corp.	11,653	1.06
27	DigitalBridge Group, Inc.	474	0.04
		14,959	1.36
	Utilities — Electric (0.42%)		
80	Ameresco, Inc.	2,534	0.23
13	Avangrid, Inc.	421	0.04
7	Eversource Energy	432	0.04
10	Exelon Corp.	359	0.03
12	Ormat Technologies, Inc.	909	0.08
		4,655	0.42
		741,736	67.43
	Total Equities	1,092,323	99.30
	Preferred Stock (0.34%)		
	Brazil (0.34%)		
	Utilities — Electric & Gas (0.34%)		
4,550	Raizen SA	3,775	0.34
	Total Preferred Stock	3,775	0.34
	Total Transferable Securities (99.64%)	1,096,098	99.64
	Total Investments (99.64%)	1,096,098	99.64
	Other Net Assets (0.36%)	3,928	0.36
	Net Assets (100.00%)	1,100,026	100.00
	<i>Analysis of Total Assets</i>		<i>% of Total Assets</i>
	Transferable securities admitted to an official stock exchange listing		99.61
	Other assets		0.39
			100.00

Abbreviation used:

ADR – American Depositary Receipt
REIT – Real Estate Investment Trust

Company names are as reported by a data service provider and in some cases are translations; a company's legal name may be different. Country classifications are based on the company's country of incorporation.

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree US Equity Income UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
Bristol-Myers Squibb Co.	49,441	2,564,138
Exxon Mobil Corp.	22,511	2,455,242
International Business Machines Corp.	15,314	2,280,779
Chevron Corp.	13,683	2,195,218
AbbVie, Inc.	14,655	2,179,630
Cisco Systems, Inc.	36,324	1,829,218
Pfizer, Inc.	47,379	1,809,058
Morgan Stanley	17,789	1,571,692
AT&T, Inc.	81,640	1,424,212
ONEOK, Inc.	19,473	1,310,793
United Parcel Service, Inc.	7,338	1,267,245
Kenvue, Inc.	51,657	1,086,918
Kimberly-Clark Corp.	8,735	1,083,591
Gilead Sciences, Inc.	12,293	975,984
Citigroup, Inc.	18,851	898,152
Public Service Enterprise Group, Inc.	13,286	839,317
Kraft Heinz Co.	22,280	832,951
Corning, Inc.	27,921	828,737
Entergy Corp.	7,857	820,895
U.S. Bancorp	19,044	795,738
Dow, Inc.	14,598	781,515
Exelon Corp.	17,604	720,561
Williams Cos., Inc.	21,704	718,606
Consolidated Edison, Inc.	7,702	714,404

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree US Equity Income UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
Cisco Systems, Inc.	133,701	6,650,383
Pfizer, Inc.	174,040	5,487,870
AT&T, Inc.	299,149	5,041,164
Exxon Mobil Corp.	45,717	4,905,226
AbbVie, Inc.	28,240	4,350,303
Chevron Corp.	24,141	3,878,107
Pioneer Natural Resources Co.	12,951	2,652,693
Southern Co.	36,545	2,368,304
United Parcel Service, Inc.	11,524	2,061,995
3M Co.	19,377	2,008,953
International Business Machines Corp.	13,410	1,818,652
Gilead Sciences, Inc.	21,302	1,719,127
Duke Energy Corp.	17,689	1,676,970
Truist Financial Corp.	48,484	1,663,342
Morgan Stanley	19,028	1,661,005
Devon Energy Corp.	29,809	1,628,796
Phillips 66	13,647	1,603,459
Ford Motor Co.	133,091	1,540,081
U.S. Bancorp	38,486	1,429,744
American Electric Power Co., Inc.	15,558	1,390,530
Simon Property Group, Inc.	10,902	1,377,278
Citigroup, Inc.	28,019	1,308,441
Coterra Energy, Inc.	47,845	1,203,427
Dominion Energy, Inc.	21,835	1,202,677

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Europe Equity Income UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds EUR</i>
Purchases		
Enel SpA	231,397	1,415,706
Bayerische Motoren Werke AG	11,594	1,085,895
Stellantis NV	42,785	782,195
Kuehne & Nagel International AG	2,320	584,462
Bayer AG	12,957	532,647
Mercedes-Benz Group AG	6,860	422,213
TotalEnergies SE	5,995	345,808
ING Groep NV	27,602	337,334
Credit Agricole SA	23,314	275,245
Intesa Sanpaolo SpA	103,605	266,640
National Grid PLC	21,995	255,885
Vodafone Group PLC	285,490	251,863
SSE PLC	12,150	232,553
Rio Tinto PLC	3,277	196,102
Lloyds Banking Group PLC	351,910	171,302
E.ON SE	13,943	159,812
HSBC Holdings PLC	21,912	154,522
NatWest Group PLC	66,164	150,664
Deutsche Post AG	3,541	144,796
CaixaBank SA	36,829	139,972
Naturgy Energy Group SA	5,036	134,945

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds EUR</i>
Sales		
GSK PLC	52,243	853,840
Engie SA	46,834	707,777
Rio Tinto PLC	11,191	678,998
HSBC Holdings PLC	87,656	612,255
BASF SE	13,099	571,696
Anglo American PLC	21,218	514,016
Holcim AG	6,309	387,931
Orange SA	25,531	276,950
AXA SA	9,823	272,709
BNP Paribas SA	4,293	244,889
Eni SpA	16,050	235,841
Tesco PLC	72,599	230,728
TotalEnergies SE	3,865	229,145
AP Moller - Maersk AS	162	218,312
Bayerische Motoren Werke AG	1,934	195,028
Zurich Insurance Group AG	428	193,355
Telenor ASA	19,460	187,359
Telia Co. AB	86,297	179,173
Stellantis NV	8,813	176,651
Mercedes-Benz Group AG	2,562	166,445
Fortum OYJ	13,521	161,004
OCI NV	6,616	140,803
Heidelberg Materials AG	1,993	136,973
Legal & General Group PLC	52,719	133,814
Skandinaviska Enskilda Banken AB	12,187	129,235
Enel SpA	19,372	129,166

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Europe SmallCap Dividend UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds EUR</i>
Purchases		
Saras SpA	835,216	1,114,220
4imprint Group PLC	13,080	661,251
Assura PLC	1,265,348	627,131
Primary Health Properties PLC	544,591	591,475
Close Brothers Group PLC	65,035	582,906
OC Oerlikon Corp. AG	152,621	577,033
SSAB AB	92,443	544,765
Plus500 Ltd.	27,369	441,303
Dr Martens PLC	265,484	375,985
Victrex PLC	20,445	351,568
D/S Norden AS	6,018	323,757
Kontron AG	13,784	296,522
Bravida Holding AB	44,768	279,388
OKEA ASA	89,387	277,379
Salzgitter AG	9,759	276,091
MPC Container Ships ASA	176,965	261,934
Koninklijke BAM Groep NV	117,397	261,143
Serica Energy PLC	97,198	247,933
Piaggio & C SpA	81,990	233,941
Jupiter Fund Management PLC	244,892	231,970

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds EUR</i>
Sales		
SSAB AB	311,573	1,889,475
Sydbank AS	18,683	744,033
Bank of Georgia Group PLC	15,236	615,344
Landis+Gyr Group AG	8,313	598,283
Quilter PLC	516,175	526,401
JM AB	43,278	493,617
Bekaert SA	12,435	485,944
Diversified Energy Co. PLC	388,669	437,617
Varta AG	20,375	405,183
Betsson AB	41,813	380,081
Ninety One PLC	196,530	374,861
Banca Popolare di Sondrio SPA	69,813	371,698
Uponor OYJ	12,462	352,224
Ence Energia y Celulosa SA	111,073	310,046
Clas Ohlson AB	31,351	304,953
Indra Sistemas SA	22,487	296,167
RHI Magnesita NV	8,407	257,831
Moneysupermarket.com Group PLC	81,060	254,216
Kloeckner & Co. SE	42,033	250,270
Liontrust Asset Management PLC	37,471	239,487
Hornbach Holding AG & Co. KGaA	3,866	231,580
Ordina NV	39,635	227,054
Crest Nicholson Holdings PLC	107,491	216,141
FLSmidth & Co. AS	5,917	211,131
Tokmanni Group Corp.	16,179	209,316
Corem Property Group AB	324,072	206,491
AT&S Austria Technologie & Systemtechnik AG	7,047	198,709

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Emerging Markets Equity Income UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
Petroleo Brasileiro SA	629,803	4,465,532
MediaTek, Inc.	147,988	3,648,073
Hon Hai Precision Industry Co. Ltd.	637,167	2,100,643
Astra International Tbk. PT	4,684,200	1,732,901
ORLEN SA	103,033	1,612,084
China Construction Bank Corp. Class H	2,519,200	1,512,784
Grupo Financiero Banorte SAB de CV	175,828	1,450,803
ASE Technology Holding Co. Ltd.	401,580	1,446,725
United Microelectronics Corp.	934,520	1,418,010
POSCO Holdings, Inc.	3,673	1,281,255
Industrial & Commercial Bank of China Ltd. Class H	2,206,300	1,100,093
SABIC Agri-Nutrients Co.	28,823	1,026,545
Nan Ya Plastics Corp.	432,455	996,278
Bank of China Ltd. Class H	2,631,900	975,464
Bank Rakyat Indonesia Persero Tbk. PT	2,939,100	967,975
Ambev SA	382,775	960,249
Grupo Mexico SAB de CV	203,724	951,647
PTT PCL	995,899	928,537
Turkiye Petrol Rafinerileri AS	181,334	918,068
Formosa Plastics Corp.	312,909	853,845

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
POSCO Holdings, Inc.	9,364	3,492,815
China Steel Corp.	2,277,258	1,782,768
Quanta Computer, Inc.	265,184	1,745,843
Nan Ya Plastics Corp.	645,000	1,340,681
PTT PCL	1,296,072	1,217,601
Petroleo Brasileiro SA	176,209	1,195,631
Grupo Mexico SAB de CV	252,025	1,096,138
Industrial & Commercial Bank of China Ltd. Class H	1,985,200	950,584
Formosa Plastics Corp.	332,064	834,007
MediaTek, Inc.	38,000	818,420
Bank of China Ltd. Class H	2,299,100	809,462
Wistron Corp.	258,333	748,046
GAIL India Ltd.	487,779	747,387
Asustek Computer, Inc.	67,000	744,142
CEZ AS	16,563	737,039
Fubon Financial Holding Co. Ltd.	374,957	714,713
Petronas Chemicals Group Bhd.	390,209	621,856
Impala Platinum Holdings Ltd.	119,949	603,806
Formosa Chemicals & Fibre Corp.	298,584	595,340
China Construction Bank Corp. Class H	1,005,700	551,458

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
Mr Price Group Ltd.	34,982	239,467
Perusahaan Gas Negara Tbk. PT	2,425,687	213,699
Tisco Financial Group PCL	68,861	188,010
Cia de Saneamento de Minas Gerais Copasa MG	56,938	182,975
Cia De Sanena Do Parana	34,740	151,881
Cielo SA	212,099	148,120
Osotspa PCL	222,600	144,269
Xiamen ITG Group Corp. Ltd.	143,300	136,760
Gentera SAB de CV	117,682	131,488
BNK Financial Group, Inc.	24,733	130,177
Foschini Group Ltd.	25,981	130,151
Anhui Guangxin Agrochemical Co. Ltd.	50,500	129,988
Shanghai Tunnel Engineering Co. Ltd.	160,000	122,852
Allos SA	27,816	119,692
Cheil Worldwide, Inc.	7,522	113,722
Makalot Industrial Co. Ltd.	10,365	110,677
Bolsa Mexicana de Valores SAB de CV	65,854	109,025
Tiger Brands Ltd.	12,433	102,213
SMU SA	568,559	101,890
Lotte Corp.	5,185	100,716

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
Gigabyte Technology Co. Ltd.	59,828	449,720
King Yuan Electronics Co. Ltd.	155,891	388,600
Transmissora Alianca de Energia Eletrica SA	58,436	387,116
China Galaxy Securities Co. Ltd.	739,354	379,082
Acer, Inc.	303,055	330,761
Elite Material Co. Ltd.	19,460	240,776
Haitong Securities Co. Ltd.	364,538	215,967
WPG Holdings Ltd.	103,883	213,068
EDP - Energias do Brasil SA	48,252	208,503
Qualitas Controladora SAB de CV	25,732	191,265
China Cinda Asset Management Co. Ltd.	1,773,500	179,973
Huatai Securities Co. Ltd.	130,811	169,229
Tripod Technology Corp.	32,883	169,145
Chroma ATE, Inc.	23,478	162,347
Cia Paranaense de Energia	19,882	155,670
Meritz Financial Group, Inc.	3,840	148,804
GF Securities Co. Ltd.	114,546	148,637
Corp. Inmobiliaria Vesta SAB de CV	47,544	143,636
Zhejiang Jiahua Energy Chemical Industry Co. Ltd.	117,800	134,541
Tofas Turk Otomobil Fabrikasi AS	14,136	133,847

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Japan Equity UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
Toyota Motor Corp.	941,579	14,686,993
Mitsubishi UFJ Financial Group, Inc.	1,888,720	14,075,677
Mitsubishi Corp.	240,217	10,326,610
Sumitomo Mitsui Financial Group, Inc.	229,709	10,132,530
Mitsui & Co. Ltd.	250,245	8,548,817
Takeda Pharmaceutical Co. Ltd.	261,455	8,127,206
Tokio Marine Holdings, Inc.	352,550	7,915,858
Mizuho Financial Group, Inc.	499,990	7,905,373
Tokyo Electron Ltd.	48,267	7,895,537
Shin-Etsu Chemical Co. Ltd.	207,622	7,785,213
Honda Motor Co. Ltd.	260,252	6,654,311
ITOCHU Corp.	167,800	5,992,941
Sumitomo Corp.	300,993	5,898,485
Denso Corp.	203,600	5,875,058
Nintendo Co. Ltd.	136,772	5,822,630
Nippon Steel Corp.	267,546	5,769,204
Komatsu Ltd.	228,754	5,571,094
Marubeni Corp.	366,710	5,496,284
Bridgestone Corp.	133,800	5,258,132
Nippon Yusen KK	217,103	5,256,353
Hitachi Ltd.	83,456	5,111,544
Chugai Pharmaceutical Co. Ltd.	178,057	4,996,343
Canon, Inc.	178,725	4,336,720

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Japan Equity UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
Mitsui & Co. Ltd.	299,345	10,838,430
Toyota Motor Corp.	542,547	9,714,157
Mitsubishi UFJ Financial Group, Inc.	1,037,075	8,354,416
Sumitomo Mitsui Financial Group, Inc.	161,300	7,489,282
Tokyo Electron Ltd.	46,100	6,676,958
Nippon Yusen KK	259,782	6,184,785
Mitsubishi Corp.	132,115	6,046,587
Tokio Marine Holdings, Inc.	258,800	5,850,447
Honda Motor Co. Ltd.	339,400	4,426,167
Chugai Pharmaceutical Co. Ltd.	140,100	4,291,254
Shin-Etsu Chemical Co. Ltd.	119,600	4,114,041
Mizuho Financial Group, Inc.	249,500	4,067,014
Takeda Pharmaceutical Co. Ltd.	135,300	3,937,095
Sumitomo Corp.	180,700	3,746,800
Nintendo Co. Ltd.	77,600	3,508,436
ITOCHU Corp.	85,300	3,239,664
Marubeni Corp.	210,400	3,229,153
Nippon Steel Corp.	136,300	3,046,988
Disco Corp.	14,800	2,896,540
Denso Corp.	145,500	2,771,748
Hitachi Ltd.	38,800	2,521,864
Komatsu Ltd.	98,700	2,457,384
Bridgestone Corp.	61,000	2,428,532

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Europe Equity UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
Siemens AG	14,712	2,048,526
Banco Bilbao Vizcaya Argentaria SA	191,183	1,544,844
Muenchener Rueckversicherungs-Gesellschaft AG in Muenchen	2,250	901,042
Stellantis NV	40,135	695,963
Koninklijke Ahold Delhaize NV	18,597	551,425
DSM-Firmenich AG	3,842	494,818
Ferrovial SE	16,067	494,095
Amadeus IT Group SA	7,394	466,461
ASML Holding NV	701	451,435
LVMH Moet Hennessy Louis Vuitton SE	502	435,367
L'Oreal SA	974	428,218
Sanofi SA	3,935	414,645
Banco Santander SA	112,666	407,059
Nokia OYJ	114,634	404,249
Daimler Truck Holding AG	13,099	397,913
Anheuser-Busch InBev SA	6,409	379,508
Mercedes-Benz Group AG	5,068	373,924
Schneider Electric SE	2,227	369,168
Deutsche Telekom AG	15,588	350,409
Bayerische Motoren Werke AG	3,199	344,193
Akzo Nobel NV	4,640	324,133
Bayer AG	6,285	311,536
Talanx AG	4,545	292,482
Prosus NV	9,068	277,744
Air Liquide SA	1,412	246,999
Heineken NV	2,364	240,215
BASF SE	4,771	234,594
SAP SE	1,727	227,403

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Europe Equity UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
BASF SE	35,245	1,686,766
CRH PLC	30,335	1,621,795
Banco Santander SA	365,537	1,389,179
Stellantis NV	58,479	1,090,268
L'Oreal SA	2,406	1,061,317
ACS Actividades de Construcción y Servicios SA	28,599	989,928
OCI NV	40,343	961,045
ASML Holding NV	1,408	936,476
Sanofi SA	8,663	843,070
LVMH Moët Hennessy Louis Vuitton SE	995	834,467
SAP SE	5,772	792,009
Banco Bilbao Vizcaya Argentaria SA	86,708	676,568
adidas AG	3,486	628,215
Heineken NV	6,115	592,796
Hapag-Lloyd AG	3,875	574,851
Deutsche Telekom AG	25,000	561,533
Mercedes-Benz Group AG	7,109	542,071
Bayerische Motoren Werke AG	4,934	536,241
DSM BV	3,755	493,453
Pernod Ricard SA	2,463	480,477
CNH Industrial NV	35,307	395,524
DSM-Firmenich AG	3,842	370,569
Kone OYJ	7,131	349,165
Hannover Rueck SE	1,587	341,329
BE Semiconductor Industries NV	3,053	335,231
Hermes International SCA	158	315,440
Ferrari NV	967	307,057
Koninklijke Ahold Delhaize NV	8,759	282,050
Mapfre SA	132,050	276,847
Universal Music Group NV	11,014	274,423

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree UK Equity Income UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds GBP</i>
Purchases		
NatWest Group PLC	160,883	317,277
Barclays PLC	219,411	300,090
Johnson Matthey PLC	17,387	269,974
Harbour Energy PLC	110,399	246,763
Vodafone Group PLC	290,032	227,037
Hargreaves Lansdown PLC	31,774	227,029
BT Group PLC	166,542	212,239
British Land Co. PLC	63,255	206,356
St. James's Place PLC	25,348	187,566
Big Yellow Group PLC	15,281	158,642
Drax Group PLC	37,046	157,970
National Grid PLC	14,835	151,698
SSE PLC	8,488	146,782
Land Securities Group PLC	21,455	131,699
Virgin Money U.K. PLC	76,007	124,345
J Sainsbury PLC	44,770	122,724
Rio Tinto PLC	2,351	117,762
Hays PLC	113,547	114,656
United Utilities Group PLC	10,968	110,861
Schroders PLC	26,321	110,620
Lloyds Banking Group PLC	239,577	105,881
Tesco PLC	38,934	102,471
Pennon Group PLC	13,068	95,921
ITV PLC	135,310	91,953
Kingfisher PLC	35,446	84,971
GSK PLC	5,958	84,008
HSBC Holdings PLC	13,192	79,815
Anglo American PLC	3,119	70,908
Telecom Plus PLC	4,198	67,158
Spirent Communications PLC	65,136	64,834
RWS Holdings PLC	27,813	60,822

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree UK Equity Income UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds GBP</i>
Sales		
Tesco PLC	186,963	517,212
GSK PLC	28,540	406,484
Kingfisher PLC	169,285	373,452
Anglo American PLC	14,875	315,332
Aviva PLC	65,575	266,435
Legal & General Group PLC	115,715	256,089
Games Workshop Group PLC	2,069	217,181
Tritax Big Box REIT PLC	125,939	183,399
OSB Group PLC	43,342	148,995
Dunelm Group PLC	12,308	127,721
Redrow PLC	19,262	97,484
J Sainsbury PLC	35,625	94,288
HSBC Holdings PLC	13,061	78,886
Quilter PLC	83,648	74,337
Diversified Energy Co. PLC	70,664	71,027
TP ICAP Group PLC	38,900	66,408
Ninety One PLC	31,462	52,350
Moneysupermarket.com Group PLC	17,295	46,764
Liontrust Asset Management PLC	6,115	34,334
Workspace Group PLC	6,348	33,966

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Enhanced Commodity UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
U.S. Treasury Bills Zero Coupon 24/08/2023	67,850,000	66,200,295
U.S. Treasury Bills Zero Coupon 11/01/2024	67,206,000	65,511,790
U.S. Treasury Bills Zero Coupon 21/09/2023	66,885,000	65,341,539
U.S. Treasury Bills Zero Coupon 21/03/2024	66,262,000	64,496,801
U.S. Treasury Bills Zero Coupon 08/08/2023	63,961,000	62,984,047
U.S. Cash Management Bills - Reopening Zero Coupon 15/02/2024	62,938,000	61,331,057
U.S. Treasury Bills Zero Coupon 05/10/2023	61,924,000	60,529,791
U.S. Treasury Bills Zero Coupon 28/09/2023	59,611,000	58,356,055
U.S. Treasury Bills Zero Coupon 07/09/2023	56,468,000	55,061,442
U.S. Treasury Bills Zero Coupon 18/07/2023	53,053,000	52,640,399
U.S. Treasury Bills Zero Coupon 30/11/2023	52,315,000	51,359,615
U.S. Treasury Bills Zero Coupon 27/07/2023	51,396,000	50,209,039
U.S. Treasury Bills Zero Coupon 02/11/2023	50,444,000	50,047,883
U.S. Treasury Bills Zero Coupon 29/02/2024	51,127,000	49,820,509
U.S. Treasury Bills Zero Coupon 14/12/2023	50,240,000	49,161,953
U.S. Treasury Bills Zero Coupon 28/12/2023	48,843,000	48,004,133
U.S. Treasury Bills Zero Coupon 15/06/2023	48,020,000	47,096,617
U.S. Cash Management Bills - Reopening Zero Coupon 15/02/2024	47,624,000	46,441,586
U.S. Treasury Bills Zero Coupon 05/07/2024	47,326,000	46,125,569
U.S. Treasury Bills Zero Coupon 04/04/2024	44,917,000	43,719,026
U.S. Treasury Bills Zero Coupon 13/07/2023	41,520,000	41,251,532
U.S. Treasury Bills Zero Coupon 16/05/2024	40,524,000	39,552,205
U.S. Treasury Bills Zero Coupon 02/05/2024	32,398,000	31,536,964
U.S. Treasury Bills Zero Coupon 13/06/2024	26,005,000	25,342,994
U.S. Treasury Bills Zero Coupon 18/04/2024	25,556,000	24,888,146
U.S. Treasury Bills Zero Coupon 01/06/2023	20,080,000	20,000,122
U.S. Treasury Bills Zero Coupon 19/10/2023	14,308,000	13,999,029

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Enhanced Commodity UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>USD</i>
Sales		
U.S. Treasury Bills Zero Coupon 01/06/2023	58,560,000	58,485,818
U.S. Treasury Bills Zero Coupon 15/06/2023	48,020,000	47,854,584
U.S. Treasury Bills Zero Coupon 18/05/2023	27,127,000	26,998,406
U.S. Treasury Bills Zero Coupon 08/08/2023	25,213,000	24,978,356
U.S. Treasury Bills Zero Coupon 11/01/2024	9,277,000	9,193,009
U.S. Treasury Bills Zero Coupon 14/12/2023	6,891,000	6,871,212
U.S. Treasury Bills Zero Coupon 18/07/2023	5,643,000	5,626,398
U.S. Treasury Bills Zero Coupon 02/11/2023	5,344,000	5,322,510
U.S. Treasury Bills Zero Coupon 30/11/2023	5,061,000	5,049,138
U.S. Treasury Bills Zero Coupon 20/04/2023	4,622,000	4,579,649
U.S. Treasury Bills Zero Coupon 24/08/2023	3,604,000	3,577,588
U.S. Treasury Bills Zero Coupon 09/03/2023	3,201,000	3,199,807
U.S. Treasury Bills Zero Coupon 07/09/2023	2,373,000	2,372,304
U.S. Treasury Bills Zero Coupon 13/07/2023	2,065,000	2,056,343

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree US Quality Dividend Growth UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
AbbVie, Inc.	123,733	19,087,510
Microsoft Corp.	30,114	9,604,060
Gilead Sciences, Inc.	82,343	6,836,054
Apple, Inc.	39,262	6,816,193
Johnson & Johnson	41,774	6,545,089
Abbott Laboratories	59,853	6,419,613
T-Mobile U.S., Inc.	34,991	5,580,165
Coca-Cola Co.	86,677	5,157,489
PepsiCo, Inc.	28,892	5,013,870
Home Depot, Inc.	14,805	4,679,635
Procter & Gamble Co.	31,270	4,661,819
Broadcom, Inc.	4,897	3,890,184
Morgan Stanley	44,022	3,731,172
Cisco Systems, Inc.	73,035	3,682,601
UnitedHealth Group, Inc.	7,011	3,635,244
Texas Instruments, Inc.	21,364	3,494,410
United Parcel Service, Inc.	20,815	3,383,741
Analog Devices, Inc.	16,767	3,223,929
Amgen, Inc.	10,906	2,901,139
MetLife, Inc.	42,627	2,822,608
Merck & Co., Inc.	24,769	2,676,950
McDonald's Corp.	8,998	2,541,751
Goldman Sachs Group, Inc.	7,050	2,432,645
Walmart, Inc.	14,912	2,299,535

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
Microsoft Corp.	62,354	20,369,809
Merck & Co., Inc.	145,880	15,641,471
Apple, Inc.	80,431	14,407,525
Walmart, Inc.	87,058	13,368,480
Broadcom, Inc.	10,225	8,868,267
Caterpillar, Inc.	23,246	6,133,924
U.S. Bancorp	140,612	5,898,623
3M Co.	53,898	5,664,987
Johnson & Johnson	34,209	5,593,526
NextEra Energy, Inc.	85,900	5,574,092
Eli Lilly & Co.	9,129	4,572,710
Procter & Gamble Co.	30,060	4,487,154
Home Depot, Inc.	12,523	3,963,481
Coca-Cola Co.	62,068	3,758,757
Cisco Systems, Inc.	64,967	3,293,149
PepsiCo, Inc.	17,898	3,193,281
Public Storage	10,541	2,992,439
Bank of New York Mellon Corp.	59,116	2,947,406
UnitedHealth Group, Inc.	5,956	2,927,680
Morgan Stanley	30,176	2,711,920
Oracle Corp.	26,557	2,711,822
Deere & Co.	6,795	2,610,519

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Global Quality Dividend Growth UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
Microsoft Corp.	106,608	34,928,571
Apple, Inc.	153,020	27,566,904
Johnson & Johnson	138,481	21,891,951
Nestle SA	150,521	17,792,702
Coca-Cola Co.	300,519	17,667,715
Novartis AG	179,773	17,459,478
Procter & Gamble Co.	115,345	17,146,493
LVMH Moet Hennessy Louis Vuitton SE	18,769	16,231,430
Roche Holding AG Non-Voting	53,184	15,554,392
Broadcom, Inc.	18,627	15,505,596
PepsiCo, Inc.	87,087	15,008,798
UnitedHealth Group, Inc.	25,332	13,165,441
AstraZeneca PLC	93,471	12,136,976
Morgan Stanley	140,009	11,752,070
Deutsche Telekom AG	502,922	11,206,024
Gilead Sciences, Inc.	127,582	10,212,072
Texas Instruments, Inc.	61,033	10,037,850
United Parcel Service, Inc.	60,662	10,015,904
Unilever PLC	197,146	9,975,125
Goldman Sachs Group, Inc.	31,205	9,925,881

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
Home Depot, Inc.	43,865	12,743,770
Merck & Co., Inc.	121,597	12,407,088
Cisco Systems, Inc.	230,559	12,401,189
Walmart, Inc.	74,411	12,017,503
McDonald's Corp.	27,356	7,008,141
SAP SE	53,720	6,860,806
Novartis AG	63,132	6,151,214
Microsoft Corp.	16,863	5,908,505
Broadcom, Inc.	6,332	5,793,823
GSK PLC	301,442	5,471,219
AIA Group Ltd.	565,000	4,987,762
3M Co.	48,614	4,304,050
Tokyo Electron Ltd.	26,500	3,939,463
Novo Nordisk AS	34,117	3,436,171
LVMH Moet Hennessy Louis Vuitton SE	4,504	3,307,876
Eli Lilly & Co.	5,271	3,178,403
Digital Realty Trust, Inc.	24,018	2,897,437
Hong Kong Exchanges & Clearing Ltd.	77,800	2,870,263
Industria de Diseno Textil SA	70,736	2,689,419
Johnson & Johnson	15,209	2,417,401

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Eurozone Quality Dividend Growth UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>EUR</i>
Purchases		
Deutsche Post AG	100,449	3,837,033
Deutsche Telekom AG	179,508	3,830,186
UPM-Kymmene OYJ	59,724	1,974,076
Endesa SA	81,962	1,514,553
Randstad NV	25,882	1,325,809
Heineken NV	12,017	1,046,653
Kering SA	2,245	942,033
Hermes International SCA	433	803,865
Siemens Healthineers AG	15,114	739,765
Merck KGaA	4,879	722,408
L'Oreal SA	1,649	680,415
Capgemini SE	3,810	655,242
Knorr-Bremse AG	10,153	557,049
STMicroelectronics NV	14,050	538,169
Arkema SA	5,651	495,315
LVMH Moët Hennessy Louis Vuitton SE	664	491,230
Signify NV	18,757	483,979
Edenred SE	9,366	462,987
Universal Music Group NV	19,332	450,678
Bureau Veritas SA	19,190	430,736
Wartsila OYJ Abp	37,450	429,969
Beiersdorf AG	3,426	422,811
K&S AG	28,140	403,709
Teleperformance SE	3,125	401,093
Orion OYJ	10,845	400,980

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>EUR</i>
Sales		
SAP SE	38,373	5,077,500
Schneider Electric SE	15,960	2,408,977
adidas AG	13,340	2,253,947
Air Liquide SA	13,453	2,192,211
Kone OYJ	46,217	1,963,520
Industria de Diseno Textil SA	57,232	1,923,871
Fortum OYJ	147,816	1,766,797
BE Semiconductor Industries NV	11,755	1,284,042
Veolia Environnement SA	39,352	1,034,311
Neste OYJ	30,244	976,938
CNH Industrial NV	68,411	670,851
Rheinmetall AG	2,087	571,481
Colruyt Group NV	14,329	553,399
Azimut Holding SpA	26,014	535,116
ASML Holding NV	870	516,308
Metso OYJ	58,307	506,044
Valmet OYJ	21,110	486,720
FinecoBank Banca Fineco SpA	39,681	462,191
Italgas SpA	87,321	426,710
Verbund AG	5,065	417,865
Banca Generali SpA	12,993	409,215
Henkel AG & Co. KGaA	6,320	372,539
Vivendi SE	42,510	369,811
Banca Mediolanum SpA	44,491	357,054
BPER Banca	109,106	339,886

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree AT1 CoCo Bond UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>USD</i>
Purchases		
Societe Generale SA 7.875%*/**	4,200,000	4,595,757
Credit Agricole SA 7.250%*/**	3,400,000	3,799,246
Banco Santander SA 9.625%*/**	3,000,000	3,150,502
Societe Generale SA 9.375%*/**	2,900,000	3,112,250
UBS Group AG 7.000%*/**	3,100,000	2,940,951
Banco Santander SA 9.625%*/**	2,800,000	2,892,152
Deutsche Bank AG 10.000%*/**	2,600,000	2,888,735
Lloyds Banking Group PLC 8.500%*/**	2,250,000	2,811,613
HSBC Holdings PLC 8.000%*/**	2,800,000	2,803,600
Societe Generale SA 4.750%*/**	3,100,000	2,737,299
UBS Group AG 9.250%*/**	2,600,000	2,726,870
UBS Group AG 9.250%*/**	2,400,000	2,549,760
Barclays PLC 9.250%*/**	2,200,000	2,433,716
Societe Generale SA 10.000%*/**	2,250,000	2,361,320
UBS Group AG 7.000%*/**	2,400,000	2,296,520
Banco Bilbao Vizcaya Argentaria SA 8.375%*/**	1,800,000	1,968,427
Lloyds Banking Group PLC 8.000%*/**	2,000,000	1,907,351
UBS Group AG 4.375%*/**	2,700,000	1,901,314
BNP Paribas SA 9.250%*/**	1,725,000	1,851,427
Societe Generale SA 5.375%*/**	2,200,000	1,849,800
CaixaBank SA 8.250%*/**	1,800,000	1,808,887
Banco Bilbao Vizcaya Argentaria SA 9.375%*/**	1,800,000	1,777,050
HSBC Holdings PLC 6.500%*/**	1,900,000	1,767,269
BNP Paribas SA 7.375%*/**	1,600,000	1,766,655
UBS Group AG 5.125%*/**	2,035,000	1,762,582
KBC Group NV 8.000%*/**	1,600,000	1,732,382
Barclays PLC 8.000%*/**	1,860,000	1,731,304
ING Groep NV 7.500%*/**	1,750,000	1,614,850
UBS Group AG 6.875%*/**	1,700,000	1,536,063
Banco Santander SA 4.750%*/**	1,600,000	1,517,799
NatWest Group PLC 6.000%*/**	1,700,000	1,512,990
Societe Generale SA 8.000%*/**	1,500,000	1,508,497
Barclays PLC 6.125%*/**	1,600,000	1,461,961
UniCredit SpA 3.875%*/**	1,702,000	1,417,075
UniCredit SpA 5.375%*/**	1,400,000	1,411,342
UBS Group AG 4.875%*/**	1,700,000	1,393,679

*These securities have variable coupon rate.

**These securities are perpetual bonds.

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree AT1 CoCo Bond UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
UBS Group AG 7.000%*/**	3,400,000	3,336,043
Societe Generale SA 7.875%*/**	3,000,000	3,145,318
UBS Group AG 7.000%*/**	2,700,000	2,639,740
Societe Generale SA 4.750%*/**	3,000,000	2,430,043
UBS Group AG 4.375%*/**	3,000,000	2,180,351
Societe Generale SA 7.875%*/**	2,100,000	2,079,278
UBS Group AG 5.125%*/**	2,154,000	1,985,587
Societe Generale SA 9.375%*/**	2,000,000	1,971,970
Societe Generale SA 8.000%*/**	1,900,000	1,842,301
UBS Group AG 6.875%*/**	1,950,000	1,810,020
Societe Generale SA 6.750%*/**	2,000,000	1,640,234
Lloyds Banking Group PLC 7.500%*/**	1,600,000	1,540,687
UBS Group AG 4.875%*/**	1,800,000	1,522,666
HSBC Holdings PLC 6.500%*/**	1,650,000	1,492,906
Barclays PLC 8.000%*/**	1,630,000	1,485,204
Barclays PLC 8.875%*/**	1,150,000	1,331,025
UniCredit SpA 5.375%*/**	1,310,000	1,274,632
Credit Agricole SA 7.250%*/**	1,200,000	1,267,827
Barclays PLC 6.375%*/**	1,100,000	1,258,561
BNP Paribas SA 9.250%*/**	1,200,000	1,245,500
Lloyds Banking Group PLC 8.500%*/**	1,050,000	1,244,253
Standard Chartered PLC 7.750%*/**	1,200,000	1,174,183
NatWest Group PLC 6.000%*/**	1,200,000	1,123,481
Banco Bilbao Vizcaya Argentaria SA 6.500%*/**	1,200,000	1,122,486
NatWest Group PLC 4.600%*/**	1,600,000	1,114,514
Societe Generale SA 5.375%*/**	1,400,000	1,065,421
Deutsche Bank AG 10.000%*/**	1,000,000	1,047,097
Lloyds Banking Group PLC 7.500%*/**	1,100,000	1,029,233
Banco Bilbao Vizcaya Argentaria SA 6.000%*/**	1,000,000	1,015,250
ING Groep NV 3.875%*/**	1,400,000	1,008,580

*These securities have variable coupon rate.

**These securities are perpetual bonds.

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds EUR</i>
Purchases		
BPCE SA 4.375% 13/07/2028	100,000	100,576
Italy Buoni Poliennali Del Tesoro 4.400% 01/05/2033	70,000	68,737
Muenchener Hypothekenbank eG 0.125% 01/02/2029	70,000	59,116
Siemens Financieringsmaatschappij NV 1.750% 28/02/2039	70,000	57,133
Lanxess AG Zero Coupon 08/09/2027	60,000	51,880
Goldman Sachs Group, Inc. 1.000% 18/03/2033	70,000	51,836
Merck KGaA 3.375% 12/12/2074*	50,000	49,704
Aareal Bank AG 3.000% 11/10/2027	50,000	49,058
Bayerische Landesbank 3.125% 19/10/2027	40,000	40,424
European Union 3.375% 04/10/2038	40,000	39,998
Italy Buoni Poliennali Del Tesoro 4.450% 01/09/2043	40,000	39,700
Italy Buoni Poliennali Del Tesoro 3.850% 15/12/2029	40,000	39,146
Italy Buoni Poliennali Del Tesoro 4.000% 30/04/2035	40,000	39,077
Commerzbank AG 2.250% 01/09/2032	40,000	37,341
Commerzbank AG 0.500% 15/03/2027	40,000	36,157
Kingdom of Belgium Government Bonds 1.400% 22/06/2053	50,000	31,760
Kingdom of Belgium Government Bonds 2.750% 22/04/2039	30,000	28,075
Fresenius SE & Co. KGaA 2.875% 24/05/2030	30,000	27,134
UniCredit Bank GmbH 0.010% 28/09/2026	30,000	26,906
Spain Government Bonds 1.450% 31/10/2071	50,000	24,248
Italy Buoni Poliennali Del Tesoro 2.450% 01/09/2050	30,000	20,679
European Financial Stability Facility 1.500% 15/12/2025	20,000	19,230
Commerzbank AG 0.375% 01/09/2027	20,000	17,480
Italy Buoni Poliennali Del Tesoro 1.700% 01/09/2051	30,000	17,249
Spain Government Bonds 0.800% 30/07/2029	20,000	16,979
Spain Government Bonds 3.550% 31/10/2033	12,000	12,048
Italy Buoni Poliennali Del Tesoro 1.500% 30/04/2045	20,000	11,955

*This security has variable coupon rate.

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree EUR Aggregate Bond ESG Enhanced Yield UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds EUR</i>
Sales		
Italy Buoni Poliennali Del Tesoro 4.000% 30/04/2035	110,000	107,492
Caisse Nationale de Reassurance Mutuelle Agricole Groupama 6.000% 23/01/2027	100,000	105,352
Verizon Communications, Inc. 4.250% 31/10/2030	100,000	100,552
BPCE SA 4.375% 13/07/2028	100,000	99,523
Universal Music Group NV 3.000% 30/06/2027	100,000	97,885
Nordea Bank Abp 1.000% 27/06/2029*	100,000	96,131
Equitable Bank 0.010% 16/09/2024	100,000	95,756
Bank of America Corp. 1.949% 27/10/2026*	100,000	95,252
BNP Paribas SA 2.750% 25/07/2028*	100,000	94,127
Kreditanstalt fuer Wiederaufbau 0.625% 07/01/2028	104,000	93,739
Mondi Finance PLC 1.625% 27/04/2026	100,000	93,084
National Grid PLC 2.949% 30/03/2030	100,000	92,727
Snam SpA Zero Coupon 15/08/2025	100,000	92,564
Santander Consumer Bank AS 0.125% 25/02/2025	100,000	92,177
Siemens Financieringsmaatschappij NV 0.375% 05/06/2026	100,000	92,034
Spain Government Bonds 4.900% 30/07/2040	79,000	91,886
UniCredit SpA 0.325% 19/01/2026	100,000	91,755
Jyske Bank AS 0.050% 02/09/2026*	100,000	91,360
HSBC Holdings PLC 0.309% 13/11/2026*	100,000	91,092
ING Bank NV 0.500% 17/02/2027	100,000	90,386

*These securities have variable coupon rate.

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds EUR</i>
Purchases		
Bundesobligation 2.200% 13/04/2028	15,000	14,951
Bundesobligation 1.300% 15/10/2027	15,000	14,331
Bundesobligation Zero Coupon 10/10/2025	15,000	14,055
French Republic Government Bonds OAT 0.500% 25/05/2026	15,000	14,042
Republic of Austria Government Bonds 0.750% 20/03/2051	20,000	11,479
Bundesobligation Zero Coupon 11/04/2025	12,000	11,326
Republic of Austria Government Bonds 4.150% 15/03/2037	10,000	11,129
Bundesrepublik Deutschland Bundesanleihe 0.500% 15/02/2028	12,000	10,969
Kingdom of Belgium Government Bonds 3.300% 22/06/2054	11,000	10,570
Spain Government Bonds 3.450% 30/07/2043	11,000	10,325
Italy Buoni Poliennali Del Tesoro 4.000% 30/10/2031	10,000	10,156
Spain Government Bonds 3.150% 30/04/2033	10,000	9,854
Italy Buoni Poliennali Del Tesoro 4.500% 01/10/2053	10,000	9,844
Bundesrepublik Deutschland Bundesanleihe 1.700% 15/08/2032	10,000	9,560
Italy Buoni Poliennali Del Tesoro 4.000% 30/04/2035	10,000	9,398
Bundesobligation Zero Coupon 10/04/2026	10,000	9,324
French Republic Government Bonds OAT 0.750% 25/05/2028	10,000	9,110
Bundesrepublik Deutschland Bundesanleihe Zero Coupon 15/08/2026	10,000	9,081
Finland Government Bonds 1.500% 15/09/2032	10,000	8,898
Spain Government Bonds 2.900% 31/10/2046	10,000	8,628
Kingdom of Belgium Government Bonds 3.750% 22/06/2045	8,000	8,373
Ireland Government Bonds 2.000% 18/02/2045	10,000	8,158
Lithuania Government International Bonds 0.750% 06/05/2030	10,000	8,126
Italy Buoni Poliennali Del Tesoro 3.250% 01/09/2046	10,000	8,121
Kingdom of Belgium Government Bonds 3.000% 22/06/2034	8,000	7,898
Ireland Government Bonds 0.350% 18/10/2032	10,000	7,839
Ireland Government Bonds 1.000% 15/05/2026	8,000	7,639
Republic of Austria Government Bonds 2.100% 20/09/2117	10,000	7,550
Slovakia Government Bonds 2.000% 17/10/2047	10,000	7,112
Republic of Austria Government Bonds 1.200% 20/10/2025	7,000	6,746
Republic of Austria Government Bonds 2.400% 23/05/2034	7,000	6,669

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds EUR</i>
Purchases (continued)		
French Republic Government Bonds OAT Zero Coupon 25/02/2026	7,000	6,484
French Republic Government Bonds OAT 0.750% 25/02/2028	7,000	6,370
Republic of Austria Government Bonds 1.850% 23/05/2049	8,000	6,236
Italy Buoni Poliennali Del Tesoro 4.400% 01/05/2033	6,000	6,159
Portugal Obrigacoes do Tesouro OT 4.100% 15/02/2045	5,000	5,548
Portugal Obrigacoes do Tesouro OT 0.300% 17/10/2031	7,000	5,518
Portugal Obrigacoes do Tesouro OT 1.000% 12/04/2052	10,000	5,326
Portugal Obrigacoes do Tesouro OT 3.500% 18/06/2038	5,000	5,032
Republic of Austria Government Bonds 1.650% 21/10/2024	5,000	4,922
Ireland Government Bonds 1.500% 15/05/2050	7,000	4,904
Italy Buoni Poliennali Del Tesoro 4.450% 01/09/2043	5,000	4,856
French Republic Government Bonds OAT 3.000% 25/05/2054	5,000	4,724
Republic of Austria Government Bonds 0.750% 20/10/2026	5,000	4,680
Kingdom of Belgium Government Bonds 2.750% 22/04/2039	5,000	4,676
Finland Government Bonds 0.125% 15/04/2052	10,000	4,619
Slovenia Government Bonds 2.250% 03/03/2032	5,000	4,534
Slovakia Government Bonds 1.625% 21/01/2031	5,000	4,510
Ireland Government Bonds 0.400% 15/05/2035	6,000	4,491
Spain Government Bonds 0.800% 30/07/2029	5,000	4,331

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree EUR Government Bond ESG Enhanced Yield UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds EUR</i>
Sales		
Kingdom of Belgium Government Bonds 5.000% 28/03/2035	30,000	34,741
Kingdom of Belgium Government Bonds 3.750% 22/06/2045	28,000	28,984
French Republic Government Bonds OAT 0.750% 25/05/2028	32,000	28,790
Italy Buoni Poliennali Del Tesoro 4.000% 01/02/2037	29,000	28,043
French Republic Government Bonds OAT 1.500% 25/05/2031	31,000	27,693
Italy Buoni Poliennali Del Tesoro 4.500% 01/03/2026	27,000	27,460
Spain Government Bonds 1.450% 30/04/2029	30,000	27,059
French Republic Government Bonds OAT 2.500% 25/05/2030	27,000	26,225
Spain Government Bonds 1.400% 30/07/2028	28,000	25,507
Spain Government Bonds 1.950% 30/07/2030	28,000	25,493
Spain Government Bonds 0.600% 31/10/2029	30,000	25,396
French Republic Government Bonds OAT Zero Coupon 25/11/2031	32,000	25,212
Italy Buoni Poliennali Del Tesoro 6.000% 01/05/2031	22,000	24,973
Bundesrepublik Deutschland Bundesanleihe 0.500% 15/02/2028	27,000	24,554
Italy Buoni Poliennali Del Tesoro 2.800% 01/12/2028	25,000	23,841
Italy Buoni Poliennali Del Tesoro 3.000% 01/08/2029	25,000	23,768
Spain Government Bonds 0.800% 30/07/2027	26,000	23,507
French Republic Government Bonds OAT 5.500% 25/04/2029	20,000	23,306
Spain Government Bonds 4.700% 30/07/2041	21,000	23,122
Spain Government Bonds 1.450% 31/10/2027	25,000	23,084

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Artificial Intelligence UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
Illumina, Inc.	83,344	16,468,706
Mobileye Global, Inc.	387,415	16,349,381
PKSHA Technology, Inc.	838,200	16,249,152
Advanced Micro Devices, Inc.	137,718	14,265,718
Analog Devices, Inc.	79,005	14,049,241
Marvell Technology, Inc.	246,227	13,379,910
Selvas AI, Inc.	775,154	13,328,463
Broadcom, Inc.	15,425	13,284,438
Dynatrace, Inc.	280,484	13,149,325
ANSYS, Inc.	42,416	13,077,315
Dassault Systemes SE	338,630	13,000,101
Ambarella, Inc.	217,049	12,291,434
Upstart Holdings, Inc.	472,598	10,872,367
SentinelOne, Inc.	655,327	10,552,266
BlackBerry Ltd.	2,427,731	10,122,924
MediaTek, Inc.	391,738	9,781,299
QUALCOMM, Inc.	79,795	9,493,444
UiPath, Inc.	545,779	9,266,177
CCC Intelligent Solutions Holdings, Inc.	810,683	8,876,396
SK Hynix, Inc.	111,916	8,760,433
United Microelectronics Corp.	5,511,415	8,709,169
ServiceNow, Inc.	16,375	8,521,733
Appian Corp.	193,060	8,275,067
Micron Technology, Inc.	127,630	8,229,257
Realtek Semiconductor Corp.	631,674	8,140,970
Taiwan Semiconductor Manufacturing Co. Ltd.	463,561	8,116,674
NVIDIA Corp.	22,636	8,012,631
C3.ai, Inc.	270,505	8,008,606
Palo Alto Networks, Inc.	36,455	7,907,369
Synopsys, Inc.	18,219	7,768,452
Nice Ltd.	37,288	7,558,854
Ciena Corp.	162,382	7,493,747
NXP Semiconductors NV	38,977	7,284,504
Cadence Design Systems, Inc.	32,177	7,278,801
Infineon Technologies AG	185,830	6,918,242
Renesas Electronics Corp.	441,992	6,913,384
PROS Holdings, Inc.	217,076	6,808,163
Workday, Inc.	32,185	6,800,805
Microchip Technology, Inc.	83,646	6,729,398
Faraday Technology Corp.	1,017,678	6,704,576
STMicroelectronics NV	144,020	6,651,576

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Artificial Intelligence UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases (continued)		
Trimble, Inc.	131,551	6,587,586
Teradyne, Inc.	65,291	6,577,712
Pegasystems, Inc.	139,939	6,569,877
Splunk, Inc.	60,340	6,423,146
Cerence, Inc.	260,647	6,288,758
Nanya Technology Corp.	2,802,328	6,019,373

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Artificial Intelligence UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
Faraday Technology Corp.	1,981,989	20,740,237
Splunk, Inc.	126,123	18,582,781
Nanya Technology Corp.	6,177,339	13,975,681
NVIDIA Corp.	33,311	13,264,049
Trimble, Inc.	248,220	12,739,690
AutoStore Holdings Ltd.	6,675,096	12,102,189
Atos SE	799,116	11,047,265
Upstart Holdings, Inc.	339,446	10,018,356
BlackBerry Ltd.	1,252,618	6,704,931
Macronix International Co. Ltd.	6,024,048	6,665,973
C3.ai, Inc.	248,434	6,528,920
CEVA, Inc.	222,863	6,527,875
ServiceNow, Inc.	10,538	6,114,870
PKSHA Technology, Inc.	431,143	5,972,413
Workday, Inc.	22,241	5,343,289
PROS Holdings, Inc.	196,368	5,139,859
Palo Alto Networks, Inc.	21,075	5,055,624
Synopsys, Inc.	10,312	4,658,549
Cadence Design Systems, Inc.	18,894	4,422,569
SK Hynix, Inc.	41,619	3,827,862
Renesas Electronics Corp.	225,409	3,529,879
Appian Corp.	74,637	3,413,700
Pegasystems, Inc.	71,844	3,217,980
BrainChip Holdings Ltd.	10,069,044	3,094,708
Veritone, Inc.	622,809	3,094,407
CCC Intelligent Solutions Holdings, Inc.	330,496	2,973,522
Cerence, Inc.	116,152	2,931,382
UiPath, Inc.	144,250	2,524,577

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree USD Floating Rate Treasury Bond UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
U.S. Treasury Floating Rate Notes 5.531% 31/01/2025*	42,509,500	42,572,428
U.S. Treasury Floating Rate Notes 5.500% 30/04/2025*	40,639,000	40,674,724
U.S. Treasury Floating Rate Notes 5.456% 31/07/2025*	40,078,700	40,063,523
U.S. Treasury Floating Rate Notes 5.471% 31/10/2024*	38,470,700	38,506,282
U.S. Treasury Floating Rate Notes 5.485% 31/10/2025*	38,261,500	38,242,993
U.S. Treasury Floating Rate Notes 5.316% 31/01/2024*	36,511,500	36,515,388
U.S. Treasury Floating Rate Notes 5.368% 31/07/2024*	35,468,000	35,475,760
U.S. Treasury Floating Rate Notes 5.256% 30/04/2024*	35,462,400	35,447,314
U.S. Treasury Floating Rate Notes 5.284% 31/10/2023*	32,206,800	32,210,022
U.S. Treasury Floating Rate Notes 5.278% 31/07/2023*	17,038,700	17,036,129
U.S. Treasury Floating Rate Notes 4.494% 30/04/2023*	7,954,000	7,955,753
U.S. Treasury Floating Rate Notes 4.509% 31/01/2023*	559,800	559,838

*These securities have variable coupon rate.

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree USD Floating Rate Treasury Bond UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>USD</i>
Sales		
U.S. Treasury Floating Rate Notes 5.316% 31/01/2024*	13,289,500	13,287,587
U.S. Treasury Floating Rate Notes 5.368% 31/07/2024*	12,932,600	12,928,491
U.S. Treasury Floating Rate Notes 5.256% 30/04/2024*	12,882,600	12,871,202
U.S. Treasury Floating Rate Notes 5.471% 31/10/2024*	12,461,600	12,466,433
U.S. Treasury Floating Rate Notes 5.284% 31/10/2023*	10,133,100	10,133,629
U.S. Treasury Floating Rate Notes 5.531% 31/01/2025*	9,334,500	9,345,567
U.S. Treasury Floating Rate Notes 5.500% 30/04/2025*	7,481,400	7,483,909
U.S. Treasury Floating Rate Notes 5.278% 31/07/2023*	6,369,700	6,369,353
U.S. Treasury Floating Rate Notes 5.456% 31/07/2025*	4,997,200	4,992,440
U.S. Treasury Floating Rate Notes 4.494% 30/04/2023*	4,834,800	4,836,291
U.S. Treasury Floating Rate Notes 4.509% 31/01/2023*	2,020,000	2,020,109
U.S. Treasury Floating Rate Notes 5.485% 31/10/2025*	220,500	220,292

*These securities have variable coupon rate.

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Cloud Computing UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
ZoomInfo Technologies, Inc.	292,309	6,196,957
Sprinklr, Inc.	458,081	6,166,111
AvePoint, Inc.	870,208	5,855,841
Weave Communications, Inc.	569,019	5,829,431
Domo, Inc.	359,001	5,741,960
8x8, Inc.	1,652,457	5,619,233
Definitive Healthcare Corp.	479,110	5,139,896
CrowdStrike Holdings, Inc.	39,569	5,133,477
MongoDB, Inc.	19,801	5,051,839
SentinelOne, Inc.	318,347	5,046,963
Bill Holdings, Inc.	51,122	4,760,753
PayPal Holdings, Inc.	69,616	4,676,185
Braze, Inc.	134,939	4,640,595
Asana, Inc.	255,028	4,537,863
RingCentral, Inc.	140,751	4,519,810
Atlassian Corp.	26,320	4,437,216
Vimeo, Inc.	1,121,377	4,323,922
BigCommerce Holdings, Inc.	423,198	4,261,579
Everbridge, Inc.	166,599	4,211,338
Zoom Video Communications, Inc.	60,721	4,205,618
Elastic NV	66,466	4,200,692
Five9, Inc.	58,040	4,164,692
Qualys, Inc.	33,017	4,157,918
Veeva Systems, Inc.	22,473	4,032,254
Okta, Inc.	53,493	3,992,927
Amplitude, Inc.	334,803	3,984,583
BlackLine, Inc.	70,386	3,970,232
Gitlab, Inc.	90,482	3,950,433
Adobe, Inc.	9,588	3,933,245
Datadog, Inc.	47,863	3,919,987
Block, Inc.	63,085	3,872,537
Sprout Social, Inc.	75,893	3,827,465
DigitalOcean Holdings, Inc.	116,879	3,819,860
Paylocity Holding Corp.	19,930	3,809,229
Zscaler, Inc.	28,831	3,801,588
Paycom Software, Inc.	13,188	3,743,337
DocuSign, Inc.	74,469	3,736,047
UiPath, Inc.	235,705	3,721,250
PagerDuty, Inc.	146,733	3,707,709
Salesforce, Inc.	19,401	3,685,675
Q2 Holdings, Inc.	119,585	3,660,288

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Cloud Computing UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases (continued)		
Twilio, Inc.	58,807	3,548,504
Shopify, Inc.	68,531	3,537,291
ServiceNow, Inc.	7,146	3,516,027
Yext, Inc.	435,358	3,476,847
Dropbox, Inc.	149,264	3,472,322
Olo, Inc.	515,662	3,445,577
Confluent, Inc.	129,215	3,364,213
nCino, Inc.	122,386	3,338,690
Squarespace, Inc.	119,544	3,335,219
Cloudflare, Inc.	54,907	3,238,073
Smartsheet, Inc.	77,445	3,222,881
Appfolio, Inc.	21,782	3,171,932
Snowflake, Inc.	20,521	3,152,474
Workiva, Inc.	33,203	3,125,753
Clearwater Analytics Holdings, Inc.	181,191	3,110,356
Toast, Inc.	158,001	3,077,630
Workday, Inc.	15,251	3,055,315
Wix.com Ltd.	35,098	3,007,463
HubSpot, Inc.	6,912	2,969,790
C3.ai, Inc.	118,226	2,944,340
Monday.com Ltd.	20,410	2,911,107
Zuora, Inc.	330,102	2,888,640
AvidXchange Holdings, Inc.	303,997	2,870,390
JFrog Ltd.	121,819	2,850,873

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Cloud Computing UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
New Relic, Inc.	111,931	9,054,745
Sumo Logic, Inc.	746,044	8,853,139
Momentive Global, Inc.	911,791	8,382,893
Yext, Inc.	906,021	6,954,085
MongoDB, Inc.	20,186	6,529,452
Fastly, Inc.	404,298	6,408,359
Coupa Software, Inc.	79,935	6,392,003
Shopify, Inc.	118,111	6,130,768
Sprinklr, Inc.	517,759	5,712,960
Appfolio, Inc.	37,898	5,586,066
C3.ai, Inc.	203,215	5,331,028
Adobe, Inc.	11,380	5,296,622
Squarespace, Inc.	187,096	5,267,789
Freshworks, Inc.	280,947	5,129,285
HubSpot, Inc.	11,033	4,976,028
Workiva, Inc.	51,926	4,869,697
Crowdstrike Holdings, Inc.	31,537	4,811,140
Workday, Inc.	22,328	4,653,330
Asana, Inc.	232,811	4,574,997
Braze, Inc.	116,473	4,535,816
Salesforce, Inc.	21,912	4,444,567
ServiceNow, Inc.	8,303	4,398,829
2U, Inc.	910,444	4,367,932
Wix.com Ltd.	48,347	4,324,380
Dropbox, Inc.	172,323	4,304,976
Monday.com Ltd.	28,269	4,284,182
Qualys, Inc.	30,717	4,255,415
Smartsheet, Inc.	92,663	4,070,151
Confluent, Inc.	143,843	4,007,214
Toast, Inc.	197,068	3,938,976
AvidXchange Holdings, Inc.	382,161	3,833,828
JFrog Ltd.	148,986	3,780,596
Clearwater Analytics Holdings, Inc.	207,077	3,754,734
Datadog, Inc.	41,281	3,726,399
PagerDuty, Inc.	126,835	3,453,606
Domo, Inc.	239,499	3,384,011
Bill Holdings, Inc.	34,519	3,363,708
Zuora, Inc.	368,327	3,355,980
Veeva Systems, Inc.	18,329	3,337,931
Elastic NV	45,192	3,198,203
Atlassian Corp.	17,928	3,195,731

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Cloud Computing UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales (continued)		
CS Disco, Inc.	389,785	3,154,422
Zscaler, Inc.	21,877	3,146,679
Qualtrics International, Inc.	194,881	3,096,470
Tenable Holdings, Inc.	73,068	3,075,103
Procore Technologies, Inc.	50,377	3,062,157
Snowflake, Inc.	18,776	3,050,576
UiPath, Inc.	172,965	3,048,879
Blend Labs, Inc.	1,742,227	3,047,875

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Battery Solutions UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
Joby Aviation, Inc.	1,823,486	9,533,427
Doosan Fuel Cell Co. Ltd.	352,314	8,267,619
Bloom Energy Corp.	572,758	8,010,055
Blink Charging Co.	1,023,212	7,545,140
Archer Aviation, Inc.	1,885,030	6,802,501
Zhejiang Narada Power Source Co. Ltd.	2,263,500	6,605,665
NEL ASA	4,016,072	5,572,528
Sungeel Hitech Co. Ltd.	45,665	4,926,384
E.ON SE	408,717	4,910,959
Xiangtan Electrochemical Scientific Co. Ltd.	2,894,000	4,770,419
SolarEdge Technologies, Inc.	31,253	4,439,799
FuelCell Energy, Inc.	1,924,049	4,325,559
Livent Corp.	271,119	4,151,306
Piedmont Lithium, Inc.	70,473	4,104,709
Ballard Power Systems, Inc.	866,550	3,946,442
Sumitomo Metal Mining Co. Ltd.	124,329	3,938,473
Mitsubishi Heavy Industries Ltd.	97,287	3,919,533
CosmoAM&T Co. Ltd.	27,687	3,671,199
Alfen NV	49,011	3,629,519
Wartsila OYJ Abp	296,677	3,413,582
Ivanhoe Electric, Inc.	265,137	3,295,129
Hunan Changyuan Lico Co. Ltd.	2,010,840	3,228,771
Panasonic Holdings Corp.	296,429	3,129,997
AMG Critical Materials NV	90,735	2,972,794
Microvast Holdings, Inc.	1,650,907	2,881,944
Sigma Lithium Corp.	67,328	2,711,357
CNGR Advanced Material Co. Ltd.	363,889	2,692,882
Shenzhen Senior Technology Material Co. Ltd.	1,042,300	2,611,243
Camel Group Co. Ltd.	2,154,887	2,578,946

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Battery Solutions UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
QuantumScape Corp.	1,819,214	11,271,623
TDK Corp.	294,700	11,152,784
BASF SE	204,892	10,506,476
Umicore SA	318,240	9,859,153
SMA Solar Technology AG	73,765	7,915,593
EnerSys	90,156	7,819,696
Blink Charging Co.	1,860,665	7,614,916
Siemens AG	43,505	7,284,082
GEM Co. Ltd.	7,084,900	6,208,865
Qingdao TGOOD Electric Co. Ltd.	2,010,300	6,144,438
Wartsila OYJ Abp	430,012	5,245,572
FuelCell Energy, Inc.	3,873,560	5,218,872
Iwatani Corp.	107,063	5,155,157
Nissan Motor Co. Ltd.	1,324,347	4,894,720
Contemporary Amperex Technology Co. Ltd.	144,800	4,831,539
POSCO Future M Co. Ltd.	21,536	4,800,312
Li-Cycle Holdings Corp.	1,283,989	4,750,163
Mitsubishi Heavy Industries Ltd.	76,500	4,082,299
Shanghai Putailai New Energy Technology Co. Ltd.	746,000	3,888,417
E.ON SE	302,133	3,695,360
Ecopro BM Co. Ltd.	20,938	3,603,898
Electricite de France SA	260,866	3,405,136
Vale Indonesia Tbk. PT	8,233,395	3,329,308
Bayerische Motoren Werke AG	31,401	3,312,349
Bloom Energy Corp.	219,930	3,154,596
NEL ASA	4,016,072	3,118,072

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Cybersecurity UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
Splunk, Inc.	43,045	6,029,219
Check Point Software Technologies Ltd.	40,127	5,509,583
F5, Inc.	33,877	5,424,120
SentinelOne, Inc.	269,816	4,531,464
CrowdStrike Holdings, Inc.	25,269	4,008,057
Elastic NV	59,643	3,971,241
Datadog, Inc.	44,180	3,895,712
Trend Micro, Inc.	79,143	3,566,743
Zscaler, Inc.	22,940	3,276,083
HashiCorp, Inc.	121,428	3,150,803
Rapid7, Inc.	64,466	3,086,525
A10 Networks, Inc.	212,428	3,009,647
Tenable Holdings, Inc.	68,890	2,952,700
Cloudflare, Inc.	44,700	2,936,646
Palo Alto Networks, Inc.	12,547	2,887,290
ForgeRock, Inc.	142,277	2,883,137
Fortinet, Inc.	48,257	2,872,968
Okta, Inc.	36,982	2,844,106
Varonis Systems, Inc.	91,382	2,833,402
CyberArk Software Ltd.	15,214	2,529,128
Akamai Technologies, Inc.	23,692	2,314,079
Fastly, Inc.	142,082	2,299,662
Qualys, Inc.	14,887	2,228,881
Darktrace PLC	399,444	1,552,027
Ahnlab, Inc.	26,532	1,354,153
Digital Arts, Inc.	24,259	857,660

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Cybersecurity UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
Splunk, Inc.	43,077	5,732,870
Fastly, Inc.	319,983	5,335,087
Darktrace PLC	841,524	3,481,657
Sumo Logic, Inc.	285,971	3,442,046
Okta, Inc.	37,587	3,054,855
Palo Alto Networks, Inc.	12,198	2,632,666
Datadog, Inc.	26,290	2,450,021
Elastic NV	30,737	2,351,314
Fortinet, Inc.	37,817	2,312,968
Ahnlab, Inc.	43,485	2,080,211
Crowdstrike Holdings, Inc.	12,321	2,023,139
Akamai Technologies, Inc.	17,090	1,606,443
HashiCorp, Inc.	48,757	1,371,668
SentinelOne, Inc.	63,550	1,077,944
Radware Ltd.	58,903	1,075,030
Cloudflare, Inc.	15,375	983,168
Trend Micro, Inc.	19,346	948,476
Tenable Holdings, Inc.	20,634	859,921
Qualys, Inc.	5,690	806,872
Rapid7, Inc.	16,621	802,520
Zscaler, Inc.	4,550	660,359
Varonis Systems, Inc.	19,960	604,006
Absolute Software Corp.	51,315	582,920
CyberArk Software Ltd.	3,551	564,196

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree European Union Bond UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>EUR</i>
Purchases		
European Union Zero Coupon 06/07/2026	470,000	428,547
European Union Zero Coupon 04/07/2031	510,000	406,230
European Union 1.000% 06/07/2032	410,000	348,652
European Union 0.400% 04/02/2037	470,000	330,990
European Union Zero Coupon 04/10/2028	380,000	325,911
European Union 1.625% 04/12/2029	290,000	269,176
European Union 2.000% 04/10/2027	270,000	260,489
European Union 0.800% 04/07/2025	270,000	257,355
European Union Zero Coupon 04/11/2025	240,000	223,129
European Union 0.450% 04/07/2041	340,000	213,925
European Union Zero Coupon 02/06/2028	240,000	207,956
European Union Zero Coupon 04/10/2030	250,000	203,793
European Union 0.700% 06/07/2051	360,000	203,694
European Union 3.375% 04/11/2042	190,000	195,345
European Union Zero Coupon 04/03/2026	190,000	175,048
European Union 2.625% 04/02/2048	190,000	172,358
European Union Zero Coupon 04/07/2029	200,000	168,584
European Union 2.750% 04/02/2033	160,000	158,233
European Union 0.200% 04/06/2036	220,000	153,717
European Union Zero Coupon 04/07/2035	210,000	146,883
European Union 0.300% 04/11/2050	250,000	125,594
European Union 2.500% 04/10/2052	140,000	124,457
European Union 1.250% 04/02/2043	170,000	123,752
European Union 0.100% 04/10/2040	180,000	108,682
European Union 0.750% 04/01/2047	150,000	93,196
European Union 3.250% 04/07/2034	90,000	90,842
European Union 0.450% 02/05/2046	130,000	75,340
European Union 3.375% 04/10/2038	70,000	70,086
European Union 2.750% 04/12/2037	65,000	61,448

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree European Union Bond UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>EUR</i>
Sales		
European Union Zero Coupon 06/07/2026	591,000	538,899
European Union Zero Coupon 04/07/2031	673,000	535,069
European Union 0.400% 04/02/2037	626,000	440,188
European Union 1.000% 06/07/2032	518,000	439,881
European Union Zero Coupon 04/10/2028	473,000	405,843
European Union 1.625% 04/12/2029	380,000	352,418
European Union 2.000% 04/10/2027	360,000	347,172
European Union 0.800% 04/07/2025	340,000	323,903
European Union Zero Coupon 04/11/2025	328,000	304,900
European Union Zero Coupon 04/10/2030	328,000	267,008
European Union Zero Coupon 02/06/2028	307,000	265,949
European Union 0.450% 04/07/2041	417,000	260,976
European Union 3.375% 04/11/2042	250,000	256,025
European Union 0.700% 06/07/2051	456,000	255,120
European Union Zero Coupon 04/03/2026	250,000	230,286
European Union Zero Coupon 04/07/2029	262,000	220,678
European Union 2.750% 04/02/2033	220,000	216,956
European Union 2.625% 04/02/2048	220,000	199,031
European Union Zero Coupon 04/07/2035	279,000	194,605
European Union 0.200% 04/06/2036	279,000	194,017
European Union 2.500% 04/10/2052	200,000	176,471
European Union 0.300% 04/11/2050	332,000	164,243
European Union 1.250% 04/02/2043	220,000	159,251
European Union 0.100% 04/10/2040	231,000	138,328
European Union 0.750% 04/01/2047	200,000	123,004
European Union 0.450% 02/05/2046	174,000	99,884
European Union 3.250% 04/07/2034	90,000	90,444

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
U.S. Treasury Bills Zero Coupon 11/01/2024	18,673,000	18,202,841
U.S. Treasury Bills Zero Coupon 21/09/2023	14,803,000	14,462,947
U.S. Treasury Bills Zero Coupon 13/06/2024	14,110,000	13,750,477
U.S. Treasury Bills Zero Coupon 21/03/2024	13,741,000	13,374,910
U.S. Treasury Bills Zero Coupon 30/05/2024	13,664,000	13,307,724
U.S. Treasury Bills Zero Coupon 14/12/2023	13,007,000	12,798,403
U.S. Treasury Bills Zero Coupon 30/11/2023	12,748,000	12,515,106
U.S. Treasury Bills Zero Coupon 27/07/2023	11,977,000	11,706,728
U.S. Cash Management Bills - Reopening Zero Coupon 15/02/2024	11,724,000	11,435,963
U.S. Treasury Bills Zero Coupon 18/04/2024	11,722,000	11,410,058
U.S. Treasury Bills Zero Coupon 02/05/2024	11,690,000	11,384,097
U.S. Treasury Bills Zero Coupon 07/09/2023	11,653,000	11,366,970
U.S. Cash Management Bills - Reopening Zero Coupon 15/02/2024	11,570,000	11,276,468
U.S. Treasury Bills Zero Coupon 18/07/2023	11,286,000	11,198,218
U.S. Treasury Bills Zero Coupon 19/10/2023	11,268,000	11,017,350
U.S. Treasury Bills Zero Coupon 05/07/2024	11,213,000	10,928,524
U.S. Treasury Bills Zero Coupon 18/05/2023	11,090,000	10,914,003
U.S. Treasury Bills Zero Coupon 24/08/2023	11,113,000	10,842,042
U.S. Treasury Bills Zero Coupon 28/12/2023	10,971,000	10,821,958
U.S. Treasury Bills Zero Coupon 05/10/2023	10,872,000	10,627,420
U.S. Treasury Bills Zero Coupon 08/08/2023	9,351,000	9,204,157
U.S. Treasury Bills Zero Coupon 04/04/2024	9,028,000	8,793,404
U.S. Treasury Bills Zero Coupon 29/02/2024	8,421,000	8,205,730
U.S. Cash Management Bills - Reopening Zero Coupon 15/02/2024	7,983,000	7,777,264
U.S. Treasury Bills Zero Coupon 11/07/2023	7,591,000	7,543,821
U.S. Treasury Bills Zero Coupon 02/11/2023	7,183,000	7,016,761
U.S. Treasury Bills Zero Coupon 01/06/2023	7,120,000	6,995,355
U.S. Treasury Bills Zero Coupon 09/03/2023	5,330,000	5,294,048
U.S. Treasury Bills Zero Coupon 16/05/2024	5,015,000	4,893,862

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
U.S. Treasury Bills Zero Coupon 01/06/2023	12,150,000	12,134,736
U.S. Treasury Bills Zero Coupon 15/06/2023	9,990,000	9,955,360
U.S. Treasury Bills Zero Coupon 18/07/2023	3,487,000	3,464,232
U.S. Treasury Bills Zero Coupon 19/10/2023	2,934,000	2,927,109
U.S. Treasury Bills Zero Coupon 20/04/2023	2,508,000	2,499,138
U.S. Treasury Bills Zero Coupon 04/05/2023	2,011,000	2,000,171
U.S. Treasury Bills Zero Coupon 23/03/2023	2,000,000	1,999,404
U.S. Treasury Bills Zero Coupon 07/09/2023	1,375,000	1,374,597

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
Taiwan Semiconductor Manufacturing Co. Ltd.	4,090	71,609
HDFC Bank Ltd.	3,891	71,135
Al Rajhi Bank	998	17,596
PDD Holdings, Inc.	100	9,946
Meituan	529	9,462
Kuaishou Technology	700	5,835
Contemporary Amperex Technology Co. Ltd.	200	5,099
Adani Ports & Special Economic Zone Ltd.	527	5,062
Alinma Bank	492	4,331
Chicony Electronics Co. Ltd.	1,000	3,793
BYD Co. Ltd. Class A	100	3,578
Bank AlBilad	340	3,569
AMMB Holdings Bhd.	4,400	3,540
Foxconn Industrial Internet Co. Ltd.	1,400	3,473
Powertech Technology, Inc.	1,000	3,294
Ping An Insurance Group Co. of China Ltd. Class A	500	3,242
Dr Sulaiman Al Habib Medical Services Group Co.	51	3,102
YTL Corp. Bhd.	10,700	3,050
UPL Ltd.	399	2,979
Coforge Ltd.	45	2,942

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
Taiwan Semiconductor Manufacturing Co. Ltd.	3,200	53,304
Naspers Ltd.	149	23,588
BYD Co. Ltd. Class H	682	22,317
BYD Co. Ltd. Class A	355	12,496
Meituan	800	12,002
Kia Corp.	185	11,441
PDD Holdings, Inc.	100	10,527
Alibaba Group Holding Ltd.	885	9,323
NetEase, Inc.	400	8,323
New Oriental Education & Technology Group, Inc.	1,200	7,428
Jio Financial Services Ltd.	2,562	6,636
Legend Biotech Corp.	100	6,635
Formosa Chemicals & Fibre Corp.	3,266	6,571
Quanta Computer, Inc.	1,000	6,461
Infosys Ltd.	331	5,822
NAVER Corp.	41	5,645
Anglogold Ashanti PLC	287	5,176
LPP SA	2	5,133
Taiwan Cement Corp.	4,102	5,014
MediaTek, Inc.	200	5,008

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Broad Commodities UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
U.S. Treasury Bills Zero Coupon 13/07/2023	36,902,000	36,347,904
U.S. Treasury Bills Zero Coupon 10/08/2023	19,920,000	19,443,154
U.S. Treasury Bills Zero Coupon 11/01/2024	19,807,000	19,303,266
U.S. Treasury Bills Zero Coupon 01/06/2023	19,293,000	18,982,444
U.S. Treasury Bills Zero Coupon 28/12/2023	19,359,000	18,900,474
U.S. Cash Management Bills - Reopening Zero Coupon 15/02/2024	19,145,000	18,657,567
U.S. Treasury Bills Zero Coupon 11/05/2023	18,816,000	18,622,904
U.S. Treasury Bills Zero Coupon 21/02/2023	18,617,000	18,563,384
U.S. Cash Management Bills - Reopening Zero Coupon 15/02/2024	18,673,000	18,213,377
U.S. Treasury Bills Zero Coupon 04/04/2024	18,448,000	17,992,236
U.S. Treasury Bills Zero Coupon 04/04/2024	18,415,000	17,956,915
U.S. Treasury Bills Zero Coupon 21/09/2023	18,227,000	17,839,767
U.S. Treasury Bills Zero Coupon 21/03/2024	18,000,000	17,552,658
U.S. Treasury Bills Zero Coupon 18/04/2024	17,977,000	17,512,838
U.S. Treasury Bills Zero Coupon 24/08/2023	17,930,000	17,507,826
WisdomTree Core Physical Gold	90,930	17,448,120
U.S. Treasury Bills Zero Coupon 19/10/2023	17,617,000	17,223,366
U.S. Treasury Bills Zero Coupon 05/10/2023	17,575,000	17,176,030
U.S. Treasury Bills Zero Coupon 26/10/2023	17,541,000	17,151,936
U.S. Cash Management Bills - Reopening Zero Coupon 15/02/2024	17,426,000	16,998,290
U.S. Treasury Bills Zero Coupon 02/11/2023	16,382,000	15,991,710
U.S. Treasury Bills Zero Coupon 18/07/2023	16,014,000	15,889,995
U.S. Treasury Bills Zero Coupon 07/09/2023	15,881,000	15,535,129
U.S. Treasury Bills Zero Coupon 16/05/2024	14,635,000	14,282,658
U.S. Treasury Bills Zero Coupon 30/11/2023	14,310,000	14,049,710
U.S. Treasury Bills Zero Coupon 02/05/2024	13,246,000	12,893,930
U.S. Treasury Bills Zero Coupon 22/02/2024	12,366,000	12,060,176
U.S. Treasury Bills Zero Coupon 27/07/2023	12,000,000	11,733,008
U.S. Treasury Bills Zero Coupon 20/06/2024	10,353,000	10,098,974
U.S. Treasury Bills Zero Coupon 09/02/2023	7,130,000	7,124,207
U.S. Treasury Bills Zero Coupon 09/03/2023	7,130,000	7,099,139
U.S. Treasury Bills Zero Coupon 21/03/2023	7,130,000	7,088,214
U.S. Treasury Bills Zero Coupon 06/04/2023	7,130,000	7,074,307
U.S. Treasury Bills Zero Coupon 20/04/2023	7,130,000	7,060,931
U.S. Treasury Bills Zero Coupon 04/05/2023	7,130,000	7,047,608
U.S. Treasury Bills Zero Coupon 25/05/2023	7,130,000	7,029,015
U.S. Treasury Bills Zero Coupon 15/06/2023	7,130,000	7,011,846
Gold Bullion Securities Ltd.	32,482	5,983,253

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Broad Commodities UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
U.S. Treasury Bills Zero Coupon 15/06/2023	19,557,000	19,470,049
U.S. Treasury Bills Zero Coupon 01/06/2023	19,293,000	19,250,520
U.S. Treasury Bills Zero Coupon 13/07/2023	17,945,000	17,819,093
U.S. Treasury Bills Zero Coupon 28/12/2023	9,051,000	9,019,137
WisdomTree Core Physical Gold	27,105	5,350,243
U.S. Treasury Bills Zero Coupon 11/05/2023	2,810,000	2,799,219
U.S. Treasury Bills Zero Coupon 10/08/2023	2,851,000	2,798,592
U.S. Treasury Bills Zero Coupon 21/03/2023	2,800,000	2,783,636
U.S. Treasury Bills Zero Coupon 25/05/2023	2,413,000	2,398,338
U.S. Treasury Bills Zero Coupon 07/09/2023	2,022,000	2,021,407
U.S. Treasury Bills Zero Coupon 20/04/2023	1,406,000	1,398,892
U.S. Treasury Bills Zero Coupon 04/05/2023	1,008,000	999,853
U.S. Treasury Bills Zero Coupon 06/04/2023	1,004,000	999,670
U.S. Treasury Bills Zero Coupon 09/03/2023	1,000,000	999,128
WisdomTree Physical Silver	39,749	871,919
Gold Bullion Securities Ltd.	4,523	799,983
U.S. Cash Management Bills - Reopening Zero Coupon 15/02/2024	351,000	349,616
WisdomTree Physical Gold	1,878	331,700

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree BioRevolution UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
AstraZeneca PLC	985	66,802
Vertex Pharmaceuticals, Inc.	185	55,440
Fate Therapeutics, Inc.	14,122	55,127
Sarepta Therapeutics, Inc.	373	49,955
Geron Corp.	19,065	48,723
Merck & Co., Inc.	438	47,544
Thermo Fisher Scientific, Inc.	84	46,091
Iovance Biotherapeutics, Inc.	8,336	45,443
Gilead Sciences, Inc.	553	45,306
Editas Medicine, Inc.	5,447	44,878
Regeneron Pharmaceuticals, Inc.	59	44,479
Eli Lilly & Co.	129	44,349
Twist Bioscience Corp.	2,717	44,037
Agenus, Inc.	24,644	43,395
Gevo, Inc.	37,460	43,160
Danaher Corp.	176	43,027
Origin Materials, Inc.	20,687	42,999
Corteva, Inc.	721	42,976
Archer-Daniels-Midland Co.	535	42,651
FMC Corp.	376	42,557
uniQure NV	3,325	42,297
Mirati Therapeutics, Inc.	976	41,811
Pfizer, Inc.	1,013	41,717
2seventy bio, Inc.	5,370	40,565
Ginkgo Bioworks Holdings, Inc.	28,013	40,502
Alnylam Pharmaceuticals, Inc.	202	39,721
Agilent Technologies, Inc.	284	39,525
Verve Therapeutics, Inc.	2,373	39,444
Takeda Pharmaceutical Co. Ltd.	1,225	39,084
Allogene Therapeutics, Inc.	7,008	38,679
Invitae Corp.	28,037	38,565
Biogen, Inc.	143	38,540
Bridgebio Pharma, Inc.	2,384	38,531
Schrodinger, Inc.	1,724	38,227
Ultragenyx Pharmaceutical, Inc.	899	38,018
Beam Therapeutics, Inc.	1,184	37,816
Catalent, Inc.	652	37,489
Intellia Therapeutics, Inc.	1,005	37,411
Agios Pharmaceuticals, Inc.	1,551	37,224
Seagen, Inc.	210	37,203
Zoetis, Inc.	221	37,087

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree BioRevolution UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases (continued)		
Green Plains, Inc.	1,162	36,956
Amgen, Inc.	155	36,823
Johnson & Johnson	235	36,810
Novavax, Inc.	4,272	36,709
Qiagen NV	788	36,405
Amicus Therapeutics, Inc.	2,929	36,111
NanoString Technologies, Inc.	3,783	35,955
Arrowhead Pharmaceuticals, Inc.	1,172	35,707
United Therapeutics Corp.	154	35,672
Repligen Corp.	204	35,088
CRISPR Therapeutics AG	684	34,899
Vericel Corp.	1,126	34,516
BioMarin Pharmaceutical, Inc.	346	34,310
Natera, Inc.	637	34,237
Beyond Meat, Inc.	2,341	33,877
Laboratory Corp. of America Holdings	146	33,800

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree BioRevolution UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
AstraZeneca PLC	2,024	149,980
Vertex Pharmaceuticals, Inc.	362	121,337
Eli Lilly & Co.	245	103,070
Merck & Co., Inc.	815	92,083
Regeneron Pharmaceuticals, Inc.	108	86,078
Gilead Sciences, Inc.	1,022	86,033
Thermo Fisher Scientific, Inc.	150	82,450
Sarepta Therapeutics, Inc.	660	81,307
Corteva, Inc.	1,276	75,776
Seagen, Inc.	367	75,364
Archer-Daniels-Midland Co.	934	74,098
Biogen, Inc.	248	69,860
Alnylam Pharmaceuticals, Inc.	343	67,607
Takeda Pharmaceutical Co. Ltd.	2,084	67,049
Pfizer, Inc.	1,730	66,023
Amgen, Inc.	258	64,313
Zoetis, Inc.	370	64,172
Agilent Technologies, Inc.	481	62,923
Danaher Corp.	264	62,907
Johnson & Johnson	392	62,877
FMC Corp.	542	58,506
Qiagen NV	1,226	53,017
BioMarin Pharmaceutical, Inc.	542	50,671
Novartis AG	514	50,397
Green Plains, Inc.	1,577	49,615
Laboratory Corp. of America Holdings	222	49,540
Repligen Corp.	314	49,318
Bridgebio Pharma, Inc.	1,886	46,049
Novozymes AS	886	45,318
Dow, Inc.	837	45,031
Bio-Techne Corp.	550	42,017
Amicus Therapeutics, Inc.	3,546	40,964
Nufarm Ltd.	10,604	38,185
Genmab AS ADR	1,017	37,648

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree New Economy Real Estate UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
Ventas, Inc.	3,806	173,696
Cellnex Telecom SA	3,196	116,620
Crown Castle, Inc.	1,014	109,341
Digital Realty Trust, Inc.	934	104,344
American Tower Corp.	525	102,639
Healthpeak Properties, Inc.	5,173	102,401
Goodman Group	6,701	94,238
Segro PLC	9,661	93,844
Iron Mountain, Inc.	1,540	93,488
Alexandria Real Estate Equities, Inc.	726	82,834
Equinix, Inc.	106	79,817
SBA Communications Corp.	339	78,177
Prologis, Inc.	644	77,109
Airbnb, Inc.	622	75,216
Rexford Industrial Realty, Inc.	1,238	63,836
Americold Realty Trust, Inc.	1,589	45,478
Sagax AB	1,917	40,149
CapitaLand Ascendas REIT	17,323	35,754
Infrastrutture Wireless Italiane SpA	2,959	35,406
EastGroup Properties, Inc.	198	33,685
Granite Real Estate Investment Trust	575	33,409
China Tower Corp. Ltd.	259,344	31,990
Terreno Realty Corp.	491	28,862
ESR Group Ltd.	18,310	26,512
Warehouses De Pauw CVA	958	26,480
GLP J-Reit	26	26,253
Nippon Prologis REIT, Inc.	12	23,905
Derwent London PLC	853	23,809
Mapletree Logistics Trust	18,394	22,358

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree New Economy Real Estate UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
China Tower Corp. Ltd.	953,205	95,818
Prologis, Inc.	429	51,474
Digital Realty Trust, Inc.	336	42,917
Iron Mountain, Inc.	426	22,307
Airbnb, Inc.	117	16,030
Summit Industrial Income REIT	813	14,135
Americold Realty Trust, Inc.	442	12,768
Equinix, Inc.	16	12,036
Rexford Industrial Realty, Inc.	184	10,642
LaSalle Logiport REIT	9	10,557
EastGroup Properties, Inc.	52	8,382
Mitsubishi Estate Logistics REIT Investment Corp.	3	7,779
Fabege AB	866	7,004
BWP Trust	2,566	6,451
Dexus	1,202	6,420
ESR-LOGOS REIT	26,207	6,200
Terreno Realty Corp.	97	6,027
Tokyu REIT, Inc.	4	5,662
Kilroy Realty Corp.	173	5,406
GLP J-Reit	5	5,136
Cousins Properties, Inc.	237	4,991
Hudson Pacific Properties, Inc.	668	4,983
Warehouses De Pauw CVA	172	4,972
SBA Communications Corp.	20	4,971
Douglas Emmett, Inc.	374	4,652
Tritax Big Box REIT PLC	2,787	4,640

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Recycling Decarbonisation UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
Ameresco, Inc.	3,478	129,157
Enviva, Inc.	14,858	125,010
Raizen SA	193,182	124,740
Republic Services, Inc.	816	118,390
Neste OYJ	3,034	113,929
Casella Waste Systems, Inc.	1,361	108,832
Vertex Energy, Inc.	21,285	102,556
Waste Management, Inc.	586	97,154
Clean Harbors, Inc.	625	93,962
Waste Connections, Inc.	669	90,062
GFL Environmental, Inc.	2,969	89,726
Green Plains, Inc.	2,848	80,591
Drax Group PLC	13,231	80,545
Umicore SA	2,882	76,544
Gevo, Inc.	44,763	69,004
Darling Ingredients, Inc.	1,247	65,067
Amyris, Inc.	48,896	62,508
Clean Energy Fuels Corp.	14,764	62,290
PureCycle Technologies, Inc.	11,051	60,844
Energy Absolute PCL	35,339	57,103
Clariant AG	3,509	53,377
Sao Martinho SA	8,302	51,512
Biotrend Cevre VE Enerji Yatirimlari AS	52,062	45,267
Origin Materials, Inc.	30,809	44,062
Net Power, Inc.	2,660	40,787
Montrose Environmental Group, Inc.	1,184	39,187
Denbury, Inc.	424	35,841
eRex Co. Ltd.	5,059	33,507
Heritage-Crystal Clean, Inc.	720	31,428
Li-Cycle Holdings Corp.	7,842	24,227

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Recycling Decarbonisation UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
Denbury, Inc.	2,536	228,837
Clean Harbors, Inc.	1,232	180,647
GFL Environmental, Inc.	4,544	146,143
Neste OYJ	2,702	116,053
Waste Connections, Inc.	823	113,075
Waste Management, Inc.	658	109,148
Darling Ingredients, Inc.	1,885	101,929
Republic Services, Inc.	680	100,340
Green Plains, Inc.	3,114	90,632
Sao Martinho SA	13,160	85,444
Casella Waste Systems, Inc.	908	74,297
Clean Energy Fuels Corp.	17,467	73,037
Raizen SA	101,728	67,642
Ameresco, Inc.	1,780	66,003
Drax Group PLC	9,683	63,636
Vertex Energy, Inc.	10,135	59,972
Gevo, Inc.	42,604	58,541
Umicore SA	1,887	54,092
Li-Cycle Holdings Corp.	10,162	41,754
eRex Co. Ltd.	3,837	39,099
Clariant AG	2,516	38,833
PureCycle Technologies, Inc.	6,863	38,348
Energy Absolute PCL	20,380	34,284
Biotrend Cevre VE Enerji Yatirimlari AS	43,774	33,940
REX American Resources Corp.	983	33,155
Enviva, Inc.	3,994	28,312
Montrose Environmental Group, Inc.	885	28,225
Daiseki Co. Ltd.	904	27,222
Amyris, Inc.	76,794	26,115
Alto Ingredients, Inc.	12,348	25,267

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Blockchain UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
Riot Platforms, Inc.	159,587	1,205,413
Block, Inc.	16,605	1,131,989
Coinbase Global, Inc.	17,312	1,083,305
Marathon Digital Holdings, Inc.	130,342	1,080,587
Robinhood Markets, Inc.	107,112	1,021,302
Cleanspark, Inc.	114,471	465,436
Hut 8 Corp.	241,803	455,556
Signature Bank	3,315	415,686
Silvergate Capital Corp.	27,402	296,628
Monex Group, Inc.	74,102	270,495
Applied Digital Corp.	34,309	166,362
PayPal Holdings, Inc.	2,769	159,002
Visa, Inc.	619	155,959
Mastercard, Inc.	385	155,777
Bitfarms Ltd.	112,132	126,857
GMO internet group, Inc.	6,243	117,063
Canaan, Inc.	43,468	112,138
Hive Digital Technologies Ltd.	32,545	106,670
Swissquote Group Holding SA	491	98,634
Bit Digital, Inc.	32,287	84,541

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Blockchain UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
Riot Platforms, Inc.	156,751	1,233,979
Coinbase Global, Inc.	17,045	1,178,295
Marathon Digital Holdings, Inc.	122,045	1,018,787
Block, Inc.	15,205	1,018,537
Robinhood Markets, Inc.	98,779	954,604
Hut 8 Corp.	221,029	447,829
Cleanspark, Inc.	82,123	348,554
Signature Bank	3,681	321,228
Monex Group, Inc.	75,726	285,649
Silvergate Capital Corp.	28,749	190,863
Applied Digital Corp.	29,981	135,354
GMO internet group, Inc.	5,906	108,277
Bitfarms Ltd.	95,851	107,142
Hive Digital Technologies Ltd.	30,531	104,254
Canaan, Inc.	37,556	94,510
Swissquote Group Holding SA	432	87,608
Galaxy Digital Holdings Ltd.	20,792	84,327
Bakkt Holdings, Inc.	39,332	62,002
Bit Digital, Inc.	21,873	50,003
PayPal Holdings, Inc.	762	45,602

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Global Automotive Innovators UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
Volvo AB	2,252	46,027
Uber Technologies, Inc.	1,355	43,162
Aptiv PLC	347	37,106
Great Wall Motor Co. Ltd. Class H	28,350	30,747
BYD Co. Ltd.	800	26,959
Genuine Parts Co.	170	25,302
Dr Ing hc F Porsche AG	207	24,774
NIO, Inc.	2,780	23,887
Fuyao Glass Industry Group Co. Ltd. Class H	4,130	17,546
CarMax, Inc.	196	16,316
Tesla, Inc.	81	14,675
Guangzhou Automobile Group Co. Ltd.	19,800	11,787
Minth Group Ltd.	4,000	11,154
Allegro MicroSystems, Inc.	248	10,471
Renault SA	272	10,389
Lithia Motors, Inc.	35	10,291
HL Mando Co. Ltd.	284	9,934
Toyota Motor Corp.	682	9,857
Fox Factory Holding Corp.	85	9,657
Nextage Co. Ltd.	490	9,638
Auto Trader Group PLC	1,245	9,627
General Motors Co.	281	9,513
Pirelli & C SpA	1,845	9,381
China Automotive Engineering Research Institute Co. Ltd.	2,900	9,352
Boyd Group Services, Inc.	50	9,333
Sinotruk Hong Kong Ltd.	5,000	9,235
Goodyear Tire & Rubber Co.	718	9,191
Yutong Bus Co. Ltd.	5,000	9,145
Lyft, Inc.	810	9,137
Valeo SE	484	9,025
Huayu Automotive Systems Co. Ltd.	3,400	8,647
Autohome, Inc.	276	8,239
Yamaha Motor Co. Ltd.	335	8,056
Harley-Davidson, Inc.	210	7,825
Mercedes-Benz Group AG	103	7,419
Ford Motor Co.	588	6,813
Infineon Technologies AG	185	6,428

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Global Automotive Innovators UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
Volvo AB	3,378	64,102
AutoZone, Inc.	20	50,097
Genuine Parts Co.	284	43,197
Uber Technologies, Inc.	889	40,679
Ferrari NV	134	37,988
Tesla, Inc.	154	37,044
PACCAR, Inc.	451	36,213
O'Reilly Automotive, Inc.	42	36,006
Toyota Motor Corp.	1,882	33,665
Copart, Inc.	653	31,788
Honda Motor Co. Ltd.	2,330	31,411
Stellantis NV	1,639	29,912
NIO, Inc.	2,780	29,783
Infineon Technologies AG	864	27,919
Bayerische Motoren Werke AG	251	24,707
Great Wall Motor Co. Ltd. Class H	18,732	24,323
Denso Corp.	1,166	24,299
Cummins, Inc.	110	24,205
Mercedes-Benz Group AG	364	24,145
BYD Co. Ltd.	700	22,546
Ford Motor Co.	1,795	20,442
Bridgestone Corp.	532	20,319
General Motors Co.	671	19,161
Hyundai Motor Co.	135	18,307
Cie Generale des Etablissements Michelin SCA	588	17,337
Contemporary Amperex Technology Co. Ltd.	700	16,886
Suzuki Motor Corp.	449	16,451
Kia Corp.	265	16,219
Aptiv PLC	174	15,795
Auto Trader Group PLC	2,121	15,265
Localiza Rent a Car SA	1,441	14,657

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Renewable Energy UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
First Solar, Inc.	276	48,809
Array Technologies, Inc.	2,431	46,768
Meyer Burger Technology AG	115,272	44,398
Shoals Technologies Group, Inc.	2,335	41,687
Canadian Solar, Inc.	1,276	40,581
Vestas Wind Systems AS	1,757	39,421
GEM Co. Ltd.	44,200	39,180
Camel Group Co. Ltd.	31,200	38,262
SunPower Corp.	6,607	38,162
JinkoSolar Holding Co. Ltd.	907	35,288
Beijing Sifang Automation Co. Ltd.	17,600	34,891
Sunnova Energy International, Inc.	2,473	32,990
Sunrun, Inc.	3,189	31,729
Ballard Power Systems, Inc.	8,074	30,381
SMA Solar Technology AG	362	29,029
Alstom SA	2,037	28,358
Sungrow Power Supply Co. Ltd.	2,000	27,611
Chubu Electric Power Co., Inc.	2,249	27,167
Jinko Solar Co. Ltd.	19,033	25,645
LONGi Green Energy Technology Co. Ltd.	7,000	25,226
Freeport-McMoRan, Inc.	616	23,259
Enphase Energy, Inc.	218	21,805
nVent Electric PLC	455	21,592
Norsk Hydro ASA	3,639	21,534
ANDRITZ AG	389	21,092
Boralex, Inc.	874	21,063
Innergex Renewable Energy, Inc.	2,535	20,932
Ormat Technologies, Inc.	276	20,404
QuantumScape Corp.	2,758	20,109
Prysmian SpA	526	20,042
Schneider Electric SE	102	17,912
Hanwha Solutions Corp.	578	17,881
GS Yuasa Corp.	955	17,083
Doosan Fuel Cell Co. Ltd.	1,232	16,988
Hitachi Zosen Corp.	2,747	16,247
Samsung SDI Co. Ltd.	36	16,118
GCL Technology Holdings Ltd.	79,371	15,813
Alfen NV	363	15,760

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Renewable Energy UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
First Solar, Inc.	191	29,529
Array Technologies, Inc.	1,488	24,195
Vestas Wind Systems AS	880	22,285
Freeport-McMoRan, Inc.	616	21,049
Camel Group Co. Ltd.	18,131	20,508
Shoals Technologies Group, Inc.	1,196	18,867
GEM Co. Ltd.	22,600	18,641
Sunrun, Inc.	1,598	17,876
Meyer Burger Technology AG	58,605	17,659
Chubu Electric Power Co., Inc.	1,446	17,364
JinkoSolar Holding Co. Ltd.	501	17,259
Beijing Sifang Automation Co. Ltd.	8,800	17,032
QuantumScape Corp.	2,758	16,323
Canadian Solar, Inc.	735	15,704
Ballard Power Systems, Inc.	4,115	15,081
SunPower Corp.	3,345	14,963
nVent Electric PLC	296	14,869
SMA Solar Technology AG	232	14,835
Sungrow Power Supply Co. Ltd.	1,200	14,532
Alstom SA	1,021	13,956
GCL Technology Holdings Ltd.	79,371	13,685
Sunnova Energy International, Inc.	1,267	13,561
Jinko Solar Co. Ltd.	9,536	13,163
Norsk Hydro ASA	2,150	12,321
LONGi Green Energy Technology Co. Ltd.	3,600	11,867
Prysmian SpA	310	11,742
Schneider Electric SE	63	10,674
ANDRITZ AG	200	10,673
Enphase Energy, Inc.	110	10,148
Boralex, Inc.	447	9,937
Hitachi Zosen Corp.	1,718	9,641
Alfen NV	184	9,447
Ormat Technologies, Inc.	141	9,337
Doosan Fuel Cell Co. Ltd.	617	9,237
Innergex Renewable Energy, Inc.	1,294	9,218
GS Yuasa Corp.	541	9,151
Verbund AG	94	8,503

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree US Efficient Core UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>USD</i>
Purchases		
Apple, Inc.	739	138,244
Microsoft Corp.	349	122,360
Alphabet, Inc.	596	81,618
Amazon.com, Inc.	482	68,445
NVIDIA Corp.	117	56,068
Meta Platforms, Inc.	124	41,279
Tesla, Inc.	148	38,163
Berkshire Hathaway, Inc.	102	36,120
Eli Lilly & Co.	44	25,500
Visa, Inc.	95	23,501
Broadcom, Inc.	22	22,135
UnitedHealth Group, Inc.	42	22,067
JPMorgan Chase & Co.	136	21,221
Exxon Mobil Corp.	190	20,159
Walmart, Inc.	127	19,850
Mastercard, Inc.	45	18,547
Johnson & Johnson	118	18,521
Procter & Gamble Co.	110	16,003
Home Depot, Inc.	47	15,250
Chevron Corp.	90	14,230

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree US Efficient Core UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
Apple, Inc.	11	2,136
Alphabet, Inc.	10	1,350
Meta Platforms, Inc.	4	1,331
Johnson & Johnson	6	926
Cadence Design Systems, Inc.	2	528
Thermo Fisher Scientific, Inc.	1	490
Ulta Beauty, Inc.	1	482
NVIDIA Corp.	1	475
Netflix, Inc.	1	454
Mastercard, Inc.	1	412
Moody's Corp.	1	375
Microsoft Corp.	1	371
Burlington Stores, Inc.	2	353
Jack Henry & Associates, Inc.	2	329
Home Depot, Inc.	1	326
T-Mobile U.S., Inc.	2	313
Intuitive Surgical, Inc.	1	310
Bio-Rad Laboratories, Inc.	1	304
Marathon Petroleum Corp.	2	286
Viatis, Inc.	29	285
Mosaic Co.	8	285
Trimble, Inc.	6	281
Bio-Techne Corp.	4	273
HF Sinclair Corp.	5	263
HCA Healthcare, Inc.	1	258
Visa, Inc.	1	256
Boston Properties, Inc.	4	256
Paramount Global	15	253
Comcast Corp.	6	253
UDR, Inc.	7	248
United Therapeutics Corp.	1	242
Etsy, Inc.	3	240
J M Smucker Co.	2	239
Nordson Corp.	1	239
Verisk Analytics, Inc.	1	233
American Financial Group, Inc.	2	232
Healthpeak Properties, Inc.	12	225
Essential Utilities, Inc.	6	216
Liberty Media Corp.-Liberty SiriusXM	8	213
Bill Holdings, Inc.	3	213
VeriSign, Inc.	1	213

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree US Efficient Core UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>USD</i>
Sales (continued)		
Marriott International, Inc.	1	209
Lowe's Cos., Inc.	1	208
Charles River Laboratories International, Inc.	1	204

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree UK Quality Dividend Growth UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds GBP</i>
Purchases		
RELX PLC	874	26,514
Rio Tinto PLC	467	26,082
3i Group PLC	1,090	24,408
GSK PLC	1,624	23,320
Unilever PLC	595	23,105
Diageo PLC	798	23,010
Antofagasta PLC	1,517	22,866
Ferguson PLC	163	22,822
AstraZeneca PLC	218	22,710
Experian PLC	706	20,594
Ashtead Group PLC	329	17,228
Admiral Group PLC	577	15,197
B&M European Value Retail SA	2,578	14,269
Next PLC	158	12,489
Intermediate Capital Group PLC	720	11,143
St. James's Place PLC	1,507	10,080
Sage Group PLC	906	9,878
InterContinental Hotels Group PLC	150	9,841
IG Group Holdings PLC	1,247	8,890
Burberry Group PLC	533	8,303
Centrica PLC	5,613	8,299
Hargreaves Lansdown PLC	1,145	8,283
ITV PLC	12,556	7,792
Bellway PLC	321	7,774
Intertek Group PLC	184	7,434
Man Group PLC	3,275	7,389
Rentokil Initial PLC	1,411	6,365

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree UK Quality Dividend Growth UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds GBP</i>
Sales		
Gresham House PLC	13	145
Ferguson PLC	1	133

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Megatrends UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
Cleantech, Inc.	2,830	26,355
Taiwan Semiconductor Manufacturing Co. Ltd.	1,361	24,650
NVIDIA Corp.	50	23,290
Coinbase Global, Inc.	144	20,195
Broadcom, Inc.	21	19,181
Riot Platforms, Inc.	1,156	17,507
ASML Holding NV	21	14,602
Elastic NV	125	14,458
Bit Digital, Inc.	4,273	14,191
CrowdStrike Holdings, Inc.	56	13,386
Advanced Micro Devices, Inc.	111	13,144
Monex Group, Inc.	2,777	12,916
Hut 8 Corp.	1,106	12,612
Bitfarms Ltd.	6,301	12,291
Zscaler, Inc.	59	11,739
Palo Alto Networks, Inc.	40	11,715
Robinhood Markets, Inc.	1,099	11,576
Cloudflare, Inc.	148	11,540
Datadog, Inc.	94	11,102
Qualys, Inc.	52	9,612

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2023

In accordance with the Central Bank UCITS Regulations this statement presents the aggregate purchases and sales of an investment exceeding 1.00% of the total value of purchases and sales for the financial year or at least the top 20 purchases and sales.

WisdomTree Megatrends UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>USD</i>
Sales		
Broadcom, Inc.	1	920
Eli Lilly & Co.	1	591
UnitedHealth Group, Inc.	1	548
Humana, Inc.	1	497
Elevance Health, Inc.	1	482
FirstEnergy Corp.	11	424
CyberArk Software Ltd.	2	410
MongoDB, Inc.	1	409
Baotailong New Materials Co. Ltd.	600	302
Splunk, Inc.	2	302
Amazon.com, Inc.	2	295
BeiGene Ltd.	21	294
Vipshop Holdings Ltd.	18	276
Salesforce, Inc.	1	251
Lasertec Corp.	1	244
Tesla, Inc.	1	243
Akamai Technologies, Inc.	2	232
Aena SME SA	1	175
Hilton Worldwide Holdings, Inc.	1	169
Clean Harbors, Inc.	1	166
Cleanspark, Inc.	10	95

WisdomTree Issuer ICAV

Appendix I – Remuneration Policy (Unaudited)

WisdomTree Issuer ICAV (the “ICAV”) has appointed WisdomTree Management Limited (“The Manager”) to act as manager to the ICAV and the sub-funds of the ICAV (the “Sub-Funds”). The Manager is subject to and has in place remuneration policies, procedures and practices (together, the “Remuneration Policy”) as required under the UCITS Regulations. The Remuneration Policy is consistent with and promotes sound and effective risk management. It is designed not to encourage risk taking which is inconsistent with the risk profile of the Sub-Funds. The Remuneration Policy is in line with the business strategy, objectives, values and interests of the ICAV and the Sub-Funds, and includes measures to avoid conflicts of interest. The Remuneration Policy applies to staff whose professional activities have a material impact on the risk profile of the Sub-Funds (the “Identified Staff”) and ensures that no individual will be involved in determining or approving their own remuneration. The only Identified Staff are the Directors and the Designated Persons. The Directors of the ICAV who are also employees of WisdomTree, Inc or companies within its group structure (“WisdomTree”) do not receive any remuneration in respect of their services as Directors of the ICAV. Independent non-executive Directors receive fixed remuneration in respect of their services which is set at a level determined by the Board as a whole and which is not performance related and is detailed in page 142 of the Financial Statements. The Manager has requested that the Investment Managers provide details of their aggregate remuneration disclosure to assist the Manager in fulfilling its disclosure obligations under Article 69(3)(a) of the UCITS Directive. The Investment Managers have confirmed that they are subject to and apply equally effective remuneration requirements to their remuneration policy and practices but that they do not disclose their aggregate remuneration in respect of the funds they manage. The Designated Person functions are assigned to WisdomTree employees, who are remunerated by WisdomTree Ireland Ltd, WisdomTree Europe Ltd and WisdomTree UK Ltd, and are not in receipt of fixed or variable remuneration in respect of their Designated Person functions. The independent non-executive directors of the ICAV received aggregate fees of EUR 52,174 gross of taxes in fixed remuneration, payable by the Manager, and did not receive any variable remuneration in respect of their services as directors of the ICAV. The directors of the Manager who are also employees of WisdomTree do not receive any fixed or variable remuneration in respect of their services as directors of the Manager. None of the Directors or Designated Persons are in receipt of variable remuneration in respect of their services as Directors/Designated Persons of the ICAV. There have been no material changes made to the Remuneration Policy or the Manager’s remuneration practices and procedures during the financial year.

Details of the up-to-date Remuneration Policy are available via https://www.wisdomtree.eu/-/media/eu-media-files/other-documents/regulatory/tax/wt/wisdomtree-europe-remuneration-policy.pdf?sc_lang=en-gb.

The Remuneration Policy summary will be made available for inspection and a paper copy may be obtained, free of charge, at the registered office of the ICAV, upon request.

WisdomTree Issuer ICAV

Appendix II – Securities Financing Transactions (Unaudited)

Securities Financing Transactions

Securities Financing Transactions Regulation (Regulation (EU) 2015/2365) (“SFTR”) came into force on 12 January 2016 and, amongst other requirements, introduces new disclosure requirements in the ICAV’s annual and semi-annual reports published after 13 January 2017 detailing the ICAV’s use of securities financing transactions.

Under Regulation (EU) 2015/2365 on transparency of securities financing transactions (SFTs) and of reuse, and amending Regulation (EU) No 648/2012, Article 13 requires UCITS investment companies to provide the following information on the use made of SFTs.

Total Return Swaps (“TRS”)

1. Below is the market value of assets engaged in securities financing transactions at 31 December 2023

	WisdomTree Enhanced Commodity UCITS ETF	WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	WisdomTree Broad Commodities UCITS ETF
Currency	USD (16,614,598)	USD (1,472,175)	USD (7,356,413)
% of Net Assets	(3.29%)	(1.00%)	(3.01%)

2. Market value of securities on loan as % of Total Lendable Assets

	WisdomTree Enhanced Commodity UCITS ETF	WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	WisdomTree Broad Commodities UCITS ETF
Currency	—	—	—
% Total Lendable Assets	—	—	—

3. Listed below are the top 10 Counterparties used for each type of SFT at 31 December 2023*

	WisdomTree Enhanced Commodity UCITS ETF	WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	WisdomTree Broad Commodities UCITS ETF
Counterparty Name	BNP Paribas	Morgan Stanley	BNP Paribas
Value of outstanding transactions	USD (16,614,598)	USD (1,472,175)	USD (7,356,413)
Country of Establishment	France	USA	France

* The above is a complete list of counterparties.

4. Settlement/clearing for each type of SFT

WisdomTree Enhanced Commodity UCITS ETF	Bi-Lateral
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	Bi-Lateral
WisdomTree Broad Commodities UCITS ETF	Bi-Lateral

WisdomTree Issuer ICAV

Appendix II – Securities Financing Transactions (Unaudited) (continued)

5. Maturity tenor of the SFTs

	WisdomTree Enhanced Commodity UCITS ETF	WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	WisdomTree Broad Commodities UCITS ETF
Up to 1 month	—	(1,472,175)	—
3 months to 1 year	(16,614,598)	—	(7,356,413)

6. Type and Quality of Collateral

	Collateral Type
WisdomTree Enhanced Commodity UCITS ETF	Stock
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	Cash
WisdomTree Broad Commodities UCITS ETF	Stock

7. Currency of Collateral

WisdomTree Enhanced Commodity UCITS ETF	USD
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	USD
WisdomTree Broad Commodities UCITS ETF	USD

8. Maturity tenor of the Collateral

	WisdomTree Enhanced Commodity UCITS ETF	WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	WisdomTree Broad Commodities UCITS ETF
Less than 1 month Nominal Value	USD —	USD (1,775,000)	USD —
3 months to 1 year Nominal Value	USD 12,581,000	USD —	USD 5,622,000

9. Ten largest Collateral Issuers*

	WisdomTree Enhanced Commodity UCITS ETF	WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	WisdomTree Broad Commodities UCITS ETF
Volume of collateral received Nominal Value	USD —	USD 1,775,000	USD —
Volume of collateral pledge Nominal Value	USD 12,581,000	USD —	USD 5,622,000

* The above is a complete list of Collateral Issuers.

10. Re-investment of Collateral received

Cash Collateral was not re-invested and was not permitted to be reinvested during the year.

WisdomTree Issuer ICAV

Appendix II – Securities Financing Transactions (Unaudited) (continued)

11. Safe-keeping of Collateral received

Detailed in the table below are the number and names of the depositaries who are responsible for the safe-keeping of the collateral received in relation to each of the TRS held on the Sub-Fund.

		WisdomTree Enhanced Commodity UCITS ETF	WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	WisdomTree Broad Commodities UCITS ETF
Number of Depositaries		—	1	—
			State Street Custodial Services (Ireland) Limited	
Depository		—		—
Cash Collateral	Nominal Value	USD —	USD 1,775,000	USD —

12. Safe-keeping of Collateral pledged

Detailed in the table below are the number and names of the counterparty who are responsible for the safe-keeping of the collateral pledged in relation to each of the TRS held on the Sub-Fund.

		WisdomTree Enhanced Commodity UCITS ETF	WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	WisdomTree Broad Commodities UCITS ETF
Number of Counterparties		1	—	1
Counterparty		BNP Paribas	—	BNP Paribas
Stock Collateral	Nominal Value	USD 12,581,000	USD —	USD 5,622,000

13. Returns and costs of the TRS

Direct and indirect operational costs are embedded in the cost of the investment of the TRS and are therefore not separately identifiable.

WisdomTree Issuer ICAV

Appendix III – Sustainability-related Disclosures (Unaudited)

During the course of the year, regulation around sustainability-related disclosures continued to evolve, through the Sustainable Finance Disclosure Regulation (Regulation EU/2019/2088) (the “SFDR”) and the EU Taxonomy Regulation (Regulation (EU) 2020/852, and amending SFDR) (the “Taxonomy Regulation”) and their associated regulatory technical standards and available guidance. Additional disclosure requirements under SFDR Level 2 are applicable to all annual reports published on or after 1 January 2023 and such disclosures as they relate to the Sub-Funds can be found in Appendix III. Such disclosures have in part been prepared using data sourced from third party data providers which was available as at the date of which the disclosures were produced. It has been observed that the availability of data continues to be challenging in some respects and there may be further regulatory guidance of relevance to the content of the disclosures that is still to be issued. The disclosures included in Appendix III should consequently be read and understood in light of these continuing challenges. With the assistance of the Manager and the Investment Managers, the Board continues to monitor the ongoing development and evolution of sustainability-related regulation and associated guidance and the availability of relevant data in this regard.

Product name: WisdomTree US Equity Income UCITS ETF
549300VKMPISK1WYIE48

Legal entity identifier:

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?

Yes

It made **sustainable investments with an environmental objective**: ___%

in economic activities that qualify as environmentally sustainable under the EU Taxonomy

in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy

It made **sustainable investments with a social objective**: ___%

No

It **promoted Environmental/Social (E/S) characteristics** and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments

with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy

with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy

with a social objective

It promoted E/S characteristics, but **did not make any sustainable investments**

To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree US Equity Income UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the of , tobacco industry and small arm sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. In line with the Index methodology,

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

WisdomTree US Equity Income Index (the **Index**), was designated as a reference benchmark to determine whether the Fund was aligned with the social and environmental it promoted.

● **How did the sustainability indicators perform?**

During the period, the Index applied environmental, social and governance (**ESG**) and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 99.63% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund.

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.



Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the ESG data provider.

The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

Indicator	Metric Description	Performance (as at 31 December 2023)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

...and compared to previous periods?

The following updates were made to the sustainability indicators for the Fund effective from market close on 8 March 2023 (the Effective Date):

Indicator	Previous sustainability indicator for reporting period	Updated Indicator	Sustainability
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Exposure to Controversial Weapons	The Index has continued to ensure that the Portfolio has 0.00% exposure to companies having any involvement in controversial weapons.	
Exposure to Small Arms	During the previous reporting period, companies were not assessed for involvement in small arms.	Since the Effective Date, companies are assessed for having >5% of revenues derived from the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms.
Exposure to companies involved in tobacco production	During the previous reporting period, companies were assessed for involvement or owning significant shares of companies involved in tobacco production and supplying of tobacco-related products/services and where more than 10% revenue was derived from the distribution of tobacco.	Companies are assessed for involvement or ownership of significant shares of companies involved in tobacco production and supplying of tobacco-related products/services. Effective from the Effective Date, the % assessment of portfolio's exposure to companies deriving revenue from the distribution of tobacco was lowered from >10% to >5%.
Coal exposure	During the previous reporting period, companies were assessed for significant involvement in thermal coal activity, i.e., >25% of revenue derived from thermal coal extraction, or >10% revenue from thermal coal-based power generation.	Effective from the Effective date, the % assessment of Portfolio's exposure derived from thermal coal extraction and thermal coal power-based generation was lowered from >25% and >10% respectively to >5%. Effective from the Effective Date, companies are assessed for >5% of revenue derived from providing tailor-made products and services to support thermal coal extraction.
Exposure to companies involved in unconventional oil & gas exploration/production	During the previous reporting period, companies were not assessed for involvement in unconventional oil and gas exploration/production.	Since the Effective Date, companies are assessed for having >5% of revenues derived from oil sands extraction, or 5% revenues derived from oil and gas exploration in Arctic regions, or 5% revenues derived from shale energy exploration and / or production.
Violations of UNGC principles and OECD Guidelines	The Index has continued to ensure that the Portfolio has 0.00% exposure to companies that violate certain commonly accepted international norms and standards, such as United Nations and OECD guidelines and their underlying conventions.	



- ***What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?***

Not applicable as the Fund has not committed to make sustainable investments.

How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?

Not applicable as the Fund has not committed to make sustainable investments.

How were the indicators for adverse impacts on sustainability factors taken into account?

Not applicable.

Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.



Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the Regulatory Technical Standards of Regulation (EU) 2018/2088 (RTS) and two optional PAIs from Tables 2 and 3 of Annex I of the RTS.

During the reporting period, the Manager monitored the selected PAI indicators for the Funds on a quarterly basis using an internally developed monitoring system and tailored dataset received from the Investment Manager and the Fund’s ESG data provider. During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
AbbVie, Inc.	Pharmaceuticals	4.94%	United States
Chevron Corp.	Oil & Gas	4.81%	United States
International Business Machines Corp.	Computers	4.67%	United States
Exxon Mobil Corp.	Oil & Gas	4.59%	United States
Morgan Stanley	Banks	3.39%	United States
United Parcel Service, Inc.	Transportation	2.91%	United States
Bristol-Myers Squibb Co.	Pharmaceuticals	2.91%	United States
Gilead Sciences, Inc.	Pharmaceuticals	2.37%	United States
Citigroup, Inc.	Banks	2.35%	United States
U.S. Bancorp	Banks	1.72%	United States
Kimberly-Clark Corp.	Household Products	1.63%	United States
ONEOK, Inc.	Pipelines	1.56%	United States
Dow, Inc.	Chemicals	1.52%	United States
Kraft Heinz Co.	Food	1.48%	United States
Williams Cos., Inc.	Pipelines	1.47%	United States

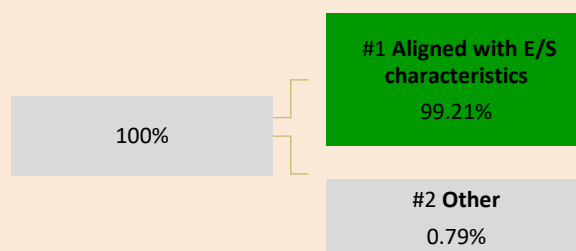
What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments.

What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. 99.21% of the Fund's assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund's investments (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available. As such, these investments were not aligned with environmental and social objectives promoted by the Fund.

Asset allocation describes the share of investments in specific assets.



#1 Aligned with E/S characteristics includes the investments of the financial product used to attain the environmental or social characteristics promoted by the financial product.

#2 Other includes the remaining investments of the financial product which are neither aligned with the environmental or social characteristics, nor are qualified as sustainable investments.

In which economic sectors were the investments made?

Please refer to the "Schedule of Investments" included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2023.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

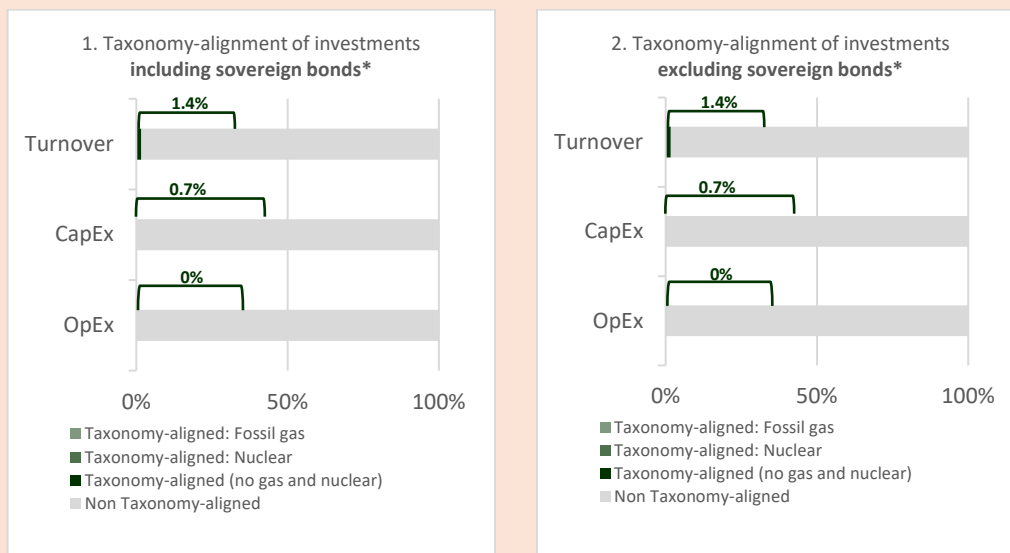
During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund's investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund's ESG data provider.

Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) and/or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

● **Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?**

- Yes
 - In fossil gas
 - In nuclear energy
- No

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.



* For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures.

What was the share of investments made in transitional and enabling activities?

The share of investments made in transitional activities was 0%. The share of investments made in enabling activities was 0.3%.

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

are sustainable investments with an environmental objective that do not take into account the criteria for environmentally sustainable economic activities under Regulation (EU) 2020/852.

Enabling activities directly enable other activities to make a substantial contribution to an environmental objective.

Transitional activities are activities for which low-carbon alternatives are not yet available and among others have greenhouse gas emission levels corresponding to the best performance.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under “other”, what was their purpose and were there any minimum environmental or social safeguards?

The Fund’s investments were held with a view to achieving the Fund’s investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2023, 0.79% of the Fund’s investments were in ancillary liquid assets (cash and cash equivalents) for liquidity purposes as permitted under the UCITS Regulations and in assets for which ESG data was not available or in assets not covered by the Fund’s ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.



What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN GPs the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.



How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the the environmental and social characteristics it promotes. The Index is comprised of the highest dividend yielding US companies, selected based on a revenue exposure and a composite risk score (CRS) screening. The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

● **How does the reference benchmark differ from a broad market index?**

The Index is a proprietary WisdomTree index and in addition to the CRS, eligibility requirements include (i) a company must list its shares on a US stock exchange, be incorporated and headquartered in the US (ii) pay regular cash dividends on shares of its common stock in the 12 months preceding the annual reconstitution, and (iii) meet minimum market capitalisation and liquidity criteria as detailed in the index methodology. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

● **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?**

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

The Fund invested in the highest dividend yielding US companies which are eligible for inclusion in the Index. The Index also excluded companies based on specified ESG criteria.

● ***How did this financial product perform compared with the reference benchmark?***

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at the Investment Manager's report in the annual report for the ICAV.

● ***How did this financial product perform compared with the broad market index?***

As described above, the Index is fundamentally weighted and is comprised of the highest dividend yielding US companies, selected based on a revenue exposure and a CRS screening and controlling for tracking error and other risk factors.

During the reporting period, world equities increased by 22.2%, the Index performed -1.3%.

Product name: WisdomTree Europe Equity Income UCITS ETF
549300JD9ZMSTROLG564

Legal entity identifier:

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?

<input checked="" type="radio"/> <input type="radio"/> Yes	<input checked="" type="radio"/> <input type="radio"/> <input checked="" type="checkbox"/> No
<input type="checkbox"/> It made sustainable investments with an environmental objective : ____% <ul style="list-style-type: none"> <input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> It made sustainable investments with a social objective : ____%	<input type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments <ul style="list-style-type: none"> <input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with a social objective <input checked="" type="checkbox"/> It promoted E/S characteristics, but did not make any sustainable investments

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.



To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree Europe Equity Income UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the of , tobacco industry and small arm sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. In line with the Index methodology,

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

WisdomTree Europe Equity Income UCITS Index (the **Index**), was designated as a reference benchmark to determine whether the Fund was aligned with the social and environmental it promoted.

● **How did the sustainability indicators perform?**

During the period, the Index applied environmental, social and governance (**ESG**) and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 99.74% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the ESG data provider.

The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

Indicator	Metric Description	Performance (as at 31 December 2023)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

...and compared to previous periods?

The following updates were made to the sustainability indicators for the Fund effective from market close on 8 March 2023 (the Effective Date):

Indicator	Previous sustainability indicator for reporting period	Updated Sustainability Indicator
Exposure to Controversial Weapons	The Index has continued to ensure that the Portfolio has 0.00% exposure to companies having any involvement in controversial weapons.	

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

Exposure to Small Arms	During the previous reporting period, companies were not assessed for involvement in small arms.	Since the Effective Date, companies are assessed for having >5% of revenues derived from the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms.
Exposure to companies involved in tobacco production	During the previous reporting period, companies were assessed for involvement or owning significant shares of companies involved in tobacco production and supplying of tobacco-related products/services and where more than 10% revenue was derived from the distribution of tobacco.	Companies are assessed for involvement or ownership of significant shares of companies involved in tobacco production and supplying of tobacco-related products/services. Effective from the Effective Date, the % assessment of portfolio's exposure to companies deriving revenue from the distribution of tobacco was lowered from >10% to >5%.
Coal exposure	During the previous reporting period, companies were assessed for significant involvement in thermal coal activity, i.e., >25% of revenue derived from thermal coal extraction, or >10% revenue from thermal coal-based power generation.	Effective from the Effective date, the % assessment of Portfolio's exposure derived from thermal coal extraction and thermal coal power-based generation was lowered from >25% and >10% respectively to >5%. Effective from the Effective Date, companies are assessed for >5% of revenue derived from providing tailor-made products and services to support thermal coal extraction.
Exposure to companies involved in unconventional oil & gas exploration/production	During the previous reporting period, companies were not assessed for involvement in unconventional oil and gas exploration/production.	Since the Effective Date, companies are assessed for having >5% of revenues derived from oil sands extraction, or 5% revenues derived from oil and gas exploration in Arctic regions, or 5% revenues derived from shale energy exploration and / or production.
Violations of UNGC principles and OECD Guidelines	The Index has continued to ensure that the Portfolio has 0.00% exposure to companies that violate certain commonly accepted international norms and standards, such as United Nations and OECD guidelines and their underlying conventions.	



● **What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?**

Not applicable as the Fund has not committed to make sustainable investments.

● **How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?**

Not applicable as the Fund has not committed to make sustainable investments.

— **How were the indicators for adverse impacts on sustainability factors taken into account?**

Not applicable.



Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the Regulatory Technical Standards of Regulation (EU) 2018/2088 (RTS) and two optional PAIs from Tables 2 and 3 of Annex I of the RTS.

During the reporting period, the Manager monitored the selected PAI indicators for the Funds on a quarterly basis using an internally developed monitoring system and tailored dataset received from the Investment Manager and the Fund’s ESG data provider. During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
TotalEnergies SE	Oil & Gas	6.42%	France
Bayerische Motoren Werke AG	Auto Manufacturers	6.19%	Germany
Stellantis NV	Auto Manufacturers	5.69%	Netherlands
Enel SpA	Utilities — Electric	5.02%	Italy
Mercedes-Benz Group AG	Auto Manufacturers	4.53%	Germany
Rio Tinto PLC	Mining	3.90%	United Kingdom
National Grid PLC	Utilities — Electric	2.95%	United Kingdom
HSBC Holdings PLC	Banks	2.63%	United Kingdom
Kuehne & Nagel International AG	Transportation	2.33%	Switzerland
Eni SpA	Oil & Gas	2.22%	United Kingdom

Allianz SE	Full Line Insurance	2.03%	Germany
Deutsche Post AG	Transportation	2.02%	Germany
Endesa SA	Utilities — Electric	1.86%	Spain
Vodafone Group PLC	Telecommunications	1.71%	France

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2023.

● **What was the proportion of sustainability-related investments?**

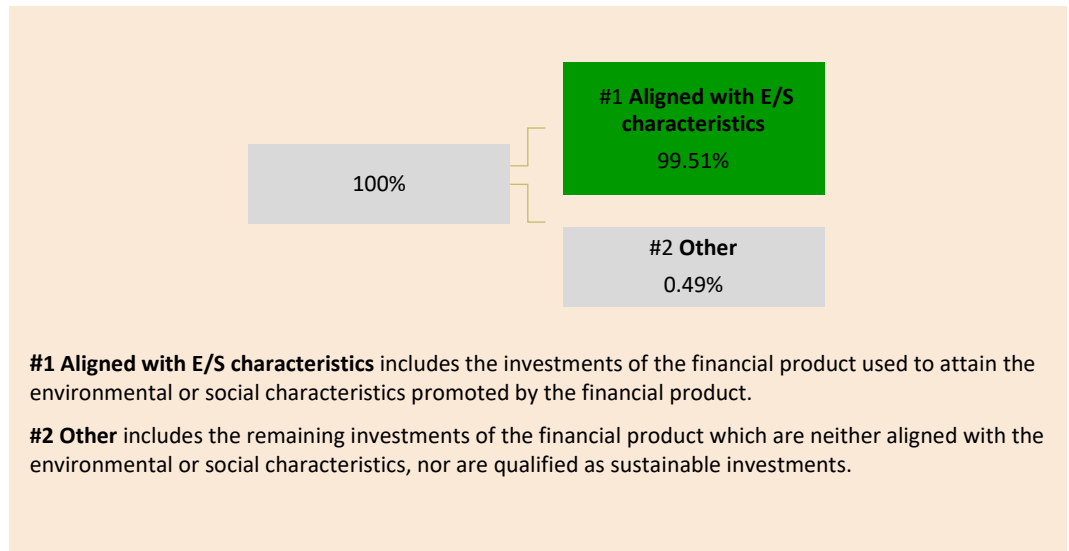
Not applicable as the Fund has not committed to make sustainable investments.



What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. 99.51% of the Fund's assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund's investments (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available. As such, these investments were not aligned with environmental and social objectives promoted by the Fund.

Asset allocation describes the share of investments in specific assets.



● **In which economic sectors were the investments made?**

Please refer to the "Schedule of Investments" included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2023.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

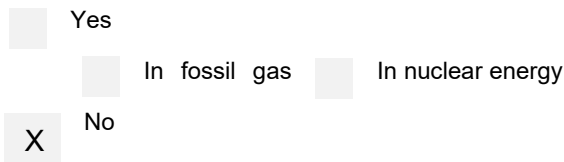
During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund's investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund's ESG data provider.

Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) and/or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the "greenness" of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

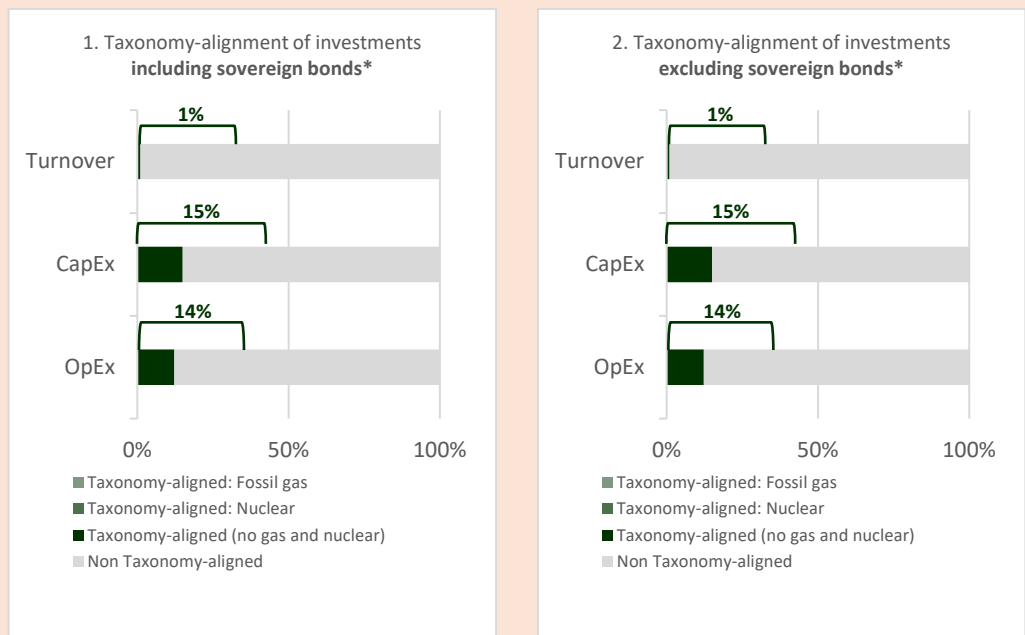
● **Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?**



Enabling activities directly enable other activities to make a substantial contribution to an environmental objective.

Transitional activities are activities for which low-carbon alternatives are not yet available and among others have greenhouse gas emission levels corresponding to the best performance.

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.



* For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures.

● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0.2%. The share of investments made in enabling activities was 0%.

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

Not applicable as the Fund has not committed to make sustainable investments.

● **What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?**

Not applicable as the Fund has not committed to make sustainable investments.

● **What was the share of socially sustainable investments?**

Not applicable as the Fund has not committed to make sustainable investments.

are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

What investments were included under “other”, what was their purpose and were there any minimum environmental or social safeguards?

The Fund’s investments were held with a view to achieving the Fund’s investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2023, 0.49% of the Fund’s investments were in ancillary liquid assets (cash and cash equivalents) for liquidity purposes as permitted under the UCITS Regulations and in assets for which ESG data was not available or in assets not covered by the Fund’s ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.



What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN GPs, the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.



How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is comprised of highest dividend yielding European companies, selected based on a revenue exposure and a composite risk score (CRS) screening.

The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

● **How does the reference benchmark differ from a broad market index?**

The Index is a proprietary WisdomTree index and in addition to the CRS, eligibility requirements include (i) incorporation and listing on a stock exchange in one of the following countries Austria, Belgium, Denmark, Finland, France, Germany, Ireland, Italy, Netherlands, Norway, Portugal, Spain, Sweden, Switzerland or the United Kingdom (Europe); (ii) pay regular cash dividends on shares of its common stock in the 12 months preceding the annual reconstitution; and (iii) meet minimum market capitalisation and liquidity criteria as detailed in the index methodology. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

● **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?**

The Fund invested in the highest dividend yielding European companies which are eligible for inclusion in the Index. The Index also excluded companies based on specified ESG criteria.

● **How did this financial product perform compared with the reference benchmark?**

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at the Investment Manager’s report in the annual report for the ICAV.

● **How did this financial product perform compared with the broad market index?**

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

As described above, the Index is fundamentally weighted and is comprised of the highest dividend yielding European companies, selected based on a revenue exposure and a CRS screening and controlling for tracking error and other risk factors.

During the reporting period, world equities increased by 22.2%, the Index performed 19.1%.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree Europe SmallCap Dividend UCITS ETF

Legal entity identifier: 549300Q3ZCOPBQT6UP75

Environmental and/or social characteristics

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

Did this financial product have a sustainable investment objective?

<input checked="" type="radio"/> <input type="radio"/> Yes	<input type="radio"/> <input checked="" type="radio"/> <input checked="" type="checkbox"/> No
<input type="checkbox"/> It made sustainable investments with an environmental objective : ___% <ul style="list-style-type: none"> <input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy 	<input type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments <ul style="list-style-type: none"> <input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with a social objective
<input type="checkbox"/> It made sustainable investments with a social objective : ___%	<input checked="" type="checkbox"/> It promoted E/S characteristics, but did not make any sustainable investments



To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree Europe SmallCap Dividend UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the of , tobacco industry and small arm sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. In line with the Index methodology,

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

WisdomTree Europe SmallCap Dividend UCITS Index Euro (the **Index**), was designated as a reference benchmark to determine whether the Fund was aligned with the social and environmental it promoted.

How did the sustainability indicators perform?

During the period, the Index applied environmental, social and governance (**ESG**) and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 97.57% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the ESG data provider.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

Indicator	Metric Description	Performance (as at 31 December 2023)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

...and compared to previous periods?

The following updates were made to the sustainability indicators for the Fund effective from market close on 8 March 2023 (the Effective Date):

Indicator	Previous sustainability indicator for reporting period	Updated Sustainability Indicator
Exposure to Controversial Weapons	The Index has continued to ensure that the Portfolio has 0.00% exposure to companies having any involvement in controversial weapons.	

Exposure to Small Arms	During the previous reporting period, companies were not assessed for involvement in small arms.	Since the Effective Date, companies are assessed for having >5% of revenues derived from the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms.
Exposure to companies involved in tobacco production	During the previous reporting period, companies were assessed for involvement or owning significant shares of companies involved in tobacco production and supplying of tobacco-related products/services and where more than 10% revenue was derived from the distribution of tobacco.	Companies are assessed for involvement or ownership of significant shares of companies involved in tobacco production and supplying of tobacco-related products/services. Effective from the Effective Date, the % assessment of portfolio's exposure to companies deriving revenue from the distribution of tobacco was lowered from >10% to >5%.
Coal exposure	During the previous reporting period, companies were assessed for significant involvement in thermal coal activity, i.e., >25% of revenue derived from thermal coal extraction, or >10% revenue from thermal coal-based power generation.	Effective from the Effective date, the % assessment of Portfolio's exposure derived from thermal coal extraction and thermal coal power-based generation was lowered from >25% and >10% respectively to >5%. Effective from the Effective Date, companies are assessed for >5% of revenue derived from providing tailor-made products and services to support thermal coal extraction.
Exposure to companies involved in unconventional oil & gas exploration/production	During the previous reporting period, companies were not assessed for involvement in unconventional oil and gas exploration/production.	Since the Effective Date, companies are assessed for having >5% of revenues derived from oil sands extraction, or 5% revenues derived from oil and gas exploration in Arctic regions, or 5% revenues derived from shale energy exploration and / or production.
Violations of UNGC principles and OECD Guidelines	The Index has continued to ensure that the Portfolio has 0.00% exposure to companies that violate certain commonly accepted international norms and standards, such as United Nations and OECD guidelines and their underlying conventions.	



● ***What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?***

Not applicable as the Fund has not committed to make sustainable investments.

● ***How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?***

Not applicable as the Fund has not committed to make sustainable investments.



— — How were the indicators for adverse impacts on sustainability factors taken into account?

Not applicable.

— — Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.

Taxonomy-aligned investments objectives and is accompanied by specific Union criteria.

The underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

environmental or social objectives.

How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the Regulatory Technical Standards of Regulation (EU) 2018/2088 (RTS) and two optional PAIs from Tables 2 and 3 of Annex I of the RTS.

During the reporting period, the Manager monitored the selected PAI indicators for the Funds on an quarterly basis using an internally developed monitoring system and tailored dataset received from the Investment Manager and the Fund's ESG data provider. During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Saras SpA	Oil & Gas	4.94%	Italy
D/S Norden AS	Transportation	4.81%	Denmark
Assura PLC	Real Estate Investment Trusts	4.67%	United Kingdom
4imprint Group PLC	Commercial Services	4.59%	United Kingdom
Primary Health Properties PLC	Real Estate Investment Trusts	3.39%	United Kingdom
OC Oerlikon Corp. AG	Chemicals	2.91%	Switzerland
Sacyr SA	Engineering & Construction	2.91%	Spain
MPC Container Ships ASA	Transportation	2.37%	Norway
Close Brothers Group PLC	Diversified Financial Services	2.35%	United Kingdom
Pagegroup PLC	Commercial Services	1.72%	United Kingdom
Anima Holding SpA	Diversified Financial Services	1.63%	Italy
Salzgitter AG	Iron & Steel	1.56%	Germany
Plus500 Ltd.	Diversified Financial Services	1.52%	United Kingdom
Peab AB	Engineering & Construction	1.48%	Sweden
Serica Energy PLC	Oil & Gas	0.95%	United Kingdom

Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the “greenness” of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

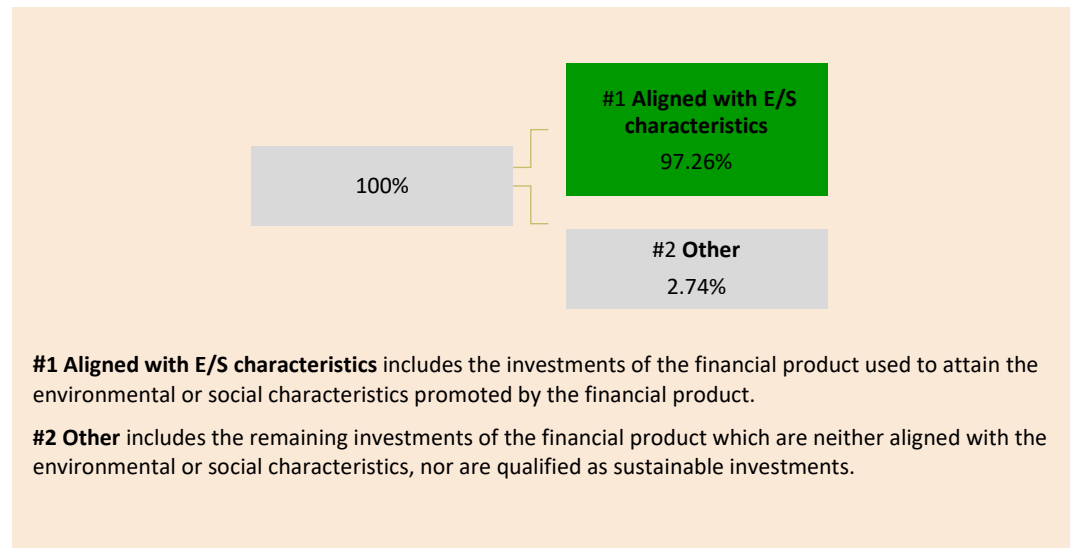
Asset allocation describes the share of investments in specific assets.

What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments.

What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. 97.26% of the Fund's assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund's investments (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available. As such, these investments were not aligned with environmental and social objectives promoted by the Fund.



In which economic sectors were the investments made?

Please refer to the “Schedule of Investments” included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2023.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

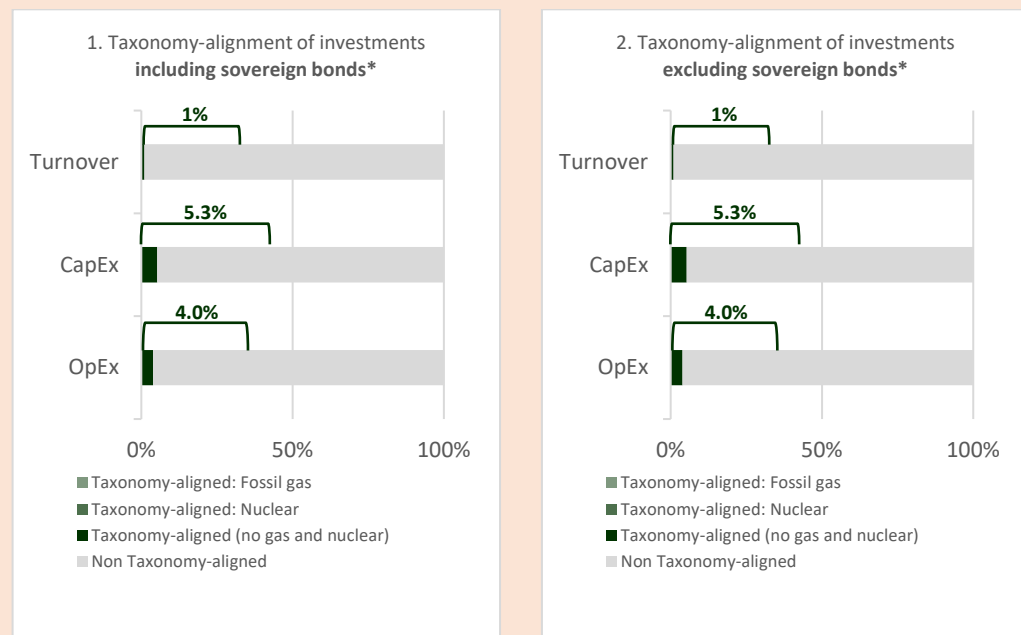
During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund's investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund's ESG data provider.

Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) and/or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

● **Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?**

- Yes
 - In fossil gas
 - In nuclear energy
- No

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.*



* For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures.

What was the share of investments made in transitional and enabling activities?

The share of investments made in transitional activities was 0.1%. The share of investments made in enabling activities was 0.5%.

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

are sustainable investments with an environmental objective that do not take into account the criteria for environmentally sustainable economic activities under Regulation (EU) 2020/852.

Enabling activities directly enable other activities to make a substantial contribution to an environmental objective.

Transitional activities are activities for which low-carbon alternatives are not yet available and among others have greenhouse gas emission levels corresponding to the best performance.

During the previous reporting period the Fund did not make a commitment to EU Taxonomy aligned investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under “other”, what was their purpose and were there any minimum environmental or social safeguards?

The Fund’s investments were held with a view to achieving the Fund’s investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2023, 2.74% of the Fund’s investments were in ancillary liquid assets (cash and cash equivalents) for liquidity purposes as permitted under the UCITS Regulations and in assets for which ESG data was not available or in assets not covered by the Fund’s ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.



What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN GPs the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.



How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the the environmental and social characteristics it promotes. The Index is comprised of the highest dividend yielding US companies, selected based on a revenue exposure and a composite risk score (CRS) screening. The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

● How does the reference benchmark differ from a broad market index?

The Index is a proprietary WisdomTree index and in addition to the CRS, eligibility requirements include (i) a company must list its shares on a US stock exchange, be incorporated and headquartered in the US (ii) pay regular cash dividends on shares of its common stock in the 12 months preceding the annual reconstitution, and (iii) meet minimum market capitalisation and liquidity criteria as detailed in the index methodology. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

● How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

The Fund invested in the highest dividend yielding US companies which are eligible for inclusion in the Index. The Index also excluded companies based on specified ESG criteria.

● ***How did this financial product perform compared with the reference benchmark?***

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at the Investment Manager's report in the annual report for the ICAV.

● ***How did this financial product perform compared with the broad market index?***

As described above, the Index is fundamentally weighted and is comprised of the highest dividend yielding US companies, selected based on a revenue exposure and a CRS screening and controlling for tracking error and other risk factors.

During the reporting period, world equities increased by 22%, the Index performed 22.3%.

Product name: WisdomTree Emerging Markets Equity Income UCITS ETF
 identifier: 549300HHXL6WGHKOHY13

Legal entity

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?	
<p><input checked="" type="radio"/> <input type="radio"/> Yes</p> <p><input type="checkbox"/> It made sustainable investments with an environmental objective: ___%</p> <p><input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy</p> <p><input type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy</p> <p><input type="checkbox"/> It made sustainable investments with a social objective: ___%</p>	<p><input checked="" type="radio"/> <input type="radio"/> <input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments</p> <p><input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy</p> <p><input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy</p> <p><input type="checkbox"/> with a social objective</p> <p><input checked="" type="checkbox"/> It promoted E/S characteristics, but did not make any sustainable investments</p>

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.



To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree Emerging Markets Equity Income UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the tobacco industry and small arm sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. In line with the Index methodology,

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

WisdomTree Emerging Markets Equity Income UCITS Index (the **Index**), was designated as a reference benchmark to determine whether the Fund was aligned with the social and environmental it promoted.

● **How did the sustainability indicators perform?**

During the period, the Index applied environmental, social and governance (**ESG**) and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 99.23% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the ESG data provider.

The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

Indicator	Metric Description	Performance (as at 31 December 2023)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

● **...and compared to previous periods?**

The following updates were made to the sustainability indicators for the Fund effective from market close on 8 March 2023 (the Effective Date):

Indicator	Previous sustainability indicator for reporting period	Updated Sustainability Indicator
Exposure to Controversial Weapons	The Index has continued to ensure that the Portfolio has 0.00% exposure to companies having any involvement in controversial weapons.	
Exposure to Small Arms	During the previous reporting period, companies were not	Since the Effective Date, companies are assessed for

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

	assessed for involvement in small arms.	having >5% of revenues derived from the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms.
Exposure to companies involved in tobacco production	During the previous reporting period, companies were assessed for involvement or owning significant shares of companies involved in tobacco production and supplying of tobacco-related products/services and where more than 10% revenue was derived from the distribution of tobacco.	Companies are assessed for involvement or ownership of significant shares of companies involved in tobacco production and supplying of tobacco-related products/services. Effective from the Effective Date, the % assessment of portfolio's exposure to companies deriving revenue from the distribution of tobacco was lowered from >10% to >5%.
Coal exposure	During the previous reporting period, companies were assessed for significant involvement in thermal coal activity, i.e., >25% of revenue derived from thermal coal extraction, or >10% revenue from thermal coal-based power generation.	Effective from the Effective date, the % assessment of Portfolio's exposure derived from thermal coal extraction and thermal coal power-based generation was lowered from >25% and >10% respectively to >5%. Effective from the Effective Date, companies are assessed for >5% of revenue derived from providing tailor-made products and services to support thermal coal extraction.
Exposure to companies involved in unconventional oil & gas exploration/production	During the previous reporting period, companies were not assessed for involvement in unconventional oil and gas exploration/production.	Since the Effective Date, companies are assessed for having >5% of revenues derived from oil sands extraction, or 5% revenues derived from oil and gas exploration in Arctic regions, or 5% revenues derived from shale energy exploration and / or production.
Violations of UNGC principles and OECD Guidelines	The Index has continued to ensure that the Portfolio has 0.00% exposure to companies that violate certain commonly accepted international norms and standards, such as United Nations and OECD guidelines and their underlying conventions.	



● **What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?**

Not applicable as the Fund has not committed to make sustainable investments.

● **How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?**

Not applicable as the Fund has not committed to make sustainable investments.

— **How were the indicators for adverse impacts on sustainability factors taken into account?**



Not applicable.

Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the Regulatory Technical Standards of Regulation (EU) 2018/2088 (RTS) and two optional PAIs from Tables 2 and 3 of Annex I of the RTS.

During the reporting period, the Manager monitored the selected PAI indicators for the Funds on an quarterly basis using an internally developed monitoring system and tailored dataset received from the Investment Manager and the Fund’s ESG data provider. During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Petroleo Brasileiro SA	Oil & Gas	7.54%	Brazil
MediaTek, Inc.	Semiconductors	7.07%	Taiwan
Hon Hai Precision Industry Co. Ltd.	Electronics	2.86%	Taiwan
China Construction Bank Corp. Class H	Banks	2.51%	China
ASE Technology Holding Co. Ltd.	Semiconductors	2.49%	Taiwan
United Microelectronics Corp.	Semiconductors	2.20%	Taiwan
ORLEN SA	Oil & Gas	1.85%	Poland
Grupo Financiero Banorte SAB de CV	Banks	1.64%	Mexico
Astra International Tbk. PT	Retail	1.59%	Indonesia

Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the “greenness” of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2023.

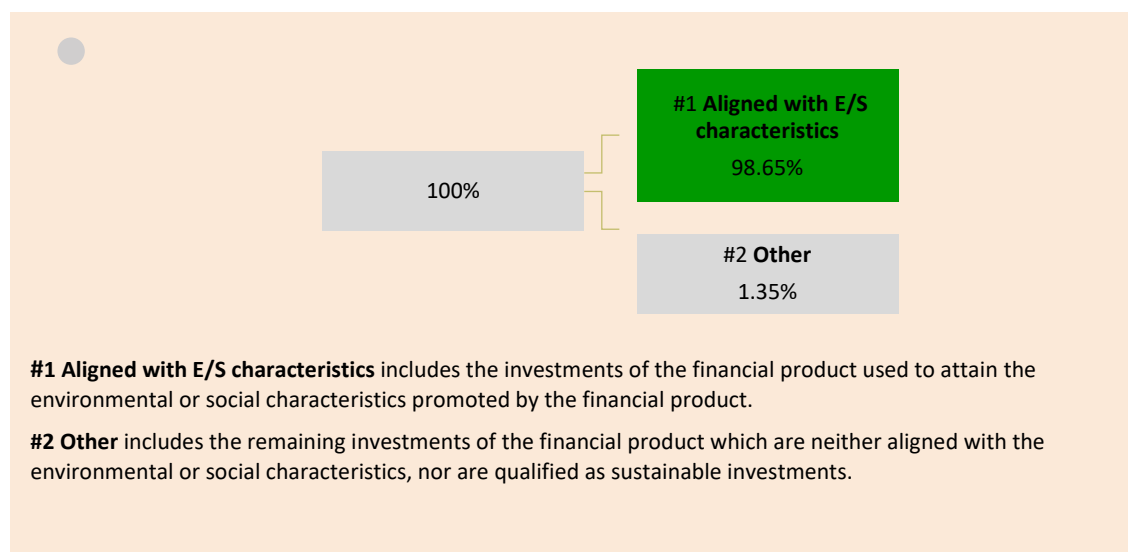
Power Grid Corp. of India Ltd.	Utilities — Electric	1.53%	India
Industrial & Commercial Bank of China Ltd. Class H	Banks	1.39%	China
Bank of China Ltd. Class H	Banks	1.31%	China
Grupo Mexico SAB de CV	Mining	1.16%	Mexico
Novatek Microelectronics Corp.	Semiconductors	1.12%	Taiwan

What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments.

What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. 98.65% of the Fund's assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund's investments (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available. As such, these investments were not aligned with environmental and social objectives promoted by the Fund.



#1 Aligned with E/S characteristics includes the investments of the financial product used to attain the environmental or social characteristics promoted by the financial product.

#2 Other includes the remaining investments of the financial product which are neither aligned with the environmental or social characteristics, nor are qualified as sustainable investments.

In which economic sectors were the investments made?

Please refer to the "Schedule of Investments" included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2023.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund's investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund's ESG data provider.

Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) and/or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

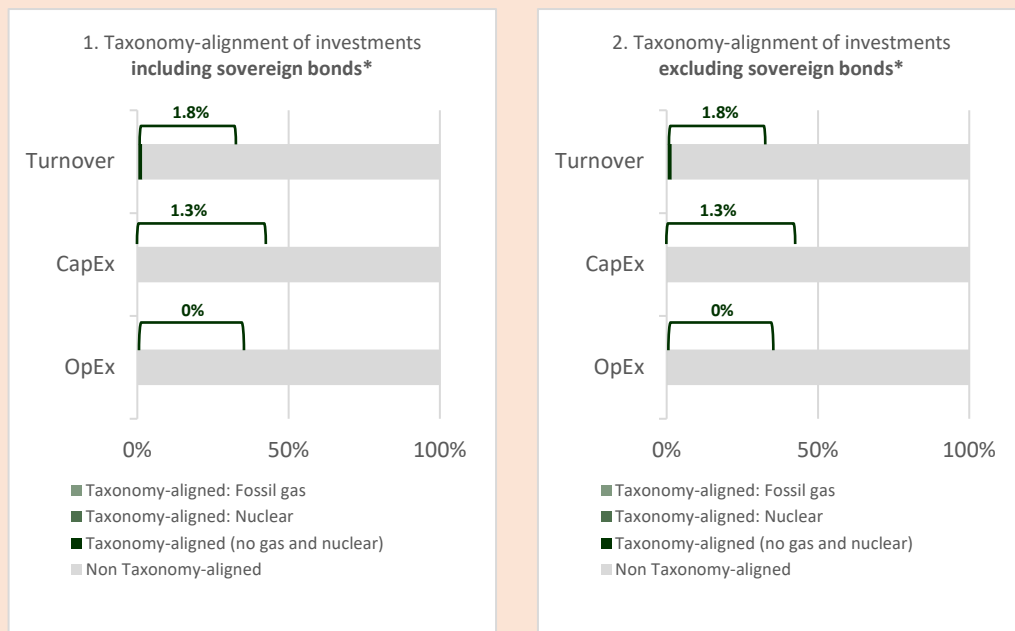
Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

Asset allocation describes the share of investments in specific assets.

Yes
 In fossil gas In nuclear energy
 No

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.



* For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures.

make a substantial contribution to an environmental objective.

Transitional activities are activities for which low-carbon alternatives are not yet available and among others have greenhouse gas emission levels corresponding to the best performance.

● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0%. The share of investments made in enabling activities was 0.7%.

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

During the previous reporting period the Fund did not make a commitment to EU Taxonomy aligned investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under "other", what was their purpose and were there any minimum environmental or social safeguards?

The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2023, 1.35% of the Fund's investments were in ancillary liquid assets (cash and cash equivalents) for liquidity purposes as permitted under the UCITS Regulations and in assets for which

are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.

ESG data was not available or in assets not covered by the Fund's ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.

What actions have been taken to meet the environmental and/or social characteristics during the reference period?



During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.

How did this financial product perform compared to the reference benchmark?



The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is comprised of the highest dividend yielding companies from emerging market nations, selected based on a revenue exposure and a composite risk score (CRS) screening. The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

● **How does the reference benchmark differ from a broad market index?**

The Index is a proprietary WisdomTree index and in addition to the CRS, eligibility requirements for the Index include: (i) incorporation within one of 17 emerging market nations (Brazil, Chile, China, Czech Republic, Hungary, India, Indonesia, Korea, Malaysia, Mexico, Philippines, Poland, Russia, South Africa, Taiwan, Thailand, and Turkey); (ii) pay regular cash dividends on shares of its common stock in the 12 months preceding the annual reconstitution; and (iii) meet minimum market capitalisation and liquidity criteria as detailed in the index methodology. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

● **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?**

The Fund invested in the highest dividend yielding companies from emerging market nations which are eligible for inclusion in the Index. The Index also excluded companies based on specified ESG criteria.

● **How did this financial product perform compared with the reference benchmark?**

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at the Investment Manager's report in the annual report for the ICAV.

● **How did this financial product perform compared with the broad market index?**

As described above, the Index is fundamentally weighted and is comprised of the highest dividend yielding companies from emerging market nations, selected based on a revenue exposure and a CRS screening and controlling for tracking error and other risk factors.

During the reporting period, world equities increased by 22%, the Index performed 24.2%.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

Product name: WisdomTree Emerging Markets SmallCap Dividend UCITS ETF
 identifier: 549300OQO888COYYKC19

Legal entity

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?

<input checked="" type="radio"/> <input type="radio"/> Yes	<input checked="" type="radio"/> <input type="radio"/> <input checked="" type="checkbox"/> No
<input type="checkbox"/> It made sustainable investments with an environmental objective: ___% <ul style="list-style-type: none"> <input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> It made sustainable investments with a social objective: ___%	<input type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments <ul style="list-style-type: none"> <input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with a social objective <input checked="" type="checkbox"/> It promoted E/S characteristics, but did not make any sustainable investments

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.



To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the of , tobacco industry and small arm sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. In line with the Index methodology,

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

WisdomTree Emerging Markets Smallcap Dividend UCITS Index (the **Index**), was designated as a reference benchmark to determine whether the Fund was aligned with the social and environmental it promoted.

How did the sustainability indicators perform?

During the period, the Index applied environmental, social and governance (**ESG**) and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 95.85% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the ESG data provider.

The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

Indicator	Metric Description	Performance (as at 31 December 2023)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

● **...and compared to previous periods?**

The following updates were made to the sustainability indicators for the Fund effective from market close on 8 March 2023 (the Effective Date):

Indicator	Previous sustainability indicator for reporting period	Updated Sustainability Indicator
Exposure to Controversial Weapons		The Index has continued to ensure that the Portfolio has 0.00% exposure to companies having any involvement in controversial weapons.

Exposure to Small Arms	During the previous reporting period, companies were not assessed for involvement in small arms.	Since the Effective Date, companies are assessed for having >5% of revenues derived from the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms.
Exposure to companies involved in tobacco production	During the previous reporting period, companies were assessed for involvement or owning significant shares of companies involved in tobacco production and supplying of tobacco-related products/services and where more than 10% revenue was derived from the distribution of tobacco.	Companies are assessed for involvement or ownership of significant shares of companies involved in tobacco production and supplying of tobacco-related products/services. Effective from the Effective Date, the % assessment of portfolio's exposure to companies deriving revenue from the distribution of tobacco was lowered from >10% to >5%.
Coal exposure	During the previous reporting period, companies were assessed for significant involvement in thermal coal activity, i.e., >25% of revenue derived from thermal coal extraction, or >10% revenue from thermal coal-based power generation.	Effective from the Effective date, the % assessment of Portfolio's exposure derived from thermal coal extraction and thermal coal power-based generation was lowered from >25% and >10% respectively to >5%. Effective from the Effective Date, companies are assessed for >5% of revenue derived from providing tailor-made products and services to support thermal coal extraction.
Exposure to companies involved in unconventional oil & gas exploration/production	During the previous reporting period, companies were not assessed for involvement in unconventional oil and gas exploration/production.	Since the Effective Date, companies are assessed for having >5% of revenues derived from oil sands extraction, or 5% revenues derived from oil and gas exploration in Arctic regions, or 5% revenues derived from shale energy exploration and / or production.
Violations of UNGC principles and OECD Guidelines	The Index has continued to ensure that the Portfolio has 0.00% exposure to companies that violate certain commonly accepted international norms and standards, such as United Nations and OECD guidelines and their underlying conventions.	

● ***What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?***

Not applicable as the Fund has not committed to make sustainable investments.

● ***How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?***

Not applicable as the Fund has not committed to make sustainable investments.

— ***How were the indicators for adverse impacts on sustainability factors taken into account?***

Not applicable.

Not applicable.

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the Regulatory Technical Standards of Regulation (EU) 2018/2088 (RTS) and two optional PAIs from Tables 2 and 3 of Annex I of the RTS.

During the reporting period, the Manager monitored the selected PAI indicators for the Funds on a quarterly basis using an internally developed monitoring system and tailored dataset received from the Investment Manager and the Fund’s ESG data provider. During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Chicony Electronics Co. Ltd.	Electronics	1.39%	Taiwan
Truworths International Ltd.	Retail	1.16%	South Africa
Cia De Sanena Do Parana	Water	1.13%	Brazil
Tisco Financial Group PCL	Diversified Financial Services	1.09%	Thailand
BNK Financial Group, Inc.	Diversified Financial Services	0.96%	South Korea
Mr Price Group Ltd.	Retail	0.86%	South Africa
Powertech Technology, Inc.	Semiconductors	0.83%	Taiwan
Cia de Saneamento de Minas Gerais Copasa MG	Water	0.76%	Brazil
Investec Ltd.	Diversified Financial Services	0.76%	South Africa
Tiger Brands Ltd.	Food	0.73%	South Africa
Redefine Properties Ltd.	Real Estate Investment Trusts	0.70%	South Africa

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2023.

JB Financial Group Co. Ltd.	Diversified Financial Services	0.70%	South Korea
Bolsa Mexicana de Valores SAB de CV AVI Ltd.	Diversified Financial Services	0.69%	Mexico
	Holding Companies - Diversified Operations	0.66%	South Africa

What was the proportion of sustainability-related investments?

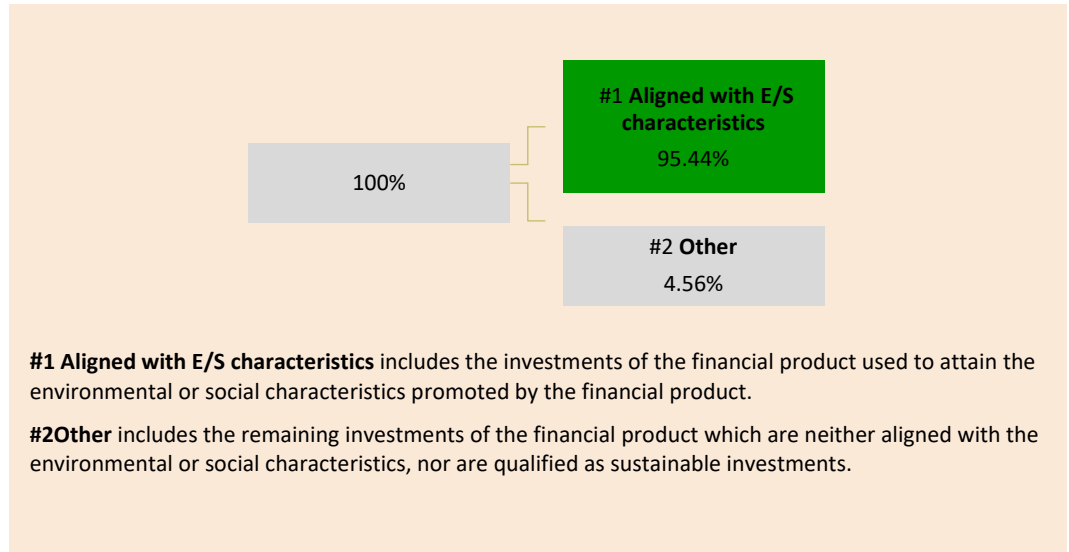
Not applicable as the Fund has not committed to make sustainable investments.

What was the asset allocation?

- The Fund invested substantially all of its assets in the constituents of the Index. 95.44% of the Fund's assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund's investments (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available. As such, these investments were not aligned with environmental and social objectives promoted by the Fund.



Asset allocation describes the share of investments in specific assets.



● **In which economic sectors were the investments made?**

Please refer to the "Schedule of Investments" included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2023.

Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the "greenness" of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.



● **To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?**

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund's investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund's ESG data provider.

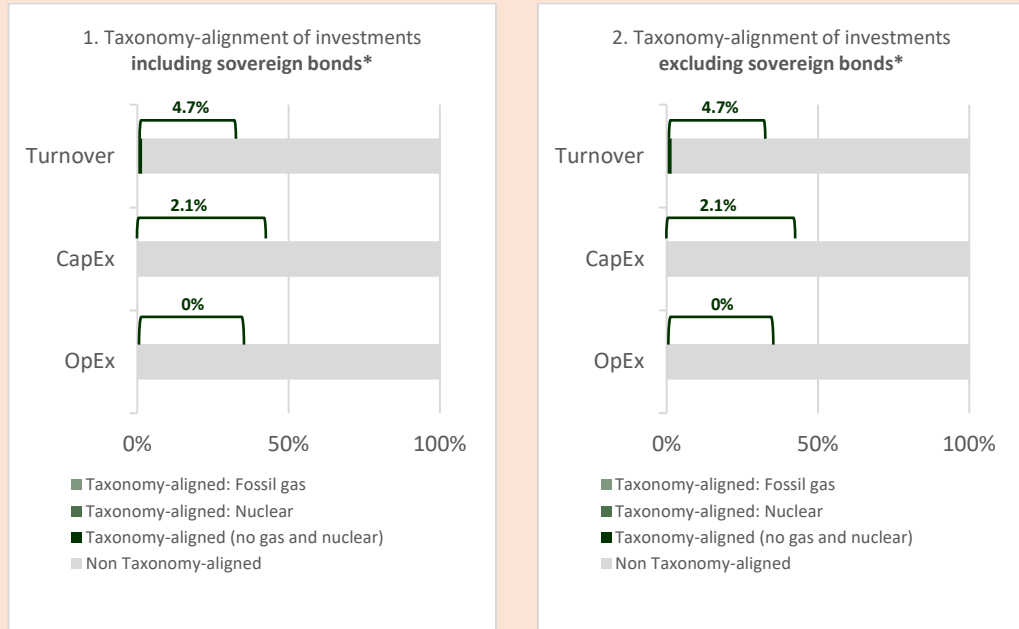
Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) and/or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

● **Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?**

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

Yes
 In fossil gas In nuclear energy
 No

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.



* For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures.

are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.

● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0%. The share of investments made in enabling activities was 1.4%.

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under "other", what was their purpose and were there any minimum environmental or social safeguards?

The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2023, 4.56% of the Fund's investments were in ancillary liquid assets (cash and cash equivalents) for liquidity purposes as permitted under the UCITS Regulations and in assets for which ESG data was not available or in assets not covered by the Fund's ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.



What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.



How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is comprised of the small-capitalisation segment of the dividend-paying companies from emerging markets, selected based on a revenue exposure and a composite risk score (**CRS**) screening.

The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

● **How does the reference benchmark differ from a broad market index?**

The Index is a proprietary WisdomTree index and in addition to the CRS, eligibility requirements include (i) a company must be incorporated within one of 17 emerging market countries (i.e., Brazil, Chile, China, Czech Republic, Hungary, India, Indonesia, Korea, Malaysia, Mexico, Philippines, Poland, Russia, South Africa, Taiwan, Thailand, and Turkey), (ii) pay regular cash dividends on shares of its common stock in the 12 months preceding the annual reconstitution, and (iii) meet minimum market capitalisation and liquidity criteria as detailed in the index methodology. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

● **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?**

The Fund invested in the small-capitalisation segment of the dividend-paying companies from emerging markets which are eligible for inclusion in the Index. The Index also excluded companies based on specified ESG criteria.

● **How did this financial product perform compared with the reference benchmark?**

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at the Investment Manager's report in the annual report for the ICAV.

● **How did this financial product perform compared with the broad market index?**

As described above, the Index is fundamentally weighted and is comprised of the small-capitalisation segment of the dividend-paying companies from emerging markets, selected based on a revenue exposure and a CRS screening and controlling for tracking error and other risk factors.

During the reporting period, world equities increased by 22.2%, the Index performed 22.3%.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

Product name: WisdomTree Japan Equity UCITS ETF
549300RMMYLGSFFMT454

Legal entity identifier:

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?

<input checked="" type="radio"/> <input type="checkbox"/> Yes	<input type="radio"/> <input checked="" type="radio"/> <input checked="" type="checkbox"/> No
<input type="checkbox"/> It made sustainable investments with an environmental objective : ___% <ul style="list-style-type: none"> <input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> It made sustainable investments with a social objective : ___%	<input type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments <ul style="list-style-type: none"> <input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with a social objective <input checked="" type="checkbox"/> It promoted E/S characteristics, but did not make any sustainable investments

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.



To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree Japan Equity UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the of , tobacco industry and small arm sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. In line with the Index methodology,

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

WisdomTree Japan Hedged Equity UCITS Index (the **Index**), was designated as a reference benchmark to determine whether the Fund was aligned with the social and environmental it promoted.

● **How did the sustainability indicators perform?**

During the period, the Index applied environmental, social and governance (**ESG**) and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 99.35% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the ESG data provider.

The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

Indicator	Metric Description	Performance (as at 31 December 2023)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

● **...and compared to previous periods?**

The following updates were made to the sustainability indicators for the Fund effective from market close on 8 March 2023 (the Effective Date):

Indicator	Previous sustainability indicator for reporting period	Updated Sustainability Indicator
Exposure to Controversial Weapons		The Index has continued to ensure that the Portfolio has 0.00% exposure to companies having any involvement in controversial weapons.

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

Exposure to Small Arms	During the previous reporting period, companies were not assessed for involvement in small arms.	Since the Effective Date, companies are assessed for having >5% of revenues derived from the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms.
Exposure to companies involved in tobacco production	During the previous reporting period, companies were assessed for involvement or owning significant shares of companies involved in tobacco production and supplying of tobacco-related products/services and where more than 10% revenue was derived from the distribution of tobacco.	Companies are assessed for involvement or ownership of significant shares of companies involved in tobacco production and supplying of tobacco-related products/services. Effective from the Effective Date, the % assessment of portfolio's exposure to companies deriving revenue from the distribution of tobacco was lowered from >10% to >5%.
Coal exposure	During the previous reporting period, companies were assessed for significant involvement in thermal coal activity, i.e., >25% of revenue derived from thermal coal extraction, or >10% revenue from thermal coal-based power generation.	Effective from the Effective date, the % assessment of Portfolio's exposure derived from thermal coal extraction and thermal coal power-based generation was lowered from >25% and >10% respectively to >5%. Effective from the Effective Date, companies are assessed for >5% of revenue derived from providing tailor-made products and services to support thermal coal extraction.
Exposure to companies involved in unconventional oil & gas exploration/production	During the previous reporting period, companies were not assessed for involvement in unconventional oil and gas exploration/production.	Since the Effective Date, companies are assessed for having >5% of revenues derived from oil sands extraction, or 5% revenues derived from oil and gas exploration in Arctic regions, or 5% revenues derived from shale energy exploration and / or production.
Violations of UNGC principles and OECD Guidelines	The Index has continued to ensure that the Portfolio has 0.00% exposure to companies that violate certain commonly accepted international norms and standards, such as United Nations and OECD guidelines and their underlying conventions.	



● **What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?**

Not applicable as the Fund has not committed to make sustainable investments.

● **How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?**

Not applicable as the Fund has not committed to make sustainable investments.

— **How were the indicators for adverse impacts on sustainability factors taken into account?**

Not applicable.



Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the Regulatory Technical Standards of Regulation (EU) 2018/2088 (RTS) and two optional PAIs from Tables 2 and 3 of Annex I of the RTS.

During the reporting period, the Manager monitored the selected PAI indicators for the Funds on a quarterly basis using an internally developed monitoring system and tailored dataset received from the Investment Manager and the Fund’s ESG data provider. During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Toyota Motor Corp.	Auto Manufacturers	4.49%	Japan
Mitsubishi UFJ Financial Group, Inc.	Banks	4.39%	Japan
Mitsubishi Corp.	Distribution & Wholesale	3.24%	Japan
Shin-Etsu Chemical Co. Ltd.	Chemicals	3.06%	Japan
Mizuho Financial Group, Inc.	Banks	2.46%	Japan
Sumitomo Mitsui Financial Group, Inc.	Banks	2.40%	Japan
Takeda Pharmaceutical Co. Ltd.	Pharmaceuticals	2.17%	Japan
ITOCHU Corp.	Distribution & Wholesale	1.99%	Japan
Nintendo Co. Ltd.	Toys, Games & Hobbies	1.96%	Japan

Tokio Marine Holdings, Inc.	Full Line Insurance	1.77%	Japan
Tokyo Electron Ltd.	Semiconductors	1.77%	Japan
Nippon Steel Corp.	Iron & Steel	1.77%	Japan
Honda Motor Co. Ltd.	Auto Manufacturers	1.77%	Japan
Hitachi Ltd.	Machinery, Construction & Mining	1.74%	Japan
Komatsu Ltd.	Machinery, Construction & Mining	1.72%	Japan

Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the “greenness” of investee companies today.

- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.

- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.



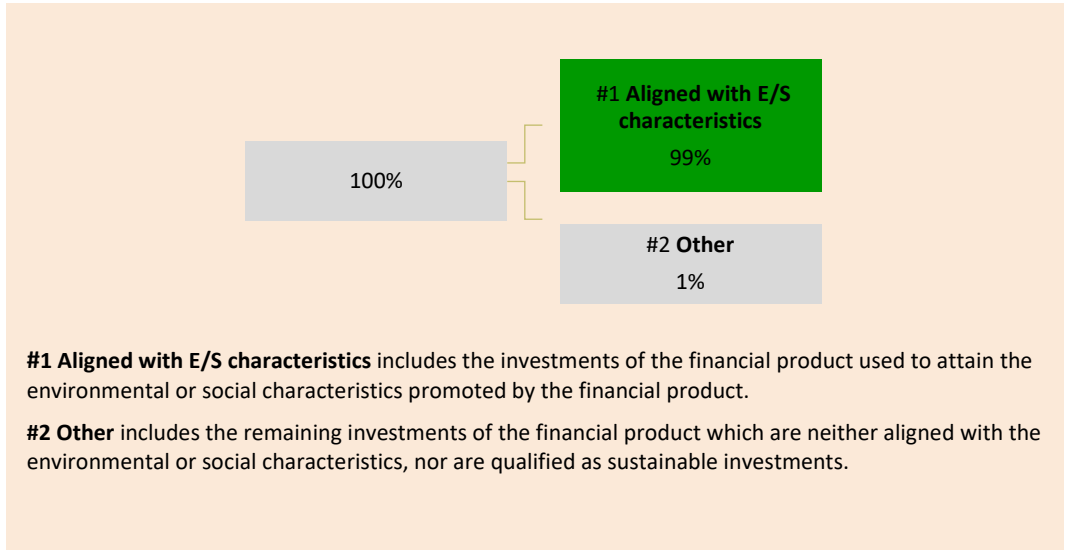
● **What was the proportion of sustainability-related investments?**

Not applicable as the Fund has not committed to make sustainable investments.

What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. 99% of the Fund's assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund's investments (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available. As such, these investments were not aligned with environmental and social objectives promoted by the Fund.

Asset allocation describes the share of investments in specific assets.



● **In which economic sectors were the investments made?**

Please refer to the “Schedule of Investments” included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2023.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund's investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund's ESG data provider.

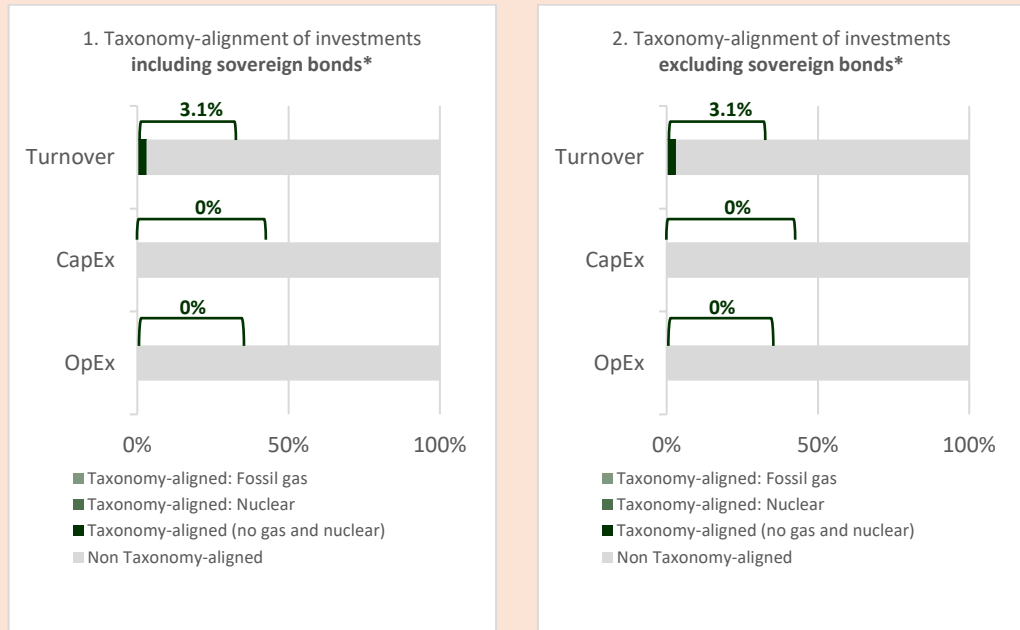
Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-

● **Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?**

Yes
 In fossil gas In nuclear energy
 No

are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.



* For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures.

Enabling activities directly enable other activities to make a substantial contribution to an environmental objective.

Transitional activities are activities for which low-carbon alternatives are not yet available and among others have greenhouse gas emission levels corresponding to the best performance.

● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0%. The share of investments made in enabling activities was 2.7%.

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left-hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under “other”, what was their purpose and were there any minimum environmental or social safeguards?

The Fund’s investments were held with a view to achieving the Fund’s investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2023, 1% of the Fund’s investments were in ancillary liquid assets (cash and cash equivalents) for liquidity purposes as permitted under the UCITS Regulations and in assets for which ESG data was not available or in assets not covered by the Fund’s ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.



What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN Guiding Principles on Business and Human Rights (**UNGPs**), the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.



How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is comprised of dividend-paying companies from Japan, selected based on a revenue exposure and a composite risk score (“**CRS**”) screening. The Index also excludes companies based on specified ESG criteria outlined above.

Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

● **How does the reference benchmark differ from a broad market index?**

The Index is a proprietary WisdomTree index and in addition to the CRS, excludes companies that derive more than 80% revenue from Japan, ensuring the Index is tilted towards companies with a more significant global revenue basis as described in the Index methodology. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account.

Companies that were non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

● **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?**

The Fund invested in dividend-paying companies from Japan which are eligible for inclusion in the Index. The Index also excluded companies based on specified ESG criteria.

● **How did this financial product perform compared with the reference benchmark?**

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at the Investment Manager’s report in the annual report for the ICAV.

● **How did this financial product perform compared with the broad market index?**

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

As described above, the Index is fundamentally weighted and is comprised of dividend-paying companies from Japan, selected based on a revenue exposure and a CRS screening and controlling for tracking error and other risk factors.

During the reporting period, world equities increased by 22.2%, the Index performed 25.9%.

Product name: WisdomTree Europe Equity UCITS ETF
549300OD2HQCSMIQKU48

Legal entity identifier:

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?

<input checked="" type="radio"/> <input type="radio"/> Yes	<input checked="" type="radio"/> <input type="radio"/> <input checked="" type="checkbox"/> No
<input type="checkbox"/> It made sustainable investments with an environmental objective: ___% <ul style="list-style-type: none"> <input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> It made sustainable investments with a social objective: ___%	<input type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments <ul style="list-style-type: none"> <input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with a social objective <input checked="" type="checkbox"/> It promoted E/S characteristics, but did not make any sustainable investments

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained. an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.



To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree Europe Equity UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the of , tobacco industry and small arm sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. In line with the Index methodology,

The Fund also considered Principal Adverse Impacts (PAIs) on sustainability factors as described below.

WisdomTree Europe Equity UCITS Index EUR (the **Index**), was designated as a reference benchmark to determine whether the Fund was aligned with the social and environmental it promoted.

● **How did the sustainability indicators perform?**

During the period, the Index applied environmental, social and governance (**ESG**) and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 99.05% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the ESG data provider.

The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

Indicator	Metric Description	Performance (as at 31 December 2023)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

...and compared to previous periods?

The following updates were made to the sustainability indicators for the Fund effective from market close on 8 March 2023 (the Effective Date):

Indicator	Previous sustainability indicator for reporting period	Updated Sustainability Indicator
Exposure to Controversial Weapons	The Index has continued to ensure that the Portfolio has 0.00% exposure to companies having any involvement in controversial weapons.	

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

Exposure to Small Arms	During the previous reporting period, companies were not assessed for involvement in small arms.	Since the Effective Date, companies are assessed for having >5% of revenues derived from the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms.
Exposure to companies involved in tobacco production	During the previous reporting period, companies were assessed for involvement or owning significant shares of companies involved in tobacco production and supplying of tobacco-related products/services and where more than 10% revenue was derived from the distribution of tobacco.	Companies are assessed for involvement or ownership of significant shares of companies involved in tobacco production and supplying of tobacco-related products/services. Effective from the Effective Date, the % assessment of portfolio's exposure to companies deriving revenue from the distribution of tobacco was lowered from >10% to >5%.
Coal exposure	During the previous reporting period, companies were assessed for significant involvement in thermal coal activity, i.e., >25% of revenue derived from thermal coal extraction, or >10% revenue from thermal coal-based power generation.	Effective from the Effective date, the % assessment of Portfolio's exposure derived from thermal coal extraction and thermal coal power-based generation was lowered from >25% and >10% respectively to >5%. Effective from the Effective Date, companies are assessed for >5% of revenue derived from providing tailor-made products and services to support thermal coal extraction.
Exposure to companies involved in unconventional oil & gas exploration/production	During the previous reporting period, companies were not assessed for involvement in unconventional oil and gas exploration/production.	Since the Effective Date, companies are assessed for having >5% of revenues derived from oil sands extraction, or 5% revenues derived from oil and gas exploration in Arctic regions, or 5% revenues derived from shale energy exploration and / or production.
Violations of UNGC principles and OECD Guidelines	The Index has continued to ensure that the Portfolio has 0.00% exposure to companies that violate certain commonly accepted international norms and standards, such as United Nations and OECD guidelines and their underlying conventions.	



● **What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?**

Not applicable as the Fund has not committed to make sustainable investments.

● **How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?**

Not applicable as the Fund has not committed to make sustainable investments.

— **How were the indicators for adverse impacts on sustainability factors taken into account?**

Not applicable.



Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the Regulatory Technical Standards of Regulation (EU) 2018/2088 (RTS) and two optional PAIs from Tables 2 and 3 of Annex I of the RTS.

During the reporting period, the Manager monitored the selected PAI indicators for the Funds on a quarterly basis using an internally developed monitoring system and tailored dataset received from the Investment Manager and the Fund’s ESG data provider. During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Stellantis NV	Auto Manufacturers	8.26%	Netherlands
Banco Bilbao Vizcaya Argentaria SA	Banks	6.60%	Spain
ASML Holding NV	Semiconductors	4.14%	Netherlands
Siemens AG	Miscellaneous Manufacturers	4.13%	Germany
L’Oreal SA	Cosmetics & Personal Care	3.50%	France
Deutsche Telekom AG	Telecommunications	3.26%	Germany
LVMH Moet Hennessy Louis Vuitton SE	Consumer Durables & Apparels	3.22%	France
Bayerische Motoren Werke AG	Auto Manufacturers	3.14%	Germany

Mercedes-Benz Group AG	Auto Manufacturers	3.08%	Germany
Sanofi SA	Pharmaceuticals	3.03%	France
Banco Santander SA	Banks	2.83%	
Schneider Electric SE	Electrical Components & Equipment	2.18%	France
Koninklijke Ahold Delhaize NV	Food	2.09%	Netherlands
Anheuser-Busch InBev SA	Beverages	2.08%	Netherlands

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2023.

● **What was the proportion of sustainability-related investments?**

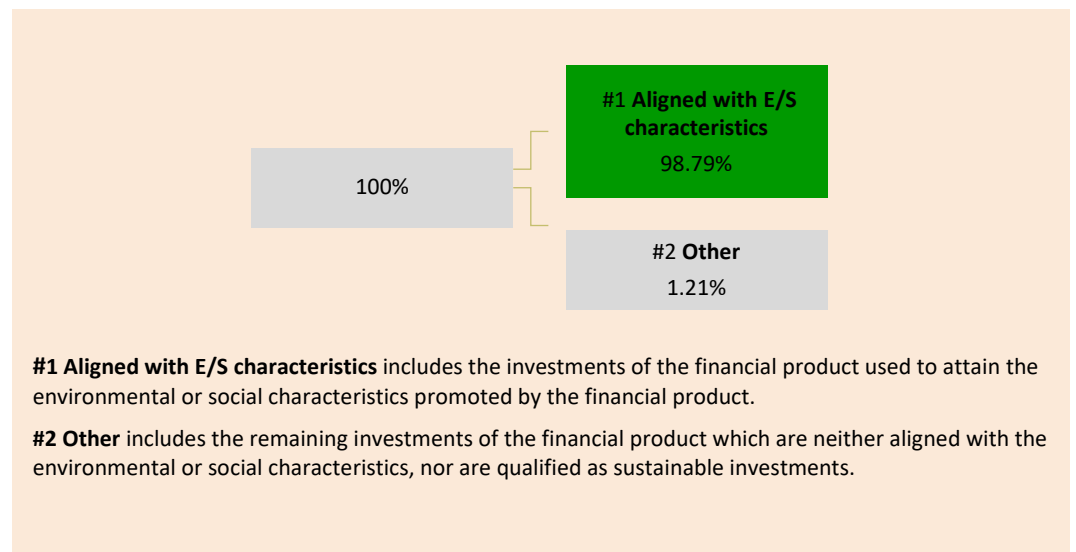
Not applicable as the Fund has not committed to make sustainable investments.



What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. 98.79% of the Fund's assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund's investments (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available. As such, these investments were not aligned with environmental and social objectives promoted by the Fund.

Asset allocation describes the share of investments in specific assets.



Taxonomy-aligned activities are expressed as a share of:

turnover reflects the “greenness” of investee companies today.

capital expenditure (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.

operational expenditure (OpEx) reflects the green operational activities of investee companies

● **In which economic sectors were the investments made?**

Please refer to the “Schedule of Investments” included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2023.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund's investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund's ESG data provider.

make a substantial

contribution to an environmental objective.

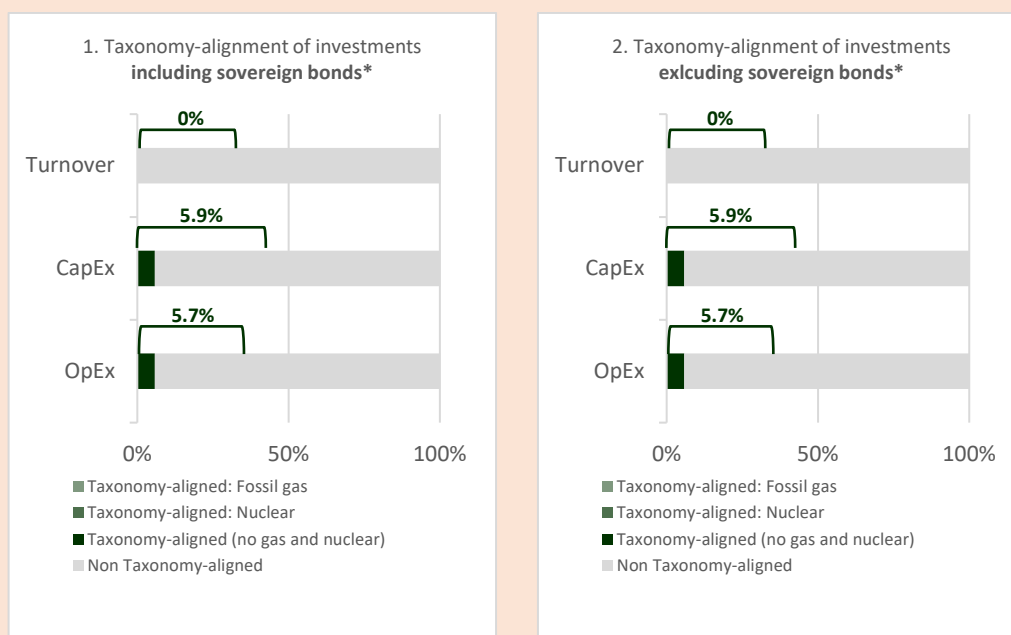
Transitional activities are activities for which low-carbon alternatives are not yet available and among others have greenhouse gas emission levels corresponding to the best performance.

Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) and/or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

● **Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?**

- Yes
 - In fossil gas
 - In nuclear energy
- No

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.



* For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures.

● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0.2%. The share of investments made in enabling activities was 0%.

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under “other”, what was their purpose and were there any minimum environmental or social safeguards?

The Fund’s investments were held with a view to achieving the Fund’s investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2023, 1.21% of the Fund’s investments were in ancillary liquid assets (cash and cash equivalents) for liquidity purposes as permitted under the UCITS Regulations and in assets for which ESG data was not available or in assets not covered by the Fund’s ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.



What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN GPs, the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.



How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is comprised of the dividend-paying companies from the Eurozone region, selected based on a revenue exposure and a composite risk score (CRS) screening.

The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

● **How does the reference benchmark differ from a broad market index?**

The Index is a proprietary WisdomTree index and in addition to the CRS, includes companies that derive 50% or more of their revenue from countries outside of Europe ensuring the Index is tilted towards companies with a more significant global revenue base, as detailed in the index methodology. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

● **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?**

The Fund invested in dividend-paying companies from the Eurozone region which are eligible for inclusion in the Index. The Index also excluded companies based on specified ESG criteria.

● **How did this financial product perform compared with the reference benchmark?**

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at the Investment Manager’s report in the annual report for the ICAV.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

● ***How did this financial product perform compared with the broad market index?***

As described above, the Index is fundamentally weighted and is comprised of dividend-paying companies from the Eurozone region, selected based on a revenue exposure and a CRS screening and controlling for tracking error and other risk factors.

During the reporting period, world equities increased by 22.2%, the Index performed 26.0%.

Product name: WisdomTree UK Equity Income UCITS ETF
549300SU7Z8IFUTO1E28

Legal entity identifier:

Environmental and/or social characteristics

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

Did this financial product have a sustainable investment objective?

<input checked="" type="radio"/> <input type="checkbox"/> Yes	<input type="radio"/> <input checked="" type="radio"/> <input checked="" type="checkbox"/> No
<input type="checkbox"/> It made sustainable investments with an environmental objective : ___% <ul style="list-style-type: none"> <input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> It made sustainable investments with a social objective : ___%	<input type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments <ul style="list-style-type: none"> <input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with a social objective <input checked="" type="checkbox"/> It promoted E/S characteristics, but did not make any sustainable investments



To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree UK Equity Income UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the of , tobacco industry and small arm sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. In line with the Index methodology,

The Fund also considered Principal Adverse Impacts (PAIs) on sustainability factors as described below.

WisdomTree UK Equity Income UCITS Index (the **Index**), was designated as a reference benchmark to determine whether the Fund was aligned with the social and environmental it promoted.

How did the sustainability indicators perform?

During the period, the Index applied environmental, social and governance (**ESG**) and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 99.86% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the ESG data provider.

The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

Indicator	Metric Description	Performance (as at 31 December 2023)

Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

...and compared to previous periods?

The following updates were made to the sustainability indicators for the Fund effective from market close on 8 March 2023 (the Effective Date):

Indicator	Previous sustainability indicator for reporting period	Updated Sustainability Indicator
Exposure to Controversial Weapons	The Index has continued to ensure that the Portfolio has 0.00% exposure to companies having any involvement in controversial weapons.	
Exposure to Small Arms	During the previous reporting period, companies	Since the Effective Date, companies are assessed for having >5% of revenues derived from the manufacturing and

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

	were not assessed for involvement in small arms.	selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms.
Exposure to companies involved in tobacco production	During the previous reporting period, companies were assessed for involvement or owning significant shares of companies involved in tobacco production and supplying of tobacco-related products/services and where more than 10% revenue was derived from the distribution of tobacco.	Companies are assessed for involvement or ownership of significant shares of companies involved in tobacco production and supplying of tobacco-related products/services. Effective from the Effective Date, the % assessment of portfolio's exposure to companies deriving revenue from the distribution of tobacco was lowered from >10% to >5%.
Coal exposure	During the previous reporting period, companies were assessed for significant involvement in thermal coal activity, i.e., >25% of revenue derived from thermal coal extraction, or >10% revenue from thermal coal-based power generation.	Effective from the Effective date, the % assessment of Portfolio's exposure derived from thermal coal extraction and thermal coal power-based generation was lowered from >25% and >10% respectively to >5%. Effective from the Effective Date, companies are assessed for >5% of revenue derived from providing tailor-made products and services to support thermal coal extraction.
Exposure to companies involved in unconventional oil & gas exploration/production	During the previous reporting period, companies were not assessed for involvement in unconventional oil and gas exploration/production.	Since the Effective Date, companies are assessed for having >5% of revenues derived from oil sands extraction, or 5% revenues derived from oil and gas exploration in Arctic regions, or 5% revenues derived from shale energy exploration and / or production.
Violations of UNGC principles and OECD Guidelines	The Index has continued to ensure that the Portfolio has 0.00% exposure to companies that violate certain commonly accepted international norms and standards, such as United Nations and OECD guidelines and their underlying conventions.	



What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?

Not applicable as the Fund has not committed to make sustainable investments.

How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?

Not applicable as the Fund has not committed to make sustainable investments.

How were the indicators for adverse impacts on sustainability factors taken into account?

Not applicable.

Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:



The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the Regulatory Technical Standards of Regulation (EU) 2018/2088 (RTS) and two optional PAIs from Tables 2 and 3 of Annex I of the RTS.

During the reporting period, the Manager monitored the selected PAI indicators for the Funds on a quarterly basis using an internally developed monitoring system and tailored dataset received from the Investment Manager and the Fund’s ESG data provider. During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
J Sainsbury PLC	Food	4.88%	United Kingdom
SSE PLC	Utilities — Electric	4.82%	United Kingdom
Land Securities Group PLC	Real Estate Investment Trusts	4.82%	United Kingdom
Rio Tinto PLC	Mining	4.69%	United Kingdom
BT Group PLC	Telecommunications	4.62%	United Kingdom
British Land Co. PLC	Real Estate Investment	4.60%	United Kingdom
National Grid PLC	Utilities — Electric	4.56%	United Kingdom
United Utilities Group PLC	Water	4.22%	United Kingdom
Vodafone Group PLC	Telecommunications	3.76%	United Kingdom
NatWest Group PLC	Banks	3.28%	United Kingdom
Lloyds Banking Group PLC	Banks	3.17%	United Kingdom
Harbour Energy PLC	Oil & Gas	3.16%	United Kingdom

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is:31 December 2023.

Barclays PLC	Banks	3.13%	United Kingdom
Schrodgers PLC	Diversified Financial Services	3.11%	United Kingdom
HSBC Holdings PLC	Banks	2.88%	United Kingdom

Taxonomy-aligned activities are expressed as a share of:

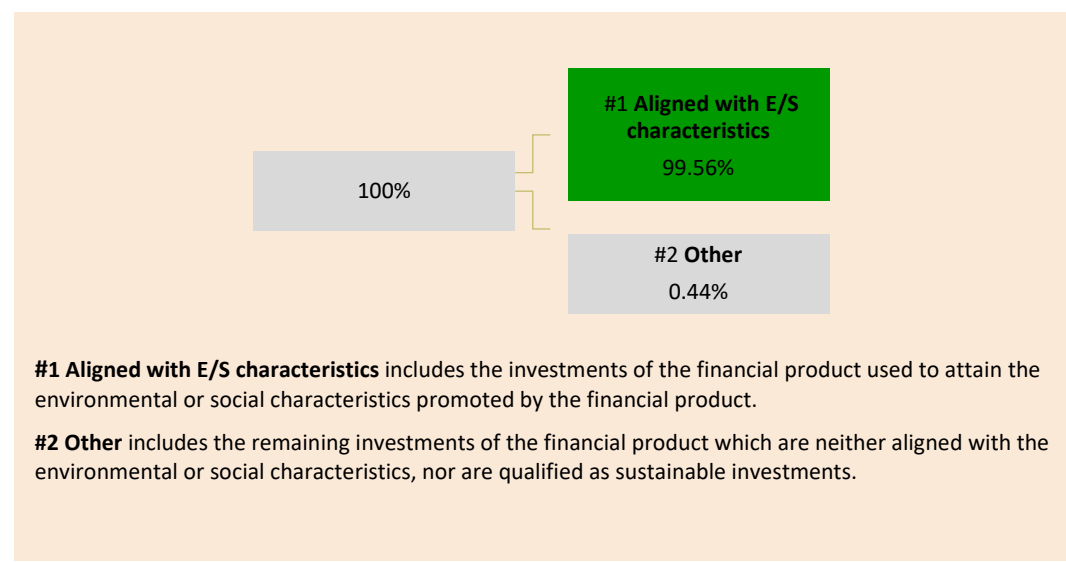
- **turnover** reflects the “greenness” of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

● **What was the proportion of sustainability-related investments?**

Not applicable as the Fund has not committed to make sustainable investments.

What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. 99.56% of the Fund's assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund's investments (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available. As such, these investments were not aligned with environmental and social objectives promoted by the Fund.



Asset allocation describes the share of investments in specific assets.

● **In which economic sectors were the investments made?**

Please refer to the “Schedule of Investments” included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2023.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund's investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund's ESG data provider.

Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) and/or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

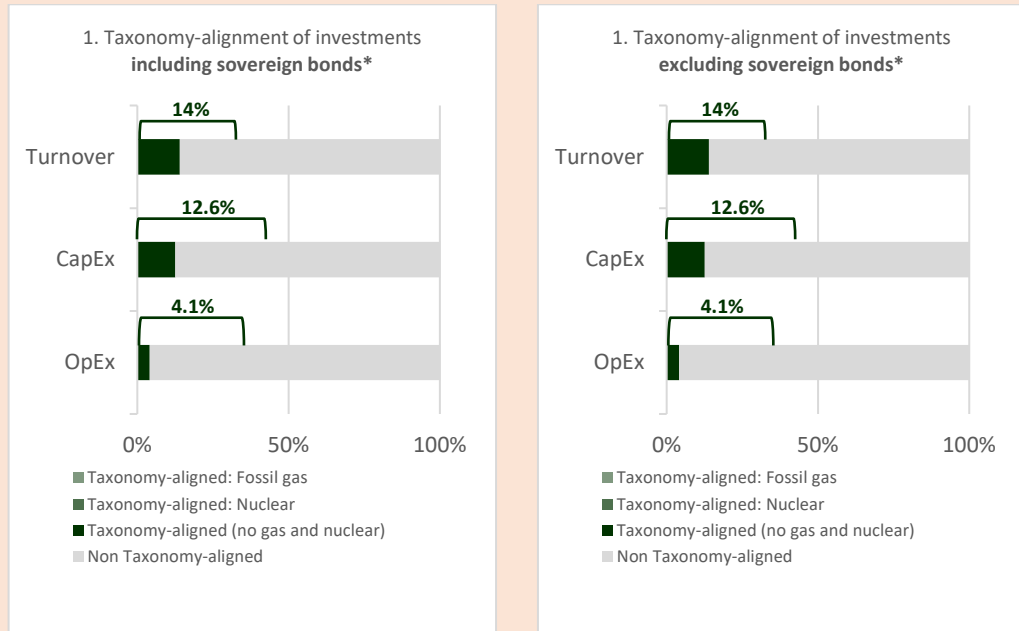
● **Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?**

- Yes
- In fossil gas In nuclear energy
- No



are sustainable investments with an environmental objective that do not take into account the criteria for environmentally sustainable economic activities under Regulation (EU) 2020/852.

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.



* For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures.

● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0%. The share of investments made in enabling activities was 1.5%.

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

Not applicable as the Fund has not committed to make sustainable investments.

What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.

What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left-hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.



What investments were included under “other”, what was their purpose and were there any minimum environmental or social safeguards?

The Fund’s investments were held with a view to achieving the Fund’s investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2023, 0.44% of the Fund’s investments were in ancillary liquid assets (cash and cash equivalents) for liquidity purposes as permitted under the UCITS Regulations and in assets for which ESG data was not available or in assets not covered by the Fund’s ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.

What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN GPs, the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.

How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is comprised of the highest dividend yielding UK companies, selected based on a revenue exposure and a composite risk score (“CRS”) screening.

The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

● How does the reference benchmark differ from a broad market index?

The Index is a proprietary WisdomTree index and in addition to the CRS, (i) incorporation in the United Kingdom and listing on the London Stock Exchange; (ii) pay regular cash dividends on shares of its common stock in the 12 months preceding the annual reconstitution; and (iii) meet minimum market capitalisation and liquidity criteria as detailed in the index methodology. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

● How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?

The Fund invested in the highest dividend yielding UK companies which are eligible for inclusion in the Index. The Index also excluded companies based on specified ESG criteria.

● How did this financial product perform compared with the reference benchmark?

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at the Investment Manager’s report in the annual report for the ICAV.

● How did this financial product perform compared with the broad market index?

As described above, the Index is fundamentally weighted and is comprised of the highest dividend yielding UK companies, selected based on a revenue exposure and a CRS screening and controlling for tracking error and other risk factors.

During the reporting period, world equities increased by 22.2%, the Index performed 17.3%.

Product name: WisdomTree US Quality Dividend Growth UCITS ETF
Legal entity identifier: 5493002VL3BV2NJ26843

Environmental and/or social characteristics

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

Did this financial product have a sustainable investment objective?

<input checked="" type="radio"/> <input type="radio"/> Yes	<input type="radio"/> <input checked="" type="radio"/> <input checked="" type="checkbox"/> No
<input type="checkbox"/> It made sustainable investments with an environmental objective: ____% <ul style="list-style-type: none"> <input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> It made sustainable investments with a social objective: ____%	<input type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments <ul style="list-style-type: none"> <input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with a social objective <input checked="" type="checkbox"/> It promoted E/S characteristics, but did not make any sustainable investments



To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree US Quality Dividend Growth UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the of , tobacco industry and small arm sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. In line with the Index methodology,

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

WisdomTree US Quality Dividend Growth UCITS Index (the **Index**), was designated as a reference benchmark to determine whether the Fund was aligned with the social and environmental it promoted.

● **How did the sustainability indicators perform?**

During the period, the Index applied environmental, social and governance (**ESG**) and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 99.96% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the ESG data provider.

The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

Indicator	Metric Description	Performance (as at 31 December 2023)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

● **...and compared to previous periods?**

The following updates were made to the sustainability indicators for the Fund effective from market close on 8 March 2023 (the Effective Date):

Indicator	Previous sustainability indicator for reporting period	Updated Sustainability Indicator
Exposure to Controversial Weapons	The Index has continued to ensure that the Portfolio has 0.00% exposure to companies having any involvement in controversial weapons.	

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

Exposure to Small Arms	During the previous reporting period, companies were not assessed for involvement in small arms.	Since the Effective Date, companies are assessed for having >5% of revenues derived from the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms.
Exposure to companies involved in tobacco production	During the previous reporting period, companies were assessed for involvement or owning significant shares of companies involved in tobacco production and supplying of tobacco-related products/services and where more than 10% revenue was derived from the distribution of tobacco.	Companies are assessed for involvement or ownership of significant shares of companies involved in tobacco production and supplying of tobacco-related products/services. Effective from the Effective Date, the % assessment of portfolio's exposure to companies deriving revenue from the distribution of tobacco was lowered from >10% to >5%.
Coal exposure	During the previous reporting period, companies were assessed for significant involvement in thermal coal activity, i.e., >25% of revenue derived from thermal coal extraction, or >10% revenue from thermal coal-based power generation.	Effective from the Effective date, the % assessment of Portfolio's exposure derived from thermal coal extraction and thermal coal power-based generation was lowered from >25% and >10% respectively to >5%. Effective from the Effective Date, companies are assessed for >5% of revenue derived from providing tailor-made products and services to support thermal coal extraction.
Exposure to companies involved in unconventional oil & gas exploration/production	During the previous reporting period, companies were not assessed for involvement in unconventional oil and gas exploration/production.	Since the Effective Date, companies are assessed for having >5% of revenues derived from oil sands extraction, or 5% revenues derived from oil and gas exploration in Arctic regions, or 5% revenues derived from shale energy exploration and / or production.
Violations of UNGC principles and OECD Guidelines	The Index has continued to ensure that the Portfolio has 0.00% exposure to companies that violate certain commonly accepted international norms and standards, such as United Nations and OECD guidelines and their underlying conventions.	



● **What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?**

Not applicable as the Fund has not committed to make sustainable investments.

● **How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?**

Not applicable as the Fund has not committed to make sustainable investments.

— *How were the indicators for adverse impacts on sustainability factors taken into account?*

Not applicable.



Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the Regulatory Technical Standards of Regulation (EU) 2018/2088 (RTS) and two optional PAIs from Tables 2 and 3 of Annex I of the RTS.

During the reporting period, the Manager monitored the selected PAI indicators for the Funds on an quarterly basis using an internally developed monitoring system and tailored dataset received from the Investment Manager and the Fund’s ESG data provider. During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

What were the top investments of this financial product?

The list includes the investments constituting the greatest proportion of investments of the financial product during the reference period which is: 31 December 2023.

Largest investments	Sector	% Assets	Country
Microsoft Corp.	Software	7.70%	United States
Apple, Inc.	Computers	5.16%	United States
Johnson & Johnson	Pharmaceuticals	3.86%	United States
AbbVie, Inc.	Pharmaceuticals	3.73%	United States
Broadcom, Inc.	Semiconductors	3.69%	United States
Home Depot, Inc.	Retail	3.09%	United States
Procter & Gamble Co.	Cosmetics & Personal	3.01%	United States
Coca-Cola Co.	Beverages	2.76%	United States
PepsiCo, Inc.	Beverages	2.42%	United States
Cisco Systems, Inc.	Telecommunications	2.30%	United States
UnitedHealth Group, Inc.	Healthcare Services	2.23%	United States

Morgan Stanley	Banks	2.15%	United States
NVIDIA Corp.	Semiconductors	2.00%	United States
Texas Instruments, Inc.	Semiconductors	1.77%	United States

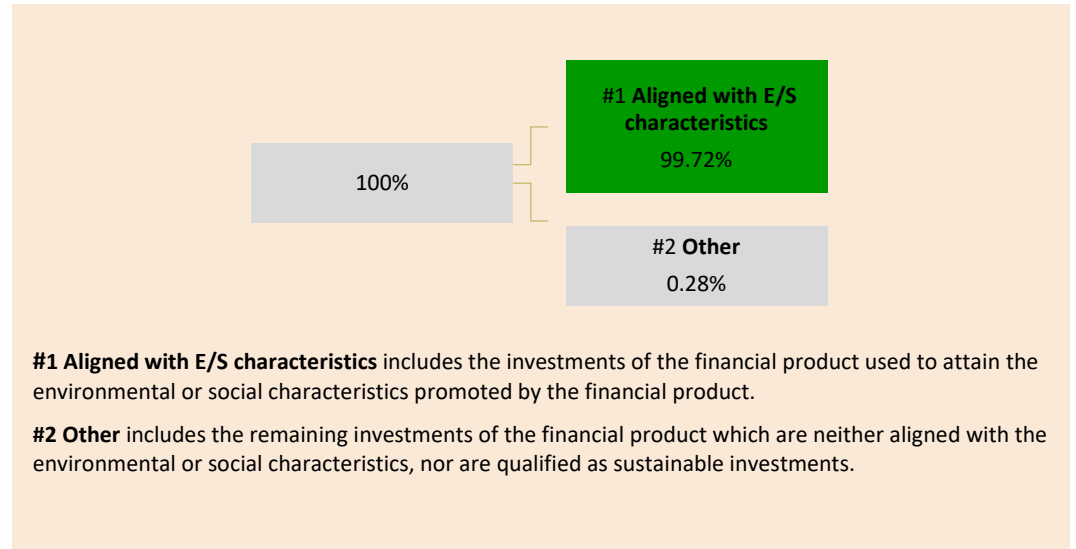
What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments.

What was the asset allocation?



- The Fund invested substantially all of its assets in the constituents of the Index. 99.72% of the Fund's assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund's investments (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available. As such, these investments were not aligned with environmental and social objectives promoted by the Fund.



- **In which economic sectors were the investments made?**

Please refer to the "Schedule of Investments" included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2023.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund's investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund's ESG data provider.

Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) and/or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

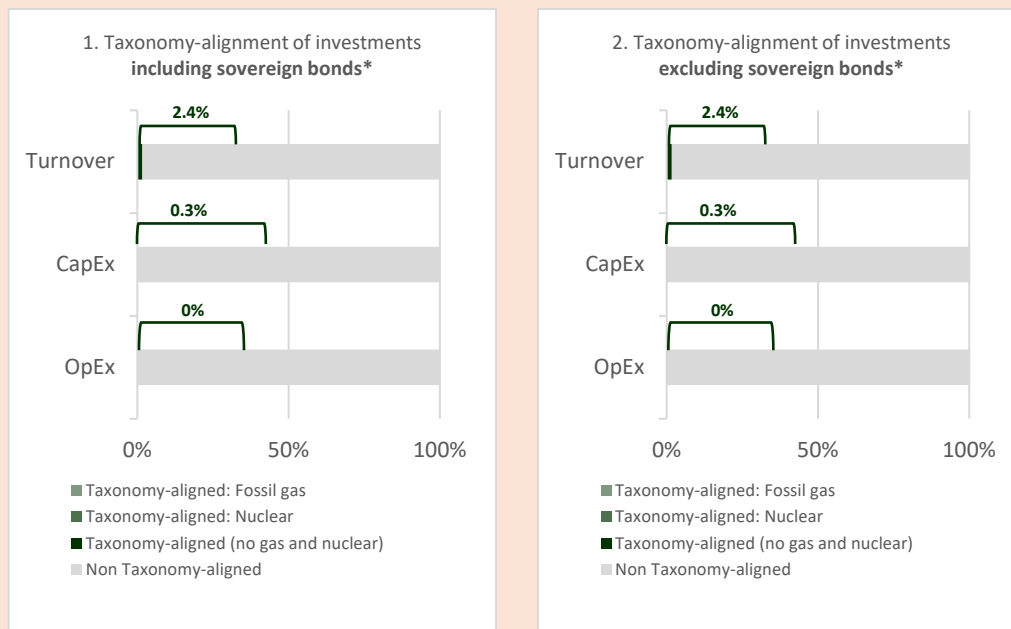
- **Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?**

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

Asset allocation describes the share of investments in specific assets.

Yes
 In fossil gas In nuclear energy
 No

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.



* For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures.

Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the "greenness" of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0%. The share of investments made in enabling activities was 2.3%.

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under "other", what was their purpose and were there any minimum environmental or social safeguards?

The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2023, 0.28% of the Fund's investments were in ancillary liquid assets (cash and cash equivalents) for liquidity purposes as permitted under the UCITS Regulations and in assets for which

ESG data was not available or in assets not covered by the Fund's ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.

What actions have been taken to meet the environmental and/or social characteristics during the reference period?



During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.

How did this financial product perform compared to the reference benchmark?



The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is comprised of dividend-paying US companies with quality and growth characteristics, selected based on a revenue exposure and a composite risk score ("CRS") screening. The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

● **How does the reference benchmark differ from a broad market index?**

The Index is a proprietary WisdomTree index and in addition to the CRS, eligibility requirements include (i) a company must list its shares on a US stock exchange and be incorporated and headquartered in the US; (ii) pay regular cash dividends on common shares in the 12 months preceding the annual reconstitution; and (iii) meet minimum market capitalisation and liquidity criteria as detailed in the index methodology. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

● **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?**

The Fund invested in dividend-paying US companies with quality and growth characteristics which are eligible for inclusion in the Index. The Index also excluded companies based on specified ESG criteria.

● **How did this financial product perform compared with the reference benchmark?**

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at the Investment Manager's report in the annual report for the ICAV.

● **How did this financial product perform compared with the broad market index?**

As described above, the Index is fundamentally weighted and is comprised of dividend-paying US companies with quality and growth characteristics, selected based on a revenue exposure and a CRS screening and controlling for tracking error and other risk factors.

During the reporting period, world equities increased by 22.2%, the Index performed 18.6%.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

Product name: WisdomTree Global Quality Dividend Growth UCITS ETF
Legal entity identifier: 549300EZZY0NU4KEBM29

Environmental and/or social characteristics

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

Did this financial product have a sustainable investment objective?

<input checked="" type="radio"/> <input type="radio"/> Yes	<input type="radio"/> <input checked="" type="radio"/> <input checked="" type="checkbox"/> No
<input type="checkbox"/> It made sustainable investments with an environmental objective: ___% <ul style="list-style-type: none"> <input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> It made sustainable investments with a social objective: ___%	<input type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments <ul style="list-style-type: none"> <input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with a social objective <input checked="" type="checkbox"/> It promoted E/S characteristics, but did not make any sustainable investments



To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree Global Quality Dividend Growth UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the of , tobacco industry and small arm sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. In line with the Index methodology,

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

WisdomTree Global Developed Quality Dividend Growth UCITS Index (the **Index**), was designated as a reference benchmark to determine whether the Fund was aligned with the social and environmental it promoted.

● **How did the sustainability indicators perform?**

During the period, the Index applied environmental, social and governance (**ESG**) and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 98.71% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the ESG data provider.

The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

Indicator	Metric Description	Performance (as at 31 December 2023)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

● **...and compared to previous periods?**

The following updates were made to the sustainability indicators for the Fund effective from market close on 8 March 2023 (the Effective Date):

Indicator	Previous sustainability indicator for reporting period	Updated Sustainability Indicator
Exposure to Controversial Weapons	The Index has continued to ensure that the Portfolio has 0.00% exposure to companies having any involvement in controversial weapons.	

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

Exposure to Small Arms	During the previous reporting period, companies were not assessed for involvement in small arms.	Since the Effective Date, companies are assessed for having >5% of revenues derived from the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms.
Exposure to companies involved in tobacco production	During the previous reporting period, companies were assessed for involvement or owning significant shares of companies involved in tobacco production and supplying of tobacco-related products/services and where more than 10% revenue was derived from the distribution of tobacco.	Companies are assessed for involvement or ownership of significant shares of companies involved in tobacco production and supplying of tobacco-related products/services. Effective from the Effective Date, the % assessment of portfolio's exposure to companies deriving revenue from the distribution of tobacco was lowered from >10% to >5%.
Coal exposure	During the previous reporting period, companies were assessed for significant involvement in thermal coal activity, i.e., >25% of revenue derived from thermal coal extraction, or >10% revenue from thermal coal-based power generation.	Effective from the Effective date, the % assessment of Portfolio's exposure derived from thermal coal extraction and thermal coal power-based generation was lowered from >25% and >10% respectively to >5%. Effective from the Effective Date, companies are assessed for >5% of revenue derived from providing tailor-made products and services to support thermal coal extraction.
Exposure to companies involved in unconventional oil & gas exploration/production	During the previous reporting period, companies were not assessed for involvement in unconventional oil and gas exploration/production.	Since the Effective Date, companies are assessed for having >5% of revenues derived from oil sands extraction, or 5% revenues derived from oil and gas exploration in Arctic regions, or 5% revenues derived from shale energy exploration and / or production.
Violations of UNGC principles and OECD Guidelines	The Index has continued to ensure that the Portfolio has 0.00% exposure to companies that violate certain commonly accepted international norms and standards, such as United Nations and OECD guidelines and their underlying conventions.	



● **What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?**

Not applicable as the Fund has not committed to make sustainable investments.

● **How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?**

Not applicable as the Fund has not committed to make sustainable investments.

— *How were the indicators for adverse impacts on sustainability factors taken into account?*

Not applicable.



Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the Regulatory Technical Standards of Regulation (EU) 2018/2088 (RTS) and two optional PAIs from Tables 2 and 3 of Annex I of the RTS.

During the reporting period, the Manager monitored the selected PAI indicators for the Funds on an quarterly basis using an internally developed monitoring system and tailored dataset received from the Investment Manager and the Fund’s ESG data provider. During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Microsoft Corp.	Software	4.97%	United States
Apple, Inc.	Computers	3.75%	United States
Johnson & Johnson	Pharmaceuticals	2.54%	United States
Broadcom, Inc.	Semiconductors	2.31%	America
Nestle SA	Food	2.25%	Switzerland
Procter & Gamble Co.	Cosmetics & Personal Care	2.12%	United States
Coca-Cola Co.	Beverages	2.06%	United States
Novartis AG	Pharmaceuticals	2.00%	Switzerland
Roche Holding AG Non-Voting	Pharmaceuticals	1.85%	Switzerland
LVMH Moet Hennessy Louis Vuitton SE	Consumer Durables & Apparels	1.80%	France
PepsiCo, Inc.	Beverages	1.71%	United States

UnitedHealth Group, Inc.	Healthcare Services	1.57%	United States
Morgan Stanley	Banks	1.54%	United States
Industria de Diseno Textil SA	Retail	1.20%	Spain

The list includes the investments

Enabling activities directly enable other activities to make a substantial contribution to an environmental objective.

Transitional activities are activities for which low-carbon alternatives are not yet available and among others have greenhouse gas emission levels corresponding to the best performance.

Taxonomy-aligned activities are expressed as a share of:

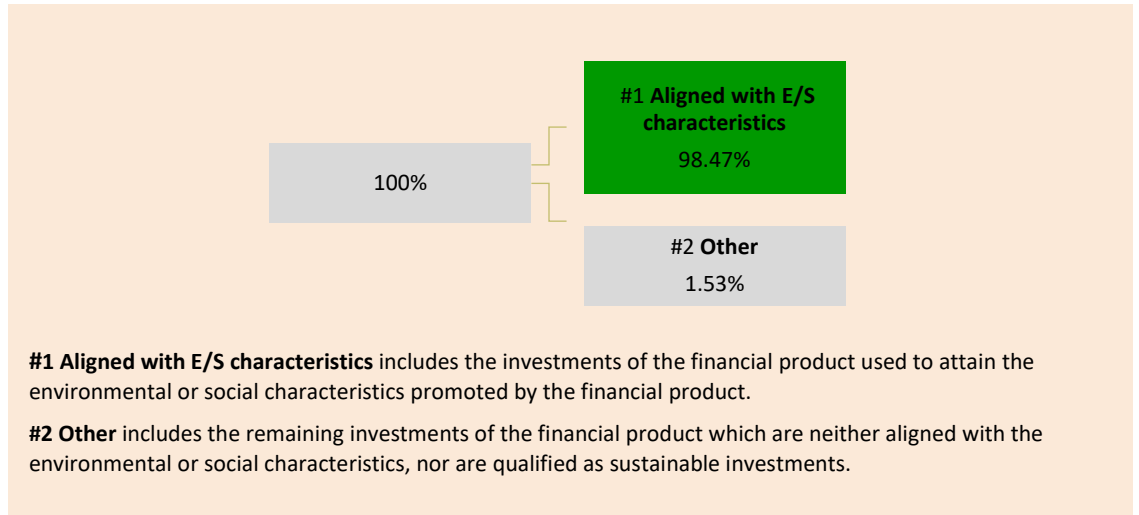
- **turnover** reflects the “greenness” of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments.

● **What was the asset allocation?**

The Fund invested substantially all of its assets in the constituents of the Index. 98.47% of the Fund's assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund's investments (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available. As such, these investments were not aligned with environmental and social objectives promoted by the Fund.



● **In which economic sectors were the investments made?**

Please refer to the “Schedule of Investments” included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2023.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund's investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund's ESG data provider.

Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) and/or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

● **Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?**

Yes

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change (“climate change mitigation”) and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

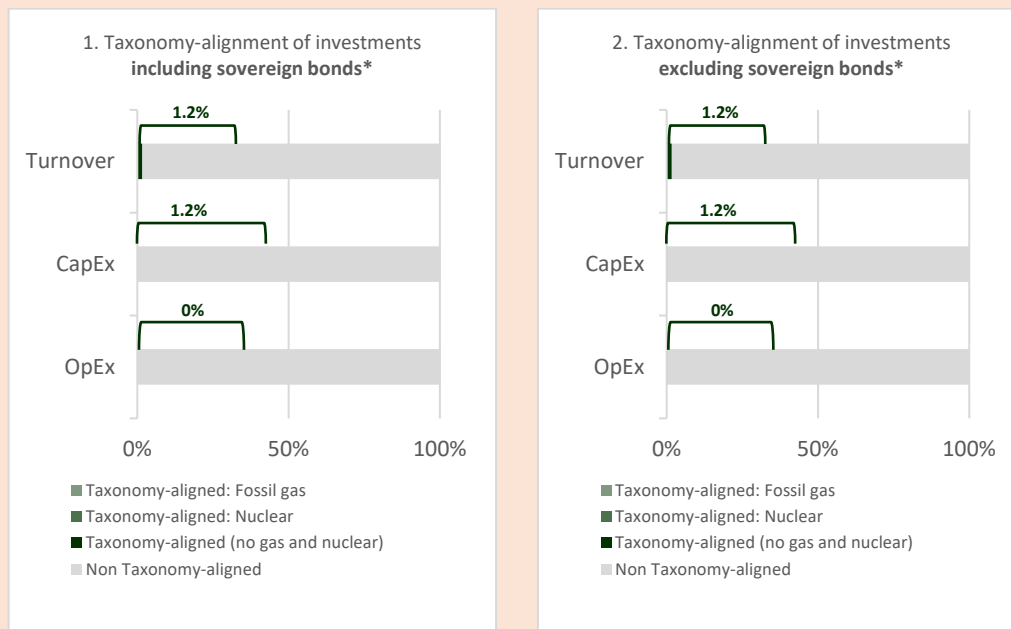
X

No



are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.



* For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures.

● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0%. The share of investments made in enabling activities was 1.0%.

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under "other", what was their purpose and were there any minimum environmental or social safeguards?

The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2023, 1.53% of the Fund's investments were in ancillary liquid assets (cash and cash equivalents) for liquidity purposes as permitted under the UCITS Regulations and in assets for which ESG data was not available or in assets not covered by the Fund's ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.

What actions have been taken to meet the environmental and/or social characteristics during the reference period?



During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.



How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is comprised of dividend-paying companies from global developed markets with quality and growth characteristics, selected based on a revenue exposure and a composite risk score (“CRS”) screening. The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

● **How does the reference benchmark differ from a broad market index?**

The Index is a proprietary WisdomTree index and in addition to the CRS, eligibility requirements include (i) must be incorporated in the United States, Europe (i.e., Austria, Belgium, Denmark, Finland, France, Germany, Ireland, Italy, Netherlands, Norway, Portugal, Spain, Sweden, Switzerland, or the United Kingdom), Israel, Japan, Australia, New Zealand, Hong Kong, Singapore or Canada; (ii) pay regular cash dividends on shares of its common stock in the 12 months preceding the annual reconstitution, and (iii) meet minimum market capitalisation and liquidity criteria as detailed in the index methodology. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

● **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?**

The Fund invested in dividend-paying companies from global developed markets with quality and growth characteristics which are eligible for inclusion in the Index. The Index also excluded companies based on specified ESG criteria.

● **How did this financial product perform compared with the reference benchmark?**

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at the Investment Manager’s report in the annual report for the ICAV.

● **How did this financial product perform compared with the broad market index?**

As described above, the Index is fundamentally weighted and is comprised of dividend-paying companies from global developed markets with quality and growth characteristics, selected based on a revenue exposure and a CRS screening and controlling for tracking error and other risk factors.

During the reporting period, world equities increased by 22.2%, the Index performed 18.5%.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

Product name: WisdomTree Eurozone Quality Dividend UCITS ETF
5493008H7YOBQKWB62

Legal entity identifier:

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?	
<input checked="" type="radio"/> <input type="radio"/> Yes	<input type="radio"/> <input checked="" type="radio"/> <input checked="" type="checkbox"/> No
<input type="checkbox"/> It made sustainable investments with an environmental objective: ____% <ul style="list-style-type: none"> <input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> It made sustainable investments with a social objective: ____%	<input type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments <ul style="list-style-type: none"> <input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with a social objective <input checked="" type="checkbox"/> It promoted E/S characteristics, but did not make any sustainable investments

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.



To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree Eurozone Quality Dividend Growth UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the of , tobacco industry and small arm sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. In line with the Index methodology,

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

WisdomTree Eurozone Quality Dividend Growth UCITS Index (the **Index**), was designated as a reference benchmark to determine whether the Fund was aligned with the social and environmental it promoted.

● **How did the sustainability indicators perform?**

During the period, the Index applied environmental, social and governance (**ESG**) and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 100% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the ESG data provider.

The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

Indicator	Metric Description	Performance (as at 31 December 2023)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

...and compared to previous periods?

The following updates were made to the sustainability indicators for the Fund effective from market close on 8 March 2023 (the Effective Date):

Indicator	Previous sustainability indicator for reporting period	Updated Sustainability Indicator
Exposure to Controversial Weapons	The Index has continued to ensure that the Portfolio has 0.00% exposure to companies having any involvement in controversial weapons.	

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

Exposure to Small Arms	During the previous reporting period, companies were not assessed for involvement in small arms.	Since the Effective Date, companies are assessed for having >5% of revenues derived from the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms.
Exposure to companies involved in tobacco production	During the previous reporting period, companies were assessed for involvement or owning significant shares of companies involved in tobacco production and supplying of tobacco-related products/services and where more than 10% revenue was derived from the distribution of tobacco.	Companies are assessed for involvement or ownership of significant shares of companies involved in tobacco production and supplying of tobacco-related products/services. Effective from the Effective Date, the % assessment of portfolio's exposure to companies deriving revenue from the distribution of tobacco was lowered from >10% to >5%.
Coal exposure	During the previous reporting period, companies were assessed for significant involvement in thermal coal activity, i.e., >25% of revenue derived from thermal coal extraction, or >10% revenue from thermal coal-based power generation.	Effective from the Effective date, the % assessment of Portfolio's exposure derived from thermal coal extraction and thermal coal power-based generation was lowered from >25% and >10% respectively to >5%. Effective from the Effective Date, companies are assessed for >5% of revenue derived from providing tailor-made products and services to support thermal coal extraction.
Exposure to companies involved in unconventional oil & gas exploration/production	During the previous reporting period, companies were not assessed for involvement in unconventional oil and gas exploration/production.	Since the Effective Date, companies are assessed for having >5% of revenues derived from oil sands extraction, or 5% revenues derived from oil and gas exploration in Arctic regions, or 5% revenues derived from shale energy exploration and / or production.
Violations of UNGC principles and OECD Guidelines	The Index has continued to ensure that the Portfolio has 0.00% exposure to companies that violate certain commonly accepted international norms and standards, such as United Nations and OECD guidelines and their underlying conventions.	



● **What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?**

Not applicable as the Fund has not committed to make sustainable investments.

● **How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?**

Not applicable as the Fund has not committed to make sustainable investments.

— **How were the indicators for adverse impacts on sustainability factors taken into account?**

Not applicable.



Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the Regulatory Technical Standards of Regulation (EU) 2018/2088 (RTS) and two optional PAIs from Tables 2 and 3 of Annex I of the RTS.

During the reporting period, the Manager monitored the selected PAI indicators for the Funds on a quarterly basis using an internally developed monitoring system and tailored dataset received from the Investment Manager and the Fund’s ESG data provider. During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
ASML Holding NV	Semiconductors	6.92%	Netherlands
Deutsche Post AG	Transportation	6.87%	Germany
Deutsche Telekom AG	Telecommunications	5.95%	Germany
L’Oreal SA	Cosmetics & Personal Care	5.00%	France
Industria de Diseno Textil SA	Retail	4.80%	Spain
Siemens Healthineers AG	Healthcare Products	4.38%	Germany
Heineken NV	Beverages	4.37%	Netherlands
Universal Music Group NV	Entertainment	3.69%	US
LVMH Moet Hennessy Louis Vuitton SE	Consumer Durables & Apparels	3.41%	France
Kering SA	Consumer Durables & Apparels	3.25%	France

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2023.

UPM-Kymmene OYJ	Forest Products & Paper	3.10%	Finland
Hermes International SCA	Consumer Durables & Apparels	3.05%	France
Endesa SA	Utilities — Electric	2.31%	Spain
Randstad NV	Commercial Services	2.24%	Netherlands



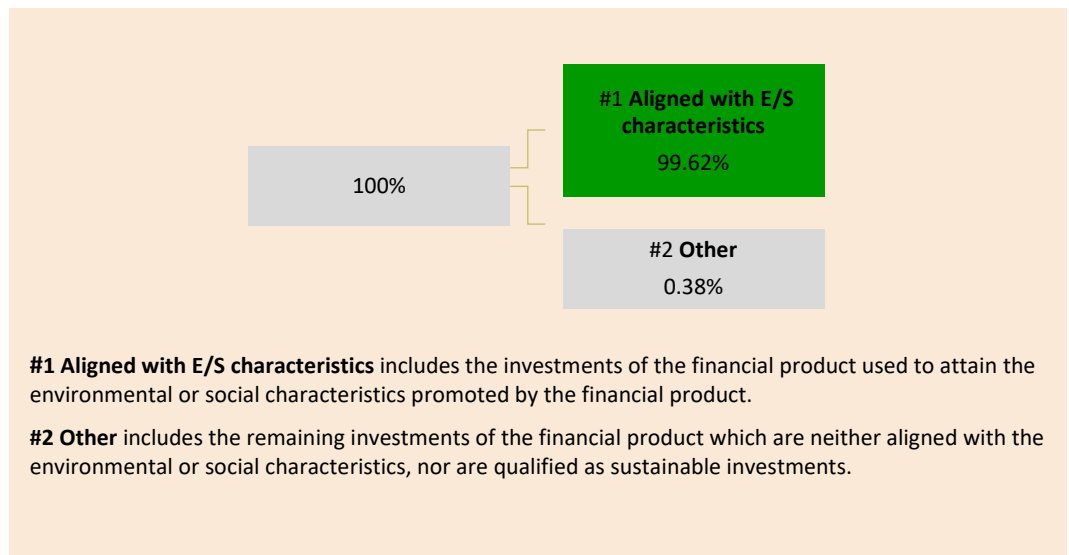
● **What was the proportion of sustainability-related investments?**

Not applicable as the Fund has not committed to make sustainable investments.

What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. 99.62% of the Fund's assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund's investments (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available. As such, these investments were not aligned with environmental and social objectives promoted by the Fund.

Asset allocation describes the share of investments in specific assets.



Taxonomy-aligned activities are expressed as a share of:

turnover reflects the “greenness” of investee companies today.

capital expenditure (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.

operational expenditure (OpEx) reflects the green operational activities of investee companies.

● **In which economic sectors were the investments made?**

Please refer to the “Schedule of Investments” included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2023.

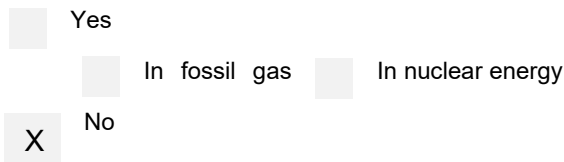


To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

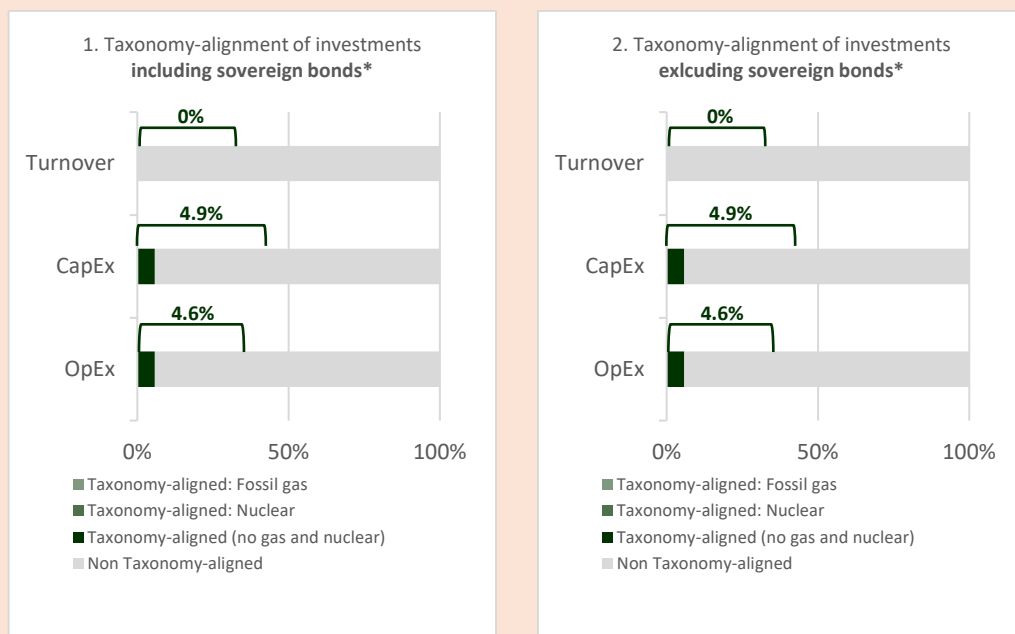
During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund's investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund's ESG data provider.

Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) and/or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

● **Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?**



The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.



* For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures.

● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0%. The share of investments made in enabling activities was 0%.

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

What investments were included under “other”, what was their purpose and were there any minimum environmental or social safeguards?

The Fund’s investments were held with a view to achieving the Fund’s investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2023, 0.38% of the Fund’s investments were in ancillary liquid assets (cash and cash equivalents) for liquidity purposes as permitted under the UCITS Regulations and in assets for which ESG data was not available or in assets not covered by the Fund’s ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.

What actions have been taken to meet the environmental and/or social characteristics during the reference period?



During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN GPs, the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.

How did this financial product perform compared to the reference benchmark?



The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is comprised of the dividend-paying companies from the Eurozone region with quality and growth characteristics, selected based on a revenue exposure and a composite risk score (CRS) screening.

The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

● **How does the reference benchmark differ from a broad market index?**

The Index is a proprietary WisdomTree index and in addition to the CRS, eligibility requirements include (i) a company must be incorporated and listed in one of the countries in Eurozone (i.e., Austria, Belgium, Finland, France, Germany, Ireland, Italy, Netherlands, Portugal, or Spain) (ii) pay regular cash dividends on shares of its common stock in the 12 months preceding the annual reconstitution, and (iii) meet minimum market capitalisation and liquidity criteria as detailed in the index methodology. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

● **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?**

The Fund invested in dividend-paying companies from the Eurozone region with quality and growth characteristics which are eligible for inclusion in the Index. The Index also excluded companies based on specified ESG criteria.

● **How did this financial product perform compared with the reference benchmark?**

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at the Investment Manager’s report in the annual report for the ICAV.

● **How did this financial product perform compared with the broad market index?**

As described above, the Index is fundamentally weighted and is comprised of dividend-paying companies from the Eurozone region with quality and growth characteristics, selected based on

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

a revenue exposure and a CRS screening and controlling for tracking error and other risk factors.

During the reporting period, world equities increased by 22.2%, the Index performed 24.1%.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree AT1 CoCo Bond UCITS ETF

Legal entity identifier: 549300MRTM72PCY20F40

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?

Yes	No
<input type="checkbox"/> It made sustainable investments with an environmental objective: ___% <ul style="list-style-type: none"> <input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> It made sustainable investments with a social objective: ___%	<input type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments <ul style="list-style-type: none"> <input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with a social objective <input checked="" type="checkbox"/> It promoted E/S characteristics, but did not make any sustainable investments

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.



To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree AT1 CoCo Bond UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the tobacco industry and small arms sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles in line with the Index methodology.

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

iBoxx Contingent Convertible Liquid Developed Europe AT1 Index (the **Index**), was designed as a reference benchmark to determine whether the Fund was aligned with the environmental and social characteristics it promoted.

● *How did the sustainability indicators perform?*

During the period, the Index applied exclusionary environmental, social and governance (**ESG**) screening and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index. The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

94.93% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). During the reporting period, there were certain assets for which insufficient

ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the ESG data provider.

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

Indicator	Metric Description	Performance (as at 31 December 2023)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

...and compared to previous periods?

The following updates were made to the sustainability indicators for the Fund effective from market close on 17 March 2023 (the **Effective Date**):

Indicator	Previous sustainability indicator for reporting period	Updated Sustainability Indicator
Exposure to Controversial Weapons	The Index has continued to ensure that the Portfolio has 0.00% exposure to companies having any involvement in controversial weapons.	
Exposure to Small Arms	During the previous reporting period, companies were not assessed for involvement in small arms.	Since the Effective Date, companies are assessed for having >5% of revenues derived from the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms.
Exposure to companies involved in tobacco production	During the previous reporting period, companies were assessed for involvement or owning significant shares of companies involved in tobacco production and supplying of tobacco-related products/services and where more than 10% revenue was derived from the distribution of tobacco.	Companies are assessed for involvement or ownership of significant shares of companies involved in tobacco production and supplying of tobacco-related products/services. Effective from the Effective Date, the % assessment of portfolio's exposure to companies deriving revenue from the distribution of tobacco was lowered from >10% to >5%.
Coal exposure	During the previous reporting period, companies were assessed for significant involvement in thermal coal activity, i.e., >25% of revenue derived from thermal coal extraction, or >10% revenue from thermal coal-based power generation.	Effective from the Effective date, the % assessment of Portfolio's exposure derived from thermal coal extraction and thermal coal power-based generation was lowered from >25% and >10% respectively to >5%. Effective from the Effective Date, companies are assessed for >5% of revenue derived from providing tailor-made products and services to support thermal coal extraction.
Exposure to companies involved in unconventional oil & gas exploration/production	During the previous reporting period, companies were not assessed for involvement in unconventional oil and gas exploration/production.	Since the Effective Date, companies are assessed for having >5% of revenues derived from oil sands extraction, or 5% revenues derived from oil and gas exploration in Arctic regions, or 5% revenues derived from shale energy exploration and / or production.

Violations of UNCG principles and OECD Guidelines	The Index has continued to ensure that the Portfolio has 0.00% exposure to companies that violate certain commonly accepted international norms and standards, such as United Nations and OECD guidelines and their underlying conventions.
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- *What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?*

Not applicable as the Fund has not committed to make sustainable investments.

- *How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?*

Not applicable as the Fund has not committed to make sustainable investments.

How were the indicators for adverse impacts on sustainability factors taken into account?

Not applicable.

Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.



How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the Regulatory Technical Standards of Regulation (EU) 2018/2088 (RTS) and two optional PAIs from Tables 2 and 3 of the Annex I of the RTS. The below table provides an overview of exposure to the selected PAIs applicable to the Fund at 31 December 2023.

During the reporting period, the Manager monitored the selected PAI indicators for the Funds on a quarterly basis using an internally developed monitoring system and data received from the Investment Manager and the Fund's ESG data provider. During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.



What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
UBS Group AG	Banks	1.42%	Switzerland
HSBC Holdings PLC	Banks	1.28%	United Kingdom
Banco Santander SA	Banks	1.22%	Spain
NatWest Group PLC	Banks	1.20%	United Kingdom
BNP Paribas SA	Banks	1.18%	France
Banco Santander SA	Banks	1.14%	Spain
Banco Santander SA	Banks	1.12%	Spain
Lloyds Banking Group PLC	Banks	1.09%	United Kingdom

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2023.

Lloyds Banking Group PLC	Banks	1.09%	United Kingdom
HSBC Holdings PLC	Banks	1.09%	United Kingdom
Credit Agricole SA	Banks	1.07%	France
Barclays PLC	Banks	1.06%	United Kingdom
Banco Santander SA	Banks	1.06%	Spain
HSBC Holdings PLC	Banks	1.06%	United Kingdom
Standard Chartered PLC	Banks	1.05%	United Kingdom

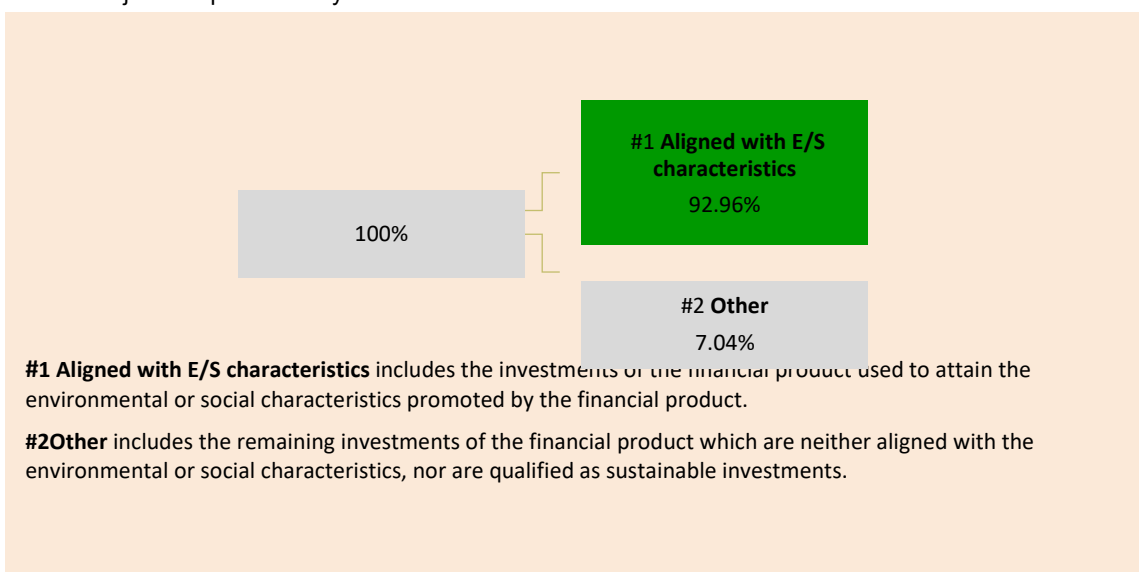
● **What was the proportion of sustainability-related investments?**

Not applicable as the Fund has not committed to make sustainable investments

● **What was the asset allocation?**

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 99.98% of the Fund's assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund's investment's ("#2 Not Sustainable") consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available or not covered by the Fund's ESG data provider. As such, these investments were not aligned with environmental and social objectives promoted by the Fund.

Asset allocation describes the share of investments in specific assets.



● **In which economic sectors were the investments made?**

Please refer to the "Schedule of Investments" included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2023.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments.

Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the "greenness" of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

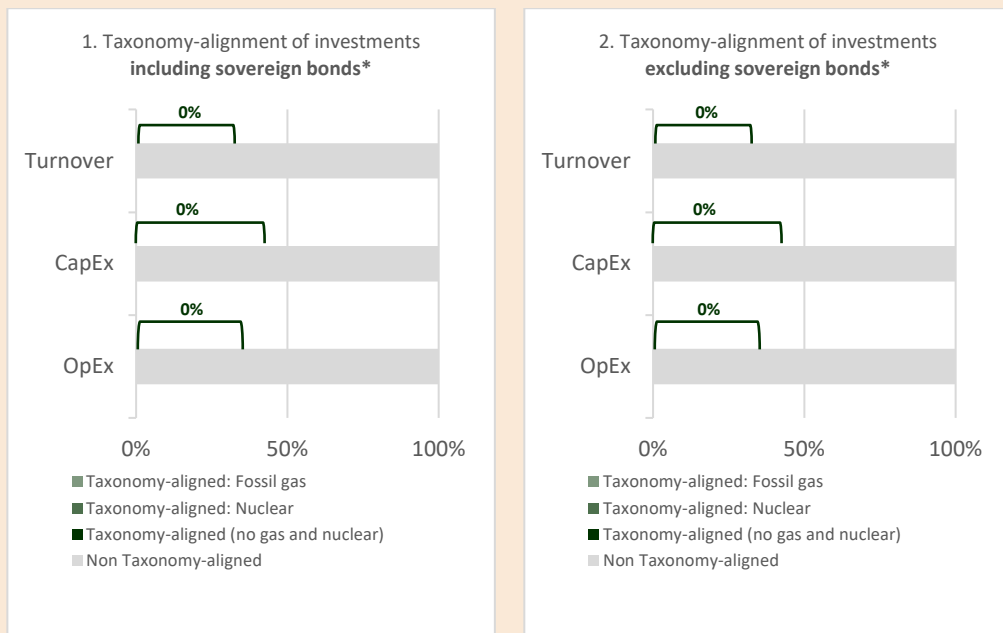
● **Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?**

Yes:

In fossil gas In nuclear energy

No

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.



*For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures

● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0% . The share of investments made in enabling activities was 0%

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

During the previous reporting period ending 31 December 2022, the Fund did not make a commitment to EU Taxonomy aligned investments.

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under “other”, what was their purpose and were there any minimum environmental or social safeguards?

The Fund’s investments were held with a view to achieving the Fund’s investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2023, 7.04% of the Fund’s investment were in ancillary liquid assets (cash and cash equivalents), for liquidity purposes and in order to achieve its investment objective as permitted under the UCITS Regulations and in assets for which ESG data was not available or in assets not covered by the Fund’s ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.



What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities which are further described in the Index methodology.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions, as set out in the methodology for the Index.



How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is designed to reflect the performance of the AT1 CoCos denominated in EUR, USD and GBP issued by financial institutions from European developed markets. The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here:

<https://www.markit.com/Company/Files/DownloadFiles?CMSID=6255ed2eccb7425e81687bc446a5fa27>



How does the reference benchmark differ from a broad market index?

The Index is designed to reflect the performance of financial institutions AT1 CoCos denominated in EUR, USD, and GBP, whilst also screening out bond issuers significantly involved in tobacco, unconventional oil and gas production/exploration, thermal coal and small arms and bond issuers involved in controversial weapons as further described in the Index methodology. In addition, the Index excludes bond issuers that are not in compliance with respect to the UNGCPs and its associated standards, conventions and treaties. The Index rules aim to offer good coverage of the contingent convertible bond universe, whilst upholding minimum standards of investability and liquidity.



How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?

The Fund reflected the performance of the AT1 CoCos denominated in EUR, USD and GBP issued by financial institutions from European developed markets which are eligible for inclusion in the Index. The Index also excluded companies based on specified ESG criteria further described above and in the Index methodology.



How did this financial product perform compared with the reference benchmark?

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager's report in the annual report for the ICAV.

● *How did this financial product perform compared with the broad market index?*

As described above, the Index is fundamentally weighted and invests in AT1 CoCos denominated in EUR, USD and GBP issued by financial institutions from European developed markets which are eligible for inclusion in the Index. During the reporting period, the contingent convertible securities universe increased by 7.82%, the Index performed 5.79%

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree Artificial Intelligence UCITS ETF
549300FIOXO4XSDNC049

Legal entity identifier:

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?	
<input checked="" type="radio"/> <input checked="" type="radio"/> <input type="checkbox"/> Yes	<input checked="" type="radio"/> <input type="radio"/> <input checked="" type="checkbox"/> No
<input type="checkbox"/> It made sustainable investments with an environmental objective: ___% <ul style="list-style-type: none"> <input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> It made sustainable investments with a social objective: ___%	<input type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments <ul style="list-style-type: none"> <input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with a social objective <input checked="" type="checkbox"/> It promoted E/S characteristics, but did not make any sustainable investments

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.



To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree Artificial Intelligence UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the tobacco industry and small arms sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles in line with the Index methodology.

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

Nasdaq CTA Artificial Intelligence Index (the **Index**), was designed as a reference benchmark to determine whether the Fund was aligned with the environmental and social characteristics it promoted.

How did the sustainability indicators perform?

During the period, the Index applied exclusionary environmental, social and governance (**ESG**) screening and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 98.43% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the Fund's ESG data provider.

The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

Indicator	Metric Description	Performance (as at 31 December 2023)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

...and compared to previous periods?

The following updates were made to the sustainability indicators for the Fund effective market close on 17 March 2023 (the **Effective Date**):

Indicator	Previous sustainability indicator for reporting period	Updated Sustainability Indicator
Exposure to Controversial Weapons	The Index has continued to ensure that the Portfolio has 0.00% exposure to companies having any involvement in controversial weapons.	
Exposure to Small Arms	During the previous reporting period, companies were not assessed for involvement in small arms.	Since the Effective Date, companies are assessed for having >5% of revenues derived from the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms.
Exposure to companies involved in tobacco production	During the previous reporting period, companies were assessed for involvement or owning significant shares of companies involved in tobacco production and supplying of tobacco-related products/services and where more than 10% revenue was derived from the distribution of tobacco.	Companies are assessed for involvement or ownership of significant shares of companies involved in tobacco production and supplying of tobacco-related products/services. Effective from the Effective Date, the % assessment of portfolio's exposure to companies deriving revenue from the distribution of tobacco was lowered from >10% to >5%.
Coal exposure	During the previous reporting period, companies were assessed for significant involvement in thermal coal activity, i.e., >25% of revenue derived from thermal coal extraction, or >10% revenue from thermal coal-based power generation.	Effective from the Effective date, the % assessment of Portfolio's exposure derived from thermal coal extraction and thermal coal power-based generation was lowered from >25% and >10% respectively to >5%. Effective from the Effective Date, companies are assessed for >5% of revenue derived from providing tailor-made products and services to support thermal coal extraction.
Exposure to companies involved in unconventional oil & gas exploration/production	During the previous reporting period, companies were not assessed for involvement in unconventional oil and gas exploration/production.	Since the Effective Date, companies are assessed for having >5% of revenues derived from oil sands extraction, or 5% revenues derived from oil and gas exploration in Arctic regions, or 5% revenues derived from shale energy exploration and / or production.
Violations of UNCG principles and OECD Guidelines	The Index has continued to ensure that the Portfolio has 0.00% exposure to companies that violate certain commonly accepted international norms and standards, such as United Nations and OECD guidelines and their underlying conventions.	

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-



What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?

Not applicable as the Fund has not committed to make sustainable investments.

How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?

Not applicable as the Fund has not committed to make sustainable investments.

How were the indicators for adverse impacts on sustainability factors taken into account?

Not applicable.

Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.

How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies are were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the regulatory technical standards of Regulation 2019/2088 (RTS) and two optional PAIs from Tables 2 and 3 of the Annex I of the RTS.

During the reporting period, the Manager monitored the selected PAI indicators for the Fund on an quarterly basis using an internally developed monitoring system and data received from the Investment Manager and the Fund's ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against an absolute or relative threshold having regard to the individual PAI indicator and underlying metric set out in the RTS.

During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle



What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
SentinelOne, Inc.	Software	3.02%	United States
MediaTek, Inc.	Semiconductors	2.91%	Taiwan
UiPath, Inc.	Software	2.88%	United States
Advanced Micro Devices, Inc.	Semiconductors	2.68%	United States
PKSHA Technology, Inc.	Software	2.59%	Japan
QUALCOMM, Inc.	Semiconductors	2.43%	United States
Micron Technology, Inc.	Semiconductors	2.35%	United States
Broadcom, Inc.	Semiconductors	2.33%	United States
Upstart Holdings, Inc.	Diversified Financial	2.33%	United States
SK Hynix, Inc.	Semiconductors	2.30%	South Korea
United Microelectronics Corp.	Semiconductors	2.28%	Taiwan
Realtek Semiconductor Corp.	Semiconductors	2.27%	Taiwan
Dassault Systemes SE	Software	2.24%	France

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2023.

Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the “greenness” of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

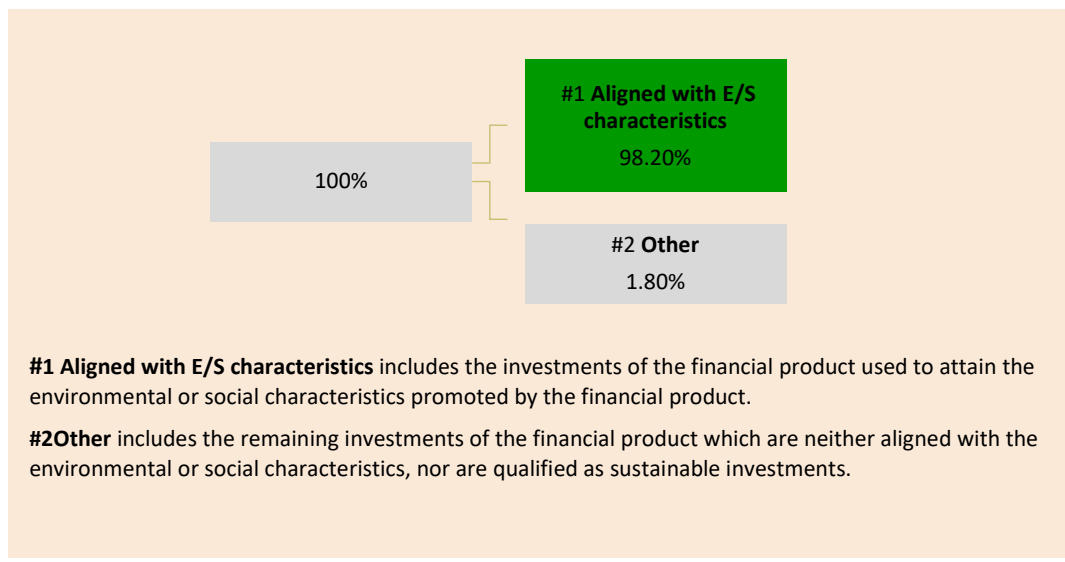
Mobileye Global, Inc.	Auto Parts & Equipment	2.23%	United States
Infineon Technologies AG	Semiconductors	2.23%	Germany

What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments

● *What was the asset allocation?*

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 98.20% of the Fund’s assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund’s investment’s (“#2 Not Sustainable”) consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available. As such, these investments were not aligned with environmental and social objectives promoted by the Fund..



Asset allocation describes the share of investments in specific assets.

● *In which economic sectors were the investments made?*

Please refer to the “Schedule of Investments” included in the annual report for the ICAV for all information on the Fund’s geographical and industry exposure as at 31 December 2023.

To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund’s investment strategy. The EU Taxonomy alignment figures are based on figures provided by the Fund’s ESG data provider.

Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) and/or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.

Enabling activities directly enable other activities to make a substantial contribution to an environmental objective.

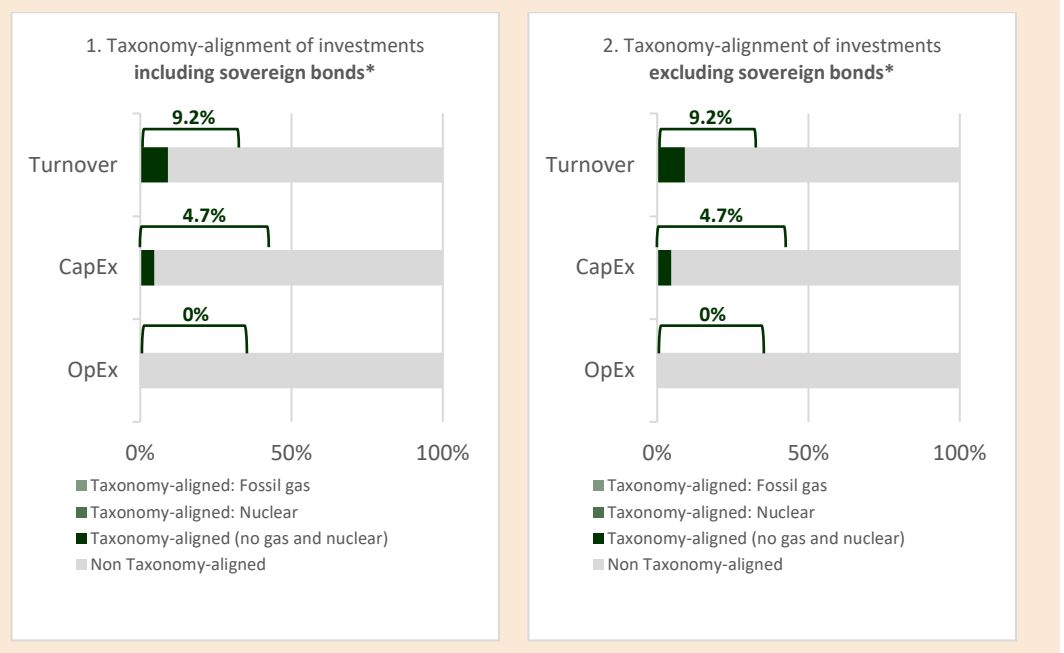
Transitional activities are activities for which low-carbon alternatives are not yet available and among others have greenhouse gas emission levels corresponding to the best performance.

● **Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?**

Yes: In fossil gas In nuclear energy

No:

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.



*For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures

● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0% . The share of investments made in enabling activities was 9.2%

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

During the previous reporting period ending 31 December 2022 the Fund did not make a commitment to EU Taxonomy aligned investments. As at 31 December 2023, the share of incidental EU Taxonomy-aligned investments was slightly higher compared with the previous reporting period.

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under “other”, what was their purpose and were there any minimum environmental or social safeguards?

The Fund’s investments were held with a view to achieving the Fund’s investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2023, 1.80% of the Fund’s investment were in ancillary liquid assets (cash and cash equivalents), for liquidity purposes and in order to achieve its investment objective as permitted under the UCITS Regulations and in assets for which ESG data was not available or in assets not covered by the Fund’s ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.



What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UNGPs, the OECD Guidelines for Multinational Enterprises and their underlying conventions, as set out in the methodology for the Index.



How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is designed to track the performance companies engaged in artificial intelligence (AI) as determined by the Consumer Technology Association (CTA). Companies in the eligible universe are classified into three groups based on each company’s position in the AI value chain and its estimated revenue exposure to AI:

Enhancers: Companies who are a prominent force within AI, but whose relevant product or service within AI is not currently a core part of their revenue

Enablers: Companies who are key players in the AI space, with some of their core products and services enabling the continued development of AI

Engagers: Companies whose main focus is in providing AI-powered products and services. The Index is also aligned with ESG factors using exclusion criteria.

The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excludes companies engaged in specific activities, such as involvement in controversial weapons, tobacco, unconventional oil and gas exploration/production, thermal coal or small arm activities described in more detail above.

Further information on the methodology used for the calculation of the designated index can be found here:

<https://www.wisdomtree.eu/-/media/eu-media-files/other-documents/index/wt/index-methodology/nasdaq-cta-artificial-intelligence-index-methodology.pdf> .



How does the reference benchmark differ from a broad market index?

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

The Index was designed track the performance of companies engaged in AI as determined by the CTA. AI companies are those classified as an enabler, engager or enhancer by the CTA as described above. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into accounts. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

- *How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?*

The Index tracked the performance of companies engaged in AI. The Index also excluded companies based on specified ESG criteria.

- *How did this financial product perform compared with the reference benchmark?*

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager's report in the annual report for the ICAV.

- *How did this financial product perform compared with the broad market index?*

As described above, the Index was designed in collaboration between WisdomTree and technology market experts NASDAQ and the CTA and is designed to track the performance of companies which are enhancing, enabling, or engaging AI and, in addition, takes into account ESG considerations and applies relevant exclusions.

During the reporting period, world equities increased by 22%, the Index performed 6.2%.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree Cloud Computing UCITS ETF
549300V5ZPJ43OIR246

Legal entity identifier:

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?

<input checked="" type="radio"/> <input type="radio"/> Yes	<input checked="" type="radio"/> <input type="radio"/> No
<input type="checkbox"/> It made sustainable investments with an environmental objective: ___% <ul style="list-style-type: none"> <input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> It made sustainable investments with a social objective: ___%	<input type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments <ul style="list-style-type: none"> <input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with a social objective <input checked="" type="checkbox"/> It promoted E/S characteristics, but did not make any sustainable investments

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

To what extent were the environmental and/or social characteristics promoted by this financial product met?



WisdomTree Cloud Computing UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the tobacco industry and small arms sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles in line with the Index methodology.

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

BVP Nasdaq Emerging Cloud NTR Index (the **Index**), was designed as a reference benchmark to determine whether the Fund was aligned with the environmental and social characteristics it promoted.

● *How did the sustainability indicators perform?*

During the period, the Index applied environmental, social and governance (**ESG**) and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 100% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). During the

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

reporting period, there were certain assets for which insufficient ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the ESG data provider.

The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

Indicator	Metric Description	Performance (as at 31 December 2023)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

...and compared to previous periods?

The following updates were made to the sustainability indicators for the Fund effective from market close on 17 March 2023 (the **Effective Date**):

Indicator	Previous sustainability indicator for reporting period	Updated Sustainability Indicator
Exposure to Controversial Weapons	The Index has continued to ensure that the Portfolio has 0.00% exposure to companies having any involvement in controversial weapons.	
Exposure to Small Arms	During the previous reporting period, companies were not assessed for involvement in small arms.	Since the Effective Date, companies are assessed for having >5% of revenues derived from the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms.
Exposure to companies involved in tobacco production	During the previous reporting period, companies were assessed for involvement or owning significant shares of companies involved in tobacco production and supplying of tobacco-related products/services and where more than 10% revenue was derived from the distribution of tobacco.	Companies are assessed for involvement or ownership of significant shares of companies involved in tobacco production and supplying of tobacco-related products/services. Effective from the Effective Date, the % assessment of portfolio's exposure to companies deriving revenue from the distribution of tobacco was lowered from >10% to >5%.
Coal exposure	During the previous reporting period, companies were assessed for significant involvement in thermal coal activity, i.e., >25% of revenue derived from thermal coal extraction, or >10% revenue from thermal coal-based power generation.	Effective from the Effective date, the % assessment of Portfolio's exposure derived from thermal coal extraction and thermal coal power-based generation was lowered from >25% and >10% respectively to >5%. Effective from the Effective Date, companies are assessed for >5% of revenue derived from providing tailor-made products and services to support thermal coal extraction.
Exposure to companies involved in unconventional oil & gas exploration/production	During the previous reporting period, companies were not assessed for involvement in unconventional oil and gas exploration/production.	Since the Effective Date, companies are assessed for having >5% of revenues derived from oil sands extraction, or 5% revenues derived from oil and gas exploration in Arctic regions, or 5% revenues derived from shale energy exploration and / or production.
Violations of UNCG principles and OECD Guidelines	The Index has continued to ensure that the Portfolio has 0.00% exposure to companies that violate certain commonly accepted international norms and standards, such as United Nations and OECD guidelines and their underlying conventions.	

- *What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?*

Not applicable as the Fund has not committed to make sustainable investments.

- *How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?*

Not applicable as the Fund has not committed to make sustainable investments.

How were the indicators for adverse impacts on sustainability factors taken into account?

Not applicable.

Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.



Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies are were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the Regulation 2019/2088 (**RTS**) and two optional PAIs from Tables 2 and 3 of the Annex I of the RTS.

During the reporting period, the Manager monitored the selected PAI indicators for the Fund on an quarterly basis using an internally developed monitoring system and data received from the Investment Manager and the Fund's ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against an absolute or relative threshold having regard to the individual PAI indicator and underlying metric set out in the RTS.

During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

What were the top investments of this financial product?



The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2023.

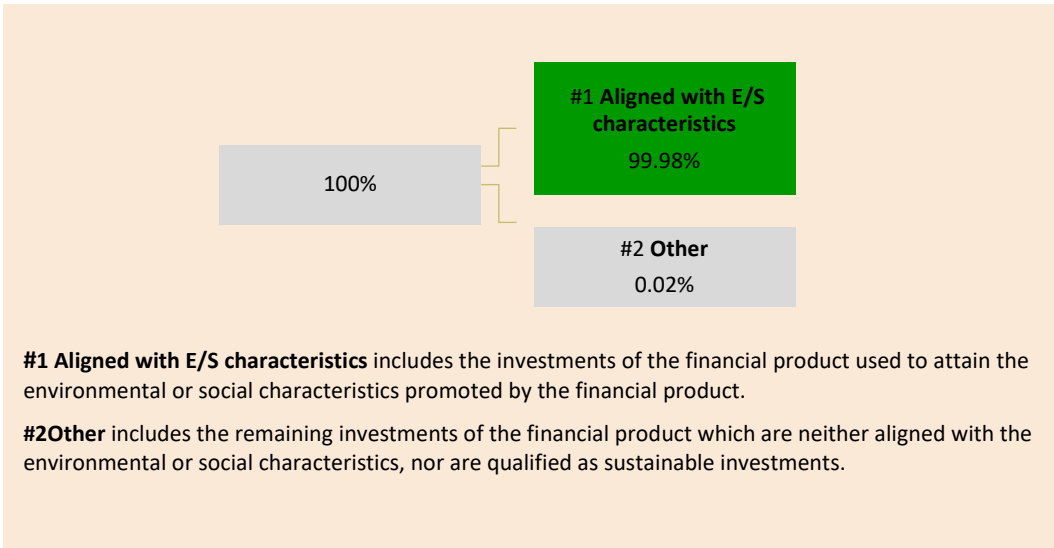
Largest investments	Sector	% Assets	Country
SentinelOne, Inc.	Software	2.35%	United States
Elastic NV	Software	2.33%	Netherlands
Crowdstrike Holdings, Inc.	Computers	2.15%	United States
UiPath, Inc.	Software	2.08%	United States
Zscaler, Inc.	Computers	2.01%	United States
Shopify, Inc.	Internet	1.82%	Canada
Gitlab, Inc.	Software	1.76%	United States
Wix.com Ltd.	Internet	1.75%	Israel
Cloudflare, Inc.	Software	1.75%	United States
Block, Inc.	Commercial Services	1.69%	United States
Qualys, Inc.	Computers	1.68%	United States
Snowflake, Inc.	Software	1.67%	United States
Sprout Social, Inc.	Software	1.64%	United States
Q2 Holdings, Inc.	Internet	1.63%	United States
Braze, Inc.	Software	1.62%	Netherlands

What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments

What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 99.98% of the Fund's assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund's investment's ("#2 Not Sustainable") consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available. As such, these investments were not aligned with environmental and social objectives promoted by the Fund



In which economic sectors were the investments made?

Please refer to the "Schedule of Investments" included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2023.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments.

Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?

Yes:

In fossil gas In nuclear energy

No

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

Taxonomy-aligned activities are expressed as a share of:

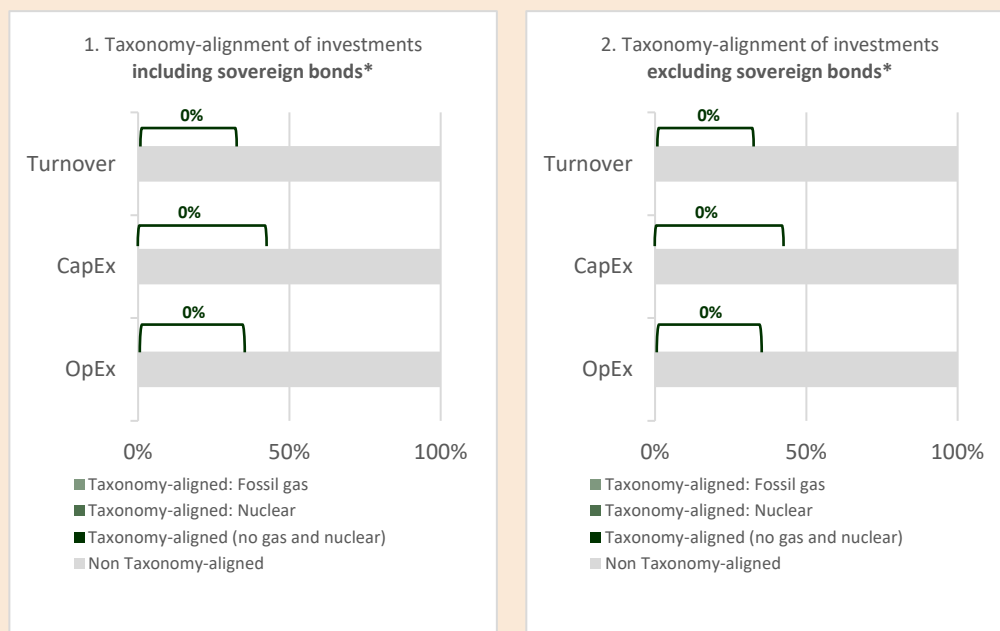
- **turnover** reflects the "greenness" of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.

Enabling activities directly enable other activities to make a substantial contribution to an environmental objective.

Transitional activities are activities for which low-carbon alternatives are not yet available and among others have greenhouse gas emission levels corresponding to the best performance.

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.



*For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures

What was the share of investments made in transitional and enabling activities?

The share of investments made in transitional activities was 0% . The share of investments made in enabling activities was 0%

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

During the previous reporting period ending 31 December 2022, the Fund did not make a commitment to EU Taxonomy aligned investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.

What investments were included under “other”, what was their purpose and were there any minimum environmental or social safeguards?

The Fund’s investments were held with a view to achieving the Fund’s investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2023, 0.02% of the Fund’s investment were in ancillary liquid assets (cash and cash equivalents), for liquidity purposes and in order to achieve its investment objective as permitted under the UCITS Regulations and in assets for which ESG data was not available or in assets not covered by the Fund’s ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.



What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UN GC Principles, the UN GPs the OECD Guidelines for Multinational Enterprises and their underlying conventions, as set out in the methodology for the Index.



How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is designed to track the performance of emerging public companies primarily involved in providing cloud software and services to their customers as determined by Bessemer Venture Partners (**BVP**). To be eligible for inclusion in the Index, a company must derive the majority of its revenue from business-oriented software products via a cloud delivery or cloud economic model, and meet the revenue growth criteria.

The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

● How does the reference benchmark differ from a broad market index?

The Index was designed track the performance of emerging public companies primarily involved in providing cloud software and services to their customers. The Index is also aligned with ESG factors using exclusion criteria. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

● How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?

The Index was designed track the performance of emerging public companies primarily involved in providing cloud software and services to their customers. The Index also excluded companies based on specified ESG criteria described further above and in the Index methodology.

● How did this financial product perform compared with the reference benchmark?

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager's report in the annual report for the ICAV.

● How did this financial product perform compared with the broad market index?

As described above, the Index was designed by the technology market experts NASDAQ and BVP to track the performance of companies primarily involved in providing cloud software and services and, in addition, takes into account ESG considerations and applies relevant exclusions.

During the reporting period, world equities increased by 22%, the Index performed 40.1%.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree Battery Solutions UCITS ETF
5493004C7HV76SE51G24

Legal entity identifier:

Environmental and/or social characteristics

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

Did this financial product have a sustainable investment objective?

<input checked="" type="radio"/> <input type="radio"/> Yes	<input type="radio"/> <input checked="" type="radio"/> <input checked="" type="checkbox"/> No
<input type="checkbox"/> It made sustainable investments with an environmental objective: ____% <ul style="list-style-type: none"> <input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy 	<input checked="" type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of 18% of sustainable investments <ul style="list-style-type: none"> <input checked="" type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with a social objective
<input type="checkbox"/> It made sustainable investments with a social objective: ____%	<input type="checkbox"/> It promoted E/S characteristics, but did not make any sustainable investments

To what extent were the environmental and/or social characteristics promoted by this financial product met?



WisdomTree Battery Solutions UCITS ETF (the **Fund**) promoted the environmental characteristic of reduction in carbon emissions generated, primarily, by road transportation and power production, scaling up renewable energy delivery and energy transition. The Fund promoted these characteristics by offering an investment case supporting the evolution of battery and energy storage solutions (**BESS**).

The Fund additionally promoted the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the tobacco industry and small arms sectors and companies involved in controversial weapons as well as companies which did not adhere to internationally accepted human rights, labour standards or anti-corruption principles in line with the Index methodology

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

A reference benchmark, the WisdomTree Battery Solutions Index (the **Index**) was designed for the purpose of attaining this environmental characteristic promoted by the Fund. The Index reviewed companies' involvement in BESS based on revenue exposure to BESS and an intensity rating developed by third party BESS specialists, which determined companies' alignment to the reduction

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

in carbon emissions as further described in the Index methodology. Only companies with greater than 20% revenue exposure to BESS were included in the Index

How did the sustainability indicators perform?

Sustainability indicators measure how the environmental or social characteristics promoted by the Fund are attained.

During the reporting period, the Fund observed indicators linked to individual United Nations Sustainable Development Goals (**UN SDGs**) to measure the attainment of the environmental characteristic of reduction in carbon emissions. A company's UN SDG alignment considers the most significant contributions its products and services make, which are aligned with specific targets under the UN SDG framework. Contribution towards the following UN SDGs was assessed during the reporting period based on data provided by the Fund's ESG data provider:

UN SDG 7: Affordable & Clean Energy; and
UN SDG 13: Climate Action.

During the reporting period, the weighted share of investments in the portfolio positively contributing to the above UN SDGs was 51.74% according to data provided by the Fund's ESG data provider.

Additionally, the Index applied environmental, social and governance (**ESG**) screening and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index using data provided by the Fund's ESG data provider.

Based on ESG data coverage by the Fund's ESG data provider, 96.97% of the portfolio of the Fund was aligned with the ESG and GSS screening criteria applied by the Index (the **Portfolio**). During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or not covered by the Fund's ESG data provider.

The following sustainability indicators measured the environmental and social characteristics promoted by the Fund:

Indicator	Metric Description	Performance (as at 31 December 2023)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from	0.00%

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

	tailor-made products and services that support thermal coal extraction.	
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

● **...and compared to previous periods?**

The following updates were made to the sustainability indicators for the Fund effective from market close on 8 March 2023 (the **Effective Date**):

Indicator	Previous sustainability indicator for reporting period	Updated Sustainability Indicator
Exposure to Controversial Weapons	The Index has continued to ensure that the Portfolio has 0.00% exposure to companies having any involvement in controversial weapons.	
Exposure to Small Arms	During the previous reporting period, companies were not assessed for involvement in small arms.	Since the Effective Date, companies are assessed for having >5% of revenues derived from the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms.
Exposure to companies involved in tobacco production	During the previous reporting period, companies were assessed for involvement or owning significant shares of companies involved in tobacco production and supplying of tobacco-related products/services and where more than 10% revenue was derived from the distribution of tobacco.	Companies are assessed for involvement or ownership of significant shares of companies involved in tobacco production and supplying of tobacco-related products/services. Effective from the Effective Date, the % assessment of portfolio's exposure to companies deriving revenue from the distribution of tobacco was lowered from >10% to >5%.
Coal exposure	During the previous reporting period, companies were assessed for significant involvement in thermal coal activity, i.e., >25% of	Effective from the Effective date, the % assessment of Portfolio's exposure derived from thermal coal extraction and thermal coal power-based generation was

	revenue derived from thermal coal extraction, or >10% revenue from thermal coal-based power generation.	lowered from >25% and >10% respectively to >5%. Effective from the Effective Date, companies are assessed for >5% of revenue derived from providing tailor-made products and services to support thermal coal extraction.
Exposure to companies involved in unconventional oil & gas exploration/production	During the previous reporting period, companies were not assessed for involvement in unconventional oil and gas exploration/production.	Since the Effective Date, companies are assessed for having >5% of revenues derived from oil sands extraction, or 5% revenues derived from oil and gas exploration in Arctic regions, or 5% revenues derived from shale energy exploration and / or production.
Violations of UNGC principles and OECD Guidelines	The Index has continued to ensure that the Portfolio has 0.00% exposure to companies that violate certain commonly accepted international norms and standards, such as United Nations and OECD guidelines and their underlying conventions.	

● **What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?**

The sustainable portion of the Fund's investments were in companies primarily involved in BESS which are considered to contribute to the environmental objective of climate change mitigation as business activities of companies considered sustainable investments resulted in greenhouse gas reduction, including carbon, emission reductions in transport, stationary and off-grid energy storage and other industrial applications.

● **How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?**

The Fund assessed the economic activities carried out by the investee companies regarded as sustainable investments against the do no significant harm (DNSH) criteria as part of the technical screening criteria (TSC) established in accordance with the EU Taxonomy. The DNSH assessment was carried out to ensure that the economic activities of the Fund's sustainable investments did not significantly harm any of the six environmental objectives of the EU Taxonomy. This assessment was undertaken on the sustainable portion of the Fund's investments as part of the TSC by the Fund's ESG data provider.

In addition to the DNSH criteria, taxonomy-aligned activities must make a substantial contribution to one of the EU Taxonomy's six environmental objectives and have minimum safeguards in place to comply with international norms and standards.

During the reporting period, third-party data was relied on for determining taxonomy-alignment. Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive). This position may change over time once reported EU Taxonomy data becomes available.

— **How were the indicators for adverse impacts on sustainability factors taken into account?**

The exclusionary criteria and GSS assessment described above to determine eligibility for inclusion in the Index excluded companies with activities that would significantly harm other environmental or social objectives. In addition, in order to be taxonomy-aligned and considered as a sustainable investment for the Fund, a company must have minimum safeguards in place, as provided for in Article 18 of the EU Taxonomy, to comply with

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.



international norms and standards. This approach took account of the following indicators for PAIs (**PAI Indicators**) of investee companies based on Table 1 of Annex I of the Regulatory Technical Standards of Regulation 2019/2088 (**RTS**):

CLIMATE AND OTHER ENVIRONMENT-RELATED INDICATORS

1. Exposure to companies active in the fossil fuel sector (**Table 1 PAI Indicator 4**)
2. Share of non-renewable energy consumption and production (**Table 1 PAI Indicator 5**)

INDICATORS FOR SOCIAL AND EMPLOYEE, RESPECT FOR HUMAN RIGHTS, ANTICORRUPTION AND ANTI-BRIBERY MATTERS

1. Violations of UNGCP and OECD Guidelines for Multinational Enterprises (**Table 1 PAI Indicator 10**)
2. Lack of processes and compliance mechanisms to monitor compliance with UNGCP and OECD Guidelines for Multinational Enterprises (**Table 1 PAI Indicator 11**)
3. Exposure to controversial weapons (**Table 1 PAI Indicator 14**)

In addition, the GSS categorises issues that arise for companies which are mapped to the UNGCPs (**GSS Issue Indicators**). A non-exhaustive list of the GSS Issue Indicators linked to PAIs which show no significant harm caused by the Fund's sustainable investments include energy use and greenhouse gas emissions, water use, discharges and releases, spills resulting in environmental impacts and emissions, effluents, and waste.

— — *Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:*

As outlined above, companies are excluded from the Index that are non-compliant based the GSS assessment carried out by the Fund's ESG data provider. This assessment identifies companies that violate or are at risk of violating commonly accepted international norms and standards such as UNGC principles, which include Human Rights, Labour, Environment and Corruption considerations, UN Guiding Principles on Business and Human Rights (**UNGPs**) and OECD Guidelines for Multinational Enterprises and their underlying conventions. Companies on the UN, US and EU sanctions lists are excluded. Companies designated under the US Executive Order 13959 are also excluded from the Index. In addition, in order to be taxonomy-aligned, a company must have minimum safeguards in place provided to comply with international norms and standards in accordance with Article 18 of the EU Taxonomy.

The EU Taxonomy sets out a "do not significant harm" principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The "do no significant harm" principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies are were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the RTS and two optional PAIs from Tables 2 and 3 of the Annex I of the RTS.

During the reporting period, the Manager monitored the selected PAI indicators for the Fund on a quarterly basis using an internally developed monitoring system and data received from the Investment Manager and the Fund's ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against an absolute or relative threshold having regard to the individual PAI indicator and underlying metric set out in the RTS. During the reporting period, the Fund did not exhibit

The list includes the investments constituting the greatest proportion of investments of the financial product during the reporting period which is: 31 December 2023.

sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

What were the top investments of this financial product?



Largest investments	Sector	% Assets	Country
Bloom Energy Corp.	Machinery, Construction & Mining	4.34%	United States
Joby Aviation, Inc.	Aerospace & Defense	3.96%	United States
Archer Aviation, Inc.	Aerospace & Defense	3.82%	United States
E.ON SE	Utilities — Electric	3.41%	Germany
Bayerische Motoren Werke AG	Auto Manufacturers	3.37%	Germany
Livent Corp.	Chemicals	2.53%	United States
Siemens AG	Miscellaneous Manufacturers	2.35%	Germany
Wartsila OYJ Abp	Machinery — Diversified	2.34%	Finland
Mitsubishi Heavy Industries Ltd.	Machinery, Construction & Mining	2.21%	Japan
Ballard Power Systems, Inc.	Energy – Alternate Sources	2.02%	Canada
Alfen NV	Engineering & Construction	1.94%	Netherlands
Camel Group Co. Ltd.	Electrical Components & Equipment	1.83%	People's Republic of China
TDK Corp.	Electronics	1.74%	Japan
Qingdao TGOOD Electric Co. Ltd.	Electrical Components & Equipment	1.64%	People's Republic of China
Mineral Resources Ltd.	Iron & Steel	1.58%	Australia



What was the proportion of sustainability-related investments?

18% of Investments made by the Fund were sustainable investments based on alignment with the EU Taxonomy.

What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 96.48% of the Fund's assets aligned with the environmental and social characteristics promoted by the Fund. The remaining portion of the Fund's investment's ("#2Other") consisted of ancillary liquid assets (cash and cash equivalents) as assets for for which relevant ESG data was not available. As such, these investments were not aligned with ESG characteristics promoted by the Fund.

18% of the investments made by the Fund qualified as sustainable investments with an environmental objective and were aligned with EU Taxonomy.

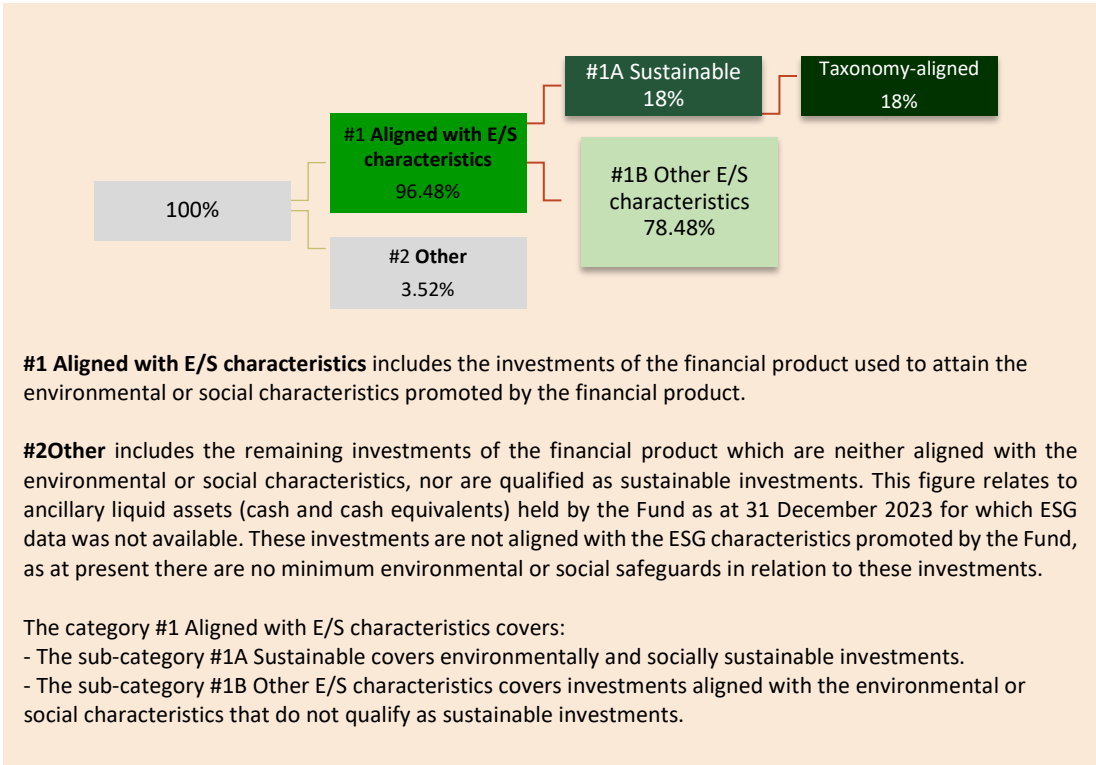
Asset allocation describes the share of investments in specific assets.

Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the "greenness" of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

Enabling activities directly enable other activities to make a substantial contribution to an environmental objective.

Transitional activities are activities for which low-carbon alternatives are not yet available and among others have greenhouse gas emission levels corresponding to the best performance.



In which economic sectors were the investments made?

Please refer to the “Schedule of Investments” included in the annual report for the ICAV for all information on the Fund’s geographical and industry exposure as at 31 December 2023.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reporting period, the Fund committed 10% it’s assets to EU Taxonomy aligned investments. However, as at 31 December 2023, the EU Taxonomy alignment figure for the Fund was 18% as reported below.

The figures below are provided by the Fund’s ESG data provider for the reporting period. Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) and/or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

● Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?

Yes

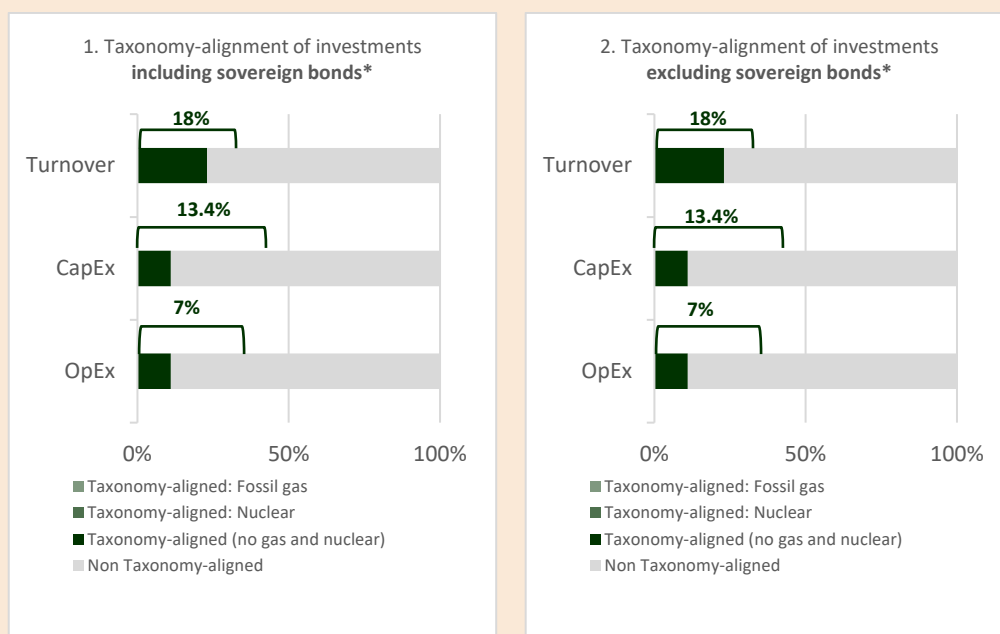
In fossil gas In nuclear energy

No

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change (“climate change mitigation”) and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.



* For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures.

● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in enabling activities was 17.4%. The share of investments made in transitional activities was 0%. The remaining 0.6% of aligned investments were own performance, meaning economic activities that make a substantial contribution to climate change mitigation based on their own performance.

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reporting periods?**

During the previous reporting period the Fund committed 10% NAV to EU Taxonomy aligned investments. The table below shows the comparison of EU Taxonomy aligned investments as at 31 December 2023 compared to the previous reporting period ending 31 December 2022 (the "Previous Reporting Period"). Similar to the Previous Reporting Period, the majority of investments were made in enabling activities.

EU Taxonomy alignment of investments	Previous Reporting Period (31 December 2022)	Current Reporting Period (31 December 2023)
Turnover	23%	18%
CapEx	11%	13.4%
OpEx	11%	7%



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

There were no sustainable investments made by the Fund not aligned with EU Taxonomy.



What was the share of socially sustainable investments?

0%



What investments were included under “other”, what was their purpose and were there any minimum environmental or social safeguards?

The Fund’s investments were held with a view to achieving the Fund’s investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2023, 3.52% of the Fund’s investments were in ancillary liquid assets (cash and cash equivalents), for liquidity purposes to achieve its investment objective as permitted under the UCITS Regulations and in assets for which ESG data was not available or in assets not covered by the Fund’s ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.



What actions have been taken to meet the environmental and/or social characteristics during the reporting period ?

During the reporting period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities outlined in the Index methodology.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UNGPs, the OECD Guidelines for Multinational Enterprises and their underlying conventions. as set out in the methodology for the Index.



How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the the environmental and social characteristics it promotes. The Index is designed to track the performance of companies primarily involved in BESS. The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

How does the reference benchmark differ from a broad market index?

The Index was developed by WisdomTree in collaboration with third party specialists in BESS to identify companies operating across the battery value chain. A scoring process helps identify parts of the value chain that deserve a higher weight and then individual companies are also scored on the basis of their exposure to the battery theme.

The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

- ***How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?***

The Index tracked the performance of companies primarily involved in BESS. The Index also excluded companies based on specified ESG criteria further described above and in the Index methodology.

- ***How did this financial product perform compared with the reference benchmark?***

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager's report in the annual report for the ICAV.

● ***How did this financial product perform compared with the broad market index?***

As described above, the Index was developed in order to track the performance of publically traded companies primarily involved in BESS and, in addition, takes into account ESG considerations and applies relevant exclusions.

During the reporting period ending 31 December 2022, world equities increased by 22%, the Index performed -5.1%.

Product name: WisdomTree Cybersecurity UCITS ETF
549300S2G8DMVQ73O735

Legal entity identifier:

Environmental and/or social characteristics

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

Did this financial product have a sustainable investment objective?

<input checked="" type="radio"/> <input type="radio"/> Yes	<input type="radio"/> <input checked="" type="radio"/> <input checked="" type="checkbox"/> No
<input type="checkbox"/> It made sustainable investments with an environmental objective: ___% <ul style="list-style-type: none"> <input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> It made sustainable investments with a social objective: ___%	<input type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments <ul style="list-style-type: none"> <input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with a social objective <input checked="" type="checkbox"/> It promoted E/S characteristics, but did not make any sustainable investments



To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree Cybersecurity UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the tobacco industry and small arms sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles in line with Index methodology.

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

WisdomTree Team8 Cybersecurity UCITS Index (the **Index**), was designed as a reference benchmark to determine whether the Fund was aligned with the environmental and social characteristics it promoted.

● *How did the sustainability indicators perform?*

During the period, the Index applied environmental, social and governance (**ESG**) and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 100% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the Fund's ESG data provider.

The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

Indicator	Metric Description	Performance (as at 31 December 2023)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

● *...and compared to previous periods?*

The following updates were made to the sustainability indicators for the Fund effective from market close on 8 March 2023 (the **Effective Date**):

Indicator	Previous sustainability indicator for reporting period	Updated Sustainability Indicator
Exposure to Controversial Weapons	The Index has continued to ensure that the Portfolio has 0.00% exposure to companies having any involvement in controversial weapons.	
Exposure to Small Arms	During the previous reporting period, companies were not assessed for involvement in small arms.	Since the Effective Date, companies are assessed for having >5% of revenues derived from the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms.
Exposure to companies involved in tobacco production	During the previous reporting period, companies were assessed for involvement or owning significant shares of companies involved in tobacco production and supplying of tobacco-related products/services and where more than 10% revenue was derived from the distribution of tobacco.	Companies are assessed for involvement or ownership of significant shares of companies involved in tobacco production and supplying of tobacco-related products/services. Effective from the Effective Date, the % assessment of portfolio's exposure to companies deriving revenue from the distribution of tobacco was lowered from >10% to >5%.
Coal exposure	During the previous reporting period, companies were assessed for significant involvement in thermal coal activity, i.e., >25% of revenue derived from thermal coal extraction, or >10% revenue from thermal coal-based power generation.	Effective from the Effective date, the % assessment of Portfolio's exposure derived from thermal coal extraction and thermal coal power-based generation was lowered from >25% and >10% respectively to >5%. Effective from the Effective Date, companies are assessed for >5% of revenue derived from providing tailor-made products and services to support thermal coal extraction.
Exposure to companies involved in unconventional oil & gas exploration/production	During the previous reporting period, companies were not assessed for involvement in unconventional oil and gas exploration/production.	Since the Effective Date, companies are assessed for having >5% of revenues derived from oil sands extraction, or 5% revenues derived from oil and gas exploration in Arctic regions, or 5% revenues derived from shale energy exploration and / or production.
Violations of UNGC principles and OECD Guidelines	The Index has continued to ensure that the Portfolio has 0.00% exposure to companies that violate certain commonly accepted international norms and standards, such as United Nations and OECD guidelines and their underlying conventions.	

- *What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?*

Not applicable as the Fund has not committed to make sustainable investments.

- *How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?*

Not applicable as the Fund has not committed to make sustainable investments.

How were the indicators for adverse impacts on sustainability factors taken into account?

Not applicable.

Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.



Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies are were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the regulatory technical standards of Regulation 2019/2088 (RTS) and two optional PAIs from Tables 2 and 3 of the Annex I of the RTS.

During the reporting period, the Manager monitored the selected PAI indicators for the Fund on an quarterly basis using an internally developed monitoring system and data received from the Investment Manager and the Fund's ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against an absolute or relative threshold having regard to the individual PAI indicator and underlying metric set out in RTS. During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.



What were the top investments of this financial product?

The list includes the investments constituting **the greatest proportion of investments** of the financial product during the reference period which is: 31 December 2023.

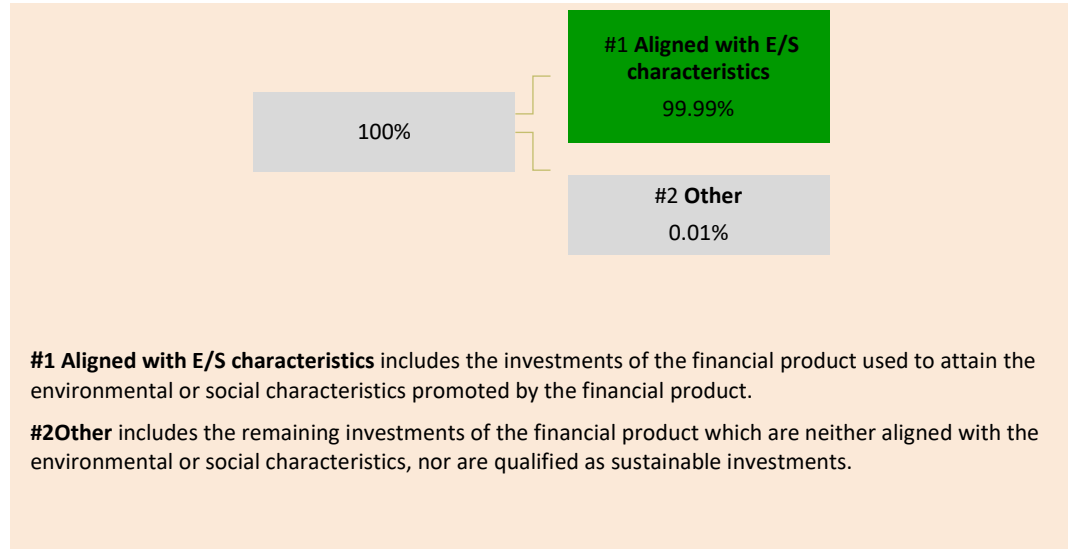
Largest investments	Sector	% Assets	Country
SentinelOne, Inc.	Software	6.67%	United States
CrowdStrike Holdings, Inc.	Computers	6.25%	United States
Elastic NV	Software	5.95%	Netherlands
Zscaler, Inc.	Computers	5.66%	United States
Cloudflare, Inc.	Software	5.46%	United States
Datadog, Inc.	Software	5.11%	United States
Varonis Systems, Inc.	Computers	5.01%	United States
Palo Alto Networks, Inc.	Internet	4.88%	United States
Rapid7, Inc.	Computers	4.80%	United States
CyberArk Software Ltd.	Computers	4.40%	Isreal
Trend Micro, Inc.	Internet	4.37%	Japan
Qualys, Inc.	Computers	4.32%	United States
Tenable Holdings, Inc.	Computers	4.28%	United States
Okta, Inc.	Internet	4.26%	United States
Akamai Technologies, Inc.	Software	3.82%	United States

● **What was the proportion of sustainability-related investments?**

Not applicable as the Fund has not committed to make sustainable investments

● **What was the asset allocation?**

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 99.99% of the Fund's assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund's investment's ("#2 Not Sustainable") consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available. As such, these investments were not aligned with environmental and social objectives promoted by the Fund.



● **In which economic sectors were the investments made?**

Please refer to the "Schedule of Investments" included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2023.

● **To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?**

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments.

● **Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?**

Yes:

In fossil gas In nuclear energy

No

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds, the first graph shows the Taxonomy alignment in relation to all the investments*

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the "greenness" of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

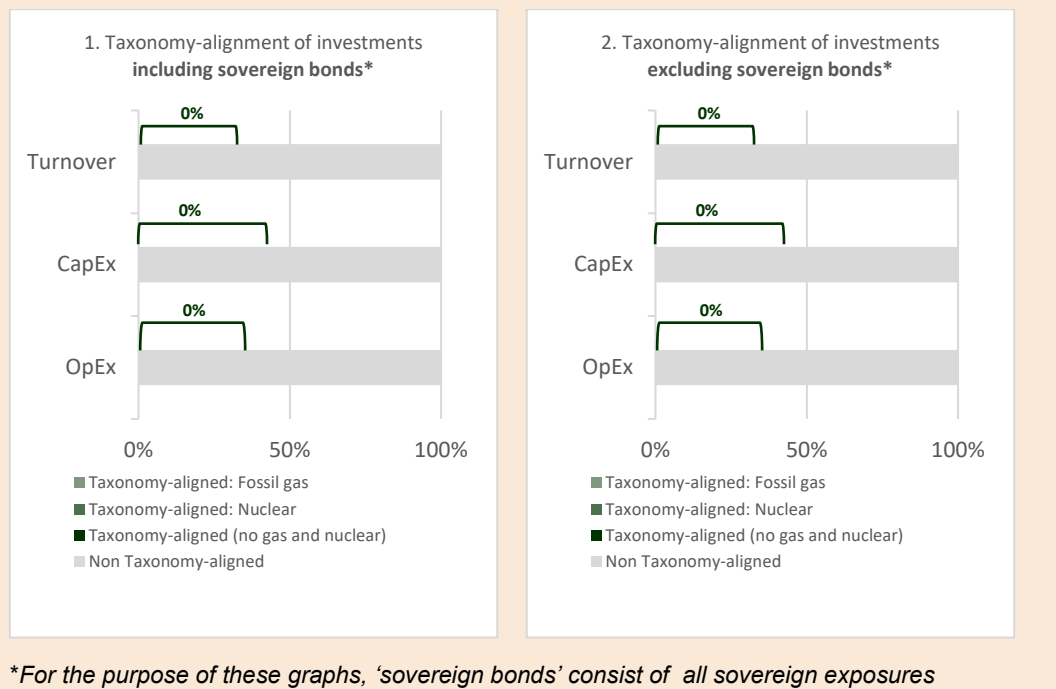
Enabling activities directly enable other activities to make a substantial contribution to an environmental objective.

Transitional activities are activities for which low-carbon alternatives are not yet available and among others have greenhouse gas emission levels corresponding to the best performance.

Asset allocation describes the share of investments in specific assets.

of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.

are sustainable investments with an environmental objective that do not take into account the criteria for environmentally sustainable economic activities under Regulation (EU) 2020/852.



● *What was the share of investments made in transitional and enabling activities?*

The share of investments made in transitional activities was 0% . The share of investments made in enabling activities was 0%

● *How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?*

During the previous reporting period ending 31 December 2022, the Fund did not make a commitment to EU Taxonomy aligned investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under “other”, what was their purpose and were there any minimum environmental or social safeguards?

The Fund’s investments were held with a view to achieving the Fund’s investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2023, 0.01% of the Fund’s investment were in ancillary liquid assets (cash and cash equivalents) , for liquidity purposes and in order to achieve its investment objective as permitted under the UCITS Regulations and in assets for which ESG data was not available or in assets not covered by the Fund’s ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.



What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.



In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN GPs, the OECD Guidelines for Multinational Enterprises and their underlying conventions, as set out in the methodology for the Index.

How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is designed to track the performance of companies primarily involved in providing cybersecurity-oriented products. The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here:

<https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

● *How does the reference benchmark differ from a broad market index?*

The Index was developed by WisdomTree in collaboration with third party specialists in the cybersecurity sector to identify companies primarily involved in providing cybersecurity-oriented products. The Index utilises a focus score which is developed by WisdomTree in collaboration with third party specialists in the cyber security sector, which captures the perceived degree of a company's overall involvement across development themes in cyber security. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

● *How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?*

The Index tracked the performance of companies primarily involved in providing cybersecurity-oriented products. The Index also excluded companies based on specified ESG criteria described above and set out in the Index methodology.

● *How did this financial product perform compared with the reference benchmark?*

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager's report in the annual report for the ICAV.

● *How did this financial product perform compared with the broad market index?*

As described above, the Index was developed in order to track the performance of companies primarily involved in providing cybersecurity-oriented products and, in addition, takes into account ESG considerations and applies relevant exclusions.

During the reporting period, world equities increased by 22.2%, the Index performed 66.5%.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?

<input checked="" type="radio"/> <input type="checkbox"/> Yes	<input type="radio"/> <input checked="" type="radio"/> <input checked="" type="checkbox"/> No
<input type="checkbox"/> It made sustainable investments with an environmental objective: ___% <ul style="list-style-type: none"> <input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> It made sustainable investments with a social objective: ___%	<input type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments <ul style="list-style-type: none"> <input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with a social objective <input checked="" type="checkbox"/> It promoted E/S characteristics, but did not make any sustainable investments

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.



To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the of , tobacco industry and small arm sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. In line with the Index methodology,

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

WisdomTree Emerging Markets ex-State-Owned Enterprises ESG Screened Index (the **Index**), was designated as a reference benchmark to determine whether the Fund was aligned with the social and environmental it promoted.

● **How did the sustainability indicators perform?**

During the period, the Index applied environmental, social and governance (**ESG**) and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 99.06% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the ESG data provider.

The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

Indicator	Metric Description	Performance (as at 31 December 2023)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

● **...and compared to previous periods?**

The following updates were made to the sustainability indicators for the Fund effective from market close on 8 March 2023 (the Effective Date):

Indicator	Previous sustainability indicator for reporting period	Updated Sustainability Indicator
Exposure to Controversial Weapons	The Index has continued to ensure that the Portfolio has 0.00% exposure to companies having any involvement in controversial weapons.	

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

Exposure to Small Arms	During the previous reporting period, companies were not assessed for involvement in small arms.	Since the Effective Date, companies are assessed for having >5% of revenues derived from the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms.
Exposure to companies involved in tobacco production	During the previous reporting period, companies were assessed for involvement or owning significant shares of companies involved in tobacco production and supplying of tobacco-related products/services and where more than 10% revenue was derived from the distribution of tobacco.	Companies are assessed for involvement or ownership of significant shares of companies involved in tobacco production and supplying of tobacco-related products/services. Effective from the Effective Date, the % assessment of portfolio's exposure to companies deriving revenue from the distribution of tobacco was lowered from >10% to >5%.
Coal exposure	During the previous reporting period, companies were assessed for significant involvement in thermal coal activity, i.e., >25% of revenue derived from thermal coal extraction, or >10% revenue from thermal coal-based power generation.	Effective from the Effective date, the % assessment of Portfolio's exposure derived from thermal coal extraction and thermal coal power-based generation was lowered from >25% and >10% respectively to >5%. Effective from the Effective Date, companies are assessed for >5% of revenue derived from providing tailor-made products and services to support thermal coal extraction.
Exposure to companies involved in unconventional oil & gas exploration/production	During the previous reporting period, companies were not assessed for involvement in unconventional oil and gas exploration/production.	Since the Effective Date, companies are assessed for having >5% of revenues derived from oil sands extraction, or 5% revenues derived from oil and gas exploration in Arctic regions, or 5% revenues derived from shale energy exploration and / or production.
Violations of UNGC principles and OECD Guidelines	The Index has continued to ensure that the Portfolio has 0.00% exposure to companies that violate certain commonly accepted international norms and standards, such as United Nations and OECD guidelines and their underlying conventions.	



● **What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?**

Not applicable as the Fund has not committed to make sustainable investments.

● **How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?**

Not applicable as the Fund has not committed to make sustainable investments.

— **How were the indicators for adverse impacts on sustainability factors taken into account?**

Not applicable.



Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the Regulatory Technical Standards of Regulation (EU) 2018/2088 (RTS) and two optional PAIs from Tables 2 and 3 of Annex I of the RTS.

During the reporting period, the Manager monitored the selected PAI indicators for the Funds on a quarterly basis using an internally developed monitoring system and tailored dataset received from the Investment Manager and the Fund’s ESG data provider. During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Taiwan Semiconductor Manufacturing Co. Ltd.	Semiconductors	7.22%	Taiwan
Samsung Electronics Co. Ltd.	Semiconductors	4.75%	South Korea
Alibaba Group Holding Ltd.	Internet	2.96%	China
HDFC Bank Ltd.	Banks	2.21%	India
Reliance Industries Ltd.	Oil & Gas	2.09%	India
Al Rajhi Bank	Banks	2.04%	Saudi
PDD Holdings, Inc.	Internet	1.74%	China
ICICI Bank Ltd.	Banks	1.19%	India
Infosys Ltd.	Computers	1.18%	India
Bank Central Asia Tbk. PT	Banks	0.97%	Indonesia
Meituan	Internet	0.89%	China

NetEase, Inc.
Bharti Airtel Ltd.
SK Hynix, Inc.

Software 0.86%
Telecommunications 0.84%
Semiconductors 0.83%

China
Indonesia
South Korea

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2023.

● **What was the proportion of sustainability-related investments?**

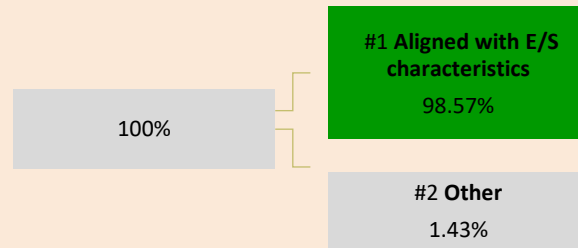
Not applicable as the Fund has not committed to make sustainable investments.



What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. 98.57% of the Fund's assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund's investments (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available. As such, these investments were not aligned with environmental and social objectives promoted by the Fund.

Asset allocation describes the share of investments in specific assets.



#1 Aligned with E/S characteristics includes the investments of the financial product used to attain the environmental or social characteristics promoted by the financial product.

#2 Other includes the remaining investments of the financial product which are neither aligned with the environmental or social characteristics, nor are qualified as sustainable investments.

● **In which economic sectors were the investments made?**

Please refer to the "Schedule of Investments" included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2023.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund's investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund's ESG data provider.

Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) and/or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

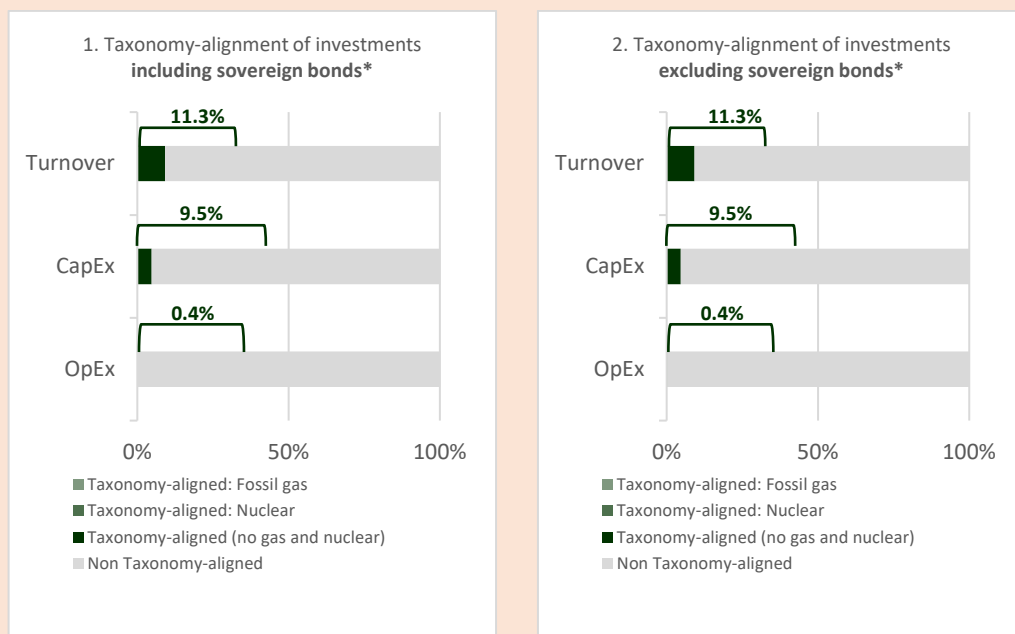
Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the "greenness" of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

● **Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?**

- Yes
- In fossil gas
- In nuclear energy
- No

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.



* For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures.

make a substantial contribution to an environmental objective.

Transitional activities are activities for which low-carbon alternatives are not yet available and among others have greenhouse gas emission levels corresponding to the best performance.

● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0%. The share of investments made in enabling activities was 10.8%.

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

During the previous reporting period ending 31 December 2022, the Fund did not make a commitment to EU Taxonomy aligned investments. As at 31 December 2023, the share of incidental EU Taxonomy-aligned investments was slightly higher compared with the previous reporting period.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.

are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left-hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.



What investments were included under “other”, what was their purpose and were there any minimum environmental or social safeguards?

The Fund’s investments were held with a view to achieving the Fund’s investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2023, 1.43% of the Fund’s investments were in ancillary liquid assets (cash and cash equivalents) for liquidity purposes as permitted under the UCITS Regulations and in assets for which ESG data was not available or in assets not covered by the Fund’s ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.

What actions have been taken to meet the environmental and/or social characteristics during the reference period?



During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.

How did this financial product perform compared to the reference benchmark?



The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is comprised of emerging market stocks that are not state-owned enterprises. State owned enterprises are defined as government ownership of more than 20% of a company’s shares outstanding. The Index also excludes companies based on specified ESG criteria outlined above.

Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

● **How does the reference benchmark differ from a broad market index?**

The Index is a proprietary WisdomTree index and invests in 17 emerging markets with less than 20% government shares outstanding which are eligible for inclusion in the Index as detailed in the index methodology. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account.

Companies that were non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

● **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?**

The Fund invested in emerging market stocks that are not state-owned enterprises which are eligible for inclusion in the Index. The Index also excluded companies based on specified ESG criteria.

● **How did this financial product perform compared with the reference benchmark?**

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at the Investment Manager’s report in the annual report for the ICAV.

● **How did this financial product perform compared with the broad market index?**

As described above, the Index is fundamentally weighted and is comprised of companies from emerging market nations with less than 20% government ownership, selected based on eligibility requirements detailed in the Index methodology and controlling for tracking error and other risk factors.

During the reporting period, world equities increased by 22% the Index performed 10.7%.

Product name: WisdomTree BioRevolution UCITS ETF
549300UNUUR43K7JTD25

Legal entity identifier:

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?

<input checked="" type="radio"/> <input type="checkbox"/> Yes	<input type="radio"/> <input checked="" type="radio"/> <input checked="" type="checkbox"/> No
<input type="checkbox"/> It made sustainable investments with an environmental objective: ____% <ul style="list-style-type: none"> <input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> It made sustainable investments with a social objective: ____%	<input type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments <ul style="list-style-type: none"> <input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with a social objective <input checked="" type="checkbox"/> It promoted E/S characteristics, but did not make any sustainable investments



To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree BioRevolution UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the tobacco industry and small arms sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles in line with the Index methodology.

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

WisdomTree BioRevolution ESG Screened Index (the **Index**) was designed as a reference benchmark to determine whether the Fund was aligned with the environmental and social characteristics it promoted.

How did the sustainability indicators perform?

During the period, the Index applied exclusionary environmental, social and governance ("**ESG**") screening and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 100% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the ESG data provider.

The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

Indicator	Metric Description	Performance (as at 31 December 2023)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

● **...and compared to previous periods?**

The following updates were made to the sustainability indicators for the Fund effective from 8 March 2023 (the Effective Date):

Indicator	Previous sustainability indicator for reporting period	Updated Indicator	Sustainability

Exposure to Controversial Weapons	The Index has continued to ensure that the Portfolio has 0.00% exposure to companies having any involvement in controversial weapons.	
Exposure to Small Arms	During the previous reporting period, companies were not assessed for involvement in small arms.	Since the Effective Date, companies are assessed for having >5% of revenues derived from the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms.
Exposure to companies involved in tobacco production	During the previous reporting period, companies were assessed for involvement or owning significant shares of companies involved in tobacco production and supplying of tobacco-related products/services and where more than 10% revenue was derived from the distribution of tobacco.	Companies are assessed for involvement or ownership of significant shares of companies involved in tobacco production and supplying of tobacco-related products/services. Effective from the Effective Date, the % assessment of portfolio's exposure to companies deriving revenue from the distribution of tobacco was lowered from >10% to >5%.
Coal exposure	During the previous reporting period, companies were assessed for significant involvement in thermal coal activity, i.e., >25% of revenue derived from thermal coal extraction, or >10% revenue from thermal coal-based power generation.	Effective from the Effective date, the % assessment of Portfolio's exposure derived from thermal coal extraction and thermal coal power-based generation was lowered from >25% and >10% respectively to >5%. Effective from the Effective Date, companies are assessed for >5% of revenue derived from providing tailor-made products and services to support thermal coal extraction.
Exposure to companies involved in unconventional oil & gas exploration/production	During the previous reporting period, companies were not assessed for involvement in unconventional oil and gas exploration/production.	Since the Effective Date, companies are assessed for having >5% of revenues derived from oil sands extraction, or 5% revenues derived from oil and gas exploration in Arctic regions, or 5% revenues derived from shale energy exploration and / or production.
Violations of UNGC principles and OECD Guidelines	The Index has continued to ensure that the Portfolio has 0.00% exposure to companies that violate certain commonly accepted international norms and standards, such as United Nations and OECD guidelines and their underlying conventions.	

● **What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?**

Not applicable as the Fund has not committed to make sustainable investments.

● **How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?**

Not applicable as the Fund has not committed to make sustainable investments.

Not applicable.

Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.



Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

How did this

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the Regulatory Technical Standards of Regulation (EU) 2018/2088 (RTS) and two optional PAIs from Tables 2 and 3 of the Annex I of the RTS.

During the reporting period, the Manager monitored the selected PAI indicators for the Fund on a quarterly basis using an internally developed monitoring system and dataset received from the Investment Manager and the Fund’s ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against an absolute or relative threshold having regard to the individual PAI indicator and underlying metric set out in the RTS.

During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.



What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Twist Bioscience Corp.	Pharmaceuticals	3.29%	United States
Bridgebio Pharma. Inc	Pharmaceuticals	2.34%	United States

Blueprint Medicines Corp.	Pharmaceuticals	2.24%	United States
Iovance Biotherapeutics, Inc.	Pharmaceuticals	2.00%	United States
Schrodinger, Inc.	Software	1.79%	United States
Editas Medicine, Inc.	Pharmaceuticals	1.63%	United States
Amicus Therapeutics, Inc.	Pharmaceuticals	1.61%	United States
Ginkgo Bioworks Holdings, Inc.	Healthcare Services	1.57%	United States
Fate Therapeutics, Inc.	Pharmaceuticals	1.52%	United States
Ultragenyx Pharmaceutical, Inc.	Pharmaceuticals	1.47%	United States
Veracyte, Inc.	Pharmaceuticals	1.46%	United States
Natera, Inc.	Healthcare Products	1.44%	United States
Eli Lilly & Co.	Pharmaceuticals	1.43%	United States
Ionis Pharmaceuticals, Inc.	Pharmaceuticals	1.43%	United States
Arcturus Therapeutics Holdings, Inc.	Pharmaceuticals	1.42%	United States

The list includes the investments constituting the greatest proportion of investments of the financial product during the reference period which is: 31 December 2023.

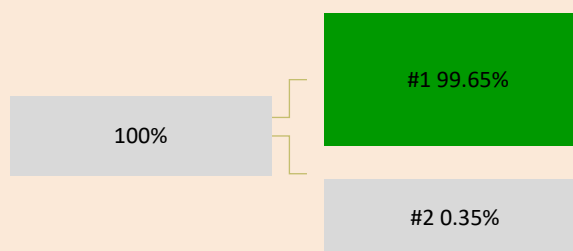
What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments.



What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 99.65% of the Fund's assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund's investment's ("#2 Not Sustainable") consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available. As such, these investments were not aligned with environmental and social objectives promoted by the Fund



#1 Aligned with E/S characteristics includes the investments of the financial product used to attain the environmental or social characteristics promoted by the financial product.

#2 Other includes the remaining investments of the financial product which are neither aligned with the environmental or social characteristics, nor are qualified as sustainable investments.

Asset allocation describes the share of investments in specific assets.

In which economic sectors were the investments made?

Please refer to the "Schedule of Investments" included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2023.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments.

contribution to an environmental objective.

Transitional activities are activities for which low-carbon

are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.

Taxonomy-aligned activities are expressed as a share of:

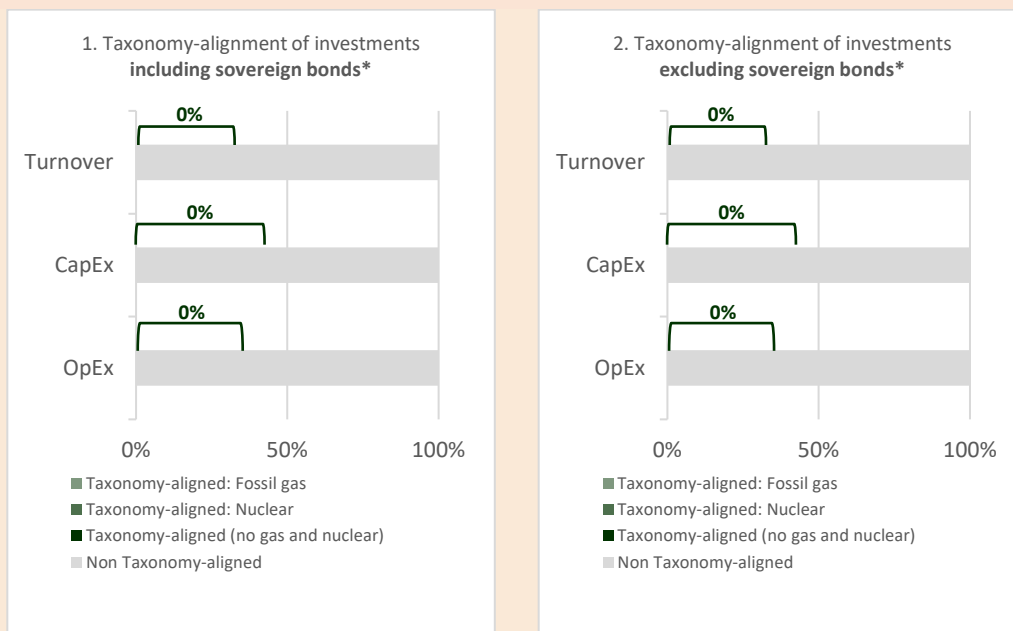
- **turnover** reflects the “greenness” of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?

Yes: In fossil gas In nuclear energy

No:

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.*



* For the purpose of these graphs, ‘sovereign bonds’ consist of all sovereign exposures.

What was the share of investments made in transitional and enabling activities?

The share of investments made in transitional activities was 0%. The share of investments made in enabling activities was 0%.

How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?

During the previous reporting period ending 31 December 2022, the Fund did not make a commitment to EU Taxonomy aligned investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change (“climate change mitigation”) and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.



What investments were included under “other”, what was their purpose and were there any minimum environmental or social safeguards?

The Fund’s investments were held with a view to achieving the Fund’s investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2023, 0.35% of the Fund’s investment were in ancillary liquid assets (cash and cash equivalents), for liquidity purposes and in order to achieve its investment objective as permitted under the UCITS Regulations and in assets for which ESG data was not available or in assets not covered by the Fund’s ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.



What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities outlined in the Index methodology.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions. as set out in the methodology for the Index.



How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is designed to track the performance of a global investable universe of companies involved in BioRevolution activities. "BioRevolution" refers to a confluence of advances in biological science and accelerating development of computing, automation and artificial intelligence which is fueling a new wave of innovation in the genetics and biotechnology sectors . The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

● How does the reference benchmark differ from a broad market index?

The Index was developed by WisdomTree to identify companies primarily involved in BioRevolution activities. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology

● How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?

The Index tracked the performance of companies primarily involved in BioRevolution technologies. The Index also excluded companies based on specified ESG criteria further described above and in the Index methodology.

● How did this financial product perform compared with the reference benchmark?

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager’s report in the annual report for the ICAV.

● How did this financial product perform compared with the broad market index?

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

As described above, the Index was developed by WisdomTree in collaboration with third party specialists in the genetics and biotechnology sectors. The Index is designed to measure the performance of a global investable universe of companies involved in BioRevolution activities and, in addition, takes into account ESG considerations and applies relevant exclusions.

During the reporting period, world equities increased by 22.2%, the Index performed -2.4%.

Product name: WisdomTree New Economy Real Estate UCITS ETF
Legal entity identifier: 549300NMYQRKRY5T0P51

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?	
<input checked="" type="radio"/> <input type="radio"/> Yes	<input type="radio"/> <input checked="" type="radio"/> <input checked="" type="checkbox"/> No
<input type="checkbox"/> It made sustainable investments with an environmental objective: ___% <ul style="list-style-type: none"> <input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> It made sustainable investments with a social objective: ___%	<input type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments <ul style="list-style-type: none"> <input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with a social objective <input checked="" type="checkbox"/> It promoted E/S characteristics, but did not make any sustainable investments

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.



To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree New Economy Real Estate UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the of , tobacco industry and small arm sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. In line with the Index methodology,

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

CenterSquare New Economy Real Estate UCITS Index (the **Index**), was designated as a reference benchmark to determine whether the Fund was aligned with the social and environmental it promoted.

● **How did the sustainability indicators perform?**

During the period, the Index applied environmental, social and governance (**ESG**) and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 100% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the ESG data provider.

The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

Indicator	Metric Description	Performance (as at 31 December 2023)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

● **...and compared to previous periods?**

The following updates were made to the sustainability indicators for the Fund effective from market close on 17 March 2023 (the Effective Date):

Indicator	Previous sustainability indicator for reporting period	Updated Sustainability Indicator
Exposure to Controversial Weapons		The Index has continued to ensure that the Portfolio has 0.00% exposure to companies having any involvement in controversial weapons.

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

Exposure to Small Arms	During the previous reporting period, companies were not assessed for involvement in small arms.	Since the Effective Date, companies are assessed for having >5% of revenues derived from the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms.
Exposure to companies involved in tobacco production	During the previous reporting period, companies were assessed for involvement or owning significant shares of companies involved in tobacco production and supplying of tobacco-related products/services and where more than 10% revenue was derived from the distribution of tobacco.	Companies are assessed for involvement or ownership of significant shares of companies involved in tobacco production and supplying of tobacco-related products/services. Effective from the Effective Date, the % assessment of portfolio's exposure to companies deriving revenue from the distribution of tobacco was lowered from >10% to >5%.
Coal exposure	During the previous reporting period, companies were assessed for significant involvement in thermal coal activity, i.e., >25% of revenue derived from thermal coal extraction, or >10% revenue from thermal coal-based power generation.	Effective from the Effective date, the % assessment of Portfolio's exposure derived from thermal coal extraction and thermal coal power-based generation was lowered from >25% and >10% respectively to >5%. Effective from the Effective Date, companies are assessed for >5% of revenue derived from providing tailor-made products and services to support thermal coal extraction.
Exposure to companies involved in unconventional oil & gas exploration/production	During the previous reporting period, companies were not assessed for involvement in unconventional oil and gas exploration/production.	Since the Effective Date, companies are assessed for having >5% of revenues derived from oil sands extraction, or 5% revenues derived from oil and gas exploration in Arctic regions, or 5% revenues derived from shale energy exploration and / or production.
Violations of UNGC principles and OECD Guidelines	The Index has continued to ensure that the Portfolio has 0.00% exposure to companies that violate certain commonly accepted international norms and standards, such as United Nations and OECD guidelines and their underlying conventions.	



● **What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?**

Not applicable as the Fund has not committed to make sustainable investments.

● **How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?**

Not applicable as the Fund has not committed to make sustainable investments.

— **How were the indicators for adverse impacts on sustainability factors taken into account?**

Not applicable.



Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the Regulatory Technical Standards of Regulation (EU) 2018/2088 (RTS) and two optional PAIs from Tables 2 and 3 of Annex I of the RTS.

During the reporting period, the Manager monitored the selected PAI indicators for the Funds on a quarterly basis using an internally developed monitoring system and tailored dataset received from the Investment Manager and the Fund’s ESG data provider. During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Ventas, Inc.	Real Estate Investment Trusts	5.83%	United States
Goodman Group	Real Estate Investment Trusts	5.49%	Australia
Iron Mountain, Inc.	Real Estate Investment Trusts	5.33%	United States
Cellnex Telecom SA	Engineering & Construction	5.05%	Spain
American Tower Corp.	Real Estate Investment Trusts	4.70%	United States
Crown Castle, Inc.	Real Estate Investment Trusts	4.57%	United States
Prologis, Inc.	Real Estate Investment Trusts	4.29%	United States
SBA Communications Corp.	Real Estate Investment Trusts	4.27%	United States

Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the “greenness” of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

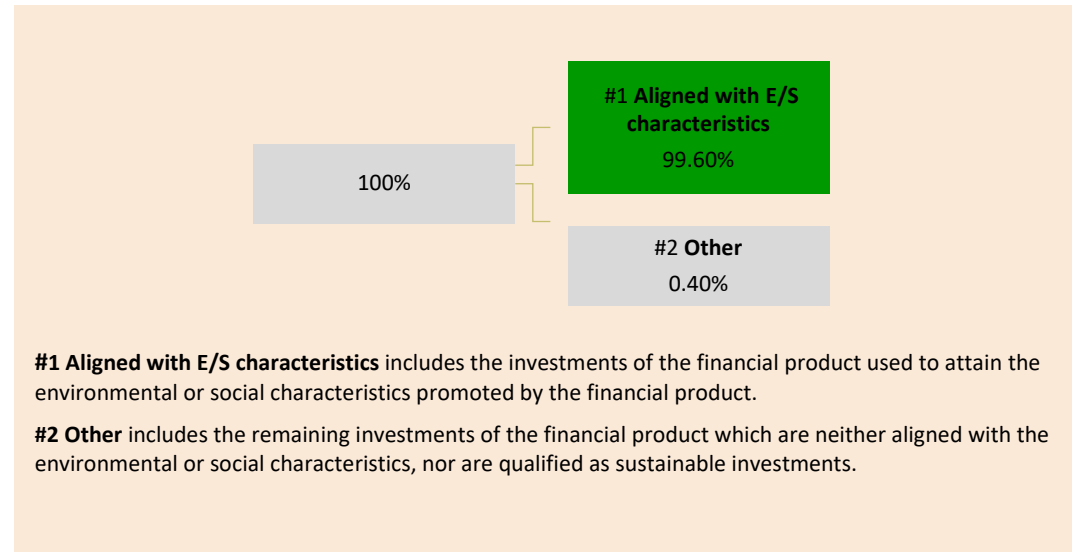
Alexandria Real Estate Equities, Inc.	Real Estate	Investment Trusts	4.15%	United States
Equinix, Inc.	Real Estate	Investment Trusts	4.08%	United States
Digital Realty Trust, Inc.	Real Estate	Investment Trusts	4.08%	United States
Segro PLC	Real Estate	Investment Trusts	4.02%	United Kingdom
Airbnb, Inc.	Real Estate	Internet	3.67%	United States
Rexford Industrial Realty, Inc.	Real Estate	Investment Trusts	3.37%	United States
Healthpeak Properties, Inc.	Real Estate	Investment Trusts	3.16%	United States

What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments.

What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. 99.60% of the Fund's assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund's investments (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available. As such, these investments were not aligned with environmental and social objectives promoted by the Fund.



Asset allocation describes the share of investments in specific assets.

In which economic sectors were the investments made?

Please refer to the “Schedule of Investments” included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2023.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund's investment strategy and promotion of environmental and social

characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund's ESG data provider.

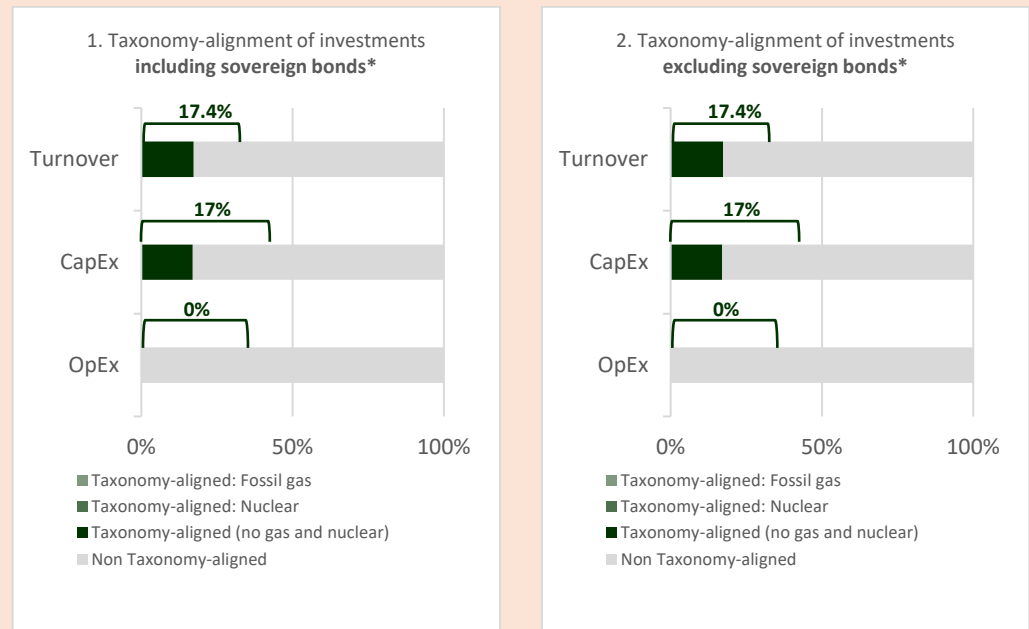
Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) and/or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

● **Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?**

- Yes
 - In fossil gas
 - In nuclear energy
- No

are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.



* For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures.

● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0%. The share of investments made in enabling activities was 0%. 13.4% of aligned investments were own performance, meaning economic activities that make a substantial contribution to climate change mitigation based on their own performance.

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left-hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

Enabling activities directly enable other activities to make a substantial contribution to an environmental objective.

Transitional activities are activities for which low-carbon alternatives are not yet available and among others have greenhouse gas emission levels corresponding to the best performance.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under “other”, what was their purpose and were there any minimum environmental or social safeguards?

The Fund’s investments were held with a view to achieving the Fund’s investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2023, 0.40% of the Fund’s investments were in ancillary liquid assets (cash and cash equivalents) for liquidity purposes as permitted under the UCITS Regulations and in assets for which ESG data was not available or in assets not covered by the Fund’s ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.

What actions have been taken to meet the environmental and/or social characteristics during the reference period?



During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.



How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is designed to measure the performance of global real estate companies that have exposure to technology, science and/or e-commerce related business activities. The Index also excludes companies based on specified ESG criteria outlined above.

Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

● **How does the reference benchmark differ from a broad market index?**

The Index was developed by CenterSquare Investment Management (CenterSquare). The Index is designed to track the performance of real estate companies meeting eligibility requirements consisting of 1) ESG screening and 2) material direct and/or indirect exposure to technology, sciences and/or ecommerce related business models, industry sectors and/or geographies. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account.

Companies that were non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

● **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?**

The Fund invested in emerging market stocks that are not state-owned enterprises which are eligible for inclusion in the Index. The Index also excluded companies based on specified ESG criteria.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

● ***How did this financial product perform compared with the reference benchmark?***

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at the Investment Manager's report in the annual report for the ICAV.

● ***How did this financial product perform compared with the broad market index?***

As described above, the Index was designed by CenterSquare, a real asset manager focused on listed real estate, private equity real estate and private real estate debt to measure the performance of global real estate companies that have exposure to technology, science and/or e-commerce related business activities and, in addition applies ESG exclusionary criteria.

During the reporting period, world equities increased by 22.2%, the Index performed 14.1%.

Periodic disclosure for the financial products referred to in Article 9, paragraphs 1 to 4a, of Regulation (EU) 2019/2088 and Article 5, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree Recycling Decarbonisation UCITS ETF **Legal entity identifier:** 549300MZ5FX2KHX08D48

Sustainable investment objective

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

Did this financial product have a sustainable investment objective?	
<p><input checked="" type="radio"/> <input checked="" type="radio"/> <input checked="" type="checkbox"/> Yes</p> <p><input checked="" type="checkbox"/> It made sustainable investments with an environmental objective: 96.71 %</p> <ul style="list-style-type: none"> <input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input checked="" type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <p><input type="checkbox"/> It made sustainable investments with a social objective: 0%</p>	<p><input type="radio"/> <input type="radio"/> <input type="checkbox"/> No</p> <p><input type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of ____% of sustainable investments</p> <ul style="list-style-type: none"> <input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with a social objective <p><input type="checkbox"/> It promoted E/S characteristics, but did not make any sustainable investments</p>



To what extent was the sustainable investment objective of this financial product met?

WisdomTree Recycling Decarbonisation UCITS ETF (the **Fund**) has a sustainable investment objective of investing in businesses related to waste-to-energy and recycling which contributes to environmental objectives of climate change mitigation and circular economy. Waste-to-energy activities include waste disposal processes used to generate energy from waste such as garbage, animal manure, products and/or animal fats. This process generates clean energy and has a positive effect on energy-related greenhouse gases. In addition, recycling activities include plastics recycling which helps prevent, amongst others, ocean plastic pollution.

In order to achieve the Fund's sustainable investment objective, the Tortoise Recycling Decarbonization UCITS Index (the **Index**) was designated as a reference benchmark.

The screening and selection criteria implemented by the Index ensured that the sustainable investment objective of the Fund was met during the reporting period. The Index only included companies from eligible Global Industry Classification Standard (**GICS**) sub-industries which derived at least 20% of revenue, or operating profit, or own assets, or 20% of the company's capital expenditure is in decarbonising waste management and recycling related businesses. The tiered screen applied by the Index reviewed companies' involvement in the waste-to-energy and recycling activities and emissions data to evaluate emissions avoided. Additionally, the tiered weighting approach overweights companies with higher exposure to waste-to energy and recycling activities and companies with zero or negative reported carbon emissions.

How did the sustainability indicators perform?

Sustainability indicators measured how the sustainable objective of the Fund was attained.

During the reporting period, the Fund observed indicators linked to individual United Nations Sustainable Development Goals (**UN SDGs**) to measure the attainment of the environmental

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852 establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

objectives of climate change mitigation and circular economy. A company's UN SDG alignment considers the most significant contributions its products and services make, which are aligned with specific targets under the UN SDG framework. Contribution towards the following UN SDGs was assessed during the reporting period based on data provided by the Fund's ESG data provider:

UN SDG 13: Climate Action (to measure climate change mitigation); and
 UN SDG 14: Life Below Water (to measure circular economy).

During the reporting period, the weighted share of investments in the portfolio of the Fund that positively contributing to the above UN SDGs was 44.96% according to data provided by the Fund's ESG data provider.

Additionally, the following business activities were selected as sustainability indicators for the Fund.

Business Activity	Measure of involvement	Mininum Threshold	Performance (as at 31 December 2023)
Waste-to-Energy business activities	Revenue, operating profit, assets, capital expenditures	20%	49% of the Fund's investments were in Waste-to-Energy business activities including production of renewable natural gas and renewable diesel.
Recycling Business Activities			51% of the Fund's investments were in recycling business activities such as glass, paper and cardboard recycling as well as recycling plastics into original materials such as polypropylene for re-use.

Sustainability indicators measure how the sustainable objectives of this financial product are attained.

● **...and compared to previous periods?**

The net asset value (NAV) figures in the below table represent ex-cash percentages of the Fund's NAV in business activities selected as sustainability indicators compared to the pervious reporting period ending 31 December 2022.

Sustainability Indicator	2022	2023
Percentage NAV of the Fund invested in companies involved in waste-to-energy business activities.	51.5%	49%
Percentage NAV of the Fund invested in companies involved in recycling business Activities	48.5%	51%

The Fund's portfolio exhibited positive revenue alignment to the UN SDGs during the period as described in further detail above.

● **How did the sustainable investments not cause significant harm to any sustainable investment objective?**

The Fund assessed the economic activities carried out by investee companies regarded as sustainable investments for the do no significant harm (DNSH) criteria under article 2(17) of

Regulation 2019/2088 (**SFDR**). The DNSH assessment was carried out as part of the screening and selection criteria implemented by the Index methodology described further below.

1. During the reporting period, the Index applied a tiered screening approach which included a review of companies' carbon emissions data reported in a company's most recent annual or quarterly report and/or sustainability report (as assessed by the Index Provider).
2. The Index excluded investment in companies significantly involved in the high emitting greenhouse gas emitting sector of thermal coal activity and unconventional oil and gas production and tobacco and small arms sectors as well as companies involved in controversial weapons in line with the Index methodology.
3. In addition, the Index excluded companies that violated or were at risk of causing or contributing to severe negative environmental, social or governance (**ESG**) impacts based on the Global Standards Screening (**GSS**) assessment carried out by the Fund's ESG data provider. The UN Global Compact Principles (**UN GCPs**) formed part of the GSS assessment and included Human Rights, Labour, Environment and Corruption considerations. The aim of the UNGCPs environmental considerations (list non-exhaustive) is for the companies to undertake initiatives to promote greater environmental responsibility and encourage the development and diffusion of environmentally friendly technologies. The primary aim of the UNGCPs is to avoid companies causing severe or irreversible harm to the public or the environment.

How were the indicators for adverse impacts on sustainability factors taken into account?

The tiered screening approach, exclusionary criteria and GSS assessment described above to determine eligibility for inclusion in the Index excluded companies with activities that would significantly harm other environmental or social objectives. This approach took account of the following indicators for principal adverse impacts (**PAI Indicators**) of investee companies based on Table 1 of Annex I of the Regulatory Technical Standards underpinning SFDR (**RTS**):

CLIMATE AND OTHER ENVIRONMENT-RELATED INDICATORS

1. Greenhouse Gas (GHG) Emissions (**Table 1 PAI 1**)
2. Exposure to companies active in the fossil fuel sector (**Table 1 PAI Indicator 4**)
3. Share of non-renewable energy consumption and production (**Table 1 PAI Indicator 5**)

INDICATORS FOR SOCIAL AND EMPLOYEE, RESPECT FOR HUMAN RIGHTS, ANTICORRUPTION AND ANTI-BRIBERY MATTERS

1. Violations of UNGCP and OECD Guidelines for Multinational Enterprises (**Table 1 PAI 10**)
2. Lack of processes and compliance mechanisms to monitor compliance with UNGCP and OECD Guidelines for Multinational Enterprises (**Table 1 PAI Indicator 11**)
3. Exposure to controversial weapons (**Table 1 PAI Indicator 14**)

The GSS categorises issues that arise for companies are mapped to the UNGCPs (**GSS Issue Indicators**). A non-exhaustive list of the GSS Issue Indicators linked to PAIs which show no harm to the Fund's sustainable investment objective include energy use and greenhouse gas emissions, water use, discharges and releases, spills resulting in environmental impacts and emissions, effluents, and waste.

Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

The Index excluded companies based on the GSS assessment. This assessment identifies companies that violate, or are at risk of violating, commonly accepted international norms and standards such as UNGCPs, which include UN Guiding Principles on Business and Human Rights (**UNGPs**) and OECD Guidelines for Multinational Enterprises and their underlying conventions. Companies on the UN, US and EU sanctions lists are excluded. Companies designated under the US Executive Order 13959: which goal is 'Addressing the Threat from Securities Investments That Finance Communist Chinese Military Companies' are also excluded from the Index.



Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies are were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the RTS and two optional PAIs from Tables 2 and 3 of the Annex I of the RTS.

During the reporting period, the Manager monitored the selected PAI indicators for the Fund on a quarterly basis using an internally developed monitoring system and tailored dataset received from the Investment Manager and the Fund's ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against an absolute or relative threshold having regard to the individual PAI indicator and underlying metric set out in RTS.

During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.



What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Republic Services, Inc.	Environmental Control	6.65%	United States
Waste Management, Inc.	Environmental Control	6.64%	United States
Raizen SA	Utilities — Electric & Gas	6.45%	Brazil
Waste Connections, Inc.	Environmental Control	6.26%	United States
GFL Environmental, Inc.	Environmental Control	6.17%	Canada
Casella Waste Systems, Inc.	Environmental Control	6.15%	United States
Clean Harbors, Inc.	Environmental Control	6.01%	United States
Neste OYJ	Oil & Gas	5.73%	Finland
Green Plains, Inc.	Energy – Alternate Sources	4.62%	United States
Ameresco, Inc.	Utilities — Electric	4.32%	United States
Umicore SA	Chemicals	4.09%	Belgium
Drax Group PLC	Utilities — Electric	3.56%	United Kingdom
Darling Ingredients, Inc.	Agriculture	3.33%	United States
Vertex Energy, Inc.	Oil & Gas	2.87%	United States
Sao Martinho SA	Energy – Alternate Sources	2.76%	Brazil

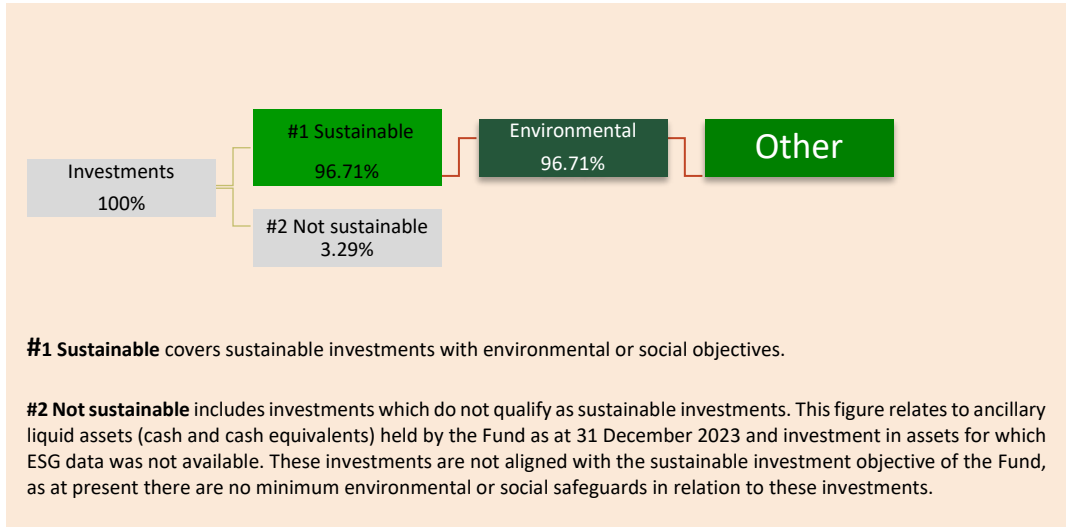
What was the proportion of sustainability-related investments?

● What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 96.71% of the Fund's assets aligned with the sustainable investment objective of the Fund as at 31 December 2023. The remaining portion of the Fund's investments (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash and cash equivalents) and investemnet in assets for which relevant ESG data was not available or not covered by the Fund's ESG data provider. As such, these investments were not aligned with sustainable investment objective of the Fund.

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is at 31 December 2023.

96.71% of the investments made by the Fund qualified as sustainable investments with an environmental objective under article 2(17) SFDR.



In which economic sectors were the investments made?

Please refer to the “Schedule of Investments” included in the annual report for the ICAV for all information on the Fund’s geographical and industry exposure as at 31 December 2023.



To what extent were sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reporting period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund’s investment strategy and sustainable investment objective of the Fund. The EU Taxonomy alignment figures are based on figures provided by the Fund’s ESG data provider.

Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) and/or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?

Yes:

In fossil gas In nuclear energy

No

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change (“climate change mitigation”) and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

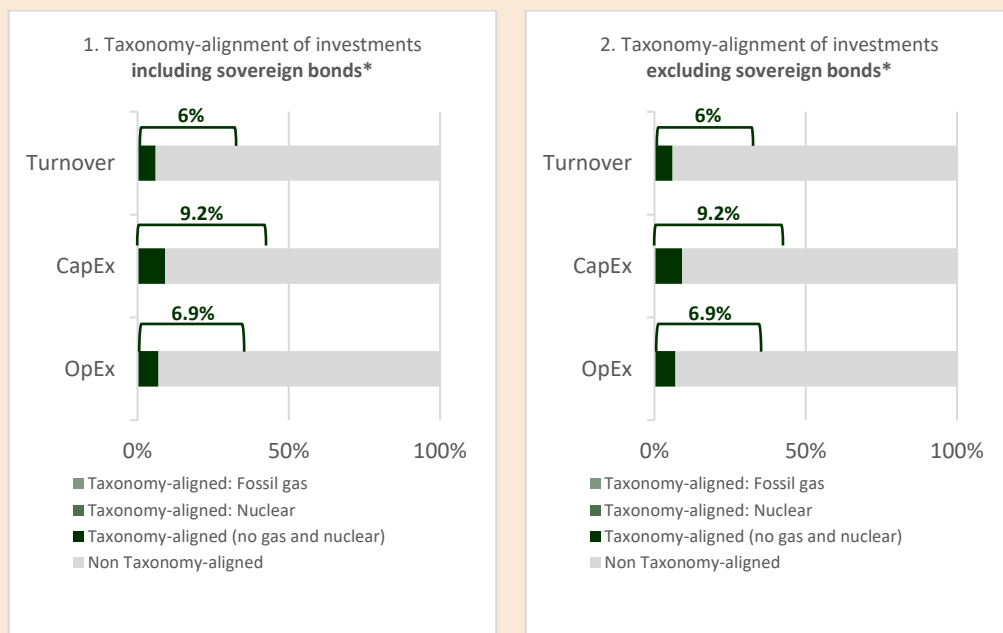
Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflecting the share of revenue from green activities of investee companies
- **capital expenditure** (CapEx) showing the green investments made by investee companies, e.g. for a transition to a green economy.
- **operational expenditure** (OpEx) reflecting green operational activities of investee companies.

Enabling activities directly enable other activities to make a substantial contribution to an environmental objective

Transitional activities are economic activities for which low-carbon alternatives are not yet available and that have greenhouse gas emission levels corresponding to the best performance.

the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.



**For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures*

are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under the EU Taxonomy.

- **What was the share of investments made in transitional and enabling activities?** During the reporting period, the Fund did not make a commitment to make EU Taxonomy aligned investments. However, the incidental share of investments made in enabling activities was 0.3%. The share of investments made in transitional activities was 0%.
- **How did the percentage of investments aligned with the EU Taxonomy compare with previous reference periods?**

During the previous reporting period ending 31 December 2022, the Fund did not make a commitment to EU Taxonomy aligned investments. The percentage of incidental investments in EU Taxonomy aligned investments at 31 December 2023 was higher compared with the previous reference period.



What was the share of sustainable investments with an environmental objective that were not aligned with the EU Taxonomy?

96.71% of the Fund's investments were sustainable investments with an environmental objective that were not aligned with the EU Taxonomy.



What was the share of socially sustainable investments?

The Fund did not intend to make a minimum allocation to sustainable economic activities that contribute to a social objective. As at 31 December 2023, the share of the Fund's sustainable investments that contribute to a social objective was 0.00%.



What investments were included under "not sustainable", what was their purpose and were there any minimum environmental or social safeguards?

In addition to making sustainable investments, 3.29% of the Fund's investments were in ancillary liquid assets (cash and cash equivalents), for liquidity purposes to achieve its investment objectives as permitted under the UCITS Regulations and in assets for which ESG data was not available or assets not covered by the Fund's ESG data provider. At present, there are no minimum environmental or social safeguards in relation to ancillary liquid assets



What actions have been taken to attain the sustainable investment objective during the reference period?

Reference benchmarks are indexes to measure whether the financial product attains the sustainable objective.

During the reporting period, investments were made by the Fund under the condition of meeting the screening and selection criteria applied by the Index which ensured that all investments made by the Fund were sustainable under article 2(17) SFDR. Companies were selected for investment based on their involvement in waste-to-energy and recycling related activities and weighted based on their carbon emission reporting status.

Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or excluded based on certain revenue thresholds derived from these activities detailed in the Index methodology.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identified and excluded companies that violated or were at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, UNGPs, the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.

How did this financial product perform compared to the reference sustainable benchmark?



The Index has been designated as a reference benchmark for the purpose of supporting the sustainable investment objective of the Fund. The Index is designed to track the performance of publicly traded companies involved in waste-to-energy and recycling technologies. The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the Index can be found here: <https://tortoiseecofin.com/expertise/indices/tortoise-recycling-decarbonization-ucits-index-recycle/>

● **How did the reference benchmark differ from a broad market index?**

The Index was developed by a third-party index provider which specialises in assets and services that are indispensable to the economy, environment and society. The Index identifies companies involved in waste-to-energy and recycling technologies. The Index provider classifies potential constituents based on their exposure to waste-to-energy and recycling activities as well as company-reported emissions data. The Index methodology includes the GSS process described above and takes ESG considerations into account. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

● **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the sustainable investment objective?**

The Index tracked the performance of companies primarily involved in waste-to-energy and recycling technologies. The Index also excluded companies based on specified ESG criteria.

● **How did this financial product perform compared with the reference benchmark?**

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 1.5% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager's report in the annual report for the ICAV.

● **How did this financial product perform compared with the broad market index?**

The Index was developed in order to track the performance of publicly traded companies involved in waste-to-energy and recycling technologies and, in addition, takes into account ESG considerations and applies relevant exclusions.

During the reporting period world equities increased by 22%, the Index performed -17.1%.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree Blockchain UCITS ETF

Legal entity identifier: 549300N3BI54N2BKP590

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?

<input checked="" type="radio"/> <input type="radio"/> Yes	<input type="radio"/> <input checked="" type="radio"/> No
<input type="checkbox"/> It made sustainable investments with an environmental objective: ___% <ul style="list-style-type: none"> <input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> It made sustainable investments with a social objective: ___%	<input type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments <ul style="list-style-type: none"> <input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with a social objective <input checked="" type="checkbox"/> It promoted E/S characteristics, but did not make any sustainable investments

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.



To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree Blockchain UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the tobacco industry and small arms sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles in line with the Index methodology.

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

WisdomTree Blockchain UCITS Index (the **Index**), was designed as a reference benchmark to determine whether the Fund was aligned with the environmental and social characteristics it promoted.

● *How did the sustainability indicators perform?*

During the period, the Index applied exclusionary environmental, social and governance (**ESG**) screening and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 91.46% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the Fund's ESG data provider.

The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

Indicator	Metric Description	Performance (as at 31 December 2023)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

...and compared to previous periods?

The following updates were made to the sustainability indicators for the Fund effective market close on 8 March 2023 (the **Effective Date**):

Indicator	Previous sustainability indicator for reporting period	Updated Sustainability Indicator
Exposure to Controversial Weapons	The Index has continued to ensure that the Portfolio has 0.00% exposure to companies having any involvement in controversial weapons.	
Exposure to Small Arms	During the previous reporting period, companies were not assessed for involvement in small arms.	Since the Effective Date, companies are assessed for having >5% of revenues derived from the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms.
Exposure to companies involved in tobacco production	During the previous reporting period, companies were assessed for involvement or owning significant shares of companies involved in tobacco production and supplying of tobacco-related products/services and where more than 10% revenue was derived from the distribution of tobacco.	Companies are assessed for involvement or ownership of significant shares of companies involved in tobacco production and supplying of tobacco-related products/services. Effective from the Effective Date, the % assessment of portfolio's exposure to companies deriving revenue from the distribution of tobacco was lowered from >10% to >5%.
Coal exposure	During the previous reporting period, companies were assessed for significant involvement in thermal coal activity, i.e., >25% of revenue derived from thermal coal extraction, or >10% revenue from thermal coal-based power generation.	Effective from the Effective date, the % assessment of Portfolio's exposure derived from thermal coal extraction and thermal coal power-based generation was lowered from >25% and >10% respectively to >5%. Effective from the Effective Date, companies are assessed for >5% of revenue derived from providing tailor-made products and services to support thermal coal extraction.
Exposure to companies involved in unconventional oil & gas exploration/production	During the previous reporting period, companies were not assessed for involvement in unconventional oil and gas exploration/production.	Since the Effective Date, companies are assessed for having >5% of revenues derived from oil sands extraction, or 5% revenues derived from oil and gas exploration in Arctic regions, or 5% revenues derived from shale energy exploration and / or production.
Violations of UNCG principles and OECD Guidelines	The Index has continued to ensure that the Portfolio has 0.00% exposure to companies that violate certain commonly accepted international norms and standards, such as United Nations and OECD guidelines and their underlying conventions.	

● *What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?*

Not applicable as the Fund has not committed to make sustainable investments.

● *How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?*

Not applicable as the Fund has not committed to make sustainable investments.

How were the indicators for adverse impacts on sustainability factors taken into account?

Not applicable.

Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.



Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies are considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the Regulatory Technical Standards of Regulation 2019/2088 (RTS) and two optional PAIs from Tables 2 and 3 of the Annex I of the RTS.

During the reporting period, the Manager monitored the selected PAI indicators for the Fund on a quarterly basis using an internally developed monitoring system and data received from the Investment Manager and the Fund's ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against an absolute or relative threshold having regard to the individual PAI indicator and underlying metric set out in SFDR Level 2 RTS. During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.



What were the top investments of this financial product?

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2023.

Largest investments	Sector	% Assets	Country
Cleantech, Inc.	Commercial Services	17.25%	United States
Marathon Digital Holdings, Inc.	Commercial Services	14.31%	United States
Coinbase Global, Inc.	Diversified Financial Services	9.18%	United States
Riot Platforms, Inc.	Commercial Services	8.75%	United States
Robinhood Markets, Inc.	Internet	7.58%	United States
Block, Inc.	Commercial Services	7.35%	United States
PayPal Holdings, Inc.	Commercial Services	5.48%	United States
Mastercard, Inc.	Diversified Financial Services	5.29%	United States
Visa, Inc.	Diversified Financial Services	5.19%	United States
Hut 8 Corp.	Commercial Services	3.32%	United States
Bitfarms Ltd.	Commercial Services	2.70%	Canada
Terawulf, Inc.	Commercial Services	2.58%	United States
Bit Digital, Inc.	Diversified Financial Services	1.96%	United States
Iris Energy Ltd.	Commercial Services	1.94%	Australia
Applied Digital Corp.	Telecommunications	1.44%	United States

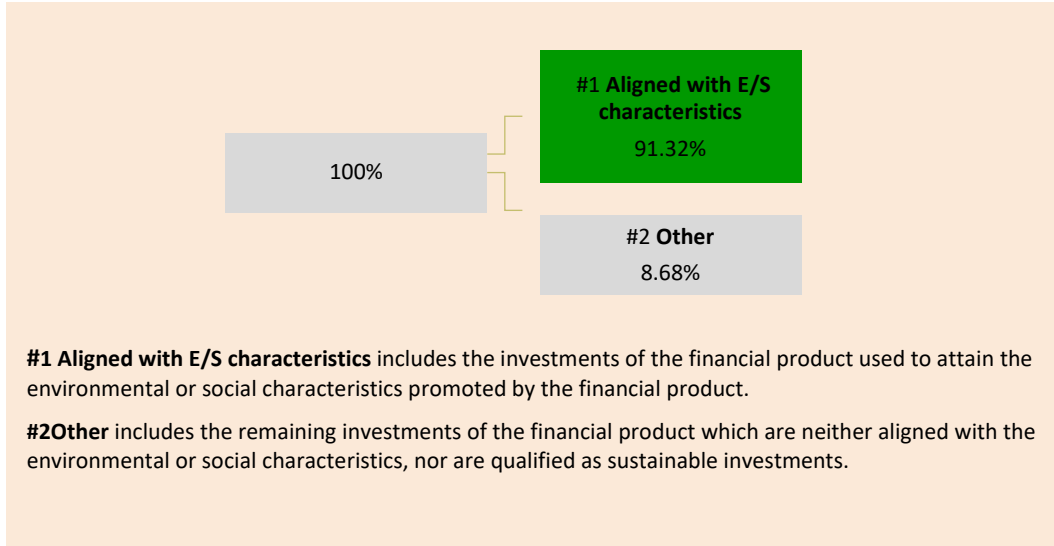
What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments

Asset allocation describes the share of investments in specific assets.

● *What was the asset allocation?*

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 91.32% of the Fund's assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund's investment's ("#2 Not Sustainable") consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available. As such, these investments were not aligned with environmental and social objectives promoted by the Fund.



● *In which economic sectors were the investments made?*

Please refer to the "Schedule of Investments" included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2023.



● **To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?**

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund's investment strategy. The EU Taxonomy alignment figures are based on figures provided by the Fund's ESG data provider.


Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) and/or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

● **Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?**

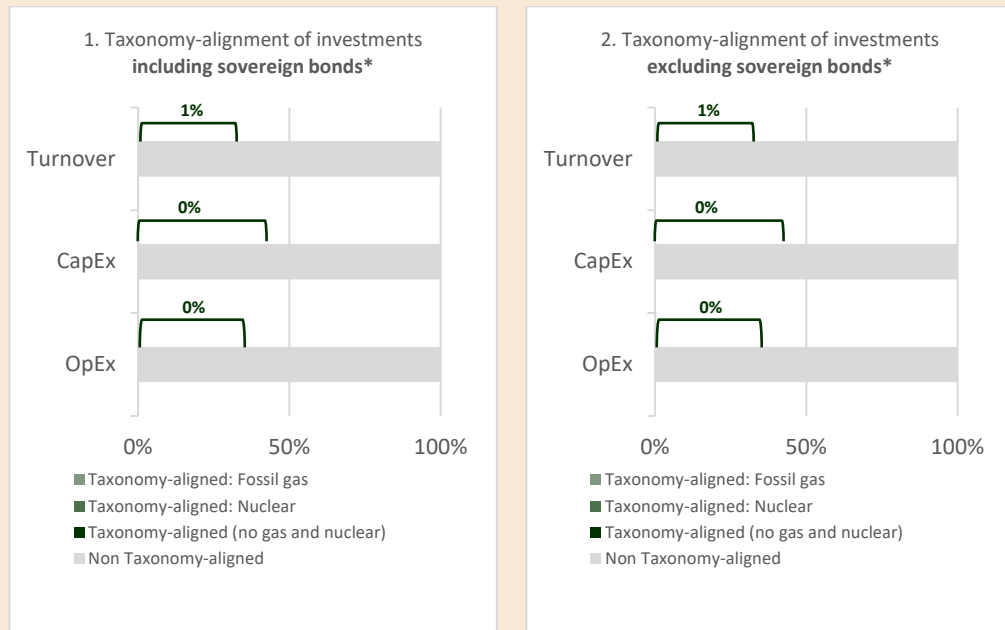
Yes:

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

In fossil gas In nuclear energy
 No

 are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.



*For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures

What was the share of investments made in transitional and enabling activities?

The share of investments made in transitional activities was 0% . The share of investments made in enabling activities was 1%

● How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?

During the previous reporting period ending 31 December 2022, the Fund did not make a commitment to EU Taxonomy aligned investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.

● What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under "other", what was their purpose and were there any minimum environmental or social safeguards?

The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2023, 8.68% of the Fund's investment were in ancillary liquid assets (cash and cash equivalents), for liquidity purposes and in order to achieve its investment objective as permitted under the UCITS Regulations and in assets for which ESG data was not available or in assets not covered by the Fund's ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.



What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UNGPs, the OECD Guidelines for Multinational Enterprises and their underlying conventions, as set out in the methodology for the Index.



How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index focuses on blockchain and cryptocurrency technology which include the following categories:

Blockchain Enablers: companies that develop building block components for blockchain ecosystems, such as hardware and software infrastructure and cryptocurrency mining. Cryptocurrency mining consists of validating blocks of transactions on proof-of-work blockchains to yield a minted block subsidy (this refers to the amount of new bitcoin minted in each block).

Blockchain Engagers: companies that provide blockchain and cryptocurrency services and/or applications. These include but are not limited to cryptocurrency trading platforms and exchanges, cryptocurrency banking, and other blockchain based digital ledger technology and service offerings.

The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>

- *How does the reference benchmark differ from a broad market index?*

The Index is designed to track the performance of companies primarily involved in blockchain and cryptocurrency technologies. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into accounts. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

- *How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?*

The Index tracked the performance of companies primarily involved in blockchain and cryptocurrency technologies. The Index also excluded companies based on specified ESG criteria.

- *How did this financial product perform compared with the reference benchmark?*

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager's report in the annual report for the ICAV.

● *How did this financial product perform compared with the broad market index?*

As described above, the Index was developed in order to track the performance of companies primarily involved in blockchain and cryptocurrency activities and, in addition, takes into account ESG considerations and applies relevant exclusions.

During the reporting period, world equities increased by 22%, the Index performed 121.3%.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree Global Automotive Innovators UCITS ETF
549300ILS9RYQGQXQET15

Legal entity identifier:

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?	
<input checked="" type="radio"/> <input checked="" type="radio"/> <input type="checkbox"/> Yes	<input checked="" type="radio"/> <input type="radio"/> <input checked="" type="checkbox"/> No
<input type="checkbox"/> It made sustainable investments with an environmental objective: ___% <ul style="list-style-type: none"> <input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> It made sustainable investments with a social objective: ___%	<input type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments <ul style="list-style-type: none"> <input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with a social objective <input checked="" type="checkbox"/> It promoted E/S characteristics, but did not make any sustainable investments

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.



To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree Global Automotive Innovators UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the tobacco industry and small arms sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles in line with the Index methodology.

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

WisdomTree Berylls LeanVal Global Automotive Innovators NTR Index (the **Index**), was designed as a reference benchmark to determine whether the Fund was aligned with the environmental and social characteristics it promoted.

● *How did the sustainability indicators perform?*

During the period, the Index applied exclusionary environmental, social and governance (**ESG**) screening and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 100% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the Fund's ESG data provider.

The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

Indicator	Metric Description	Performance (as at 31 December 2023)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

...and compared to previous periods?

The following updates were made to the sustainability indicators for the Fund effective market close on 17 March 2023 (the **Effective Date**):

Indicator	Previous sustainability indicator for reporting period	Updated Sustainability Indicator
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Exposure to Controversial Weapons	The Index has continued to ensure that the Portfolio has 0.00% exposure to companies having any involvement in controversial weapons.	
Exposure to Small Arms	During the previous reporting period, companies were not assessed for involvement in small arms.	Since the Effective Date, companies are assessed for having >5% of revenues derived from the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms.
Exposure to companies involved in tobacco production	During the previous reporting period, companies were assessed for involvement or owning significant shares of companies involved in tobacco production and supplying of tobacco-related products/services and where more than 10% revenue was derived from the distribution of tobacco.	Companies are assessed for involvement or ownership of significant shares of companies involved in tobacco production and supplying of tobacco-related products/services. Effective from the Effective Date, the % assessment of portfolio's exposure to companies deriving revenue from the distribution of tobacco was lowered from >10% to >5%.
Coal exposure	During the previous reporting period, companies were assessed for significant involvement in thermal coal activity, i.e., >25% of revenue derived from thermal coal extraction, or >10% revenue from thermal coal-based power generation.	Effective from the Effective date, the % assessment of Portfolio's exposure derived from thermal coal extraction and thermal coal power-based generation was lowered from >25% and >10% respectively to >5%. Effective from the Effective Date, companies are assessed for >5% of revenue derived from providing tailor-made products and services to support thermal coal extraction.
Exposure to companies involved in unconventional oil & gas exploration/production	During the previous reporting period, companies were not assessed for involvement in unconventional oil and gas exploration/production.	Since the Effective Date, companies are assessed for having >5% of revenues derived from oil sands extraction, or 5% revenues derived from oil and gas exploration in Arctic regions, or 5% revenues derived from shale energy exploration and / or production.
Violations of UNGC principles and OECD Guidelines	The Index has continued to ensure that the Portfolio has 0.00% exposure to companies that violate certain commonly accepted international norms and standards, such as United Nations and OECD guidelines and their underlying conventions.	

- *What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?*

Not applicable as the Fund has not committed to make sustainable investments.

- *How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?*

Not applicable as the Fund has not committed to make sustainable investments.

How were the indicators for adverse impacts on sustainability factors taken into account?

Not applicable.



Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies are were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the regulatory technical standards of Regulation 2019/2088 (RTS) and two optional PAIs from Tables 2 and 3 of the Annex I of the RTS.

During the reporting period, the Manager monitored the selected PAI indicators for the Fund on an quarterly basis using an internally developed monitoring system and data received from the Investment Manager and the Fund's ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against an absolute or relative threshold having regard to the individual PAI indicator and underlying metric set out in the RTS. During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle



What were the top investments of this financial product?

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2023.

Largest investments	Sector	% Assets	Country
Volvo AB	Auto Manufacturers	3.14%	Sweden
Uber Technologies, Inc.	Internet	3.11%	United States
Stellantis NV	Auto Manufacturers	3.08%	Netherlands
Infineon Technologies AG	Semiconductors	2.90%	Germany
PACCAR, Inc.	Auto Manufacturers	2.77%	United States
Copart, Inc.	Distribution & Wholesale	2.63%	United States
Bayerische Motoren Werke AG	Auto Manufacturers	2.62%	Germany
General Motors Co.	Auto Manufacturers	2.60%	United States
Toyota Motor Corp.	Auto Manufacturers	2.54%	Japan
Ferrari NV	Auto Manufacturers	2.45%	Netherlands
Cummins, Inc.	Auto Manufacturers	2.41%	United States
Tesla, Inc.	Auto Manufacturers	2.40%	United States
O'Reilly Automotive, Inc.	Retail	2.37%	United States
Ford Motor Co.	Auto Manufacturers	2.36%	United States
Mercedes-Benz Group AG	Auto Manufacturers	2.36%	Germany

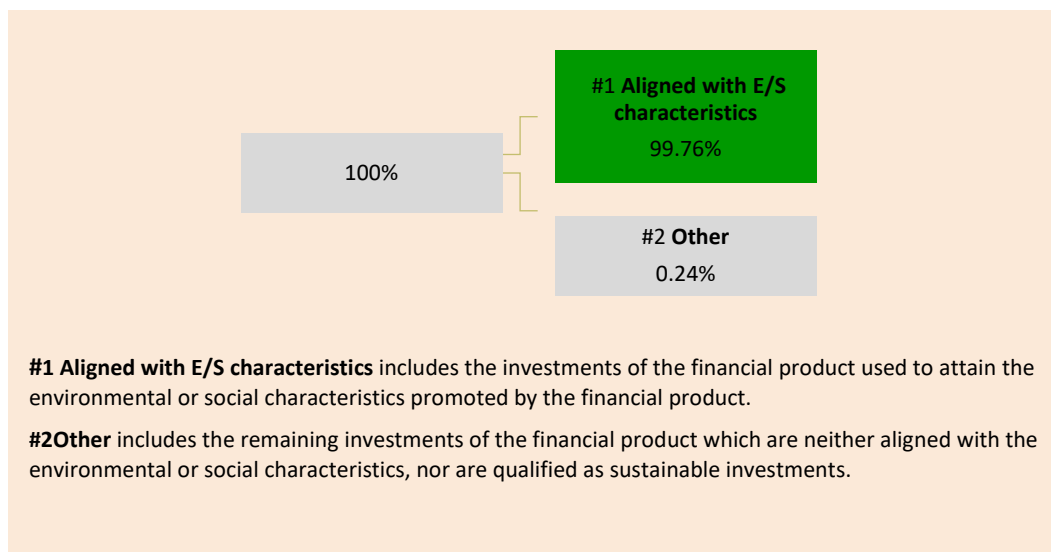
What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments

What was the asset allocation?

Asset allocation describes the share of investments in specific assets.

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 99.76% of the Fund's assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund's investment's ("#2 Not Sustainable") consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available. As such, these investments were not aligned with environmental and social objectives promoted by the Fund.



Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the "greenness" of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

Enabling activities directly enable other activities to make a substantial contribution to an environmental objective.

Transitional activities are activities for which low-carbon alternatives are not yet available and among others have greenhouse gas emission levels corresponding to the best performance.

In which economic sectors were the investments made?

Please refer to the "Schedule of Investments" included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2023.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund's investment strategy. The EU Taxonomy alignment figures are based on figures provided by the Fund's ESG data provider.

Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) and/or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?

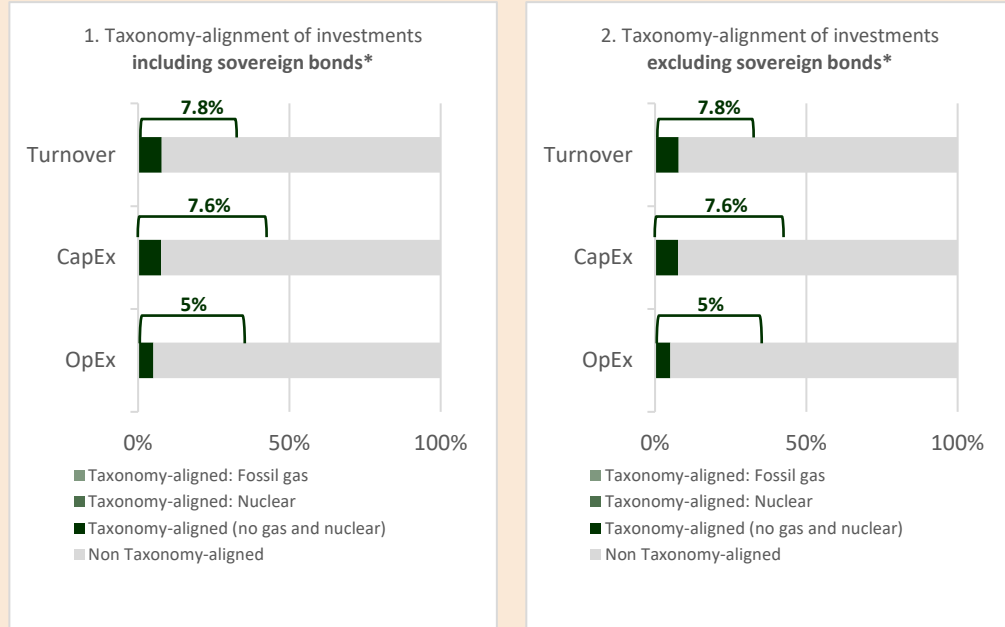
Yes:

In fossil gas In nuclear energy

No

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.



*For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures

are sustainable investments with an environmental objective that do not take into account the criteria for environmentally sustainable economic activities under Regulation (EU) 2020/852.

● What was the share of investments made in transitional and enabling activities?

The share of investments made in transitional activities was 0% . The share of investments made in enabling activities was 7.7%

● How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?

During the previous reporting period ending 31 December 2022 the Fund did not make a commitment to EU Taxonomy aligned investments. As at 31 December 2023, the share of incidental EU Taxonomy-aligned investments was slightly higher compared with the previous reporting period.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.

What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under "other", what was their purpose and were there any minimum environmental or social safeguards?

The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2023, 0.24% of the Fund's investment were in ancillary liquid assets (cash and cash equivalents), for liquidity purposes and in order to achieve its investment objective as permitted under the UCITS Regulations and in assets for which ESG data was not available or in assets not covered by the Fund's ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.



What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UNGPs, the OECD Guidelines for Multinational Enterprises and their underlying conventions, as set out in the methodology for the Index.



How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is designed to measure the performance of companies primarily involved in the automobility and future mobility industry. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excludes companies engaged in specific activities, such as involvement in controversial weapons, tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above.

The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here:

<https://www.wisdomtree.eu/-/media/eu-media-files/other-documents/index/wt/index-methodology/nasdaq-cta-artificial-intelligence-index-methodology.pdf> .

● *How does the reference benchmark differ from a broad market index?*

The Index was developed by WisdomTree, Inc in collaboration with third party specialists in the automobility industry. The Index is designed to track the performance of companies primarily involved in the automobility and future mobility industry and utilises a “Focus Score” and “Fundamental Score” to capture the perceived degree of a company’s overall focus on the automobility industry as described in the Index methodology. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into accounts. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

● *How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?*

The Index measured the performance of companies primarily involved in the automobility and future mobility industry. The Index also excluded companies based on specified ESG criteria.

● *How did this financial product perform compared with the reference benchmark?*

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 1.5% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager’s report in the annual report for the ICAV.

● *How did this financial product perform compared with the broad market index?*

As described above, the Index was designed by WisdomTree, Inc in collaboration with third party specialists in the automobility sector to measure the performance of companies primarily involved in the automobility and future mobility industry and, in addition, takes into account ESG considerations and applies relevant exclusions.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

During the reporting period, world equities increased by 22% the Index performed 21.8%.

ANNEX V

Periodic disclosure for the financial products referred to in Article 9, paragraphs 1 to 4a, of Regulation (EU) 2019/2088 and Article 5, first paragraph, of Regulation (EU) 2020/852

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852 establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

Product name: WisdomTree Renewable Energy UCITS ETF **Legal entity identifier:** 549300N0TPFDR0HBAI59

Sustainable investment objective

Did this financial product have a sustainable investment objective?

<input checked="" type="radio"/> <input checked="" type="radio"/> <input checked="" type="checkbox"/> Yes	<input type="radio"/> <input type="radio"/> <input type="checkbox"/> No
<p><input checked="" type="checkbox"/> It made sustainable investments with an environmental objective: 96.57%</p> <ul style="list-style-type: none"> <input checked="" type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input checked="" type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <p><input type="checkbox"/> It made sustainable investments with a social objective: 0%</p>	<p><input type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of ___% of sustainable investments</p> <ul style="list-style-type: none"> <input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with a social objective <p><input type="checkbox"/> It promoted E/S characteristics, but did not make any sustainable investments</p>

To what extent was the sustainable investment objective of this financial product met?

WisdomTree Renewable Energy UCITS ETF (the **Fund**) has a sustainable investment objective of investing in companies involved in the renewable energy value-chain (**REVC**) which contributes to the environmental objective of climate change mitigation. REVC includes technologies and solutions which aim to develop a renewable energy market, including wind, solar, hydrogen and other renewable technologies value chains.

WisdomTree Renewable Energy UCITS Index (the **Index**) was designated as a reference benchmark for the purpose of attaining the sustainable investment objective.

The screening and selection criteria implemented by the Index ensured that the sustainable investment objective of the Fund was met during the reporting period. The Index only included companies involved in the the following REVC categories as defined in the Index methodology: raw materials, manufacturing, application, enablers or emerging technology (each a "**REVC Category**"). In order to be eligible for inclusion in the Index, companies must derive at least 20% of their revenue from each aforementioned REVC Category (this threshold was increased to 50% for the "application" REVC Category). The Index utilised an intensity rating which captured the perceived degree of a company's



Sustainability indicators measure how the sustainable objectives of this financial product are attained.

overall involvement across the REVC (“**Intensity Rating**”). The Intensity Rating helped identify parts of the REVC that deserved a higher weight based on their exposure to the REVC.

● **How did the sustainability indicators perform?**

Sustainability indicators measure how the sustainable objectives of the Fund are attained.

During the reporting period, the Fund observed indicators linked to individual United Nations Sustainable Development Goals (**UN SDGs**) to measure the attainment of the environmental objectives of climate change mitigation. A company’s UN SDG alignment considers the most significant contributions its products and services make, which are aligned with specific targets under the UN SDG framework. Contribution towards the following UN SDGs was assessed during the reporting period based on data provided by the Fund’s ESG data provider:

UN SDG 13: Climate Action; and
UN SDG 7: Affordable and Clean Energy.

During the reporting period, the weighted share of investments in the portfolio positively contributing to the above UN SDGs was 84.05% according to data provided by the Fund’s ESG data provider.

Additionally, the following business activities were selected as sustainability indicators for the Fund.

Business Activity	Measure of involvement	Minimum Threshold	Performance (as at 31 December 2023)
Exposure of companies to renewable energy value chain business activities.	Revenue	50% for “ Applications ”, i.e., companies that generated power or develop new Renewable Energy Value Chain. 20% for the following categories: Raw Materials - companies that focused on raw materials mining, such as steel, copper and aluminium specifically used for REVC. Manufacturing - companies that manufactured key modules for REVC, such as polysilicon for solar panels, blades and towers for wind turbines, and high voltage cables for power transmission networks. Enablers - companies that developed the building block components and enable the efficient storage and	96.96%

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

		<p>transmission for REVC such as battery energy storage systems and transmission and distribution network operations.</p> <p>Emerging Technologies - companies that used new sustainable power generation technologies such as floating wind and solar, concentrated solar power, and hydrogen fuel cell.</p>	
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● **...and compared to previous periods?**

The Fund launched on 12 June 2023. As such, there is no there is no previous reporting period for the Fund under Regulation (EU) 2019/2088.

● **How did the sustainable investments not cause significant harm to any sustainable investment objective?**

The Fund assessed the economic activities carried out by investee companies regarded as sustainable investments for the do no significant harm (**DNSH**) criteria under article 2(17) of Regulation 2019/2088 (**SFDR**). The DNSH assessment was carried out as part of the screening and selection criteria implemented by the Index methodology described further below.

1. Each company from the REVC universe was assessed based on greenhouse gas (**GHG**) intensity as part of the selection and weighing process applied by the Index as described in the Index methodology. Companies that fell within the bottom 5% based on their GHG intensity were excluded from the investment universe.
2. The Index excluded investment in companies significantly involved in the high GHG emitting sector of thermal coal activity, oil and gas exploration, production, refining, transportation and/or storage and unconventional oil and gas production as well as military contracting, tobacco, controversial weapons and small arms sectors in line with the Index methodology. In addition, the Index excluded companies that violate or are at risk of violating severe negative environmental, social or governance (**ESG**) impacts based on the Global Standards Screening (**GSS**) assessment carried out by the Fund's ESG data provider. The UN Global Compact Principles (**UNGCPs**) form part of the GSS assessment and include Human Rights, Labour, Environment and Corruption considerations. The aim of the UNGCPs environmental considerations (list non-exhaustive) is for the companies to undertake initiatives to promote greater environmental responsibility and encourage the development and diffusion of environmentally friendly technologies. The primary aim of the UNGCPs is to avoid companies causing severe or irreversible harm to the public or the environment.
3. The DNSH assessment was also carried out on the portion of the Fund's investments aligned with EU Taxonomy as part of the technical screening criteria (**TSC**) established in accordance with the EU Taxonomy. The DNSH assessment was carried out to ensure that the economic activities of the Fund's sustainable investments did not significantly harm any of the six environmental objectives of the EU Taxonomy. This assessment was undertaken on the sustainable portion of the Fund's investments as part of the TSC by the Fund's ESG data provider.

During the reporting period, third-party data was relied on for determining taxonomy-alignment. Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive). This position may change over time once reported EU Taxonomy data becomes available

How were the indicators for adverse impacts on sustainability factors taken into account?

The selection, screening and exclusionary criteria described above to determine eligibility for inclusion in the Index excluded companies with activities that would significantly harm the Fund's sustainable investment objective. In addition, in order to be taxonomy-aligned and considered as a sustainable investment for the Fund, a company must have minimum safeguards in place, as provided for in Article 18 of the EU Taxonomy, to comply with international norms and standards.

This approach took account of the following indicators for principal adverse impacts (**PAI Indicators**) of investee companies based on Table 1 of Annex I of the Regulatory Technical Standards underpinning SFDR (**RTS**):

CLIMATE AND OTHER ENVIRONMENT-RELATED INDICATORS

1. GHG Intensity (**Table 1 PAI 3**)
2. Exposure to companies active in the fossil fuel sector (**Table 1 PAI Indicator 4**)
3. Share of non-renewable energy consumption and production (**Table 1 PAI Indicator 5**)

INDICATORS FOR SOCIAL AND EMPLOYEE, RESPECT FOR HUMAN RIGHTS, ANTICORRUPTION AND ANTI-BRIBERY MATTERS

1. Violations of UNGCP and OECD Guidelines for Multinational Enterprises (**Table 1 PAI Indicator 10**)
2. Lack of processes and compliance mechanisms to monitor compliance with UNGCP and OECD Guidelines for Multinational Enterprises (**Table 1 PAI Indicator 11**)
3. Exposure to controversial weapons (**Table 1 PAI Indicator 14**)

The GSS categorises issues that arise for companies which are mapped to the UNGCPs (**GSS Issue Indicators**). A non-exhaustive list of the GSS Issue Indicators linked to PAIs which show no harm to the Fund's sustainable investment objective include energy use and greenhouse gas emissions, water use, discharges and releases, spills resulting in environmental impacts and emissions, effluents, and waste.



Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

The Index excluded companies based on the GSS assessment. This assessment identifies companies that violate, or are at risk of violating, commonly accepted international norms and standards such as UNGCPs, which include UN Guiding Principles on Business and Human Rights and OECD Guidelines for Multinational Enterprises and their underlying conventions. Companies on the UN, US and EU sanctions lists are excluded. Companies designated under the US Executive Order 13959: which goal is 'Addressing the Threat from Securities Investments That Finance Communist Chinese Military Companies' are also excluded from the Index. In addition, in order to be taxonomy-aligned, a company must have minimum safeguards in place provided to comply with international norms and standards in accordance with Article 18 of the EU Taxonomy.

The EU Taxonomy sets out a "do not significant harm" principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The "do no significant harm" principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.



How did this financial product consider principal adverse impacts on sustainability factors?

PAI Indicators on sustainability factors of investee companies are were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the RTS and two optional PAIs from Tables 2 and 3 of the Annex I of the RTS.

During the reporting period, the Manager monitored the selected PAI indicators for the Fund on an quarterly basis using an internally developed monitoring system and dataset received from the Investment Manager and the Fund's ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against an absolute or relative threshold having regard to the individual PAI indicator and underlying metric set out in the RTS.

During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Sunrun, Inc.	Energy – Alternate Sources	4.66%	United States
Vestas Wind Systems AS	Energy – Alternate Sources	4.16%	Denmark
Sunnova Energy International, Inc.	Energy – Alternate Sources	2.74%	United States
Shoals Technologies Group, Inc.	Energy – Alternate Sources	2.64%	United States
Beijing Sifang Automation Co. Ltd.	Electronics	2.62%	PR China
GEM Co. Ltd.	Miscellaneous Manufacturers	2.48%	PR China
Array Technologies, Inc.	Energy – Alternate Sources	2.36%	United States
SunPower Corp.	Energy – Alternate Sources	2.35%	United States
JinkoSolar Holding Co. Ltd.	Energy – Alternate Sources	2.24%	KY
Camel Group Co. Ltd.	Electrical Components & Equipment	2.20%	PR China
Ballard Power Systems, Inc.	Energy – Alternate Sources	2.19%	Canada
First Solar, Inc.	Energy – Alternate Sources	2.19%	United States
Enphase Energy, Inc.	Energy – Alternate Sources	2.13%	United States
Canadian Solar, Inc.	Energy – Alternate Sources	2.12%	Canada
Alstom SA	Miscellaneous Manufacturers	2.04%	France

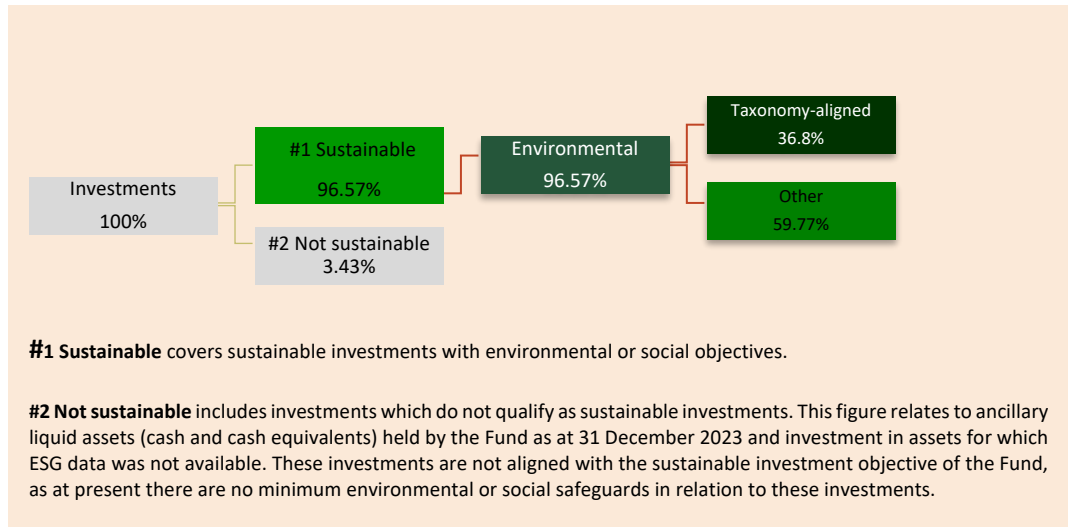
The list includes the investments constituting the greatest proportion of investments of the financial product during the reference period which is at 31 December 2023.

What was the proportion of sustainability-related investments?

● *What was the asset allocation?*

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 96.57% of the Fund's assets aligned with the sustainable investment objective of the Fund. The remaining portion of the Fund's investments (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash and cash equivalents) and investemnet in assets for which relevant ESG data was not available or not covered by the Fund's ESG data provider. As such, these investments were not aligned with sustainable investment objective of the Fund.

96.57% of the investments made by the Fund qualified as sustainable investments with an environmental objective under article 2(17) of SFDR.



● **In which economic sectors were the investments made?**

Please refer to the “Schedule of Investments” included in the annual report for the ICAV for all information on the Fund’s geographical and industry exposure as at 31 December 2023.



To what extent were sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reporting period, the Fund committed 25% its assets to EU Taxonomy aligned investments. However, as at 31 December 2023, the EU Taxonomy alignment figure for the Fund was 36.8% as reported below. The figures below are provided by the Fund’s ESG data provider for the reporting period.

Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

● **Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?**

Yes

In fossil gas In nuclear energy

No

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change (“climate change mitigation”) and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

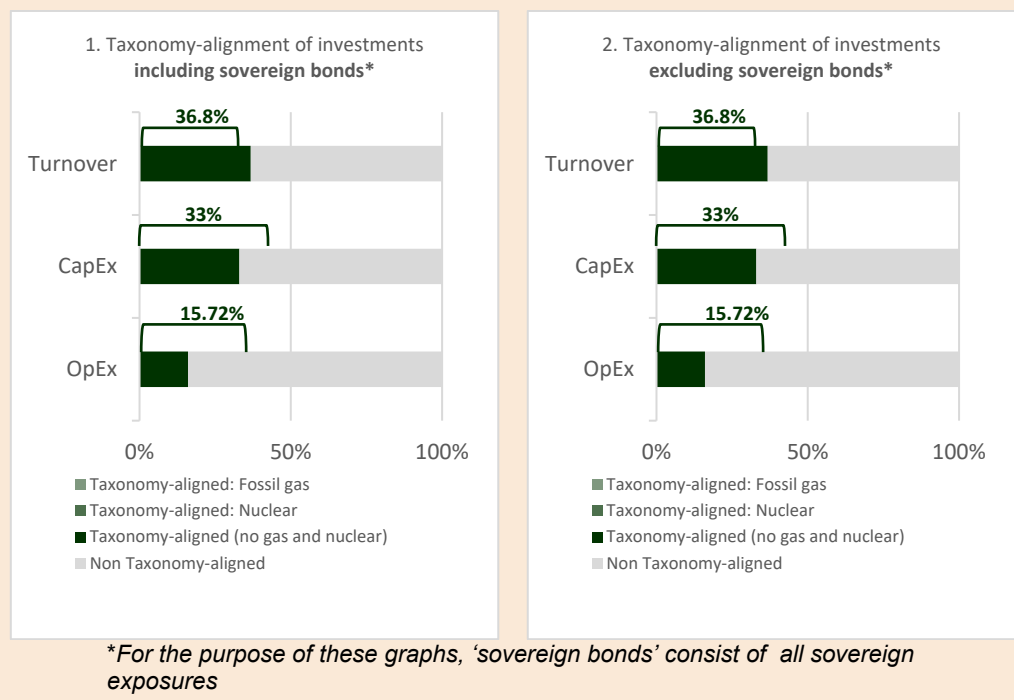
Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflecting the share of revenue from green activities of investee companies
- **capital expenditure** (CapEx) showing the green investments made by investee companies, e.g. for a transition to a green economy.
- **operational expenditure** (OpEx) reflecting green operational activities of investee companies.

Enabling activities directly enable other activities to make a substantial contribution to an environmental objective

Transitional activities are economic activities for which low-carbon alternatives are not yet available and that have greenhouse gas emission levels corresponding to the best performance.

relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.



are sustainable investments with an environmental objective that do not take into account the criteria for environmentally sustainable economic activities under the EU Taxonomy.

- **What was the share of investments made in transitional and enabling activities?** During the reporting period, the share of investments made in enabling activities was 26.77%. The share of investments made in transitional activities was 0.45%. The remaining 9.58% of aligned investments were own performance, meaning economic activities that make a substantial contribution to climate change mitigation based on their own performance.
- **How did the percentage of investments aligned with the EU Taxonomy compare with previous reference periods?**

As the Fund launched on 12 June 2023, there is no previous Taxonomy reporting period for the Fund.



What was the share of sustainable investments with an environmental objective that were not aligned with the EU Taxonomy?

59.77% of the Fund's investments were sustainable investments with an environmental objective that were not aligned with the EU Taxonomy.



What was the share of socially sustainable investments?

The Fund did not intend to make a minimum allocation to sustainable economic activities that contribute to a social objective. As at 31 December 2023, the share of the Fund's sustainable investments that contribute to a social objective was 0.00%.



What investments were included under "not sustainable", what was their purpose and were there any minimum environmental or social safeguards?

In addition to making sustainable investments, 3.43% of the Funds investments were in ancillary liquid assets (cash and cash equivalents), for liquidity purposes to achieve its investment objectives as permitted under the UCITS Regulations and in assets for which ESG data was not available or

assets not covered by the Fund's ESG data provider . At present, there are no minimum environmental or social safeguards in relation to ancillary liquid assets



What actions have been taken to attain the sustainable investment objective during the reference period?

During the reporting period, investments were made by the Fund under the condition of meeting the screening and selection criteria applied by the Index which ensured that all investments made by the Fund were sustainable under article 2(17) SFDR and EU Taxonomy. Companies were selected for investment based on their involvement in one or more of the REVC categories as defined in the Index methodology and weighted based on the Intensity Rating.

Where companies met certain thresholds relating to unsustainable activities described above or did not meet specific environmental, social or governance criteria set by the Index, they were either excluded from the Index in their entirety or excluded based on certain revenue thresholds derived from these activities detailed in the Index methodology.

How did this financial product perform compared to the reference sustainable benchmark?

The Index has been designated as a reference benchmark for the purpose of supporting the sustainable investment objective of the Fund. The Index is designed to track companies involved in REVC technologies and solutions. To be eligible for inclusion in the Index a security must be issued by a REVC company which is involved in one or more of the REVC categories. Further information on the methodology used for the calculation of the Index can be found here: <https://www.wisdomtree.eu/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.



● **How did the reference benchmark differ from a broad market index?**

The Index was developed to identify companies involved in REVC technologies and solutions by WisdomTree in collaboration with third-party specialists in REVC. The Intensity Rating helped identify parts of the value-chain that deserve a higher weight and individual companies are scored on the basis of their exposure to the REVC. The Index methodology includes the GSS process described above and takes ESG considerations into account. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, oil and gas exploration, production, refining, transportation and/or storage, unconventional oil and gas exploration/production, military contracting, small arms or thermal coal activities described in more detail above and in the Index methodology.

● **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the sustainable investment objective?**

The Index tracked the performance of companies primarily involved in the REVC. The Index also excluded companies based on specified ESG criteria.

● **How did this financial product perform compared with the reference benchmark?**

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 1.5% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager's report in the annual report for the ICAV.

● **How did this financial product perform compared with the broad market index?**

The Index was developed in order to track the performance of publicly traded companies involved in the REVC and, in addition, takes into account ESG considerations and applies relevant exclusions.

Reference benchmarks are indexes to measure whether the financial product attains the sustainable objective.

During the reporting period world equities increased by 22%, the Index performed -9.8%.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: WisdomTree US Efficient Core UCITS UCITS ETF
213800XZNRG8H3PIRU81

Legal entity identifier:

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?

<input checked="" type="radio"/> <input type="radio"/> Yes	<input checked="" type="radio"/> <input type="radio"/> <input checked="" type="checkbox"/> No
<input type="checkbox"/> It made sustainable investments with an environmental objective: ___% <ul style="list-style-type: none"> <input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> It made sustainable investments with a social objective: ___%	<input type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments <ul style="list-style-type: none"> <input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with a social objective <input checked="" type="checkbox"/> It promoted E/S characteristics, but did not make any sustainable investments

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.



To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree US Efficient Core UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the tobacco industry and small arms sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles in line with the Index methodology.

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

WisdomTree US Efficient Core UCITS Index (the **Index**), was designed as a reference benchmark to determine whether the Fund was aligned with the environmental and social characteristics it promoted.

How did the sustainability indicators perform?

The Index applied environmental, social and governance (**ESG**) and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 99.88% of the equity portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). The Portfolio consisted of equity securities and US Treasury futures contracts selected as bond components for inclusion in the Index. During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the Fund's ESG data provider.

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

Indicator	Metric Description	Performance (as at 31 December 2023)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

...and compared to previous periods?

The Fund launched on 17 October 2023. As such, there is no previous reporting period for the Fund under Regulation (EU) 2019/2088 (SFDR).

What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?

Not applicable as the Fund has not committed to make sustainable investments.

How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?

Not applicable as the Fund has not committed to make sustainable investments.

How were the indicators for adverse impacts on sustainability factors taken into account?

Not applicable.

Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.



How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies are were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the Regulatory Technical Standards underpinning SFDR (RTS) and two optional PAIs from Tables 2 and 3 of the Annex I of the RTS.

During the reporting period, the Manager monitored the selected PAI indicators for the Fund on an quarterly basis using an internally developed monitoring system and data received from the Investment Manager and the Fund’s ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against an absolute or relative threshold having regard to the individual PAI indicator and underlying metric set out in the RTS. During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

What were the top investments of this financial product?



Largest investments	Sector	% Assets	Country
Apple, Inc.	Computers	7.42%	United States
Microsoft Corp.	Software	6.93%	United States
Alphabet, Inc.	Internet	4.33%	United States
Amazon.com, Inc.	Internet	3.88%	United States
NVIDIA Corp.	Semiconductors	3.04%	United States
Meta Platforms, Inc.	Internet	2.25%	United States
Tesla, Inc.	Auto Manufacturers	1.95%	United States
Berkshire Hathaway, Inc.	Full Line Insurance	1.93%	United States
Eli Lilly & Co.	Pharmaceuticals	1.36%	United States
Broadcom, Inc.	Semiconductors	1.30%	United States
Visa, Inc.	Diversified Financial Services	1.30%	United States
JPMorgan Chase & Co.	Banks	1.22%	United States
UnitedHealth Group, Inc.	Healthcare Services	1.17%	United States
Walmart, Inc.	Retail	1.05%	United States
Exxon Mobil Corp.	Oil & Gas	0.99%	United States

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is:31 December 2023.

What was the proportion of sustainability-related investments?

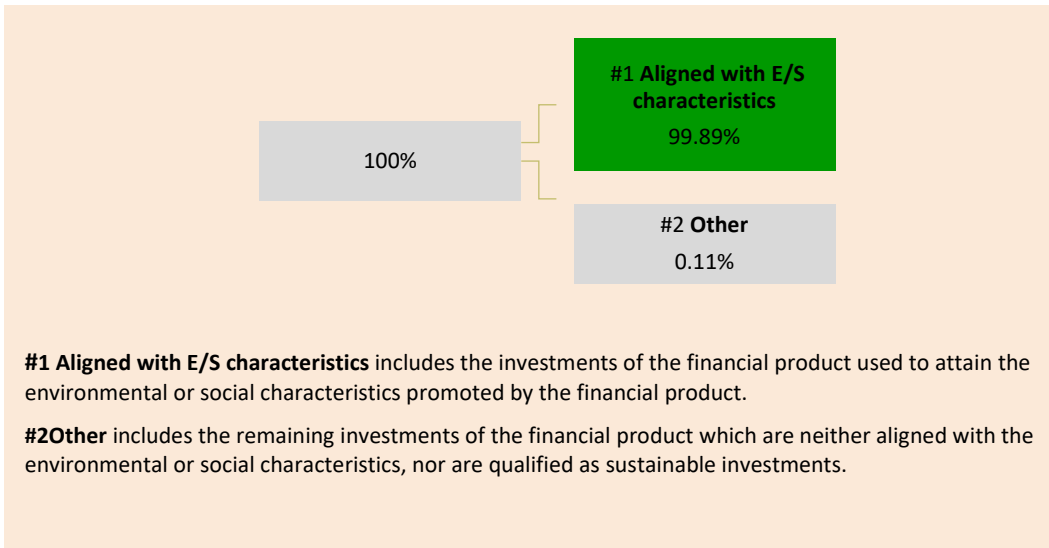
Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the “greenness” of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects .

Not applicable as the Fund has not committed to make sustainable investments

What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. 99.89% of the Fund’s assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund’s investment’s (“#2 Not Sustainable”) consisted of ancillary liquid assets (cash and cash equivalents not held for investment purposes) and assets for which relevant ESG data was not available. As such, these investments were not aligned with environmental and social objectives promoted by the Fund.



In which economic sectors were the investments made?

Please refer to the “Schedule of Investments” included in the annual report for the ICAV for all information on the Fund’s geographical and industry exposure as at 31 December 2023.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund’s investment strategy. The EU Taxonomy alignment figures are based on figures provided by the Fund’s ESG data provider.

Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) and/or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

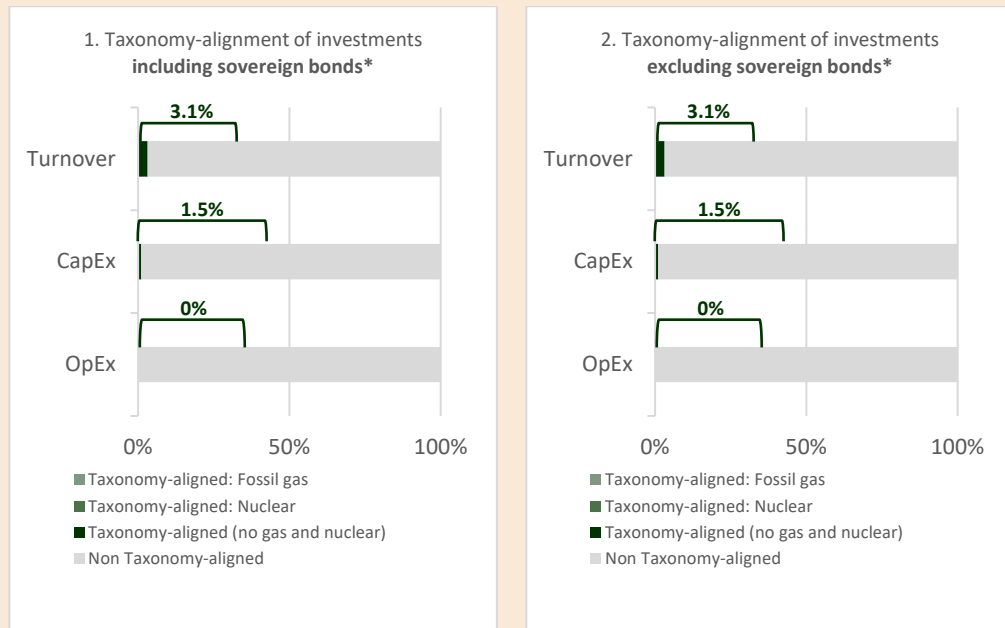
Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?

Yes:

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change (“climate change mitigation”) and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

In fossil gas
 In nuclear energy
 No

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.



*For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures

What was the share of investments made in transitional and enabling activities?

The share of investments made in transitional activities was 0% . The share of investments made in enabling activities was 2.8%

● How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?

Not applicable. The Fund launched on 17 October 2023. As such, there is no previous reporting period for the Fund under SFDR.

What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.

What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.

What investments were included under "other", what was their purpose and were there any minimum environmental or social safeguards?

The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2023, 10.41% of the Fund's investment were in ancillary liquid assets (cash and cash equivalents), for liquidity purposes and in order to achieve its investment objective as permitted under the UCITS Regulations and in assets for which ESG data was not available or in assets not covered by the Fund's ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.



What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UNGPs, the OECD Guidelines for Multinational Enterprises and their underlying conventions, as set out in the methodology for the Index.



How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index focuses on performance of a portfolio of large-capitalization US equity securities and US Treasury futures contracts and is comprised of equity, bond and cash components as detailed in the Index methodology. The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here:

https://www.wisdomtree.eu/en-gb/-/media/eu-media_files/documents/1604/wisdomtree-index-methodology-217.pdf

- *How does the reference benchmark differ from a broad market index?*

The Index is designed to track the performance of a portfolio of large-capitalization US equity securities and US Treasury futures contracts. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into accounts. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

- *How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?*

The Index tracked the performance of a portfolio of large-capitalization US equity securities and US Treasury futures contracts. The Index also excluded companies based on specified ESG criteria.

- *How did this financial product perform compared with the reference benchmark?*

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 1.5% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager's report in the annual report for the ICAV.

- *How did this financial product perform compared with the broad market index?*

As described above, the Index was developed in order to track the performance of a portfolio of large-capitalization US equity securities and US Treasury futures contracts and, in addition, takes into account ESG considerations and applies relevant exclusions.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

As the Fund launched on 17 October 2023 there is no previous reporting period for the Fund to provide a comparison to a broad market index for the reporting period ending 31 December 2023.

Product name: WisdomTree UK Quality Dividend Growth UCITS ETF
Legal entity identifier: 213800ZZ65PK3PFOMK34

Environmental and/or social characteristics

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

Did this financial product have a sustainable investment objective?	
<p><input checked="" type="radio"/> <input type="radio"/> Yes</p> <p><input type="checkbox"/> It made sustainable investments with an environmental objective: ___%</p> <p style="margin-left: 20px;"><input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy</p> <p style="margin-left: 20px;"><input type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy</p> <p><input type="checkbox"/> It made sustainable investments with a social objective: ___%</p>	<p><input checked="" type="radio"/> <input type="radio"/> <input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments</p> <p style="margin-left: 20px;"><input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy</p> <p style="margin-left: 20px;"><input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy</p> <p style="margin-left: 20px;"><input type="checkbox"/> with a social objective</p> <p><input checked="" type="checkbox"/> It promoted E/S characteristics, but did not make any sustainable investments</p>



To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree UK Quality Dividend Growth UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the tobacco industry and small arm sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles. In line with the Index methodology,

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

WisdomTree UK Quality Dividend Growth Index (the **Index**), was designated as a reference benchmark to determine whether the Fund was aligned with the social and environmental it promoted.

● **How did the sustainability indicators perform?**

During the period, the Index applied environmental, social and governance (**ESG**) and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 99.81% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the ESG data provider.

The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

Indicator	Metric Description	Performance (as at 31 December 2023)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

● **...and compared to previous periods?**

The Fund launched on 22 November 2023. As such, there is no previous reporting period for the Fund under Regulation (EU) 2019/2088

● **What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?**

Not applicable as the Fund has not committed to make sustainable investments.

● **How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?**

Not applicable as the Fund has not committed to make sustainable investments.





Not applicable.

Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the Regulatory Technical Standards of Regulation (EU) 2018/2088 (RTS) and two optional PAIs from Tables 2 and 3 of Annex I of the RTS.

During the reporting period, the Manager monitored the selected PAI indicators for the Funds on a quarterly basis using an internally developed monitoring system and tailored dataset received from the Investment Manager and the Fund’s ESG data provider. During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Rio Tinto PLC	Mining	4.97%	United Kingdom
RELX PLC	Commercial Services	4.95%	United Kingdom
3i Group PLC	Diversified Financial Services	4.80%	United Kingdom
Antofagasta PLC	Mining	4.64%	United Kingdom
Ferguson PLC	Distribution & Wholesale	4.45%	United Kingdom
GSK PLC	Pharmaceuticals	4.29%	United Kingdom
AstraZeneca PLC	Pharmaceuticals	4.21%	United Kingdom
Diageo PLC	Beverages	4.15%	United Kingdom
Unilever PLC	Cosmetics & Personal Care	4.12%	United Kingdom

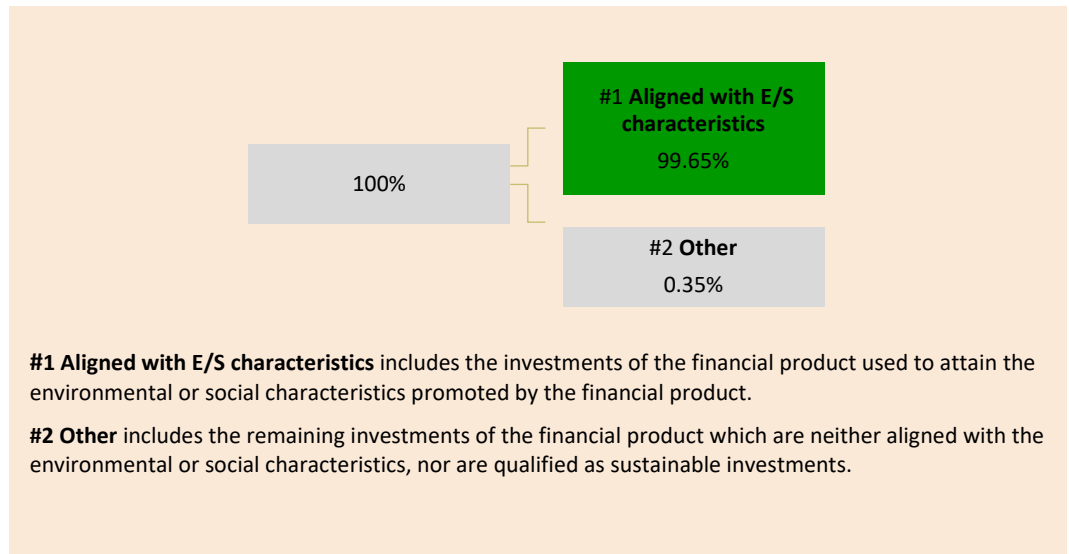
Experian PLC	Commercial Services	4.11%	United Kingdom
Ashtead Group PLC	Commercial Services	3.27%	United Kingdom
Admiral Group PLC	Full Line Insurance	2.82%	United Kingdom
B&M European Value Retail SA	Retail	2.63%	Luxembourg
Next PLC	Retail	2.33%	United Kingdom
Intermediate Capital Group PLC	Diversified Financial Services	2.20%	United Kingdom

What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments.

What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. 99.65% of the Fund's assets aligned with the promoted environmental and social objectives of the Fund.. The remaining portion of the Fund's investments (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available. As such, these investments were not aligned with environmental and social objectives promoted by the Fund.



In which economic sectors were the investments made?

Please refer to the "Schedule of Investments" included in the annual report for the ICAV for all information on the Fund's geographical and industry exposure as at 31 December 2023.

To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?



During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund's investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund's ESG data provider.

Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) and/or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

Taxonomy-aligned activities are

expressed as a share of:

- **turnover** reflects the "greenness" of investee companies today.

- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.

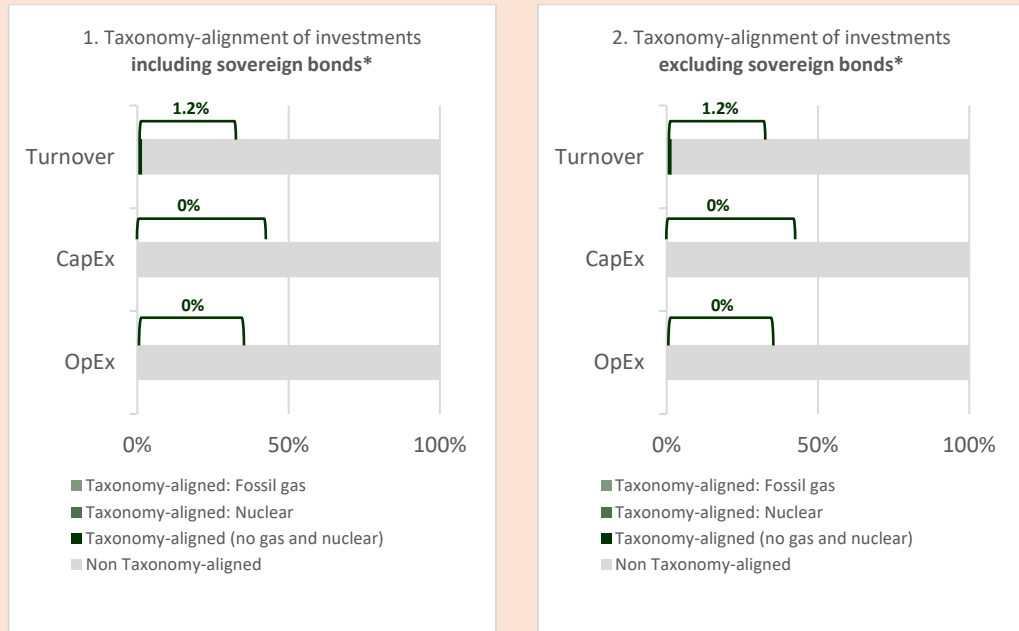
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

Asset allocation describes the share of investments in specific assets.

● **Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?**

- Yes
- In fossil gas In nuclear energy
- No

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.



* For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures.

● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0%. The share of investments made in enabling activities was 0.7%.

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.



What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation

Enabling activities directly enable other activities to make a substantial contribution to an environmental objective.

Transitional activities are activities for which low-carbon alternatives are not yet available and among others have greenhouse gas emission levels corresponding to the best performance.

What investments were included under “other”, what was their purpose and were there any minimum environmental or social safeguards?

The Fund’s investments were held with a view to achieving the Fund’s investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2023, 0.35% of the Fund’s investments were in ancillary liquid assets (cash and cash equivalents) for liquidity purposes as permitted under the UCITS Regulations and in assets for which ESG data was not available or in assets not covered by the Fund’s ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.

What actions have been taken to meet the environmental and/or social characteristics during the reference period?



During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions as set out in the methodology for the Index.

How did this financial product perform compared to the reference benchmark?



The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is comprised of dividend-paying UK companies with quality and growth characteristics, selected based on a composite risk score (“CRS”). The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>.

● **How does the reference benchmark differ from a broad market index?**

The Index is a proprietary WisdomTree index and in addition to the CRS, eligibility requirements include (i) a company being classified as a UK company and listing its shares on the London Stock Exchange, (ii) pay regular cash dividends on shares of its common stock in the 12 months preceding the annual reconstitution, and (iii) meet minimum market capitalisation and liquidity criteria as detailed in the index methodology. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

● **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?**

The Fund invested in dividend-paying UK companies with quality and growth characteristics which are eligible for inclusion in the Index. The Index also excluded companies based on specified ESG criteria.

● **How did this financial product perform compared with the reference benchmark?**

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 2% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at the Investment Manager’s report in the annual report for the ICAV.

● **How did this financial product perform compared with the broad market index?**

As described above, the Index is fundamentally weighted and is comprised of dividend-paying UK companies with quality and growth characteristics, selected based on a revenue exposure and CRS and controlling for tracking error and other risk factors.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

As the Fund launched on 13 November 2023 there is no previous reporting period for the Fund to provide a comparison to a broad market index.

Product name: WisdomTree Megatrends UCITS ETF
213800XEA2UB3UC4GI77

Legal entity identifier:

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?

<input checked="" type="radio"/> <input type="radio"/> Yes	<input checked="" type="radio"/> <input type="radio"/> <input checked="" type="checkbox"/> No
<input type="checkbox"/> It made sustainable investments with an environmental objective: ___% <ul style="list-style-type: none"> <input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> It made sustainable investments with a social objective: ___%	<input type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments <ul style="list-style-type: none"> <input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with a social objective <input checked="" type="checkbox"/> It promoted E/S characteristics, but did not make any sustainable investments

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.



To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree Megatrends UCITS ETF (the **Fund**) promoted environmental and social characteristics, including the specific environmental characteristic of climate action by excluding investment in companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production in line with Index methodology and the social characteristics of good-health and well-being and peace, justice and strong institutions by respectively excluding companies significantly involved in the tobacco industry and small arms sectors and companies involved in controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles in line with Index methodology.

The Fund also considered Principal Adverse Impacts (**PAIs**) on sustainability factors as described below.

WisdomTree Global Megatrends Equity Index (the **Index**), was designed as a reference benchmark to determine whether the Fund was aligned with the environmental and social characteristics it promoted.

● *How did the sustainability indicators perform?*

During the period, the Index applied environmental, social and governance (**ESG**) and Global Standards Screening (**GSS**) criteria to verify companies' eligibility for inclusion in the Index.

Based on ESG data coverage by the Fund's ESG data provider, 97.71% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**). During the reporting period, there were certain assets for which insufficient ESG data was available to the Fund. This applied in particular to assets for which ESG factors were insufficiently defined or were not covered by the Fund's ESG data provider.

The following sustainability indicators were used to measure the environmental and social characteristics promoted by the Fund.

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

Indicator	Metric Description	Performance (as at 31 December 2023)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of controversial weapons such as anti-personnel mines and cluster munitions.	0.00%
Exposure to small arms	Percentage of the Portfolio exposed to companies which derive >5% of revenue from activities connected to small arms. Activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms	0.00%
Exposure to companies involved in tobacco production	Percentage of the Portfolio exposed to companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive >5% of revenue from tobacco distribution as detailed in the Index methodology.	0.00%
Coal exposure	Percentage of the Portfolio exposed to companies which derive >5% of revenue from thermal coal extraction or >5% revenue from thermal coal-based power generation or >5% revenue from tailor-made products and services that support thermal coal extraction.	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy.	0.00%
Violations of UNGC principles and OECD Guidelines	Percentage of the Portfolio exposed to companies that are non-compliant based on the GSS assessment. GSS identifies companies that violate commonly accepted international norms and standards such as the UNGC principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.	0.00%

● *...and compared to previous periods?*

The Fund launched on 11 December 2023. As such, there is no previous reporting period for the Fund under Regulation (EU) 2019/2088 (**SFDR**).

● *What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?*

Not applicable as the Fund has not committed to make sustainable investments.

● *How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?*

Not applicable as the Fund has not committed to make sustainable investments.

How were the indicators for adverse impacts on sustainability factors taken into account?

Not applicable.

Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable.



How did this financial product consider principal adverse impacts on sustainability factors?

PAI indicators on sustainability factors of investee companies are were considered at the Fund level. The Manager assessed the 14 mandatory PAIs based on Table 1 of Annex I of the regulatory technical standards of SFDR (RTS) and two optional PAIs from Tables 2 and 3 of the Annex I of the RTS.

During the reporting period, the Manager monitored the selected PAI indicators for the Fund on an quarterly basis using an internally developed monitoring system and data received from the Investment Manager and the Fund's ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against an absolute or relative threshold having regard to the individual PAI indicator and underlying metric set out in the RTS. During the reporting period, the Fund did not exhibit sustained high adverse impacts across any of the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle



What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Cleantech, Inc.	Commercial Services	2.83%	United States
Taiwan Semiconductor Manufacturing Co. Ltd.	Semiconductors	2.39%	Taiwan
Coinbase Global, Inc.	Diversified Financial Services	2.28%	United States
NVIDIA Corp.	Semiconductors	2.25%	United States
Broadcom, Inc.	Semiconductors	2.03%	United States
Bitfarms Ltd.	Commercial Services	1.67%	Canada
Bit Digital, Inc.	Diversified Financial Services	1.64%	United States
Riot Platforms, Inc.	Commercial Services	1.63%	United States
Advanced Micro Devices, ASML Holding NV	Semiconductors	1.49%	United States
Hut 8 Corp.	Semiconductors	1.44%	Netherlands
Crowdstrike Holdings, Inc.	Commercial Services	1.34%	United States
Monex Group, Inc.	Computers	1.30%	United States
Elastic NV	Diversified Financial Services	1.29%	Japan
Robinhood Markets, Inc.	Software	1.28%	Netherlands
	Internet	1.27%	United States

The list includes the investments constituting the greatest proportion of investments of the financial product during the reference period which is:31 December 2023.

What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments

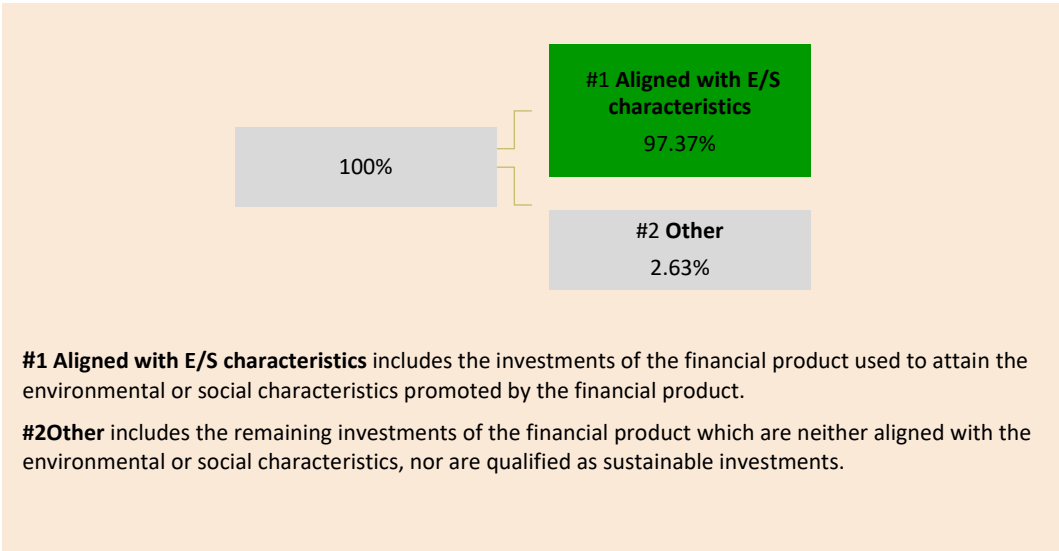
What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 97.37% of the Fund's assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund's investment's ("#2 Not Sustainable") consisted of ancillary liquid assets (cash and cash equivalents) and assets for which relevant ESG data was not available. As such, these investments were not aligned with environmental and social objectives promoted by the Fund.

Asset allocation describes the share of investments in specific assets.

Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the “greenness” of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.



● **In which economic sectors were the investments made?**

Please refer to the “Schedule of Investments” included in the annual report for the ICAV for all information on the Fund’s geographical and industry exposure as at 31 December 2023.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund’s investment strategy. The EU Taxonomy alignment figures are based on figures provided by the Fund’s ESG data provider.

Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) and/or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

● **Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?**

Yes:

In fossil gas In nuclear energy

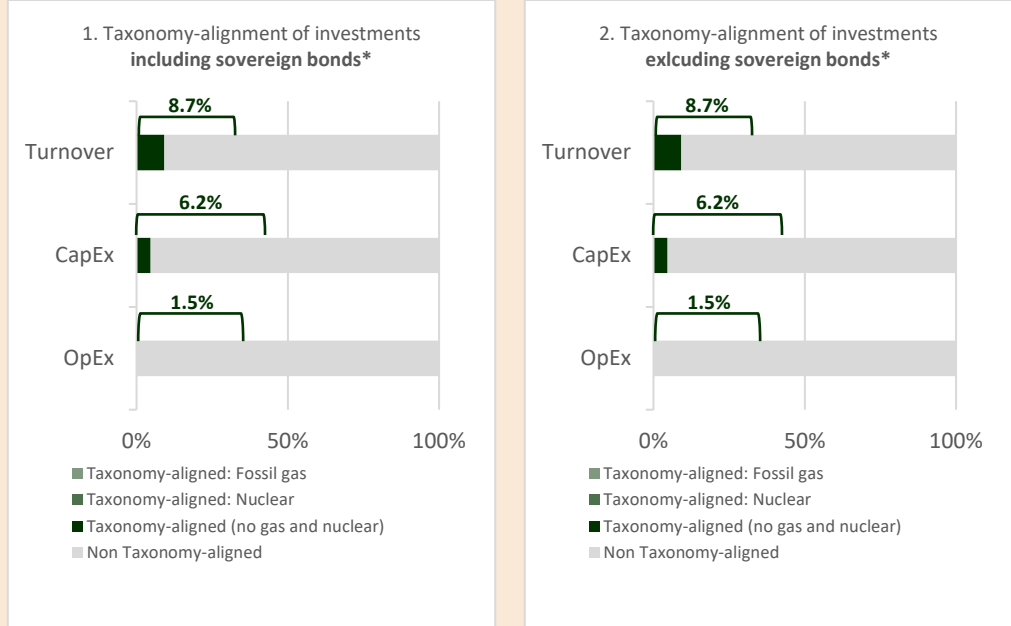
No

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.*

Enabling activities directly enable other activities to make a substantial contribution to an environmental objective.

Transitional activities are activities for which low-carbon alternatives are not yet available and among others have greenhouse gas emission levels corresponding to the best performance.

¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change (“climate change mitigation”) and do not significantly harm any EU Taxonomy objective - see explanatory note in the left-hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.



*For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures

are sustainable investments with an environmental objective that do not take into account the criteria for environmentally sustainable economic activities under Regulation (EU) 2020/852.

● **What was the share of investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0% . The share of investments made in enabling activities was 7.1%

● **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

During the previous reporting period ending 31 December 2022, the Fund did not make a commitment to EU Taxonomy aligned investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

Not applicable as the Fund has not committed to make sustainable investments.

What was the share of socially sustainable investments?

Not applicable as the Fund has not committed to make sustainable investments.



What investments were included under "other", what was their purpose and were there any minimum environmental or social safeguards?

The Fund's investments were held with a view to achieving the Fund's investment objective, including investments not aligned to the environmental and/or social characteristics promoted by the Fund. At 31 December 2023, 2.63% of the Fund's investment were in ancillary liquid assets (cash and cash equivalents) , for liquidity purposes and in order to achieve its investment objective as permitted under the UCITS Regulations and in assets for which ESG data was not available or in assets not covered by the Fund's ESG data provider. At present, there are no minimum environmental or social safeguards in relation to these ancillary liquid assets.



What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, investments were made by the Fund under the condition of meeting the ESG and GSS criteria applied by the Index. Where companies met certain thresholds relating to unsustainable activities or did not meet specific environmental principles set by the Index, they were either excluded from the Index in their entirety or are excluded based on certain revenues derived from these activities.

In addition, the attainment of social objectives was measured in the same manner by verifying whether companies are eligible for inclusion in the Index based on the GSS applied by the Index. GSS identifies and excludes companies that violate or are at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, the UN GPs, the OECD Guidelines for Multinational Enterprises and their underlying conventions, as set out in the methodology for the Index.



How did this financial product perform compared to the reference benchmark?

The Index has been designated as a reference benchmark for the purpose of determining whether the Fund is aligned with the environmental and social characteristics it promotes. The Index is designed to track the performance of global listed companies involved in investment themes across global megatrends which include social, demographic, technological, environmental or geological shifts (“**Global Megatrends**”). The Global Megatrends are represented by sub-investment themes, which include but are not limited to artificial intelligence, decarbonisation, sustainable energy production, global logistics and diversity, equality, and inclusion. The list of sub-investment themes covered by the Index is detailed in the methodology of the Index.

The Index also excludes companies based on specified ESG criteria outlined above. Further information on the methodology used for the calculation of the designated index can be found here: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

● ***How does the reference benchmark differ from a broad market index?***

The Index was designed track the performance of companies involved in investment themes across Global Megatrends as described above. The Index is also aligned with ESG factors using exclusion criteria. The Index methodology includes the GSS process described above which takes ESG considerations into accounts. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in controversial weapons and significantly involved in tobacco, unconventional oil and gas exploration/production, small arms or thermal coal activities described in more detail above and in the Index methodology.

● ***How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?***

The Index tracked the performance of companies involved in investment themes across Global Megatrends. The Index also excluded companies based on specified ESG criteria.

● ***How did this financial product perform compared with the reference benchmark?***

The Fund seeks to track the price and yield performance of the Index. The aim of the Investment Manager is to keep Tracking Error for the Fund below or equal to 1.5% for each share class for the Fund. The divergence between anticipated and realised Tracking Error for the period is set out at Investment Manager’s report in the annual report for the ICAV.

● ***How did this financial product perform compared with the broad market index?***

The Index was designed by WisdomTree and is designed to track the performance of companies in investment themes across Global Megatrends and, in addition, takes into account ESG considerations and applies relevant exclusions.

As the Fund launched on 11 December 2023 there is no previous reporting period for the Fund to provide a comparison to a broad market index.