

WISDOMTREE ISSUER ICAV

Annual Report and Audited Financial Statements

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

WisdomTree Issuer ICAV

Annual Report and Audited Financial Statements For the financial year ended 31 December 2025

TABLE OF CONTENTS

Directors and Other Information	4
Directors' Report	6
Investment Managers' Reports	31
Irish Life Investment Managers Limited	31
Assenagon Asset Management S.A.	44
Depository Report	49
Independent Auditor's Report	52
Statement of Comprehensive Income	60
Statement of Financial Position	72
Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Shares	84
Statement of Cash Flows	96
Notes to the Financial Statements	108
Schedule of Investments	
WisdomTree US Equity Income UCITS ETF	268
WisdomTree Europe Equity Income UCITS ETF	278
WisdomTree Europe SmallCap Dividend UCITS ETF	291
WisdomTree Emerging Markets Equity Income UCITS ETF	309
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF	331
WisdomTree Japan Equity UCITS ETF	368
WisdomTree Europe Equity UCITS ETF	383
WisdomTree Enhanced Commodity UCITS ETF	392
WisdomTree US Quality Dividend Growth UCITS ETF	394
WisdomTree Global Quality Dividend Growth UCITS ETF	402
WisdomTree Eurozone Quality Dividend Growth UCITS ETF	427
WisdomTree AT1 CoCo Bond UCITS ETF	434
WisdomTree Artificial Intelligence UCITS ETF	439
WisdomTree USD Floating Rate Treasury Bond UCITS ETF	443
WisdomTree Cloud Computing UCITS ETF	444
WisdomTree Battery Solutions UCITS ETF	447
WisdomTree Cybersecurity UCITS ETF	453
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	455
WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF	458
WisdomTree Broad Commodities UCITS ETF	486
WisdomTree BioRevolution UCITS ETF	488
WisdomTree New Economy Real Estate UCITS ETF	492
WisdomTree Blockchain UCITS ETF	495
WisdomTree Renewable Energy UCITS ETF	498
WisdomTree US Efficient Core UCITS ETF	504
WisdomTree UK Quality Dividend Growth UCITS ETF	518

WisdomTree Issuer ICAV

Annual Report and Audited Financial Statements For the financial year ended 31 December 2025

TABLE OF CONTENTS

WisdomTree Megatrends UCITS ETF	523
WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF	554
WisdomTree US Quality Growth UCITS ETF	559
WisdomTree Global Sustainable Equity UCITS ETF	563
WisdomTree Global Efficient Core UCITS ETF	570
WisdomTree Strategic Metals UCITS ETF	586
WisdomTree Global Quality Growth UCITS ETF	588
WisdomTree Europe Defence UCITS ETF	598
WisdomTree Uranium and Nuclear Energy UCITS ETF	600
WisdomTree Quantum Computing UCITS ETF	603
WisdomTree Global Ex-USA Quality Dividend Growth UCITS ETF	606
WisdomTree Eurozone Efficient Core UCITS ETF	621
WisdomTree Europe Value UCITS ETF	634
WisdomTree Global Value UCITS ETF	639
WisdomTree US Value UCITS ETF	651
Summary of Significant Portfolio Changes (Unaudited)	657
Appendix I - Remuneration Policy (Unaudited)	746
Appendix II - Securities Financing Transactions (Unaudited)	747
Appendix III - Sustainability-related Disclosures (Unaudited)	750

WisdomTree Issuer ICAV

Directors and Other Information

Directors*

Anne-Marie King (Irish) (Chairperson)**
Peter Ziemba (US) (resigned on 13 March 2025)
Bryan Governey (Irish) (resigned on 13 March 2025)
Alexis Marinof (Belgian)
Feargal Dempsey (Irish)**
Dermot Hudson (Irish) (appointed on 13 March 2025)
Sarah Warr (UK) (appointed on 13 March 2025)

Investment Managers***

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

Assenagon Asset Management S.A.
Aerogolf Center
1B Heienhaff
1736 Senningerberg
Luxembourg

Administrator, Registrar and Transfer Agent

Until 22 June 2025
State Street Fund Services (Ireland) Limited
78 Sir John Rogerson's Quay
Dublin 2
Ireland

From 23 June 2025
BNY Mellon Fund Services (Ireland) DAC
The Shipping Office
20-26 Sir John Rogerson's Quay
Dublin 2
D02 YO49
Ireland

Depository

Until 22 June 2025
State Street Custodial Services (Ireland) Limited
78 Sir John Rogerson's Quay
Dublin 2
Ireland

From 23 June 2025
The Bank of New York Mellon SA/NV,
Dublin Branch
The Shipping Office
20-26 Sir John Rogerson's Quay
Dublin 2
D02 YO49
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 S.A.
Aerogolf Center
1B Heienhaff
1736 Senningerberg
Luxembourg

Registered Office

Until 30 June 2025
3 Dublin Landings
North Wall Quay
Dublin 1
Ireland

From 1 July 2025
25 North Wall Quay
Dublin
D01 H104
Ireland

Promoter

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

Secretary

Goodbody Secretarial Limited

Until 30 June 2025
3 Dublin Landings
North Wall Quay
Dublin 1
Ireland

From 1 July 2025
25 North Wall Quay
Dublin
D01 H104
Ireland

WisdomTree Issuer ICAV

Directors and Other Information (continued)

Legal Advisers (as to Irish law)

A&L Goodbody

Until 30 June 2025
3 Dublin Landings
North Wall Quay
Dublin 1
Ireland

From 1 July 2025
25 North Wall Quay
Dublin
D01 H104
Ireland

Listing Sponsor

IQ EQ Fund Management (Ireland) Limited
5th Floor, 76 Sir John Rogerson's Quay
Dublin 2
Ireland

EU Marketing Agent

WisdomTree Ireland Limited

Until 30 June 2025
3 Dublin Landings
North Wall Quay
Dublin 1
Ireland

From 1 July 2025
25 North Wall Quay
Dublin
D01 H104
Ireland

UK Facilities Agent and Marketing Agent

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

Auditors

Deloitte Ireland LLP
Chartered Accountants & Statutory Audit Firm
Deloitte & Touche House
29 Earlsfort Terrace
Dublin 2
D02 AY28
Ireland

Manager

WisdomTree Management Limited

Until 30 June 2025
3 Dublin Landings
North Wall Quay
Dublin 1
Ireland

From 1 July 2025
25 North Wall Quay
Dublin
D01 H104
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, WisdomTree Broad Commodities UCITS ETF and WisdomTree Strategic Metals UCITS ETF for which Assenagon Asset Management S.A. is the Investment Manager.

WisdomTree Issuer ICAV

Directors' Report For the financial year ended 31 December 2025

The Directors present to the shareholders the annual report together with the audited financial statements for the financial year (“year”) ended 31 December 2025 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 23 June 2025 (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 2025, the ICAV comprised 41 active sub-funds, (collectively the “Sub-Funds” or each individually a “Sub-Fund”), (31 December 2024: 33 active sub-funds). During the financial year, WisdomTree Strategic Metals UCITS ETF, WisdomTree Global Quality Growth UCITS ETF, WisdomTree Europe Defence UCITS ETF, WisdomTree Uranium and Nuclear Energy UCITS ETF, WisdomTree Quantum Computing UCITS ETF, WisdomTree Global Ex-USA Quality Dividend Growth UCITS ETF, WisdomTree Eurozone Efficient Core UCITS ETF, WisdomTree Europe Value UCITS ETF, WisdomTree Global Value UCITS ETF and WisdomTree US Value UCITS ETF were launched, and WisdomTree Recycling UCITS ETF and WisdomTree Global Automotive Innovators UCITS ETF were terminated. 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 Class</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 Class</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 Class</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 Class</i>	<i>Launch Date</i>	<i>Currency</i>
USD (“DEM”)	14 November 2014	USD
USD Acc (“DEMR”)	02 November 2016	USD

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2025

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

<i>Share Class</i>	<i>Launch Date</i>	<i>Currency</i>
USD ("DGSE")	14 November 2014	USD

WisdomTree Japan Equity UCITS ETF

<i>Share Class</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
USD Acc ("DXJZ")	02 November 2015	USD

Wisdom Tree Europe Equity UCITS ETF

<i>Share Class</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 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
USD (Inst) ("GGRI")	31 January 2024	USD

WisdomTree Eurozone Quality Dividend Growth UCITS ETF

<i>Share Class</i>	<i>Launch Date</i>	<i>Currency</i>
EUR ("EGRW")	03 November 2016	EUR
EUR Acc ("EGRA")	29 June 2016	EUR

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2025

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
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 Class</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 Class</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 Hedged Acc ("EXAG")	07 July 2021	EUR
USD Acc ("WXAG")	06 October 2021	USD

WisdomTree Emerging Markets ex-State-Owned Enterprises 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 Blockchain UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc ("WBLK")	07 September 2022	USD

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2025

WisdomTree Renewable Energy UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc ("WRNW")	05 June 2023	USD

WisdomTree US Efficient Core UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc ("NTSX")	10 October 2023	USD

WisdomTree UK Quality Dividend Growth UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
GBP ("UGRW")	13 November 2023	GBP

WisdomTree Megatrends UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc ("WMGT")	05 December 2023	USD

WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF*

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc ("RARE")	03 April 2024	USD

WisdomTree US Quality Growth UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc ("QGRW")	16 April 2024	USD

WisdomTree Global Sustainable Equity UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc ("WSDG")	05 June 2024	USD

WisdomTree Global Efficient Core UCITS ETF

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc ("NTSG")	05 November 2024	USD

WisdomTree Strategic Metals UCITS ETF**

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc ("WENU")	07 January 2025	USD
EUR Hedged Acc ("WENH")	07 January 2025	EUR
GBP Hedged Acc ("WENG")	07 January 2025	GBP

WisdomTree Global Quality Growth UCITS ETF***

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc ("WGRO")	19 February 2025	USD

WisdomTree Europe Defence UCITS ETF****

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc ("NCLR")	04 March 2025	USD

WisdomTree Uranium and Nuclear Energy UCITS ETF****

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc ("WDEF")	04 March 2025	EUR

WisdomTree Quantum Computing UCITS ETF*****

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc ("WQTM")	27 August 2025	USD

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2025

WisdomTree Global Ex-USA Quality Dividend Growth UCITS ETF*****

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
EUR Acc ("XUSA")	17 September 2025	EUR

WisdomTree Eurozone Efficient Core UCITS ETF*****

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
EUR Acc ("NTSZ")	30 September 2025	EUR

WisdomTree Europe Value UCITS ETF*****

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
EUR Acc ("WTVE")	03 December 2025	EUR

WisdomTree Global Value UCITS ETF*****

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc ("WTVG")	03 December 2025	USD

WisdomTree US Value UCITS ETF*****

<i>Share classes</i>	<i>Launch Date</i>	<i>Currency</i>
USD Acc ("WTVU")	03 December 2025	USD

*On 16 April 2025, WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF name was changed to WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF.

**Launched 7 January 2025.

***Launched 19 February 2025.

****Launched 4 March 2025.

*****Launched 27 August 2025.

*****Launched 17 September 2025.

*****Launched 30 September 2025.

*****Launched 3 December 2025.

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2025

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)	11 November 2014	24 October 2014	20 January 2015	26 February 2015	10 March 2015
WisdomTree US Equity Income UCITS ETF - USD Acc (DHSA)	08 November 2016	08 November 2016	22 November 2016	10 November 2016	08 December 2016
WisdomTree US Equity Income UCITS ETF - GBP Hedged Acc (DHSG)	N/A	08 November 2016	N/A	N/A	N/A
WisdomTree US Equity Income UCITS ETF - EUR Hedged Acc (DHSF)	N/A	N/A	22 November 2016	10 November 2016	N/A
WisdomTree Europe Equity Income UCITS ETF - EUR (EEI)	24 October 2014	N/A	20 January 2015	N/A	10 March 2015
WisdomTree Europe Equity Income UCITS ETF - EUR Acc (EEIA)	08 November 2016	08 November 2016	22 November 2016	N/A	08 December 2016
WisdomTree Europe SmallCap Dividend UCITS ETF - EUR (DFE)	24 October 2014	N/A	20 January 2015	N/A	10 March 2015
WisdomTree Europe SmallCap Dividend UCITS ETF - EUR Acc (DFEA)	08 November 2016	08 November 2016	22 November 2016	10 November 2016	08 December 2016
WisdomTree Emerging Markets Equity Income UCITS ETF - USD (DEM)	19 November 2014	19 November 2014	20 January 2015	26 February 2015	10 March 2015
WisdomTree Emerging Markets Equity Income UCITS ETF - USD Acc (DEMR)	08 November 2016	08 November 2016	22 November 2016	10 November 2016	08 December 2016
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF - USD (DGSE)	19 November 2014	19 November 2014	20 January 2015	26 February 2015	10 March 2015
WisdomTree Japan Equity UCITS ETF - USD Hedged (DXJ)	N/A	21 May 2015	21 May 2015	21 May 2015	14 July 2015
WisdomTree Japan Equity UCITS ETF - USD Hedged Acc (DXJA)	N/A	15 March 2017	N/A	N/A	24 April 2017
WisdomTree Japan Equity UCITS ETF - GBP Hedged (DXJP)	N/A	04 November 2015	N/A	N/A	N/A
WisdomTree Japan Equity UCITS ETF - CHF Hedged Acc (DXJD)	N/A	N/A	N/A	N/A	04 February 2016
WisdomTree Japan Equity UCITS ETF - EUR Hedged Acc (DXJF)	N/A	N/A	06 November 2015	05 November 2015	N/A
WisdomTree Japan Equity UCITS ETF - USD Acc (DXJZ)	04 November 2015	04 November 2015	05 November 2015	05 November 2015	04 February 2016
WisdomTree Europe Equity UCITS ETF - USD Hedged (HEDJ)	N/A	21 May 2015	21 May 2015	21 May 2015	14 July 2015
WisdomTree Europe Equity UCITS ETF - USD Hedged Acc (HEDK)	08 November 2016	08 November 2016	N/A	N/A	08 December 2016
WisdomTree Europe Equity UCITS ETF - GBP Hedged (HEDP)	N/A	04 November 2015	N/A	N/A	N/A
WisdomTree Europe Equity UCITS ETF - CHF Hedged Acc (HEDD)	N/A	N/A	N/A	N/A	04 February 2016
WisdomTree Europe Equity UCITS ETF - EUR Acc (HEDF)	04 November 2015	04 November 2015	06 November 2015	05 November 2015	04 February 2016
WisdomTree Enhanced Commodity UCITS ETF - USD (WCOG)	N/A	04 May 2016	N/A	N/A	02 April 2019
WisdomTree Enhanced Commodity UCITS ETF - USD Acc (WCOA)	04 May 2016	04 May 2016	09 June 2016	09 June 2016	02 April 2019
WisdomTree Enhanced Commodity UCITS ETF - GBP Hedged Acc (WCOM)	N/A	17 August 2018	N/A	N/A	N/A
WisdomTree Enhanced Commodity UCITS ETF - EUR Hedged Acc (WCOE)	N/A	N/A	17 August 2018	17 August 2018	N/A
WisdomTree Enhanced Commodity UCITS ETF - CHF Hedged Acc (COMS)	N/A	N/A	N/A	N/A	16 December 2019
WisdomTree US Quality Dividend Growth UCITS ETF - USD (DGRW)	08 November 2016	08 November 2016	N/A	N/A	02 April 2019
WisdomTree US Quality Dividend Growth UCITS ETF - USD Acc (DGRA)	08 June 2016	08 June 2016	20 June 2016	20 June 2016	02 April 2019

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2025

Country Stock Exchange Listing status (continued)

	<i>Ireland</i>	<i>UK</i>	<i>Italy</i>	<i>Germany</i>	<i>Switzerland</i>
WisdomTree US Quality Dividend Growth UCITS ETF - EUR Hedged Acc (DGRE)	N/A	N/A	07 August 2023	N/A	N/A
WisdomTree US Quality Dividend Growth UCITS ETF - GBP Hedged (DGRB)	N/A	07 August 2023	N/A	N/A	N/A
WisdomTree Global Quality Dividend Growth UCITS ETF - USD (GGRW)	08 November 2016	08 November 2016	10 April 2024	29 April 2022	02 April 2019
WisdomTree Global Quality Dividend Growth UCITS ETF - USD Acc (GGRA)	08 June 2016	08 June 2016	20 June 2016	20 June 2016	02 April 2019
WisdomTree Global Quality Dividend Growth UCITS ETF - EUR Hedged Acc (GGRE)	N/A	N/A	22 March 2023	23 March 2023	N/A
WisdomTree Global Quality Dividend Growth UCITS ETF - GBP Hedged (GGRB)	N/A	23 March 2023	N/A	N/A	N/A
WisdomTree Global Quality Dividend Growth UCITS ETF - USD (Inst) (GGRI)	N/A	N/A	N/A	N/A	N/A
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EUR (EGRW)	08 November 2016	08 November 2016	N/A	N/A	02 April 2019
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EUR Acc (EGRA)	05 July 2016	05 July 2016	14 July 2016	14 July 2016	02 April 2019
WisdomTree AT1 CoCo Bond UCITS ETF - USD (CCBO)	N/A	17 May 2018	07 June 2018	30 May 2018	02 April 2019
WisdomTree AT1 CoCo Bond UCITS ETF - USD Acc (COCB)	N/A	17 May 2018	N/A	N/A	02 April 2019
WisdomTree AT1 CoCo Bond UCITS ETF - USD Hedged (CODO)	N/A	24 August 2018	N/A	N/A	02 April 2019
WisdomTree AT1 CoCo Bond UCITS ETF - EUR Hedged (COBO)	N/A	N/A	24 August 2018	24 August 2018	02 April 2019
WisdomTree AT1 CoCo Bond UCITS ETF - GBP Hedged (COGO)	N/A	24 August 2018	N/A	N/A	N/A
WisdomTree Artificial Intelligence UCITS ETF - USD Acc (WTAI)	05 December 2018	05 December 2018	11 December 2018	14 January 2019	02 April 2019
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD (USFR)	N/A	26 March 2019	N/A	N/A	N/A
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD Acc (TFRN)	21 February 2023	26 March 2019	29 April 2022	N/A	N/A
WisdomTree Cloud Computing UCITS ETF - USD Acc (WCLD)	06 September 2019	06 September 2019	07 October 2019	14 October 2019	27 July 2020
WisdomTree Battery Solutions UCITS ETF - USD Acc (VOLT)	02 March 2020	02 March 2020	04 March 2020	04 March 2020	27 July 2020
WisdomTree Cybersecurity UCITS ETF - USD Acc (WCBR)	28 January 2021	28 January 2021	28 January 2021	28 January 2021	25 March 2021
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF - USD Acc (WXAG)	N/A	11 October 2021	N/A	11 October 2021	10 July 2023
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF - EUR Hedged Acc (EXAG)	N/A	N/A	N/A	12 July 2021	N/A
WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF - USD Acc (XSOE)	23 August 2021	23 August 2021	23 August 2021	23 August 2021	08 November 2021
WisdomTree Broad Commodities UCITS ETF - USD Acc (PCOM)	06 December 2021	06 December 2021	10 January 2022	09 December 2021	10 July 2023
WisdomTree BioRevolution UCITS ETF - USD Acc (WDNA)	09 December 2021	09 December 2021	17 January 2022	09 December 2021	23 January 2023
WisdomTree New Economy Real Estate UCITS ETF - USD Acc (WTRE)	10 February 2022	10 February 2022	10 February 2022	10 February 2022	N/A
WisdomTree New Economy Real Estate UCITS ETF - USD (WNER)	10 February 2022	10 February 2022	10 February 2022	10 February 2022	N/A

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2025

Country Stock Exchange Listing status (continued)

	<i>Ireland</i>	<i>UK</i>	<i>Italy</i>	<i>Germany</i>	<i>Switzerland</i>
WisdomTree Blockchain UCITS ETF - USD Acc (WBLK)	14 September 2022	14 September 2022	13 September 2022	13 September 2022	23 January 2023
WisdomTree Global Automotive Innovators UCITS ETF - USD Acc (WCAR)	28 September 2022	28 September 2022	27 September 2022	27 September 2022	23 January 2023
WisdomTree Renewable Energy UCITS ETF - USD Acc (WRNW)	13 June 2023	13 June 2023	12 June 2023	12 June 2023	N/A
WisdomTree US Efficient Core UCITS ETF - USD Acc (NTSX)	18 October 2023	18 October 2023	17 October 2023	17 October 2023	N/A
WisdomTree UK Quality Dividend Growth UCITS ETF - GBP (UGRW)	N/A	22 November 2023	N/A	N/A	N/A
WisdomTree Megatrends UCITS ETF - USD Acc (WMGT)	12 December 2023	12 December 2023	16 January 2024	11 December 2023	08 February 2024
WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF - USD Acc (RARE)*	10 April 2024	10 April 2024	09 April 2024	09 April 2024	26 August 2024
WisdomTree US Quality Growth UCITS ETF - USD Acc (QGRW)	24 April 2024	24 April 2024	23 April 2024	23 April 2024	26 August 2024
WisdomTree Global Sustainable Equity UCITS ETF - USD Acc (WSDG)	12 June 2024	12 June 2024	03 July 2024	11 June 2024	N/A
WisdomTree Global Efficient Core UCITS ETF - USD Acc (NTSG)	13 November 2024	13 November 2024	12 November 2024	12 November 2024	N/A
WisdomTree Strategic Metals UCITS ETF - USD Acc (WENU)	15 January 2025	15 January 2025	14 January 2025	14 January 2025	23 April 2025
WisdomTree Strategic Metals UCITS ETF - EUR Hedged Acc (WENH)	N/A	N/A	N/A	14 January 2025	N/A
WisdomTree Strategic Metals UCITS ETF - GBP Hedged Acc (WENG)	15 January 2025	15 January 2025	N/A	N/A	N/A
WisdomTree Global Quality Growth UCITS ETF - USD Acc (WGRO)	27 February 2025	27 February 2025	26 February 2025	26 February 2025	23 April 2025
WisdomTree Europe Defence UCITS ETF - EUR Acc (WDEF)	12 March 2025	12 March 2025	11 March 2025	11 March 2025	23 April 2025
WisdomTree Uranium and Nuclear Energy UCITS ETF - USD Acc (NCLR)	12 March 2025	12 March 2025	11 March 2025	11 March 2025	23 April 2025
WisdomTree Quantum Computing UCITS ETF - USD Acc ("WQTM")	27 August 2025	03 September 2025	02 September 2025	02 September 2025	02 September 2025
WisdomTree Global Ex-USA Quality Dividend Growth UCITS ETF - EUR Acc ("XUSA")	17 September 2025	24 September 2025	23 September 2025	23 September 2025	N/A
WisdomTree Eurozone Efficient Core UCITS ETF - EUR Acc ("NTSZ")	30 September 2025	08 October 2025	07 October 2025	07 October 2025	N/A
WisdomTree Europe Value UCITS ETF - EUR Acc ("WTVE")	03 December 2025	11 December 2025	10 December 2025	10 December 2025	N/A
WisdomTree Global Value UCITS ETF - USD Acc ("WTVG")	03 December 2025	11 December 2025	10 December 2025	10 December 2025	N/A
WisdomTree US Value UCITS ETF - USD Acc ("WTVU")	03 December 2025	11 December 2025	10 December 2025	10 December 2025	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

*On 16 April 2025, WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF name was changed to WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF.

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2025

Investment policies and objectives

The Sub-Funds' investment objective is to track the price and yield performance, before, fees and expenses, of an index. In order to achieve this objective, each Sub-Fund employs a passive management or indexing investment approach to invest in the individual constituents of its relevant index. Each Sub-Fund uses one of the following replication methods: physical (fully replicated) or representative sampling (physical optimised) or synthetically (US TBills with swap overlay or physical precious metals ETCs and TBills with swap overlay).

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).

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 Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2025

Investment policies and objectives (continued)

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).

DEMR

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 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 Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2025

Investment policies and objectives (continued)

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).

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 Enhanced Commodity UCITS ETF

WCOG

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

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2025

Investment policies and objectives (continued)

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).

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).

GGRJ

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: GGRJ).

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2025

Investment policies and objectives (continued)

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 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: NQINTELN, 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).

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2025

Investment policies and objectives (continued)

WisdomTree USD Floating Rate Treasury Bond UCITS ETF (continued)

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 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 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 Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2025

Investment policies and objectives (continued)

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 WisdomTree New Economy Real Estate UCITS Index (Index Bloomberg Code: WTNEREUN, Sub-Fund Ticker: WTRE).

WNER

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

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 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).

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2025

Investment policies and objectives (continued)

*WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF**

RARE

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Strategic Metals and Rare Earths Miners Index (formerly: WisdomTree Energy Transition Metals and Rare Earths Miners Index) (Index Bloomberg Code: WTMRAREN, Sub-Fund Ticker Symbol: RARE).

WisdomTree US Quality Growth UCITS ETF

QGRW

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

WisdomTree Global Sustainable Equity UCITS ETF

WSDG

The Share Class seeks to track the price and yield performance, before fees and expenses, of the Solactive WisdomTree Global Sustainable Equity UCITS NTR Index (Index Bloomberg Code: SOLWTGSN, Sub-Fund Ticker Symbol: WSDG).

WisdomTree Global Efficient Core UCITS ETF

NTSG

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

*WisdomTree Strategic Metals UCITS ETF***

WENU

The Share Class seeks to track the price and yield performance, before fees and expenses of WisdomTree Energy Transition Metals Commodity UCITS Total Return Index (Index Bloomberg Code: WTETMUTR, Sub-Fund Ticker Symbol: WENU).

WENH

The Share Class seeks to track the price and yield performance, before fees and expenses of WisdomTree Energy Transition Metals Commodity UCITS Total Return Index (Index Bloomberg Code: WTETMUTR, Sub-Fund Ticker Symbol: WENH).

WENG

The Share Class seeks to track the price and yield performance, before fees and expenses of WisdomTree Energy Transition Metals Commodity UCITS Total Return Index (Index Bloomberg Code: WTETMUTR, Sub-Fund Ticker Symbol: WENG).

*WisdomTree Global Quality Growth UCITS ETF****

WGRO

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

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2025

Investment policies and objectives (continued)

*WisdomTree Europe Defence UCITS ETF*****

WDEF

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

*WisdomTree Uranium and Nuclear Energy UCITS ETF*****

NCLR

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Uranium and Nuclear Energy UCITS Index (Index Bloomberg Code: WTNCLR, Sub-Fund Ticker Symbol: NCLR).

*WisdomTree Quantum Computing UCITS ETF******

WQTM

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Classiq Quantum Computing UCITS Index (Index Bloomberg Code: WTQTNMUN, Sub-Fund Ticker Symbol: WQTM).

*WisdomTree Global Ex-USA Quality Dividend Growth UCITS ETF******

XUSA

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

*WisdomTree Eurozone Efficient Core UCITS ETF******

NTSZ

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

*WisdomTree Europe Value UCITS ETF******

WTVE

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

*WisdomTree Global Value UCITS ETF******

WTVG

The Share Class seeks to track the price and yield performance, before fees and expenses, of the WisdomTree Global Developed Value UCITS Index (Index Bloomberg Code: WTVALGLN, Sub-Fund Ticker Symbol: WTVG).

*WisdomTree US Value UCITS ETF******

WTVU

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

*On 16 April 2025, WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF name was changed to WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF.

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2025

**Launched 7 January 2025.

***Launched 19 February 2025.

****Launched 4 March 2025.

*****Launched 27 August 2025.

*****Launched 17 September 2025.

*****Launched 30 September 2025.

*****Launched 3 December 2025.

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 31 to 48.

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2025

Directors

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

Anne-Marie King (Irish)* (Chairperson)

Peter Ziemba (US) (resigned on 13 March 2025)

Bryan Governey (Irish) (resigned on 13 March 2025)

Alexis Marinof (Belgian)

Feargal Dempsey (Irish)*

Dermot Hudson (Irish) (appointed on 13 March 2025)

Sarah Warr (UK) (appointed on 13 March 2025)

* 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 the ICAV has adequate resources to continue in operational existence for the foreseeable future. To the extent that operating expenses exceed Total Expense Ratio (the "TER") 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 the ICAV's ability to continue as a going concern. During the financial year, WisdomTree Recycling UCITS ETF and WisdomTree Global Automotive Innovators UCITS ETF were terminated.

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

Alexis Marinof and Feargal Dempsey, the Directors who held office at 31 December 2025 held shares in various Sub-Funds with an approximate value of EUR 425,000 and EUR 20,000, respectively (31 December 2024: EUR 411,000 and EUR Nil respectively). At 31 December 2025 and 31 December 2024, Goodbody Secretarial Limited (the "Secretary") had no interests in the share capital or debentures of the ICAV. At 31 December 2025 and 31 December 2024, the subscriber shares are held by WisdomTree UK Limited ("WTUK") 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 financial year and Note 21 for distributions declared prior to the financial year end but paid subsequent to the financial year end.

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2025

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 BNY Mellon Fund Services (Ireland) Designated Activity Company ("DAC"), at The Shipping Office, 20-26 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	BNY Mellon Fund Services (Ireland) DAC (from 23 June 2025) and State Street Fund Services (Ireland) Limited (until 22 June 2025) The Bank of New York Mellon SA/NV, Dublin Branch (from 23 June 2025) and State Street Custodial Services (Ireland) Limited (until 22 June 2025)
Custody and trustee services	Assenagon Asset Management S.A.
Foreign currency hedging services	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 S.A. Irish Life Investment Managers Limited

Employees

The ICAV had no employees during the financial year ended 31 December 2025 and 31 December 2024.

Significant events during the financial year

See Note 20 in Notes to the Financial Statements.

Significant events after the financial year end

See Note 21 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 2025

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 until 22 June 2025 and BNY Mellon Fund Services (Ireland) DAC from 23 June 2025, (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

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2025

Internal Control and Risk Management Systems in Relation to Financial Reporting (continued)

Dealings with Shareholders (continued)

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.

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.

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2025

Internal Control and Risk Management Systems in Relation to Financial Reporting (continued)

Board composition and activities (continued)

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, organizational 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 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")

Periodic disclosure requirements under the SFDR apply to all annual reports published on or after 1 January 2023, for "Financial Products" as defined by the Regulation. The periodic disclosures for the Sub-Funds are available in Appendix III of this report.

These disclosures are based on data from third-party ESG data providers, current as of the date of this report. They should be interpreted with an understanding of ongoing challenges in data availability. With support from the Manager and Investment Managers, the Board continues to monitor the evolving sustainability-related regulations, guidance, and data availability.

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2025

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 Irish Collective Asset-Management Acts 2015-2020 ("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 after conversion to ICAV and enable those financial statements to be audited.

In this regard BNY Mellon Fund Services (Ireland) DAC (from 23 June 2025) (State Street Fund Services (Ireland) Limited until 22 June 2025) (the "Administrator") has been appointed for the purpose of maintaining adequate accounting records. Accordingly, the accounting records are kept at the following address:

BNY Mellon Fund Services (Ireland) DAC
The Shipping Office
20-26 Sir John Rogerson's Quay
Dublin 2
Ireland

WisdomTree Issuer ICAV

Directors' Report (continued) For the financial year ended 31 December 2025

Statement of Directors' Responsibilities (continued)

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 The Bank of New York Mellon SA/NV, Dublin Branch (from 23 June 2025) (State Street Custodial Services (Ireland) Limited until 22 June 2025) (the "Depositary"), at the below address, who has been appointed as Depositary to the ICAV pursuant to the terms of a Depositary Agreement.

The Bank of New York Mellon SA/NV,
Dublin Branch
The Shipping Office
20-26 Sir John Rogerson's Quay
Dublin 2
Ireland

Independent auditor

Deloitte Ireland LLP, Chartered Accountants, indicated their willingness to act as independent auditor in accordance with section 125 of the ICAV Act 2015-2020.

On behalf of the Directors:



Anne-Marie King
Date: 29 April 2026



Feargal Dempsey

WisdomTree Issuer ICAV
Investment Manager's Report
Irish Life Investment Managers Limited
For the financial year ended 31 December 2025

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 2025. An explanation for the difference, gross of the TER is provided:

<i>Share Class</i>	<i>Fund return for the financial year ended 12/31/2024 %</i>	<i>Fund return for the financial year ended 31/12/2025^(a) %</i>	<i>Benchmark return for the financial year ended 31/12/2025 %</i>	<i>Tracking difference Net of TER^(b) %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference^(c)</i>
WisdomTree US Equity Income UCITS ETF - DHS	16.19	11.72	11.53	0.19	(0.29)	0.46	Outperformance is driven by differences in tax treatment between the fund and the benchmark, with some offsetting by cash drag.
WisdomTree US Equity Income UCITS ETF - DHSA	16.21	11.72	11.53	0.19	(0.29)	0.46	Outperformance is driven by differences in tax treatment between the fund and the benchmark, with some offsetting by cash drag.
WisdomTree US Equity Income UCITS ETF - DHSG	15.68	11.67	11.51	0.16	(0.35)	0.49	Outperformance is driven by differences in tax treatment between the fund and the benchmark and hedge impact, with some offsetting by cash drag.
WisdomTree US Equity Income UCITS ETF - DHSF	14.27	9.47	9.36	0.11	(0.35)	0.46	Outperformance is driven by differences in tax treatment between the fund and the benchmark, with some offsetting by cash drag.
WisdomTree Europe Equity Income UCITS ETF - EEI	2.91	27.57	27.07	0.50	(0.29)	0.68	Outperformance is driven by differences in tax treatment between the fund and the benchmark, with some offsetting by cash drag and trading cost.
WisdomTree Europe Equity Income UCITS ETF - EEIA	2.91	27.54	27.07	0.47	(0.29)	0.66	Outperformance is driven by differences in tax treatment between the fund and the benchmark, with some offsetting by cash drag and trading cost.

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2025

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the financial year ended 12/31/2024 %</i>	<i>Fund return for the financial year ended 31/12/2025^(a) %</i>	<i>Benchmark return for the financial year ended 31/12/2025 %</i>	<i>Tracking difference Net of TER^(b) %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference^(c)</i>
WisdomTree Europe SmallCap Dividend UCITS ETF - DFE	6.99	16.04	16.04	0.00	(0.38)	0.38	Outperformance is driven by differences in tax treatment between the fund and the benchmark, with some offsetting by cash drag and trading cost.
WisdomTree Europe SmallCap Dividend UCITS ETF - DFEA	6.96	16.04	16.04	0.00	(0.38)	0.38	Outperformance is driven by differences in tax treatment between the fund and the benchmark, with some offsetting by cash drag and trading cost.
WisdomTree Emerging Markets Equity Income UCITS ETF - DEM	5.19	20.59	21.79	(1.20)	(0.46)	(0.52)	Underperformance is driven by cash drag, differences in tax treatment between the fund and the benchmark and trading costs.
WisdomTree Emerging Markets Equity Income UCITS ETF - DEMR	5.22	20.59	21.79	(1.20)	(0.46)	(0.52)	Underperformance is driven by cash drag, differences in tax treatment between the fund and the benchmark and trading costs.
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF - DGSE	2.97	16.91	17.87	(0.96)	(0.54)	(0.27)	Underperformance is driven by cash drag and trading costs, with some offsetting by differences in tax treatment between the fund and the benchmark.
WisdomTree Japan Equity UCITS ETF - DXJ	30.55	31.19	31.87	(0.68)	(0.48)	(0.04)	Performance is in line with the benchmark.
WisdomTree Japan Equity UCITS ETF - DXJA	30.79	31.15	31.87	(0.72)	(0.48)	(0.07)	Performance is in line with the benchmark.
WisdomTree Japan Equity UCITS ETF - DXJP	30.63	31.35	32.06	(0.71)	(0.45)	(0.10)	Performance is in line with the benchmark.
WisdomTree Japan Equity UCITS ETF - DXJD	26.15	26.04	26.65	(0.61)	(0.45)	(0.04)	Performance is in line with the benchmark.
WisdomTree Japan Equity UCITS ETF - DXJF	28.99	28.86	29.51	(0.65)	(0.45)	(0.05)	Performance is in line with the benchmark.
WisdomTree Japan Equity UCITS ETF - DXJZ	12.21	27.32	27.80	(0.48)	(0.40)	0.02	Performance is in line with the benchmark.
WisdomTree Europe Equity UCITS ETF - HEDJ	5.63	22.85	23.19	(0.34)	(0.58)	0.30	Outperformance is driven by differences in tax treatment between the fund and the benchmark, with some offsetting by cash drag.
WisdomTree Europe Equity UCITS ETF - HEDK	5.65	22.88	23.19	(0.31)	(0.58)	0.33	Outperformance is driven by differences in tax treatment between the fund and the benchmark, with some offsetting by cash drag.
WisdomTree Europe Equity UCITS ETF - HEDP	5.51	23.31	23.38	(0.07)	(0.35)	0.30	Outperformance is driven by differences in tax treatment between the fund and the benchmark, with some offsetting by cash drag.
WisdomTree Europe Equity UCITS ETF - HEDD	1.70	18.21	18.23	(0.02)	(0.35)	0.34	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 2025

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the financial year ended 12/31/2024 %</i>	<i>Fund return for the financial year ended 31/12/2025^(a) %</i>	<i>Benchmark return for the financial year ended 31/12/2025 %</i>	<i>Tracking difference Net of TER^(b) %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference^(c)</i>
WisdomTree Europe Equity UCITS ETF - HEDF	4.12	21.04	21.07	(0.03)	(0.32)	0.30	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 - DGRW	17.89	13.02	13.13	(0.11)	(0.33)	0.23	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	17.89	13.02	13.13	(0.11)	(0.33)	0.23	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	15.70	10.87	10.92	(0.05)	(0.35)	0.30	Outperformance is driven by differences in tax treatment between the fund and the benchmark and hedge impact, with some offsetting by cash drag.
WisdomTree US Quality Dividend Growth UCITS ETF - DGRB	17.28	13.10	13.20	(0.10)	(0.35)	0.26	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	8.97	16.35	16.58	(0.23)	(0.38)	0.18	Outperformance is driven by differences in tax treatment between the fund and the benchmark, with some offsetting by trading costs and cash drag.
WisdomTree Global Quality Dividend Growth UCITS ETF - GGRA	8.97	16.35	16.58	(0.23)	(0.38)	0.18	Outperformance is driven by differences in tax treatment between the fund and the benchmark, with some offsetting by trading costs and cash drag.
WisdomTree Global Quality Dividend Growth UCITS ETF - GGRE	11.05	10.79	11.07	(0.28)	(0.43)	0.18	Outperformance is driven by differences in tax treatment between the fund and the benchmark, with some offsetting by trading costs and cash drag.
WisdomTree Global Quality Dividend Growth UCITS ETF - GGRB	12.43	12.97	13.30	(0.33)	(0.43)	0.14	Outperformance is driven by differences in tax treatment between the fund and the benchmark, with some offsetting by hedge impact, trading costs and cash drag.
WisdomTree Global Quality Dividend Growth UCITS ETF - GGRI	8.20	16.35	16.58	(0.23)	(0.38)	0.18	Outperformance is driven by differences in tax treatment between the fund and the benchmark, with some offsetting by trading costs and cash drag.

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2025

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the financial year ended 12/31/2024 %</i>	<i>Fund return for the financial year ended 31/12/2025^(a) %</i>	<i>Benchmark return for the financial year ended 31/12/2025 %</i>	<i>Tracking difference Net of TER^(b) %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference^(c)</i>
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EGRW	(1.43)	12.23	12.22	0.01	(0.29)	0.29	Outperformance is driven by differences in tax treatment between the fund and the benchmark, with some offsetting by cash drag and trading cost.
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EGRA	(1.43)	12.23	12.22	0.01	(0.29)	0.29	Outperformance is driven by differences in tax treatment between the fund and the benchmark, with some offsetting by cash drag and trading cost.
WisdomTree Artificial Intelligence UCITS ETF - WTAI	11.38	23.55	24.07	(0.52)	(0.40)	(0.02)	Performance is in line with the benchmark.
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USFR	5.29	4.17	4.39	(0.22)	(0.15)	(0.06)	Performance is in line with the benchmark.
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - TFRN	5.29	4.17	4.39	(0.22)	(0.15)	(0.06)	Performance is in line with the benchmark.
WisdomTree Cloud Computing UCITS ETF - WCLD	7.36	(6.60)	(6.23)	(0.37)	(0.40)	0.00	Performance is in line with the benchmark.
WisdomTree Battery Solutions UCITS ETF - VOLT	(13.13)	55.12	56.08	(0.96)	(0.40)	(0.22)	Underperformance is driven by trading costs and cash drag, with some offsetting by treatment of warrant listed event involving EBOVIX CORP, and differences in tax treatment between the fund and the benchmark.
WisdomTree Cybersecurity UCITS ETF - WCBR	11.73	(1.68)	(1.30)	(0.38)	(0.45)	0.06	Performance is in line with the benchmark.
WisdomTree Emerging Markets ex- State-Owned Enterprises UCITS ETF - XSOE	5.12	28.92	29.42	(0.50)	(0.32)	(0.06)	Performance is in line with the benchmark.
WisdomTree Bio- Revolution UCITS ETF – WDNA	(14.24)	22.33	22.73	(0.40)	(0.45)	0.12	Outperformance is driven by differences in tax treatment between the fund and the benchmark and cash drag, with some offsetting by trading costs.
WisdomTree New Economy Real Estate UCITS ETF - WTRE	(3.97)	31.18	31.65	(0.47)	(0.45)	0.09	Performance is in line with the benchmark.
WisdomTree New Economy Real Estate UCITS ETF - WNER	(3.97)	31.18	31.65	(0.47)	(0.45)	0.09	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 2025

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the financial year ended 12/31/2024 %</i>	<i>Fund return for the financial year ended 31/12/2025^(a) %</i>	<i>Benchmark return for the financial year ended 31/12/2025 %</i>	<i>Tracking difference Net of TER^(b) %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference^(c)</i>
WisdomTree Blockchain UCITS ETF - WBLK	41.99	20.60	21.37	(0.77)	(0.45)	(0.19)	Underperformance is driven by cash drag, with some offsetting by differences in tax treatment between the fund and the benchmark.
WisdomTree Renewable Energy UCITS ETF - WRNW	(28.05)	69.36	70.00	(0.64)	(0.45)	0.07	Performance is in line with the benchmark.
WisdomTree US Efficient Core UCITS ETF - NTSX	20.44	17.62	17.83	(0.21)	(0.20)	0.02	Performance is in line with the benchmark.
WisdomTree UK Quality Dividend Growth UCITS ETF - UGRW	6.74	10.70	11.35	(0.65)	(0.29)	(0.29)	Underperformance is driven by trading costs and cash drag, with some offsetting by differences in tax treatment between the fund and the benchmark.
WisdomTree Megatrends UCITS ETF - WMGT	3.38	30.37	31.34	(0.97)	(0.50)	(0.24)	Underperformance is driven by cash drag, trading costs and differences in tax treatment between the fund and the benchmark.
WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF- RARE ^(d)	(7.39)	113.23	115.26	(2.03)	(0.50)	(0.45)	Underperformance is driven by cash drag and trading costs, with some offsetting by differences in tax treatment between the fund and the benchmark.
WisdomTree US Quality Growth UCITS ETF - QGRW	25.61	21.01	21.44	(0.43)	(0.33)	(0.02)	Performance is in line with the benchmark.
WisdomTree Global Sustainable Equity UCITS ETF - WSDG	0.52	16.19	16.28	(0.09)	(0.29)	0.21	Outperformance is driven by differences in tax treatment between the fund and the benchmark.
WisdomTree Global Efficient Core UCITS ETF - NTSG	(1.05)	20.90	20.42	0.48	(0.25)	0.65	Outperformance is driven by sampling in the portfolio due to its size and the breath of benchmark.
WisdomTree Global Quality Growth UCITS ETF - WGRO ^(e)	-	15.00	15.29	(0.29)	(0.30)	0.05	Performance is in line with the benchmark.
WisdomTree Uranium and Nuclear Energy UCITS ETF - NCLR ^(f)	-	96.10	96.94	(0.84)	(0.37)	(0.06)	Performance is in line with the benchmark.
WisdomTree Europe Defence UCITS ETF - WDEF ^(g)	-	21.11	21.52	(0.41)	(0.33)	(0.01)	Performance is in line with the benchmark.
WisdomTree Quantum Computing UCITS ETF - WQTM ^(h)	-	17.96	18.22	(0.26)	(0.17)	(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 2025

Tracking Difference (continued)

<i>Share Class</i>	<i>Fund return for the financial year ended 12/31/2024 %</i>	<i>Fund return for the financial year ended 31/12/2025^(a) %</i>	<i>Benchmark return for the financial year ended 31/12/2025 %</i>	<i>Tracking difference Net of TER^(b) %</i>	<i>TER (Annual or pro rata since Inception) %</i>	<i>Tracking difference Gross of TER %</i>	<i>Explanation of the tracking difference^(c)</i>
WisdomTree Global Ex-USA Quality Dividend Growth UCITS ETF - XUSA ^(h)	-	5.71	5.75	(0.04)	(0.09)	0.05	Performance is in line with the benchmark.
WisdomTree Eurozone Efficient Core UCITS ETF - NTSZ ⁽ⁱ⁾	-	4.45	4.41	0.04	(0.05)	0.10	Performance is in line with the benchmark.
WisdomTree Europe Value UCITS ETF - WTVE ^(j)	-	2.16	2.19	(0.03)	(0.02)	(0.00)	Performance is in line with the benchmark.
WisdomTree Global Value UCITS ETF - WTVG ^(g)	-	2.09	2.10	(0.01)	(0.02)	0.02	Performance is in line with the benchmark.
WisdomTree US Value UCITS ETF - WTVU ^(f)	-	1.40	1.38	0.02	(0.02)	0.04	Performance is in line with the benchmark.

(a) The Fund return calculation is inclusive of dividend distribution, which is not considered on the analysis of tracking difference.

(b) Tracking difference Net of TER is calculated as net of the Tracking difference Gross of TER and the TER (Annual or pro rata since Inception).

(c) Tracking difference Gross of TER that is within the 0.10% - (0.10%) range is deemed acceptable and considered in line with the benchmark.

(d) On 16 April 2025, WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF name was changed to WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF.

(e) From 19 February 2025 (date of inception).

(f) From 4 March 2025 (date of inception).

(g) From 27 August 2025 (date of inception).

(h) From 17 September 2025 (date of inception).

(i) From 30 September 2025 (date of inception).

(j) From 3 December 2025 (date of inception).

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2025

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 2025.

The table below lists the Tracking Error (both anticipated and realised) and an explanation of the divergence for the financial year ended 31 December 2025.

<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%	1.76%	Within tolerance
WisdomTree US Equity Income UCITS ETF - DHSA	up to 2%	1.76%	Within tolerance
WisdomTree US Equity Income UCITS ETF - DHSG	up to 2%	1.64%	Within tolerance
WisdomTree US Equity Income UCITS ETF - DHSF	up to 2%	1.84%	Within tolerance
WisdomTree Europe Equity Income UCITS ETF - EEI	up to 2%	0.26%	Within tolerance
WisdomTree Europe Equity Income UCITS ETF - EEIA	up to 2%	0.26%	Within tolerance
WisdomTree Europe SmallCap Dividend UCITS ETF - DFE	up to 2%	0.28%	Within tolerance
WisdomTree Europe SmallCap Dividend UCITS ETF - DFEA	up to 2%	0.28%	Within tolerance
WisdomTree Emerging Markets Equity Income UCITS ETF - DEM	up to 2%	1.00%	Within tolerance
WisdomTree Emerging Markets Equity Income UCITS ETF - DEMR	up to 2%	1.00%	Within tolerance
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF - DGSE	up to 2%	0.61%	Within tolerance
WisdomTree Japan Equity UCITS ETF - DXJ	up to 2%	0.74%	Within tolerance
WisdomTree Japan Equity UCITS ETF - DXJA	up to 2%	0.74%	Within tolerance
WisdomTree Japan Equity UCITS ETF - DXJP	up to 2%	0.36%	Within tolerance
WisdomTree Japan Equity UCITS ETF - DXJD	up to 2%	0.35%	Within tolerance
WisdomTree Japan Equity UCITS ETF - DXJF	up to 2%	0.36%	Within tolerance
WisdomTree Japan Equity UCITS ETF - DXJZ	up to 2%	0.50%	Within tolerance
WisdomTree Europe Equity UCITS ETF - HEDJ	up to 2%	0.67%	Within tolerance
WisdomTree Europe Equity UCITS ETF - HEDK	up to 2%	0.67%	Within tolerance
WisdomTree Europe Equity UCITS ETF - HEDP	up to 2%	0.20%	Within tolerance
WisdomTree Europe Equity UCITS ETF - HEDD	up to 2%	0.21%	Within tolerance
WisdomTree Europe Equity UCITS ETF - HEDF	up to 2%	0.17%	Within tolerance
WisdomTree US Quality Dividend Growth UCITS ETF - DGRW	up to 2%	0.79%	Within tolerance
WisdomTree US Quality Dividend Growth UCITS ETF - DGRA	up to 2%	0.79%	Within tolerance
WisdomTree US Quality Dividend Growth UCITS ETF - DGRE	up to 2%	1.80%	Within tolerance
WisdomTree US Quality Dividend Growth UCITS ETF - DGRB	up to 2%	1.29%	Within tolerance
WisdomTree Global Quality Dividend Growth UCITS ETF - GGRW	up to 2%	0.38%	Within tolerance
WisdomTree Global Quality Dividend Growth UCITS ETF - GGRA	up to 2%	0.38%	Within tolerance

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2025

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 - GGRE	up to 2%	0.33%	Within tolerance
WisdomTree Global Quality Dividend Growth UCITS ETF - GGRB	up to 2%	0.32%	Within tolerance
WisdomTree Global Quality Dividend Growth UCITS ETF - GGRI	up to 2%	0.47%	Within tolerance
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EGRW	up to 2%	0.15%	Within tolerance
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EGRA	up to 2%	0.15%	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%	0.29%	Within tolerance
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - TFRN	up to 2%	0.29%	Within tolerance
WisdomTree Cloud Computing UCITS ETF - WCLD	up to 2%	0.25%	Within tolerance
WisdomTree Battery Solutions UCITS ETF - VOLT	up to 2%	0.54%	Within tolerance
WisdomTree Cybersecurity UCITS ETF - WCBR	up to 2%	0.53% %	Within tolerance
WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF - XSOE	up to 2%	0.91%	Within tolerance
WisdomTree BioRevolution UCITS ETF - WDNA	up to 1.5%	0.16%	Within tolerance
WisdomTree New Economy Real Estate UCITS ETF - WTRE	up to 1.5%	0.28%	Within tolerance
WisdomTree New Economy Real Estate UCITS ETF - WNER	up to 1.5%	0.28%	Within tolerance
WisdomTree Blockchain UCITS ETF - WBLK	up to 1.5%	6.79%	Divergence driven by pricing of Signature Bank holdings which were suspended on 13 March 2023
WisdomTree Renewable Energy UCITS ETF - WRNW	up to 1.5%	0.80%	Within tolerance
WisdomTree US Efficient Core UCITS ETF - NTSX	up to 1.5%	0.65%	Within tolerance

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2025

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 UK Quality Dividend Growth UCITS ETF - UGRW	up to 1.5%	1.15%	Within tolerance
WisdomTree Megatrends UCITS ETF - WMGT	up to 1.5%	0.65%	Within tolerance
WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF – RARE ^(a)	up to 1.5%	1.80%	Divergence driven by stale benchmark value on 1 September 2025 and reversed back on the following day
WisdomTree US Quality Growth UCITS ETF - QGRW	up to 1.5%	0.06%	Within tolerance
WisdomTree Global Sustainable Equity UCITS ETF - WSDG	up to 1.5%	0.52%	Within tolerance
WisdomTree Global Efficient Core UCITS ETF - NTSG	up to 1.5%	1.01%	Within tolerance
WisdomTree Global Quality Growth UCITS ETF - WGRO ^(b)	up to 1.5%	0.12%	Within tolerance
WisdomTree Uranium and Nuclear Energy UCITS ETF - NCLR ^(c)	up to 1.5%	0.89%	Within tolerance
WisdomTree Europe Defence UCITS ETF – WDEF ^(d)	up to 1.5%	0.37%	Within tolerance
WisdomTree Quantum Computing UCITS ETF - WQTM ^(e)	up to 1.5%	0.13%	Within tolerance
WisdomTree Global Ex-USA Quality Dividend Growth UCITS ETF - XUSA ^(f)	up to 1.5%	0.07%	Within tolerance
WisdomTree Eurozone Efficient Core UCITS ETF - NTSZ ^(g)	up to 1.5%	0.30%	Within tolerance
WisdomTree Europe Value UCITS ETF - WTVE ^(h)	up to 1.5%	0.10%	Within tolerance
WisdomTree Global Value UCITS ETF - WTVG ^(h)	up to 1.5%	0.04%	Within tolerance
WisdomTree US Value UCITS ETF - WTVU ^(h)	up to 1.5%	0.09%	Within tolerance

(a) On 16 April 2025, WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF name was changed to WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF.

(b) From 19 February 2025 (date of inception).

(c) From 4 March 2025 (date of inception).

(d) From 4 March 2025 (date of inception).

(e) From 27 August 2025 (date of inception).

(f) From 17 September 2025 (date of inception).

(g) From 30 September 2025 (date of inception).

(h) From 3 December 2025 (date of inception).

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2025

Performance

The WisdomTree Global Quality Dividend Growth UCITS ETF - USD Acc returned 16.35% at net asset value (NAV) from the time period of 1 January 2025 through 31 December 2025. The fund benefitted from its position in Information Technology which contributed 4.07% while the biggest detractors to performance were Real Estate which contributed (0.03%). The United States of America was the best performing country which contributed 8.00%.

The WisdomTree Emerging Markets Equity Income UCITS ETF - USD Acc returned 20.59% at net asset value (NAV) from the time period of 1 January 2025 through 31 December 2025. All sectors contributed positively to performance with Financials leading at 8.1%. China was the top performing region with a contribution of 6.47%.

The WisdomTree Emerging Markets SmallCap Dividend UCITS ETF returned 16.92% at net asset value (NAV) from the time period of 1 January 2025 through 31 December 2025. The fund benefitted from its position in Financials which contributed 6.11% while the biggest detractors to performance were Consumer Discretionary which contributed (0.52%). South Korea was the best performing country at 4.83% while India the worst at (1.26%).

The WisdomTree US Equity Income UCITS ETF - USD Acc returned 11.72% at net asset value (NAV) from the time period of 1 January 2025 through 31 December 2025. The fund benefitted from its position in Health Care which contributed 5.83% while the biggest detractors to performance were Consumer Staples which contributed (1.85%).

The WisdomTree Europe Equity Income UCITS ETF - EUR Acc returned 27.54% at net asset value (NAV) from the time period of 1 January 2025 through 31 December 2025. The fund benefitted from its position in Financials which contributed 13.33% while the biggest detractors to performance were Health Care which contributed (0.13%). Italy was the best performing country contributing 4.83% followed closely by France with 4.78%.

The WisdomTree Europe SmallCap Dividend UCITS ETF - EUR Acc returned 16.04% at net asset value (NAV) from the time period of 1 January 2025 through 31 December 2025. All sectors contributed positively to performance with Industrials contributing the most at 5.6%. Sweden was the top performing country with a contribution of 2.86%.

The WisdomTree Japan Equity UCITS ETF - JPY Acc returned 27.32% at net asset value (NAV) from the time period of 1 January 2025 through 31 December 2025. The fund benefitted from positive contributions from all sectors with Industrials leading at 10.44%.

The WisdomTree Europe Equity UCITS ETF - EUR Acc returned 21.04% at net asset value (NAV) from the time period of 1 January 2025 through 31 December 2025. The fund benefitted from its position in Financials which contributed 13.25% while the biggest detractors to performance were Health Care which contributed (0.29%). Spain was the best performing country which contributed 13.32%.

The WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EUR Acc returned 12.23% at net asset value (NAV) from the time period of 1 January 2025 through 31 December 2025. The fund benefitted from its position in Financials which contributed 3.12% while the biggest detractors to performance were Health Care which contributed (0.99%). Spain was the top performing country with a contribution of 4.90%.

The WisdomTree US Quality Dividend Growth UCITS ETF - USD Acc returned 13.02% at net asset value (NAV) from the time period of 1 January 2025 through 31 December 2025. The fund benefitted from its position in Information Technology which contributed 5.11% while the biggest detractors to performance were Real Estate which contributed (0.01%).

The WisdomTree Artificial Intelligence UCITS ETF - USD Acc returned 23.55% at net asset value (NAV) from the time period of 1 January 2025 through 31 December 2025. The fund benefitted from its position in Information Technology which contributed 19.52% while the biggest detractors to performance were

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2025

Performance (continued)

Financials which contributed (0.45%). The United States of America was the best performing country which contributed 16.28%.

The WisdomTree Cloud Computing UCITS ETF - USD Acc returned (6.60%) at net asset value (NAV) from the time period of 1 January 2025 through 31 December 2025. The fund benefitted from its position in Health Care which contributed 0.16% while the biggest detractors to performance were Information Technology which contributed (5.57%).

The WisdomTree Battery Solutions UCITS ETF - USD Acc returned 55.12% at net asset value (NAV) from the time period of 1 January 2025 through 31 December 2025. The fund benefitted from its position in Industrials which contributed 27.94% while there were no detractors. The United States of America was the best performing country which contributed 25.98% and the worst was Australia at (0.21%).

The WisdomTree Cyber Security fund UCITS ETF - USD Acc returned (1.68%) at net asset value (NAV) from the time period of 1 January 2025 through 31 December 2025. The fund was adversely affected by its position in Information Technology which contributed (1.24%) while there were no contributors. Israel was the only positive contributing country to performance with 1.65%.

The WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF - USD Acc returned 28.92% at net asset value (NAV) from the time period of 1 January 2025 through 31 December 2025. The fund benefitted from its position in Information Technology which contributed 12.36% while there were no detractors. South Korea was the best performing country which contributed 8.73% while the worst was Saudi Arabia with (0.30%).

The WT BioRevolution UCITS ETF - USD ACC returned 22.33% at net asset value (NAV) from the time period of 1 January 2025 through 31 December 2025. The fund benefitted from its position in Health Care which contributed 21.78% while the biggest detractors to performance were Consumer Staples which contributed (0.12%). The United States of America was the best performing country which contributed 20.33%.

The WisdomTree New Economy Real Estate UCITS ETF - USD Acc returned 31.18% at net asset value (NAV) from the time period of 1 January 2025 through 31 December 2025. The fund benefitted from its position in Information Technology which contributed 28.48% while the biggest detractors to performance were Real Estate which contributed (1.59%). The United States of America was the best performing country which contributed 28.52%.

The WisdomTree Recycling UCITS ETF - USD Acc returned 10.76% at net asset value (NAV) from the time period of 1 January 2025 through 21 November 2025. The fund benefitted from its position in Energy which contributed 8.09% while the biggest detractors to performance were Consumer Discretionary which contributed (1.41%). The United States of America contributed the most to performance with 8.64%.

The WisdomTree Blockchain UCITS ETF - USD Acc returned 20.60% at net asset value (NAV) from the time period of 1 January 2025 through 31 December 2025. The fund benefitted from its position in Financials which contributed 9.49% while the biggest detractors to performance were Industrials which contributed (0.35%). The United States of America was the best performing country at 15.09%, with China the biggest laggard at (2.40%).

The WisdomTree Global Automotive Innovators UCITS ETF - USD Acc returned 15.48% at net asset value (NAV) from the time period of 1 January 2025 through 21 November 2025. Most sectors contributed positively to performance with Consumer Discretionary contributing the most at 11.85%. The United States of America contributed the most to performance with 5.49% followed by Japan at 3.59%.

The WisdomTree Renewable Energy UCITS ETF - USD Acc returned 69.36% at net asset value (NAV) from the time period of 1 January 2025 through 31 December 2025. The fund benefitted positively from

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2025

Performance (continued)

most sectors with Industrials the most which contributed 44.28%. The United States of America was the best performing country contributing 36.52%.

The WisdomTree US Efficient Core UCITS ETF - USD Acc returned 17.62% at net asset value (NAV) from the time period of 1 January 2025 through 31 December 2025. The fund benefitted from its position in Information Technology which contributed 6.95% while there were no detractors.

The WisdomTree UK Quality Dividend Growth UCITS ETF - GBP Dist returned 10.7% at net asset value (NAV) from the time period of 1 January 2025 through 31 December 2025. The fund benefitted from its position in Financials which contributed 3.73% while the biggest detractors to performance were Communication Services which contributed (0.76%).

The WisdomTree Megatrends UCITS ETF - USD Acc returned 30.37% at net asset value (NAV) from the time period of 1 January 2025 through 31 December 2025. The fund benefitted from its position in Information Technology which contributed 12.41% while the biggest detractors to performance were Consumer Staples which contributed (0.06%). Almost all countries contributed positively to performance with the United States of America contributing the most at 15.96%. Turkey was the only negative contributor with (0.03%).

The WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF - USD Acc returned 113.23% at net asset value (NAV) from the time period of 1 January 2025 through 31 December 2025. Most sectors contributed positively to performance with Materials contributing the most at 109.22%. The United States of America was the best performing country which contributed 37.73%, followed by China with 20.26%.

The WisdomTree US Quality Growth UCITS ETF - USD Acc returned 21.01% at net asset value (NAV) from the time period of 1 January 2025 through 31 December 2025. The fund benefitted from its position in Information Technology which contributed 12.51% while the biggest detractors to performance were Industrials which contributed (0.06%).

The WisdomTree Global Sustainable Equity UCITS ETF - USD Acc returned 16.19% at net asset value (NAV) from the time period of 1 January 2025 through 31 December 2025. The fund benefitted from its position in Information Technology which contributed 7.27% while the biggest detractors to performance were Consumer Staples which contributed (0.16%). Almost all countries had positive contribution to performance with the United States of America leading at 7.60%. The Netherlands was the only negative contributor with (0.03%).

The WisdomTree Global Efficient Core UCITS ETF - USD Acc returned 20.90% at net asset value (NAV) from the time period of 1 January 2025 through 31 December 2025. The fund benefitted from its position in Information Technology which contributed 5.82% while there were no detractors. The United States of America was the best performing country contributing 12.20%.

The WisdomTree Global Quality Growth UCITS ETF - USD Acc returned 15.00% at net asset value (NAV) from the time period of 19 February 2025 through 31 December 2025. The fund benefitted from its position in Information Technology which contributed 8.99% while the biggest detractors to performance were Energy which contributed (0.07%). The best performing country was the United States of America which contributed 13.31% while the worst was Denmark with (0.43%).

The WisdomTree Europe Defence UCITS ETF - EUR Acc returned 21.11% at net asset value (NAV) from the time period of 4 March 2025 through 31 December 2025. The fund benefitted from its position in Industrials which contributed 15.81% while the biggest detractors to performance were Communication Services which contributed (0.08%). Germany was the best performing country which contributed 9.25% while France the worst performing with (0.38%).

The WisdomTree Uranium and Nuclear Energy UCITS ETF - USD Acc returned 96.10% at net asset value (NAV) from the time period of 5 March 2025 through 31 December 2025. The fund benefitted from its

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Irish Life Investment Managers Limited
For the financial year ended 31 December 2025

Performance (continued)

position in Energy which contributed 61.52% while the biggest detractors to performance were Consumer Staples which contributed (0.06%).

The WisdomTree Quantum Computing UCITS ETF - USD Acc returned 17.96% at net asset value (NAV) from the time period of 27 August 2025 through 31 December 2025. The fund benefitted from its position in Information Technology which contributed 16.84% while there were no detractors. The United States of America contributed the most to performance at 14.00%.

The WisdomTree Global EX-USA Quality Dividend Growth UCITS ETF - EUR Acc returned 5.71% at net asset value (NAV) from the time period of 17 September 2025 through 31 December 2025. The fund benefitted from its position in Financials which contributed 2.59% while the biggest detractors to performance were Communication Services which contributed (0.53%). The United Kingdom was the best performing country which contributed 1.41%, while Denmark the worst with (0.46%).

The WisdomTree Eurozone Efficient Core UCITS ETF - EUR Acc returned 4.45% at net asset value (NAV) from the time period of 30 September 2025 through 31 December 2025. The fund benefitted from its position in Financials which contributed 2.10% while the biggest detractors to performance were Futures which contributed (0.37%). Almost all countries contributed positively to performance with France leading at 1.30%.

The WisdomTree Europe Value UCITS ETF - EUR Acc returned 2.16% at net asset value (NAV) from the time period of 3 December 2025 through 31 December 2025. The fund benefitted from its position in Financials which contributed 1.89% while the biggest detractors to performance were Energy which contributed (0.63%). The United Kingdom contributed the most to performance with 0.84%.

The WisdomTree Global Value UCITS ETF - USD Acc returned 2.09% at net asset value (NAV) from the time period of 3 December 2025 through 31 December 2025. The fund benefitted from its position in Financials which contributed 1.38% while the biggest detractors to performance were Energy which contributed (0.28%). The United States of America was the top performing country which contributed 0.87%. Portugal was the worst laggard at (0.05%).

The WisdomTree US Value UCITS ETF - USD Acc returned 1.40% at net asset value (NAV) from the time period of 3 December 2025 through 31 December 2025. The fund benefitted from its position in Financials which contributed 0.97% while the biggest detractors to performance were Consumer Staples which contributed (0.26%).

Bonds

The WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD Acc returned 4.17% at net asset value (NAV) from the time period of 1 January 2025 through 31 December 2025. The Fund is fully invested in U.S. Floating Rate Notes.

Irish Life Investment Managers Limited

Beresford Court
Beresford Place
Dublin 1
Ireland

27 January 2026

WisdomTree Issuer ICAV
Investment Manager’s Report (continued)
Assenagon Asset Management S.A.
For the financial year ended 31 December 2025

Reporting period: 1 January 2025 – 31 December 2025

Tracking Difference

Tracking difference is defined as the difference in returns between a fund and its benchmark index. Management fees (TER), investment fees such as 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 reporting period from 1 January 2025 until 31 December 2025.

The table below compares the Sub-Funds’ performance against the performance of the relevant benchmark index during the reporting period. An explanation for the tracking difference gross of the Total Expense Ratio (“TER”) is provided as well. The table also shows the annualised tracking error for the reporting period from 1 January 2025 until 31 December 2025.

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%).

Subfund	Fund return for the financial year ended 31/12/2024	Fund return for the financial year ended 31/12/2025 ^(a)	Benchmark Return for the financial year ended 31/12/2025	Tracking difference Net of TER(b) %	TER (Annual or pro rata since inception) %	Tracking difference Gross of TER %	Annualised Tracking Error %	Explanation of the tracking difference	Anticipated TE (Annualised)	Explanation Of Divergence (if any)
WisdomTree Enhanced Commodity UCITS ETF - WCOG	3.60%	14.97%	16.32%	(1.35%)	0.35%	(1.00%)	1.30%	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	3.60%	14.98%	16.32%	(1.34%)	0.35%	(0.99%)	1.30%	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 2025

Tracking Error (continued)

Subfund	Fund return for the financial year ended 31/12/2024	Fund return for the financial year ended 31/12/2025 ^(a)	Benchmark Return for the financial year ended 31/12/2025	Tracking difference Net of TER(b) %	TER (Annual or pro rata since inception) %	Tracking difference Gross of TER %	Annualised Tracking Error %	Explanation of the tracking difference	Anticipated TE (Annualised)	Explanation Of Divergence (if any)
WisdomTree Enhanced Commodity UCITS ETF - WCOM	3.27%	14.81%	16.33%	(1.51%)	0.35%	(1.16%)	1.30%	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	1.83%	12.48%	13.93%	(1.45%)	0.35%	(1.10%)	1.32%	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	(0.67%)	10.13%	11.49%	(1.36%)	0.35%	(1.01%)	1.33%	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 AT1 CoCo Bond UCITS ETF - CCBO	8.57%	15.75%	16.23%	(0.48%)	0.39%	(0.09%)	0.37%	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	8.57%	17.07%	16.23%	0.84%	0.39%	1.23%	1.23%	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 - CODO	11.73%	9.04%	11.06%	(2.03%)	0.39%	(1.64%)	1.44%	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 2025

Tracking Error (continued)

Subfund	Fund return for the financial year ended 31/12/2024	Fund return for the financial year ended 31/12/2025 ^(a)	Benchmark Return for the financial year ended 31/12/2025	Tracking difference Net of TER(b) %	TER (Annual or pro rata since inception) %	Tracking difference Gross of TER %	Annualised Tracking Error %	Explanation of the tracking difference	Anticipated TE (Annualised)	Explanation of Divergence (if any)
WisdomTree AT1 CoCo Bond UCITS ETF - COBO	9.94%	8.32%	8.80%	(0.48%)	0.39%	(0.09%)	0.36%	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 - COGO	11.30%	10.53%	11.02%	(0.50%)	0.39%	(0.11%)	0.39%	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 - COBA	N/A	6.69%	7.05%	(0.37%)	0.39%	(0.05%)	0.36%	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	1.25%	29.45%	33.45%	(3.99%)	0.35%	(3.64%)	0.35%	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	3.10%	32.57%	33.45%	(0.88%)	0.35%	(0.53%)	0.31%	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 Broad Commodities UCITS ETF - PCOM	5.21%	15.93%	15.77%	0.15%	0.19%	0.34%	0.84%	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 2025

Tracking Error (continued)

Subfund	Fund return for the financial year ended 31/12/2024	Fund return for the financial year ended 31/12/2025 ^(a)	Benchmark Return for the financial year ended 31/12/2025	Tracking difference Net of TER(b) %	TER (Annual or pro rata since inception) %	Tracking difference Gross of TER %	Annualised Tracking Error %	Explanation of the tracking difference	Anticipated TE (Annualised)	Explanation Of Divergence (if any)
WisdomTree Strategic Metals UCITS ETF - WENU ^(c)	-	35.43%	36.87%	(1.44%)	0.55%	(0.90%)	0.30%	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 Strategic Metals UCITS ETF - WENH ^(c)	-	31.99%	36.87%	(4.88%)	0.55%	(4.34%)	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 Strategic Metals UCITS ETF - WENG ^(c)	-	34.60%	36.87%	(2.27%)	0.55%	(1.73%)	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 Strategic Metals UCITS ETF - WENP(d)	-	13.99%	14.23%	(0.24%)	0.55%	(0.18%)	0.31%	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

(a) The Fund return calculation is inclusive of dividend distribution, which is not considered on the analysis of tracking difference.

(b) Tracking difference Net of TER is calculated as net of the Tracking difference Gross of TER and the TER (Annual or pro-rata since Inception).

(c) From 7 January 2025 (date of inception).

(d) From 18 November 2025(date of inception).

WisdomTree Issuer ICAV
Investment Manager's Report (continued)
Assenagon Asset Management S.A.
For the financial year ended 31 December 2025

Performance

During the period from 1 January 2025 to 31 December 2025 the commodity markets exhibited a positive performance of 15.77%, mainly driven by strong precious metal (Bloomberg Precious Metals TR Index 80.15%), livestock (Bloomberg Live-stock TR Index 22.66%) and industrial metals (Bloomberg Industrial Metals TR Index 21.37%) performance. Weakest performing commodity sectors were energy (Bloomberg Energy TR Index -10.41%) followed by grains (Bloomberg Grains TR Index 6.51%).

The WisdomTree Enhanced Commodity UCITS ETF (WCOA / WCOG), WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF (WXAG), WisdomTree Broad Commodities UCITS ETF (PCOM) and WisdomTree Strategic Metals UCITS ETF (WENU) have been affected by the above stated market conditions and the net asset values ("NAV") for the period from 1 January 2025 until 31 December 2025, and increased by 14.98%, 32.57%, 15.93% and 35.43% respectively (the period for WENU was since its launch date on 7 January 2025 to 31 December 2025).

In the same reporting period (1 January 2025 until 31 December 2025), non-distributing FX unhedged USD share class of the WisdomTree AT1 CoCo Bond UCITS ETF (CCBO) had a performance of 15.75%, benefiting from strong AT1 market elevated by unhedged EUR FX currency exposure. The total return of FX hedged USD share class WisdomTree AT1 CoCo Bond UCITS ETF (CODO) was 10.60%. The market shock in the first week of April resulted in a drawdown of 4.5%, which was fully recovered by the end of the month. Strong issuance of new securities in H1 over USD 29 billion continued in H2 adding another USD 16 billion, totalling to USD 45 billion of index eligible securities in 2025. This highlights the importance of AT1 instrument in the capital structure of European banks. European Banking Authority (EBA) stress tests (published in August 2025) confirmed the resilience of European banks to withstand extreme scenarios which continue to exhibit solid fundamentals.

Assenagon Asset Management S.A.

Aerogolf Center
1B, Heienhaff
1736 Senningerberg
Luxembourg

22 January 2026

WisdomTree Issuer ICAV

Depository Report For the financial year ended 31 December 2025

Report of the Depository to the Shareholders

For the financial period from 23 June 2025 to 31 December 2025 (the “Period”)

The Bank of New York Mellon SA/NV, Dublin Branch (the “Depository” “us”, “we”, or “our”) has enquired into then conduct of WisdomTree Issuer ICAV (the “ICAV”) for the Period, in its 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 of the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations 2011 (S.I. No 352 of 2011), as amended (the “Regulations”).

Our report shall state whether, in our opinion, the Fund has been managed in that Period in accordance with the provisions of the Fund’s constitutional documentation and the Regulations. It is the overall responsibility of the ICAV to comply with these provisions. If the Fund has not been so managed, we as Depository must state in what respects it has not been so managed and the steps which we have taken in respect thereof.

Basis of Depository Opinion

The Depository conducts such reviews as it, in its reasonable opinion, considers necessary in order to comply with its duties 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 its constitutional documentation and the appropriate 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 Period, in all material respects:

- (i) in accordance with the limitations imposed on the investment and borrowing powers of the ICAV by the constitutional documentation and the Regulations; and
- (ii) otherwise in accordance with the provisions of the constitutional documentation and the Regulations.

Adries Amod

**The Bank of New York Mellon SA/NV, Dublin Branch,
The Shipping Office
20-26 Sir John Rogerson’s Quay,
Dublin 2,
Ireland**

Date: 29 April 2026

WisdomTree Issuer ICAV

Depository Report (continued) For the financial year ended 31 December 2025

We have enquired into the conduct of WisdomTree Management Limited as the Manager of WisdomTree Issuer ICAV (the "ICAV") for the financial period from 1 January 2025 to 22 June 2025 (the "Period"), 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 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.


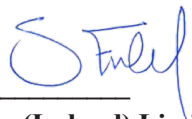
WisdomTree Issuer ICAV

Depository Report (continued) For the financial year ended 31 December 2025

Opinion

In our opinion, the ICAV has been managed during the financial Period, 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: 29 April 2026

Independent auditor's report to the shareholders of WisdomTree Issuer ICAV

Report on the audit of the financial statements

Opinion on the financial statements of WisdomTree Issuer ICAV (the 'ICAV')

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Sub-Funds of the ICAV as at 31 December 2025 and of the results for the financial year then ended; and
- have been properly prepared in accordance with the relevant financial reporting framework and the applicable Regulations.

The financial statements we have audited comprise:

- the Statement of Comprehensive Income;
- the Statement of Financial Position;
- the Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Shares;
- the Statement of Cash Flows;
- the related notes 1 to 22, including material accounting policy information as set out in note 3; and
- the Schedule of Investments.

The relevant financial reporting framework that has been applied in their preparation is the Irish Collective Asset-Management Acts 2015-2020 ("the ICAV Act") and International Financial Reporting Standards (IFRS) as adopted by the European Union ("the relevant financial reporting framework").

The applicable regulations that have been applied in their preparation is the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations, 2011 and Central Bank (Supervision and Enforcement) Act 2013 (Section 48(1)) (Undertakings for Collective Investment in Transferable Securities) Regulations, 2019 ("the applicable Regulations").

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 described below 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 the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), as applied to public interest entities, 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.

Summary of our audit approach

Key audit matters	The key audit matters that we identified in the current year were: <ul style="list-style-type: none">• Valuation of financial assets and liabilities at fair value through profit or loss.• Existence of financial assets and liabilities at fair value through profit or loss.
Materiality	The materiality that we used in the current year was 0.5% of the average net assets for each Sub-Fund.

Scoping	Our audit is a risk based approach taking into account the structure of the ICAV, its types of investments, the involvement of the third parties service providers, the accounting processes and controls in place and the industry in which the ICAV operates.
Significant changes in our approach	There have been no significant changes in our approach from the prior year.

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.

Our evaluation of the directors' assessment of the ICAV's ability to continue to adopt the going concern basis of accounting included:

- as part of our risk assessment procedures, we obtained an understanding of the relevant controls in place regarding going concern.
- challenging the reasonableness of the key assumptions applied by the directors in their assessment.
- holding discussions with management on the directors' going concern assessment, the future plans for the entity and the feasibility of those plans.
- reviewing all board meeting minutes during the period up to the date of approval of the financial statements, for evidence of any discussions and/or decisions that could impact the ICAV's ability to continue as a going concern.
- reviewing the capital activity and Net Asset Value movements of each Sub-Fund subsequent to the financial year end.
- evaluated the adequacy of the relevant going concern disclosures made in the financial statements.

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 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.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

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 financial year and include the most significant assessed risks of material misstatement (whether or not due to fraud) 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.

Valuation of Financial Assets and Liabilities at Fair Value Through Profit or Loss

Key audit matter description



As at 31 December 2025, the balance of each Sub-Fund's financial assets and liabilities at fair value through profit or loss represented majority of the total assets of each Sub-Fund.

While the nature of the financial assets and liabilities at fair value through profit or loss do not require significant levels of judgement their valuation is considered a key audit matter as it comprises the most significant balances on the Statement of Financial Position. The valuation is also a key driver to the financial performance of the ICAV. The appropriate valuation of the ICAV's financial assets and financial liabilities at fair value through profit or loss is crucial to ensuring the financial statements are free from material misstatement.

Refer also to notes 3.1, 11 and 12 in the financial statements.

How the scope of our audit responded to the key audit matter



The procedures performed to address the key audit matter included the following:

- We reviewed the SOC 1 Report of the Administrators and assessed the scope, sufficiency and results of the SOC 1 report to determine whether we could place reliance on this report for the purposes of design & implementation, with regard to the relevant controls over the valuation of financial assets and financial liabilities at fair value through profit or loss;
- We independently valued financial assets and liabilities at fair value through profit or loss by using independent market feeds. We compared the prices published by independent pricing sources to the financial assets and financial liabilities portfolio;
- We independently valued forward currency contracts by calculating the forward rates using independent sources and comparing these rates to the forwards rates recorded in the financial assets and financial liabilities portfolio; and
- Using internal valuation specialists we repriced the Over the Counter Derivatives ("OTCs") and compared the prices determined by our internal specialists to the financial assets and financial liabilities portfolio.

Existence of Financial Assets and Liabilities at Fair Value Through Profit or Loss

Key audit matter description



As at 31 December 2025, the balance of each Sub-Fund's financial assets and liabilities at fair value through profit or loss represented majority of the total assets of each Sub-Fund.

The existence of the financial assets and financial liabilities at fair value through profit or loss is crucial to ensuring the financial statements are free from material misstatement and involved significant audit effort in performing audit procedures. There is a risk that the financial assets and financial liabilities may not exist at year end.

Refer also to notes 3.1, 11 and 12 in the financial statements.

How the scope of our audit responded to the key audit matter



The procedures performed to address the key audit matter included the following:

- We obtained and reviewed the SOC 1 report of the Administrators in order to gain an understanding and evaluate the design and implementation of key controls over the reconciliation process for financial assets and liabilities at fair value through profit or loss; and
- We obtained independent confirmations from the depositary and counterparties at the financial year end and agreed the amounts held to the financial assets and financial liabilities portfolio.

Our audit procedures relating to these matters were designed in the context of our audit of the financial statements as a whole, and not to express an opinion on individual accounts or disclosures. Our opinion on the financial statements is not modified with respect to any of the risks described above, and we do not express an opinion on these individual matters.

Our application of materiality

We define materiality as the magnitude of misstatement in the financial statements that makes it probable that the economic decisions of a reasonably knowledgeable person would be changed or influenced. We use materiality both in planning the scope of our audit work and in evaluating the results of our work.

Based on our professional judgement, we determined materiality for the financial statements as a whole as follows:

Basis for determining materiality	0.5% of Average Net Assets of each Sub-Fund. (2024: 0.5% of Average Net Assets of each Sub-Fund)
Rationale for the benchmark applied	We have considered the Average Net Assets to be the critical component for determining materiality because the main objective of each Sub-Fund is to provide shareholders with a total return and thus the Average Net Assets was deemed to be the most appropriate measure for the primary users (shareholders) of the financial statements.

We set performance materiality at a level lower than materiality to reduce the probability that, in aggregate, uncorrected and undetected misstatements exceed the materiality for the financial statements as a whole.

Performance materiality was set at 80% of materiality for each Sub-Fund for the 2025 audit (2024: 80%). In determining performance materiality, we considered the following factors:

- our understanding of each Sub-Fund and the industry in which they operate;
- the quality of the control environment and whether we were able to rely on controls;
- assessment of risks of material misstatement, including fraud risks; and
- the nature, volume and size of misstatements (if any) identified in the current and previous audits.

We agreed with the Board of Directors that we would report to the board all audit differences in excess of 10% (2024: 10%) of materiality, as well as differences below that threshold that, in our view, warranted reporting on qualitative grounds. We also report to the Board of Directors on disclosure matters that we identified when assessing the overall presentation of the financial statements.

An overview of the scope of our audit

Our audit is a risk based approach taking into account the structure of the ICAV, types of financial assets and financial liabilities, the involvement of the third parties service providers, the accounting processes and controls in place and the industry in which the ICAV operates. The ICAV was registered in Ireland pursuant to the ICAV Act. The ICAV is authorised by the Central Bank of Ireland (the “Central Bank”) as a UCITS (Undertaking for Collective Investment in Transferable Securities) pursuant to the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations, 2011. The ICAV is organised as an open-ended umbrella fund with segregated liability between Sub-Funds. We assess the risks of each Sub-Fund separately.

We have conducted our audit based on the books and records maintained by the administrator BNY Mellon Fund Services (Ireland) DAC at 20-26 Sir Rogerson’s Quay, Dublin 2. All audit work was performed directly by the audit engagement team

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report.

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.

Responsibilities of directors

As explained more fully in the Statement of Directors' Responsibilities, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the ICAV Act, and for such internal control as the directors 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 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 the directors either intend to liquidate the ICAV or to cease operations, or have no realistic alternative but to do so.

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.

A further description of our responsibilities for the audit of the financial statements is located on IAASA's website at: <https://iaasa.ie/publications/description-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements/>. This description forms part of our auditor's report.

Extent to which the audit was considered capable of 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 material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the ICAV's industry, control environment and business performance;
- the ICAV's documentation of their policies and procedures relating to fraud and compliance with laws and regulations;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the ICAV's documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team and relevant internal specialists, including IT specialists and internal valuation specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: revenue recognition with respect to net change in unrealised gains/losses on financial assets and financial liabilities at fair value through profit or loss. In common with all audits under ISAs (Ireland), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the ICAV operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the ICAV Act, and the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations, 2011 (as amended).

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the ICAV's ability to operate or to avoid a material penalty. These included the applicable Listing Rules.

Audit response to risks identified

As a result of performing the above, we did not identify any key audit matters related to the potential risk of fraud or non-compliance with laws and regulations.

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management and the board of directors concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance;
- in addressing the risk of fraud in revenue recognition; with respect to the net change in unrealised gains/losses on financial assets and financial liabilities at fair value through profit or loss, we independently valued financial assets and financial liabilities at fair value through profit or loss as

described above in our valuation of financial assets and financial liabilities key audit matter and completed an unrealised gains/ losses reconciliation by comparing the opening unrealised gains/ losses to the closing unrealised gains/ losses and comparing the movement to the balance per the financial statements; and

- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members including internal specialists, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Report on other legal and regulatory requirements

Opinion on other matters prescribed by the ICAV Act and applicable Regulations

In our opinion, the information given in the directors' report is consistent with the financial statements and the directors' report has been prepared in accordance with the ICAV Act.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the ICAV and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the provisions in the ICAV Act which require us to report to you if, in our opinion, the disclosures of directors' remuneration specified by the ICAV Act are not made.

Opinion on other matters prescribed by the applicable Regulations

Based solely on the work undertaken in the course of the audit, we report that:

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the ICAV were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.

Other matters which we are required to address

We were appointed by the Board of Directors on 25 June 2024 to audit the financial statements for the financial year ended 31 December 2024. The period of total uninterrupted engagement including previous renewals and reappointments of the firm is 2 years, covering the years ending 31 December 2024 to 31 December 2025.

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

Our audit opinion is consistent with the additional report to the audit committee we are required to provide in accordance with ISA (Ireland) 260.

Use of our report

This report is made solely to the ICAV's shareholders, as a body, in accordance with Section 120(1) (b) of the ICAV Act. Our audit work has been undertaken so that we might state to the ICAV's shareholders 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 shareholders as a body, for our audit work, for this report, or for the opinions we have formed.



Sean Gascoine
For and on behalf of Deloitte Ireland LLP
Chartered Accountants and Statutory Audit Firm
Deloitte & Touche House, Earlsfort Terrace, Dublin 2

30 April 2026

WisdomTree Issuer ICAV

Statement of Comprehensive Income For the financial year ended 31 December 2025

	<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		5,117,308	3,498,176	3,161,460	10,491,870	1,656,692	12,911,373	2,269,462
Interest income		4,704	1,312	1,459	7,092	1,560	7,627	1,381
Operating expenses rebate	8	–	–	–	–	–	–	–
Net gain on investment activities	4	12,572,258	11,961,724	6,892,832	22,601,456	4,547,236	106,245,958	16,713,532
Total income		<u>17,694,270</u>	<u>15,461,212</u>	<u>10,055,751</u>	<u>33,100,418</u>	<u>6,205,488</u>	<u>119,164,958</u>	<u>18,984,375</u>
Expenses								
Operating expenses	6	(382,722)	(188,465)	(249,275)	(802,802)	(192,432)	(1,812,725)	(423,521)
Total operating expenses		<u>(382,722)</u>	<u>(188,465)</u>	<u>(249,275)</u>	<u>(802,802)</u>	<u>(192,432)</u>	<u>(1,812,725)</u>	<u>(423,521)</u>
Net investment income for the financial year		<u>17,311,548</u>	<u>15,272,747</u>	<u>9,806,476</u>	<u>32,297,616</u>	<u>6,013,056</u>	<u>117,352,233</u>	<u>18,560,854</u>
Finance costs								
Distributions	10	(1,580,955)	(3,301,899)	(1,644,000)	(6,933,396)	(1,117,577)	(2,013,627)	(652,899)
Interest expense		(11,947)	(1,487)	(1,262)	(26,405)	(7,209)	(165,689)	(83)
Total finance costs		<u>(1,592,902)</u>	<u>(3,303,386)</u>	<u>(1,645,262)</u>	<u>(6,959,801)</u>	<u>(1,124,786)</u>	<u>(2,179,316)</u>	<u>(652,982)</u>
Profit before taxation		<u>15,718,646</u>	<u>11,969,361</u>	<u>8,161,214</u>	<u>25,337,815</u>	<u>4,888,270</u>	<u>115,172,917</u>	<u>17,907,872</u>
Taxation								
Capital gains tax	7	–	–	–	(64,573)	(6,313)	–	–
Withholding tax	7	(778,536)	(146,331)	(122,519)	(1,344,445)	(235,513)	(1,912,023)	(145,871)
Increase in net assets attributable to holders of redeemable participating shares resulting from operations		<u><u>14,940,110</u></u>	<u><u>11,823,030</u></u>	<u><u>8,038,695</u></u>	<u><u>23,928,797</u></u>	<u><u>4,646,444</u></u>	<u><u>113,260,894</u></u>	<u><u>17,762,001</u></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 2025

	<i>Note</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 Artificial Intelligence UCITS ETF USD</i>	<i>WisdomTree USD Floating Rate Treasury Bond UCITS ETF USD</i>
Income/(Loss)								
Dividend income		–	12,265,823	34,561,908	1,291,323	–	4,647,743	–
Interest income		76,044	18,385	38,757	609	11,929	18,626	21,136
Operating expenses rebate	8	–	–	–	–	–	–	–
Net gain on investment activities	4	49,398,414	79,723,406	215,732,525	4,479,418	69,511,871	191,748,097	11,801,150
Total income		<u>49,474,458</u>	<u>92,007,614</u>	<u>250,333,190</u>	<u>5,771,350</u>	<u>69,523,800</u>	<u>196,414,466</u>	<u>11,822,286</u>
Expenses								
Operating expenses	6	(1,084,690)	(2,289,615)	(6,422,586)	(135,188)	(1,474,703)	(3,476,194)	(414,474)
Total operating expenses		<u>(1,084,690)</u>	<u>(2,289,615)</u>	<u>(6,422,586)</u>	<u>(135,188)</u>	<u>(1,474,703)</u>	<u>(3,476,194)</u>	<u>(414,474)</u>
Net investment income for the financial year		<u>48,389,768</u>	<u>89,717,999</u>	<u>243,910,604</u>	<u>5,636,162</u>	<u>68,049,097</u>	<u>192,938,272</u>	<u>11,407,812</u>
Finance costs								
Distributions	10	(4,703,016)	(1,767,795)	(12,409,679)	(167,273)	(20,257,014)	–	(1,029,673)
Interest expense		(107,957)	(10,302)	(28,744)	(741)	(193,050)	(4,906)	(148,139)
Total finance costs		<u>(4,810,973)</u>	<u>(1,778,097)</u>	<u>(12,438,423)</u>	<u>(168,014)</u>	<u>(20,450,064)</u>	<u>(4,906)</u>	<u>(1,177,812)</u>
Profit before taxation		<u>43,578,795</u>	<u>87,939,902</u>	<u>231,472,181</u>	<u>5,468,148</u>	<u>47,599,033</u>	<u>192,933,366</u>	<u>10,230,000</u>
Taxation								
Capital gains tax	7	–	–	–	–	(6,052)	–	–
Withholding tax	7	–	(1,841,163)	(4,743,049)	(84,210)	–	(733,001)	–
Increase in net assets attributable to holders of redeemable participating shares resulting from operations		<u><u>43,578,795</u></u>	<u><u>86,098,739</u></u>	<u><u>226,729,132</u></u>	<u><u>5,383,938</u></u>	<u><u>47,592,981</u></u>	<u><u>192,200,365</u></u>	<u><u>10,230,000</u></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 2025

	<i>Note</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 Enhanced Commodity ex-Agriculture UCITS ETF USD</i>	<i>WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF USD</i>	<i>WisdomTree Broad Commodities UCITS ETF USD</i>	<i>WisdomTree BioRevolution UCITS ETF USD</i>
Income/(Loss)								
Dividend income		55,332	2,396,159	551,085	–	277,231	–	37,007
Interest income		1,766	4,479	8,861	73,165	178	29,499	144
Operating expenses rebate	8	–	–	–	–	–	44,393	–
Net gain/(loss) on investment activities	4	(19,364,897)	72,711,483	(12,448,066)	77,604,905	2,869,226	44,261,912	1,397,890
Total (loss)/income		<u>(19,307,799)</u>	<u>75,112,121</u>	<u>(11,888,120)</u>	<u>77,678,070</u>	<u>3,146,635</u>	<u>44,335,804</u>	<u>1,435,041</u>
Expenses								
Operating expenses	6	(1,158,963)	(628,071)	(1,329,844)	(714,857)	(40,594)	(573,802)	(24,568)
Total operating expenses		<u>(1,158,963)</u>	<u>(628,071)</u>	<u>(1,329,844)</u>	<u>(714,857)</u>	<u>(40,594)</u>	<u>(573,802)</u>	<u>(24,568)</u>
Net investment (loss)/income for the financial year		<u>(20,466,762)</u>	<u>74,484,050</u>	<u>(13,217,964)</u>	<u>76,963,213</u>	<u>3,106,041</u>	<u>43,762,002</u>	<u>1,410,473</u>
Finance costs								
Distributions	10	–	–	–	–	–	–	–
Interest expense		(242)	(10,905)	(1,580)	(168,486)	(864)	(79,837)	(31)
Total finance costs		<u>(242)</u>	<u>(10,905)</u>	<u>(1,580)</u>	<u>(168,486)</u>	<u>(864)</u>	<u>(79,837)</u>	<u>(31)</u>
(Loss)/profit before taxation		<u>(20,467,004)</u>	<u>74,473,145</u>	<u>(13,219,544)</u>	<u>76,794,727</u>	<u>3,105,177</u>	<u>43,682,165</u>	<u>1,410,442</u>
Taxation								
Capital gains tax	7	–	–	–	(13,194)	–	–	–
Withholding tax	7	(8,300)	(254,772)	(85,117)	–	(40,005)	–	(5,990)
(Decrease)/increase in net assets attributable to holders of redeemable participating shares resulting from operations		<u><u>(20,475,304)</u></u>	<u><u>74,218,373</u></u>	<u><u>(13,304,661)</u></u>	<u><u>76,781,533</u></u>	<u><u>3,065,172</u></u>	<u><u>43,682,165</u></u>	<u><u>1,404,452</u></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 2025

	<i>Note</i>	<i>WisdomTree New Economy Real Estate UCITS ETF USD</i>	<i>WisdomTree Recycling UCITS ETF^{(a),(b)*} USD</i>	<i>WisdomTree Blockchain UCITS ETF USD</i>	<i>WisdomTree Global Automotive Innovators UCITS ETF^{(a)*} 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>
Income/(Loss)								
Dividend income		208,180	58,503	222,383	78,231	49,868	254,351	324,470
Interest income		132	164	1,466	501	276	27,409	17
Operating expenses rebate	8	–	–	–	–	–	–	–
Net gain on investment activities	4	1,530,254	295,533	7,262,749	441,145	1,655,746	3,622,628	733,807
Total income		<u>1,738,566</u>	<u>354,200</u>	<u>7,486,598</u>	<u>519,877</u>	<u>1,705,890</u>	<u>3,904,388</u>	<u>1,058,294</u>
Expenses								
Operating expenses	6	(32,142)	(12,140)	(205,254)	(11,512)	(22,082)	(47,802)	(28,446)
Total operating expenses		<u>(32,142)</u>	<u>(12,140)</u>	<u>(205,254)</u>	<u>(11,512)</u>	<u>(22,082)</u>	<u>(47,802)</u>	<u>(28,446)</u>
Net investment income for the financial year		<u>1,706,424</u>	<u>342,060</u>	<u>7,281,344</u>	<u>508,365</u>	<u>1,683,808</u>	<u>3,856,586</u>	<u>1,029,848</u>
Finance costs								
Distributions	10	(26,414)	–	–	–	–	–	(279,742)
Interest expense		(24)	(7)	(197)	(134)	(446)	–	(639)
Total finance costs		<u>(26,438)</u>	<u>(7)</u>	<u>(197)</u>	<u>(134)</u>	<u>(446)</u>	<u>–</u>	<u>(280,381)</u>
Profit before taxation		<u>1,679,986</u>	<u>342,053</u>	<u>7,281,147</u>	<u>508,231</u>	<u>1,683,362</u>	<u>3,856,586</u>	<u>749,467</u>
Taxation								
Capital gains tax	7	–	(16,948)	–	–	(354)	–	–
Withholding tax	7	(36,717)	(1,307)	(36,791)	(10,290)	(7,029)	(37,747)	(4,981)
Increase in net assets attributable to holders of redeemable participating shares resulting from operations		<u><u>1,643,269</u></u>	<u><u>323,798</u></u>	<u><u>7,244,356</u></u>	<u><u>497,941</u></u>	<u><u>1,675,979</u></u>	<u><u>3,818,839</u></u>	<u><u>744,486</u></u>

(a) Terminated 25 November 2025.

(b) On 16 April 2025, WisdomTree Recycling Decarbonisation UCITS ETF name was changed to WisdomTree Recycling UCITS ETF.

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.

*Gains and losses are from discontinued operations. Please see note 20 for further details.

WisdomTree Issuer ICAV

Statement of Comprehensive Income (continued) For the financial year ended 31 December 2025

	Note	WisdomTree Megatrends UCITS ETF USD	WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF ^(a) USD	WisdomTree US Quality Growth UCITS ETF USD	WisdomTree Global Sustainable Equity UCITS ETF USD	WisdomTree Global Efficient Core UCITS ETF USD	WisdomTree Strategic Metals UCITS ETF ^(b) USD	WisdomTree Global Quality Growth UCITS ETF ^(c) USD
Income/(Loss)								
Dividend income		218,743	181,466	92,687	7,074,520	442,711	–	8,966
Interest income		657	2,260	649	7,080	25,580	1,020	42
Operating expenses rebate	8	–	–	–	–	–	–	–
Net gain on investment activities	4	5,573,838	36,014,974	5,346,611	51,117,883	5,588,934	1,724,387	215,892
Total income		5,793,238	36,198,700	5,439,947	58,199,483	6,057,225	1,725,407	224,900
Expenses								
Operating expenses	6	(117,812)	(196,963)	(74,814)	(1,051,990)	(72,496)	(23,088)	(4,312)
Total operating expenses		(117,812)	(196,963)	(74,814)	(1,051,990)	(72,496)	(23,088)	(4,312)
Net investment income for the financial year		5,675,426	36,001,737	5,365,133	57,147,493	5,984,729	1,702,319	220,588
Finance costs								
Distributions	10	–	–	–	–	–	–	–
Interest expense		(288)	(2,295)	(100)	(5,430)	(161)	(2,288)	0
Total finance costs		(288)	(2,295)	(100)	(5,430)	(161)	(2,288)	0
Profit before taxation		5,675,138	35,999,442	5,365,033	57,142,063	5,984,568	1,700,031	220,588
Taxation								
Capital gains tax	7	(28,768)	–	–	–	–	–	–
Withholding tax	7	(28,190)	(20,399)	(13,767)	(927,280)	(56,135)	–	(1,123)
Increase in net assets attributable to holders of redeemable participating shares resulting from operations		5,618,180	35,979,043	5,351,266	56,214,783	5,928,433	1,700,031	219,465

(a) On 16 April 2025, WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF name was changed to WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF.

(b) Launched 7 January 2025.

(c) Launched 19 February 2025.

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 2025

	<i>WisdomTree Europe Defence UCITS ETF^(a)</i>	<i>WisdomTree Uranium and Nuclear Energy UCITS ETF^(a)</i>	<i>WisdomTree Quantum Computing UCITS ETF^(b)</i>	<i>WisdomTree Global Ex-USA Quality Dividend Growth UCITS ETF^(c)</i>	<i>WisdomTree Eurozone Efficient Core UCITS ETF^(d)</i>	<i>WisdomTree Europe Value UCITS ETF^(e)</i>	<i>WisdomTree Global Value UCITS ETF^(e)</i>
<i>Note</i>	<i>EUR</i>	<i>USD</i>	<i>USD</i>	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>	<i>USD</i>
Income/(Loss)							
Dividend income	25,178,855	102,275	119,575	29,989	3,750	284	799
Interest income	7,885	2,230	691	14	60	–	–
Operating expenses rebate	8	–	–	–	–	–	–
Net gain/(loss) on investment activities	4	138,899,758	3,715,244	(12,228,529)	280,472	41,579	10,627
Total income/(loss)		164,086,498	3,819,749	(12,108,263)	310,475	45,389	10,911
Expenses							
Operating expenses	6	(8,314,297)	(194,823)	(113,871)	(6,035)	(517)	(96)
Total operating expenses		(8,314,297)	(194,823)	(113,871)	(6,035)	(517)	(96)
Net investment income/(loss) for the financial year		155,772,201	3,624,926	(12,222,134)	304,440	44,872	10,815
Finance costs							
Distributions	10	–	–	–	–	–	–
Interest expense		(4,319)	(2,004)	(199)	(9)	–	–
Total finance costs		(4,319)	(2,004)	(199)	(9)	–	–
Profit/(loss) before taxation		155,767,882	3,622,922	(12,222,333)	304,431	44,872	10,815
Taxation							
Capital gains tax	7	–	–	–	–	–	–
Withholding tax	7	(1,348,260)	(19,992)	(17,330)	(1,774)	(175)	(1)
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		<u>154,419,622</u>	<u>3,602,930</u>	<u>(12,239,663)</u>	<u>302,657</u>	<u>44,697</u>	<u>10,814</u>

(a) Launched 4 March 2025.

(b) Launched 27 August 2025.

(c) Launched 17 September 2025.

(d) Launched 30 September 2025.

(e) Launched 3 December 2025.

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 2025

	<i>Note</i>	<i>WisdomTree US Value UCITS ETF^(a) USD</i>
Income/(Loss)		
Dividend income		326
Interest income		–
Operating expenses rebate	8	–
Net gain on investment activities	4	3,300
Total income		<u>3,626</u>
Expenses		
Operating expenses	6	(39)
Total operating expenses		<u>(39)</u>
Net investment income for the financial year		<u>3,587</u>
Finance costs		
Distributions	10	–
Interest expense		–
Total finance costs		<u>–</u>
Profit before taxation		<u>3,587</u>
Taxation		
Capital gains tax	7	–
Withholding tax	7	(47)
Increase in net assets attributable to holders of redeemable participating shares resulting from operations		<u><u>3,540</u></u>

(a) Launched 3 December 2025.

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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 2024

	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
Income/(Loss)								
Dividend income		3,546,858	2,134,344	2,987,675	8,052,523	1,528,414	8,386,043	2,933,811
Interest income		3,287	4,650	12,116	3,965	674	17,194	3,562
Operating expenses rebate	8	–	–	–	–	–	–	–
Net gain/(loss) on investment activities	4	9,834,195	(1,209,289)	1,202,544	(1,056,999)	103,338	44,567,875	289,223
Total income		<u>13,384,340</u>	<u>929,705</u>	<u>4,202,335</u>	<u>6,999,489</u>	<u>1,632,426</u>	<u>52,971,112</u>	<u>3,226,596</u>
Expenses								
Operating expenses	6	(250,988)	(93,890)	(222,002)	(589,744)	(191,027)	(1,400,383)	(411,842)
Total operating expenses		<u>(250,988)</u>	<u>(93,890)</u>	<u>(222,002)</u>	<u>(589,744)</u>	<u>(191,027)</u>	<u>(1,400,383)</u>	<u>(411,842)</u>
Net investment income for the financial year		<u>13,133,352</u>	<u>835,815</u>	<u>3,980,333</u>	<u>6,409,745</u>	<u>1,441,399</u>	<u>51,570,729</u>	<u>2,814,754</u>
Finance costs								
Distributions	10	(1,078,251)	(1,821,757)	(1,377,901)	(8,143,257)	(1,681,817)	(1,247,987)	(678,272)
Interest expense		(798)	(26)	(48)	(9,952)	(961)	(2,051)	(292)
Total finance costs		<u>(1,079,049)</u>	<u>(1,821,783)</u>	<u>(1,377,949)</u>	<u>(8,153,209)</u>	<u>(1,682,778)</u>	<u>(1,250,038)</u>	<u>(678,564)</u>
Profit/(loss) before taxation		<u>12,054,303</u>	<u>(985,968)</u>	<u>2,602,384</u>	<u>(1,743,464)</u>	<u>(241,379)</u>	<u>50,320,691</u>	<u>2,136,190</u>
Taxation								
Capital gains tax	7	–	–	–	(48,847)	(77,593)	–	–
Withholding tax	7	(537,263)	(144,037)	(111,643)	(1,018,240)	(218,021)	(1,257,848)	(234,059)
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		<u><u>11,517,040</u></u>	<u><u>(1,130,005)</u></u>	<u><u>2,490,741</u></u>	<u><u>(2,810,551)</u></u>	<u><u>(536,993)</u></u>	<u><u>49,062,843</u></u>	<u><u>1,902,131</u></u>

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WisdomTree Issuer ICAV

Statement of Comprehensive Income (continued) For the financial year ended 31 December 2024

	<i>Note</i>	<i>WisdomTree UK Equity Income UCITS ETF^(a) 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 Artificial Intelligence UCITS ETF USD</i>
Income/(Loss)								
Dividend income		421,464	–	10,930,378	33,042,160	1,784,035	–	6,758,716
Interest income		333	103,278	21,228	57,439	1,828	23,598	22,963
Operating expenses rebate	8	–	–	–	–	–	–	–
Net gain/(loss) on investment activities	4	796,883	11,810,634	89,140,010	103,873,018	(2,299,190)	11,734,693	74,305,448
Total income/(loss)		<u>1,218,680</u>	<u>11,913,912</u>	<u>100,091,616</u>	<u>136,972,617</u>	<u>(513,327)</u>	<u>11,758,291</u>	<u>81,087,127</u>
Expenses								
Operating expenses	6	(22,965)	(1,466,410)	(1,915,464)	(6,171,933)	(183,308)	(957,735)	(3,290,252)
Total operating expenses		<u>(22,965)</u>	<u>(1,466,410)</u>	<u>(1,915,464)</u>	<u>(6,171,933)</u>	<u>(183,308)</u>	<u>(957,735)</u>	<u>(3,290,252)</u>
Net investment income/(loss) for the financial year		<u>1,195,715</u>	<u>10,447,502</u>	<u>98,176,152</u>	<u>130,800,684</u>	<u>(696,635)</u>	<u>10,800,556</u>	<u>77,796,875</u>
Finance costs								
Distributions	10	(522,190)	(11,135,821)	(1,287,204)	(11,817,992)	(156,392)	(16,165,279)	–
Interest expense		–	(569)	(100)	(839)	–	(202)	(3,190)
Total finance costs		<u>(522,190)</u>	<u>(11,136,390)</u>	<u>(1,287,304)</u>	<u>(11,818,831)</u>	<u>(156,392)</u>	<u>(16,165,481)</u>	<u>(3,190)</u>
Profit/(loss) before taxation		<u>673,525</u>	<u>(688,888)</u>	<u>96,888,848</u>	<u>118,981,853</u>	<u>(853,027)</u>	<u>(5,364,925)</u>	<u>77,793,685</u>
Taxation								
Capital gains tax	7	–	–	–	–	–	–	–
Withholding tax	7	(11,640)	–	(1,642,492)	(4,686,064)	(138,494)	(5,383)	(1,173,326)
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		<u><u>661,885</u></u>	<u><u>(688,888)</u></u>	<u><u>95,246,356</u></u>	<u><u>114,295,789</u></u>	<u><u>(991,521)</u></u>	<u><u>(5,370,308)</u></u>	<u><u>76,620,359</u></u>

(a) Revoked 25 October 2024 and merged into WisdomTree UK Quality Dividend Growth UCITS ETF.

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 2024

	<i>Note</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 Enhanced Commodity ex-Agriculture UCITS ETF USD</i>	<i>WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF USD</i>	<i>WisdomTree Broad Commodities UCITS ETF USD</i>
Income/(Loss)								
Dividend income		–	71,507	3,085,224	192,690	–	248,819	–
Interest income		18,075	2,662	14,661	10,010	46,461	614	7,713
Operating expenses rebate	8	–	–	–	–	–	–	133,621
Net gain/(loss) on investment activities	4	14,801,644	22,629,821	(30,900,161)	19,995,729	(10,766,831)	405,561	13,325,842
Total income/(loss)		14,819,719	22,703,990	(27,800,276)	20,198,429	(10,720,370)	654,994	13,467,176
Expenses								
Operating expenses	6	(419,188)	(1,353,197)	(686,881)	(845,289)	(623,111)	(34,455)	(498,755)
Total operating expenses		(419,188)	(1,353,197)	(686,881)	(845,289)	(623,111)	(34,455)	(498,755)
Net investment income/(loss) for the financial year		14,400,531	21,350,793	(28,487,157)	19,353,140	(11,343,481)	620,539	12,968,421
Finance costs								
Distributions	10	(1,113,471)	–	–	–	–	–	–
Interest expense		–	(278)	(2,010)	(359)	–	(1,412)	–
Total finance costs		(1,113,471)	(278)	(2,010)	(359)	–	(1,412)	–
Profit/(loss) before taxation		13,287,060	21,350,515	(28,489,167)	19,352,781	(11,343,481)	619,127	12,968,421
Taxation								
Capital gains tax	7	–	–	–	–	–	(77,312)	–
Withholding tax	7	–	(10,726)	(379,144)	(29,121)	–	(34,917)	–
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		<u>13,287,060</u>	<u>21,339,789</u>	<u>(28,868,311)</u>	<u>19,323,660</u>	<u>(11,343,481)</u>	<u>506,898</u>	<u>12,968,421</u>

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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 2024

		<i>WisdomTree BioRevolution UCITS ETF</i>	<i>WisdomTree New Economy Real Estate UCITS ETF</i>	<i>WisdomTree Recycling UCITS ETF^(a)</i>	<i>WisdomTree Blockchain UCITS ETF</i>	<i>WisdomTree Global Automotive Innovators UCITS ETF</i>	<i>WisdomTree Renewable Energy UCITS ETF</i>	<i>WisdomTree US Efficient Core 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>
Income/(Loss)								
Dividend income		27,381	102,365	31,318	9,312	36,967	18,454	131,725
Interest income		410	110	113	342	54	47	17,633
Operating expenses rebate	8	–	–	–	–	–	–	–
Net gain/(loss) on investment activities	4	(599,519)	(245,741)	(286,553)	815,492	51,040	(300,487)	1,680,861
Total (loss)/income		(571,728)	(143,266)	(255,122)	825,146	88,061	(281,986)	1,830,219
Expenses								
Operating expenses	6	(16,496)	(14,275)	(11,083)	(37,126)	(6,104)	(5,171)	(23,532)
Total operating expenses		(16,496)	(14,275)	(11,083)	(37,126)	(6,104)	(5,171)	(23,532)
Net investment (loss)/income for the financial year		(588,224)	(157,541)	(266,205)	788,020	81,957	(287,157)	1,806,687
Finance costs								
Distributions	10	–	(13,119)	–	–	–	–	–
Interest expense		–	(69)	–	(119)	–	(20)	–
Total finance costs		–	(13,188)	–	(119)	–	(20)	–
(Loss)/profit before taxation		(588,224)	(170,729)	(266,205)	787,901	81,957	(287,177)	1,806,687
Taxation								
Capital gains tax	7	–	–	–	–	–	(7)	–
Withholding tax	7	(4,637)	(24,935)	(3,658)	(1,677)	(4,842)	(2,452)	(20,991)
(Decrease)/increase in net assets attributable to holders of redeemable participating shares resulting from operations		(592,861)	(195,664)	(269,863)	786,224	77,115	(289,636)	1,785,696

(a) On 16 April 2025, WisdomTree Recycling Decarbonisation UCITS ETF name was changed to WisdomTree Recycling UCITS ETF.

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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 2024

	Note	WisdomTree UK Quality Dividend Growth UCITS ETF GBP	WisdomTree Megatrends UCITS ETF USD	WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF ^{(a),(b)} USD	WisdomTree US Quality Growth UCITS ETF ^(c) USD	WisdomTree Global Sustainable Equity UCITS ETF ^(d) USD	WisdomTree Global Efficient Core UCITS ETF ^(e) USD
Income/(Loss)							
Dividend income		102,995	330,547	13,236	24,394	2,602,071	7,146
Interest income		13	3,784	169	47	7,214	112
Operating expenses rebate	8	–	–	–	–	–	–
Net gain/(loss) on investment activities	4	(136,068)	3,869,156	(229,995)	952,379	(186,598)	(144,560)
Total (loss)/income		(33,060)	4,203,487	(216,590)	976,820	2,422,687	(137,302)
Expenses							
Operating expenses	6	(12,077)	(153,961)	(6,590)	(16,732)	(464,669)	(1,228)
Total operating expenses		(12,077)	(153,961)	(6,590)	(16,732)	(464,669)	(1,228)
Net investment (loss)/income for the financial year		(45,137)	4,049,526	(223,180)	960,088	1,958,018	(138,530)
Finance costs							
Distributions	10	(66,090)	–	–	–	–	–
Interest expense		–	(808)	(107)	–	(4,036)	–
Total finance costs		(66,090)	(808)	(107)	–	(4,036)	–
(Loss)/profit before taxation		(111,227)	4,048,718	(223,287)	960,088	1,953,982	(138,530)
Taxation							
Capital gains tax	7	–	(855)	–	–	–	–
Withholding tax	7	(1,662)	(49,203)	(1,480)	(3,664)	(320,010)	(1,146)
(Decrease)/increase in net assets attributable to holders of redeemable participating shares resulting from operations		(112,889)	3,998,660	(224,767)	956,424	1,633,972	(139,676)

(a) Launched 3 April 2024.

(b) On 16 April 2025, WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF name was changed to WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF.

(c) Launched 16 April 2024.

(d) Launched 5 June 2024.

(e) Launched 5 November 2024.

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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 Financial Position As at 31 December 2025

	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
Assets								
Financial assets at fair value through profit or loss	12							
– Transferable securities		153,292,969	117,114,534	74,128,638	211,541,017	37,239,917	547,635,328	92,525,182
– Exchange-traded commodities		–	–	–	–	–	–	–
– Unrealised gain on futures contracts outstanding		–	–	–	–	–	–	–
– Unrealised gain on open forward foreign currency exchange contracts		29,417	–	–	–	–	4,322,445	91,012
– Unrealised gain on total return swaps		–	–	–	–	–	–	–
Debtors								
– Receivable from holders of redeemable participating shares		–	–	–	–	–	3,956,018	–
– Receivable for investments sold		–	–	–	353,343	85	20,628,278	–
– Interest receivable		–	–	–	–	–	–	–
– Dividends receivable		350,595	74,582	56,975	753,079	82,180	780,458	–
– Other receivables		–	436,529	548,119	23,134	5,488	–	585,680
Cash and cash equivalents		393,727	687,951	391,223	1,433,053	154,059	1,420,734	114,502
Margin cash		–	–	–	–	–	–	–
Total Assets		154,066,708	118,313,596	75,124,955	214,103,626	37,481,729	578,743,261	93,316,376
Liabilities								
Financial liabilities at fair value through profit or loss	12							
– Unrealised loss on futures contracts outstanding		–	–	–	–	–	–	–
– Unrealised loss on open forward foreign currency exchange contracts		(464)	–	–	–	–	(121,771)	(771,160)
– Unrealised loss on total return swaps		–	–	–	–	–	–	–
Creditors – amounts falling due within one year								
– Payable to holders of redeemable participating shares		–	–	–	–	–	(27,126,390)	–
– Payable for investments purchased		–	(331,577)	–	–	–	(3,242,501)	–
– Capital gains tax payable		–	–	–	(412,181)	(91,322)	–	–
– Operating expenses payable	6	(40,701)	(28,802)	(25,237)	(86,472)	(18,686)	(220,752)	(42,845)
Bank overdraft		–	–	–	–	–	–	(24,257)
Margin cash payable		–	–	–	–	–	–	–
Total Liabilities		(41,165)	(360,379)	(25,237)	(498,653)	(110,008)	(30,711,414)	(838,262)
Net assets attributable to holders of redeemable participating shares		154,025,543	117,953,217	75,099,718	213,604,973	37,371,721	548,031,847	92,478,114

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 2025

	Note	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 Artificial Intelligence UCITS ETF USD	WisdomTree USD Floating Rate Treasury Bond UCITS ETF USD
Assets								
Financial assets at fair value through profit or loss	12							
– Transferable securities		336,963,538	857,757,402	1,668,832,105	47,790,581	478,892,674	999,623,554	266,289,224
– Exchange-traded commodities		–	–	–	–	–	–	–
– Unrealised gain on futures contracts outstanding		–	–	–	–	–	–	–
– Unrealised gain on open forward foreign currency exchange contracts		975,535	469,008	106,661	–	2,478,922	–	–
– Unrealised gain on total return swaps		2,693,022	–	–	–	–	–	–
Debtors								
– Receivable from holders of redeemable participating shares		–	–	–	–	–	–	5,394,114
– Receivable for investments sold		38,849	–	–	–	–	–	10,293,143
– Interest receivable		–	–	–	–	6,334,502	–	1,758,745
– Dividends receivable		–	670,798	1,176,572	–	–	471,833	–
– Other receivables		–	–	697,167	255,982	–	–	47,733
Cash and cash equivalents		1,708,766	2,732,561	4,929,919	193,667	8,731,296	2,149,956	440,781
Margin cash		–	–	–	–	–	–	–
Total Assets		342,379,710	861,629,769	1,675,742,424	48,240,230	496,437,394	1,002,293,076	284,176,007
Liabilities								
Financial liabilities at fair value through profit or loss	12							
– Unrealised loss on futures contracts outstanding		–	–	–	–	–	–	–
– Unrealised loss on open forward foreign currency exchange contracts		(7,360)	(33)	(28,653)	–	(643,737)	–	–
– Unrealised loss on total return swaps		–	–	–	–	–	–	–
Creditors – amounts falling due within one year								
– Payable to holders of redeemable participating shares		–	–	(114,181)	–	–	–	–
– Payable for investments purchased		–	–	–	–	(6,633,405)	(295,472)	(15,251,781)
– Capital gains tax payable		–	–	–	–	–	–	–
– Operating expenses payable	6	(105,801)	(258,365)	(567,096)	(12,562)	(170,576)	(365,401)	(36,750)
Bank overdraft		–	–	–	–	–	–	–
Margin cash payable		–	–	–	–	–	–	–
Total Liabilities		(113,161)	(258,398)	(709,930)	(12,562)	(7,447,718)	(660,873)	(15,288,531)
Net assets attributable to holders of redeemable participating shares		342,266,549	861,371,371	1,675,032,494	48,227,668	488,989,676	1,001,632,203	268,887,476

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 2025

	Note	WisdomTree Cloud Computing UCITS ETF USD	WisdomTree Battery Solutions UCITS ETF USD	WisdomTree Cybersecurity UCITS ETF USD	WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF USD	WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF USD	WisdomTree Broad Commodities UCITS ETF USD	WisdomTree BioRevolution UCITS ETF USD
Assets								
Financial assets at fair value through profit or loss	12							
– Transferable securities		235,849,074	153,825,729	317,302,394	268,306,213	14,161,414	238,023,821	9,338,333
– Exchange-traded commodities		–	–	–	–	–	95,288,391	–
– Unrealised gain on futures contracts outstanding		–	–	–	–	–	–	–
– Unrealised gain on open forward foreign currency exchange contracts		–	–	–	2,318,002	–	–	–
– Unrealised gain on total return swaps		–	–	–	14,440,923	–	–	–
Debtors								
– Receivable from holders of redeemable participating shares		–	–	–	–	–	–	–
– Receivable for investments sold		–	–	–	–	–	1,498	–
– Interest receivable		–	–	–	–	–	–	–
– Dividends receivable		4,942	70,313	256,945	–	11,510	–	609
– Other receivables		–	590,004	–	–	68	18,280	172
Cash and cash equivalents		101,884	33,672	165,056	319,231	39,145	304,948	124,595
Margin cash		–	–	–	–	–	–	–
Total Assets		<u>235,955,900</u>	<u>154,519,718</u>	<u>317,724,395</u>	<u>285,384,369</u>	<u>14,212,137</u>	<u>333,636,938</u>	<u>9,463,709</u>
Liabilities								
Financial liabilities at fair value through profit or loss	12							
– Unrealised loss on futures contracts outstanding		–	–	–	–	–	–	–
– Unrealised loss on open forward foreign currency exchange contracts		–	–	–	(24,542)	–	–	–
– Unrealised loss on total return swaps		–	–	–	(440,006)	–	(9,005,633)	–
Creditors – amounts falling due within one year								
– Payable to holders of redeemable participating shares		–	–	–	–	–	–	–
– Payable for investments purchased		–	–	–	–	–	(18,301)	(103,814)
– Capital gains tax payable		–	–	–	–	(67,419)	–	–
– Operating expenses payable	6	(88,486)	(57,313)	(131,770)	(85,117)	(4,043)	(55,811)	(3,618)
Bank overdraft		–	–	–	–	152	–	–
Margin cash payable		–	–	–	–	–	–	–
Total Liabilities		<u>(88,486)</u>	<u>(57,313)</u>	<u>(131,770)</u>	<u>(549,665)</u>	<u>(71,310)</u>	<u>(9,079,745)</u>	<u>(107,432)</u>
Net assets attributable to holders of redeemable participating shares		<u><u>235,867,414</u></u>	<u><u>154,462,405</u></u>	<u><u>317,592,625</u></u>	<u><u>284,834,704</u></u>	<u><u>14,140,827</u></u>	<u><u>324,557,193</u></u>	<u><u>9,356,277</u></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 2025

	<i>Note</i>	<i>WisdomTree New Economy Real Estate UCITS ETF USD</i>	<i>WisdomTree Recycling UCITS ETF^{(a),(b)} USD</i>	<i>WisdomTree Blockchain UCITS ETF USD</i>	<i>WisdomTree Global Automotive Innovators UCITS ETF^(a) 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>
Assets								
Financial assets at fair value through profit or loss	12							
– Transferable securities		10,295,557	–	50,105,525	–	15,487,183	23,314,387	8,503,182
– 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		214	–	–	–	–	–	–
– Interest receivable		–	–	–	–	–	–	–
– Dividends receivable		28,940	–	5,571	–	8,654	8,125	16,249
– Other receivables		153	–	–	–	625	–	–
Cash and cash equivalents		23,830	–	200,462	–	53,563	20,085	39,217
Margin cash		–	–	–	–	–	898,222	–
Total Assets		10,348,694	–	50,311,558	–	15,550,025	24,240,819	8,558,648
Liabilities								
Financial liabilities at fair value through profit or loss	12							
– Unrealised loss on futures contracts outstanding		–	–	–	–	–	(91,359)	–
– 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		–	–	(134,796)	–	–	–	–
– Capital gains tax payable		–	–	–	–	–	–	–
– Operating expenses payable	6	(4,287)	–	(22,057)	–	(6,340)	(4,501)	(2,220)
Bank overdraft		–	–	–	–	–	–	–
Margin cash payable		–	–	–	–	–	–	–
Total Liabilities		(4,287)	–	(156,853)	–	(6,340)	(95,860)	(2,220)
Net assets attributable to holders of redeemable participating shares		10,344,407	–	50,154,705	–	15,543,685	24,144,959	8,556,428

(a) Terminated 25 November 2025.

(b) On 16 April 2025, WisdomTree Recycling Decarbonisation UCITS ETF name was changed to WisdomTree Recycling UCITS ETF.

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 2025

	Note	WisdomTree Megatrends UCITS ETF USD	WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF ^(a) USD	WisdomTree US Quality Growth UCITS ETF USD	WisdomTree Global Sustainable Equity UCITS ETF USD	WisdomTree Global Efficient Core UCITS ETF USD	WisdomTree Strategic Metals UCITS ETF ^(b) USD	WisdomTree Global Quality Growth UCITS ETF ^(c) USD
Assets								
Financial assets at fair value through profit or loss	12							
– Transferable securities		28,510,448	238,030,721	28,896,091	398,241,826	46,190,469	9,375,968	2,290,163
– Exchange-traded commodities		–	–	–	–	–	–	–
– Unrealised gain on futures contracts outstanding		–	–	–	–	4,133	–	–
– Unrealised gain on open forward foreign currency exchange contracts		–	–	–	–	82,231	41,098	–
– Unrealised gain on total return swaps		–	–	–	–	–	849,593	–
Debtors								
– Receivable from holders of redeemable participating shares		–	–	–	–	–	696,040	–
– Receivable for investments sold		50	–	–	–	–	–	–
– Interest receivable		–	–	–	–	–	–	–
– Dividends receivable		10,917	19,923	970	363,460	24,483	–	267
– Other receivables		4,500	1,314	–	61,740	4,286	–	86
Cash and cash equivalents		68,806	1,853,448	36,255	301,061	212,159	31,311	7,186
Margin cash		–	–	–	–	908,036	–	–
Total Assets		28,594,721	239,905,406	28,933,316	398,968,087	47,425,797	10,994,010	2,297,702
Liabilities								
Financial liabilities at fair value through profit or loss	12							
– Unrealised loss on futures contracts outstanding		–	–	–	–	(189,196)	–	–
– Unrealised loss on open forward foreign currency exchange contracts		–	–	–	–	(49,816)	(4,665)	–
– Unrealised loss on total return swaps		–	–	–	–	–	–	–
Creditors – amounts falling due within one year								
– Payable to holders of redeemable participating shares		–	–	–	–	–	–	–
– Payable for investments purchased		–	(1,607,994)	–	–	–	(731,299)	–
– Capital gains tax payable		(4,058)	–	–	–	–	–	–
– Operating expenses payable	6	(14,376)	(87,001)	(8,581)	(106,508)	(10,420)	(3,767)	(727)
Bank overdraft		–	–	–	–	–	–	–
Margin cash payable		–	–	–	–	–	–	–
Total Liabilities		(18,434)	(1,694,995)	(8,581)	(106,508)	(249,432)	(739,731)	(727)
Net assets attributable to holders of redeemable participating shares		28,576,287	238,210,411	28,924,735	398,861,579	47,176,365	10,254,279	2,296,975

(a) On 16 April 2025, WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF name was changed to WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF.

(b) Launched 7 January 2025.

(c) Launched 19 February 2025.

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 2025

	Note	WisdomTree Europe Defence UCITS ETF ^(a) EUR	WisdomTree Uranium and Nuclear Energy UCITS ETF ^(b) USD	WisdomTree Quantum Computing UCITS ETF ^(c) USD	WisdomTree Global Ex-USA Quality Dividend Growth UCITS ETF ^(d) EUR	WisdomTree Eurozone Efficient Core UCITS ETF ^(e) EUR	WisdomTree Europe Value UCITS ETF ^(e) EUR	WisdomTree Global Value UCITS ETF ^(e) USD
Assets								
Financial assets at fair value through profit or loss	12							
– Transferable securities		3,326,380,626	141,411,940	83,116,583	11,170,385	1,029,485	508,684	768,245
– 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		126,721	42,432	23,541	6,797	219	186	410
– Other receivables		429,664	–	5,114	1,162	369	18	7
Cash and cash equivalents		3,856,358	311,175	484,124	24,157	2,193	2,054	1,310
Margin cash		–	–	–	–	19,692	–	–
Total Assets		<u>3,330,793,369</u>	<u>141,765,547</u>	<u>83,629,362</u>	<u>11,202,501</u>	<u>1,051,958</u>	<u>510,942</u>	<u>769,972</u>
Liabilities								
Financial liabilities at fair value through profit or loss	12							
– Unrealised loss on futures contracts outstanding		–	–	–	–	(3,590)	–	–
– 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		–	–	(151,745)	–	–	–	–
– Capital gains tax payable		–	–	–	–	–	–	–
– Operating expenses payable	6	(1,173,955)	(57,101)	(44,891)	(2,849)	(187)	(96)	(148)
Bank overdraft		–	(209,995)	–	–	–	–	–
Margin cash payable		–	–	–	–	–	–	–
Total Liabilities		<u>(1,173,955)</u>	<u>(267,096)</u>	<u>(196,636)</u>	<u>(2,849)</u>	<u>(3,777)</u>	<u>(96)</u>	<u>(148)</u>
Net assets attributable to holders of redeemable participating shares		<u><u>3,329,619,414</u></u>	<u><u>141,498,451</u></u>	<u><u>83,432,726</u></u>	<u><u>11,199,652</u></u>	<u><u>1,048,181</u></u>	<u><u>510,846</u></u>	<u><u>769,824</u></u>

(a) Launched 4 March 2025.

(b) Launched 27 August 2025.

(c) Launched 17 September 2025.

(d) Launched 30 September 2025.

(e) Launched 3 December 2025.

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 2025

	<i>Note</i>	<i>WisdomTree US Value UCITS ETF^(a) USD</i>
Assets		
Financial assets at fair value through profit or loss	12	
– Transferable securities		255,285
– 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		174
– Other receivables		–
Cash and cash equivalents		377
Margin cash		–
Total Assets		255,836
Liabilities		
Financial liabilities at fair value through profit or loss	12	
– Unrealised loss on futures contracts outstanding		–
– 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		–
– Capital gains tax payable		–
– Operating expenses payable	6	(40)
Bank overdraft		–
Margin cash payable		–
Total Liabilities		(40)
Net assets attributable to holders of redeemable participating shares		255,796

(a) Launched 3 December 2025.

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



Anne-Marie King
Date: 29 April 2026



Feargal Dempsey

WisdomTree Issuer ICAV

Statement of Financial Position (continued) As at 31 December 2024

	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
Assets								
Financial assets at fair value through profit or loss	12							
– Transferable securities		100,565,177	34,642,651	52,490,566	150,811,704	31,858,837	339,546,193	64,466,717
– Unrealised gain on open forward foreign currency exchange contracts		15,101	–	–	–	–	9,070,747	1,135,639
Debtors								
– Receivable for investments sold		–	–	–	–	1,381	–	–
– Dividends receivable		198,592	285,812	525,606	418,238	81,574	542,202	500,745
– Other receivables		64	–	–	–	–	1,825	3,024
Cash and cash equivalents		291,887	216,902	437,877	1,144,287	55,543	1,523,375	211,443
Total Assets		<u>101,070,821</u>	<u>35,145,365</u>	<u>53,454,049</u>	<u>152,374,229</u>	<u>31,997,335</u>	<u>350,684,342</u>	<u>66,317,568</u>
Liabilities								
Financial liabilities at fair value through profit or loss	12							
– Unrealised loss on open forward foreign currency exchange contracts		(54,832)	–	–	–	–	(555,573)	(66,659)
Creditors – amounts falling due within one year								
– Payable for investments purchased		(48)	–	(61,237)	–	–	–	(374,161)
– Capital gains tax payable		–	–	–	(19,070)	(102,573)	–	–
– Operating expenses payable	6	(26,135)	(9,036)	(17,665)	(60,839)	(15,830)	(133,712)	(31,197)
Total Liabilities		<u>(81,015)</u>	<u>(9,036)</u>	<u>(78,902)</u>	<u>(79,909)</u>	<u>(118,403)</u>	<u>(689,285)</u>	<u>(472,017)</u>
Net assets attributable to holders of redeemable participating shares		<u>100,989,806</u>	<u>35,136,329</u>	<u>53,375,147</u>	<u>152,294,320</u>	<u>31,878,932</u>	<u>349,995,057</u>	<u>65,845,551</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 2024

	Note	WisdomTree UK Equity Income UCITS ETF ^(a) 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 Artificial Intelligence UCITS ETF USD
Assets								
Financial assets at fair value through profit or loss	12							
– Transferable securities		–	307,016,212	559,955,325	1,823,127,365	45,496,468	271,581,145	791,453,483
– Unrealised gain on open forward foreign currency exchange contracts		–	8,988	2,863	23,969	–	98,452	–
Debtors								
– Receivable from holders of redeemable participating shares		–	–	1,621,814	188,776	–	–	–
– Receivable for investments sold		–	40,575,136	–	–	8,348	–	–
– Interest receivable		–	–	–	–	–	3,561,487	–
– Dividends receivable		5,139	–	465,064	1,889,619	262,316	–	422,116
Cash and cash equivalents		28,074	4,612,297	1,378,735	5,924,256	252,297	1,983,987	527,462
Total Assets		33,213	352,212,633	563,423,801	1,831,153,985	46,019,429	277,225,071	792,403,061
Liabilities								
Financial liabilities at fair value through profit or loss	12							
– Unrealised loss on open forward foreign currency exchange contracts		–	(1,153,632)	(86,854)	(84,775)	–	(2,367,304)	–
– Unrealised loss on total return swaps		–	(2,174,961)	–	–	–	–	–
Creditors – amounts falling due within one year								
– Payable to holders of redeemable participating shares		–	(4,034,222)	(1,621,815)	(188,632)	–	–	–
– Payable for investments purchased		–	(40,821,553)	–	(130,572)	–	–	–
– Residual amounts payable to investors		(33,213)	–	–	–	–	–	–
– Operating expenses payable	6	–	(95,423)	(167,440)	(619,943)	(11,723)	(90,222)	(284,407)
Bank overdraft		–	–	–	(245,072)	–	–	–
Total Liabilities		(33,213)	(48,279,791)	(1,876,109)	(1,268,994)	(11,723)	(2,457,526)	(284,407)
Net assets attributable to holders of redeemable participating shares		–	303,932,842	561,547,692	1,829,884,991	46,007,706	274,767,545	792,118,654

(a) Revoked 25 October 2024 and merged into WisdomTree UK Quality Dividend Growth UCITS ETF.

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 2024

	<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 Enhanced Commodity ex-Agriculture UCITS ETF</i>	<i>WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF</i>	<i>WisdomTree Broad Commodities 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		266,775,625	292,720,898	148,270,243	229,801,364	177,238,117	220,602,246
– Exchange-traded commodities		–	–	–	–	–	61,151,040
– Unrealised gain on open forward foreign currency exchange contracts		–	–	–	–	5,966	–
– Unrealised gain on total return swaps		–	–	–	–	–	3,301,650
Debtors							
– Receivable for investments sold		10,955,497	–	–	230,989	–	9,423,921
– Interest receivable		2,179,213	–	–	–	–	–
– Dividends receivable		–	5,251	671,306	131,013	–	–
– Other receivables		–	–	1,798	–	–	13,690
Cash and cash equivalents		913,195	388,069	238,384	1,380	6,061,924	240,303
Total Assets		<u>280,823,530</u>	<u>293,114,218</u>	<u>149,181,731</u>	<u>230,164,746</u>	<u>183,306,007</u>	<u>294,732,850</u>
Liabilities							
Financial liabilities at fair value through profit or loss	12						
– Unrealised loss on open forward foreign currency exchange contracts		–	–	–	–	(2,920,653)	–
– Unrealised loss on total return swaps		–	–	–	–	(3,583,791)	–
Creditors – amounts falling due within one year							
– Payable to holders of redeemable participating shares		(233,665)	–	–	–	–	–
– Payable for investments purchased		(10,815,942)	–	–	(140,917)	–	(24,985,772)
– Capital gains tax payable		(72)	–	–	–	–	(50,657)
– Operating expenses payable	6	(34,173)	(113,764)	(55,102)	(90,682)	(54,563)	(44,444)
Bank overdraft		–	–	–	(29,109)	–	–
Total Liabilities		<u>(11,083,852)</u>	<u>(113,764)</u>	<u>(55,102)</u>	<u>(260,708)</u>	<u>(6,559,007)</u>	<u>(25,030,216)</u>
Net assets attributable to holders of redeemable participating shares		<u><u>269,739,678</u></u>	<u><u>293,000,454</u></u>	<u><u>149,126,629</u></u>	<u><u>229,904,038</u></u>	<u><u>176,747,000</u></u>	<u><u>269,702,634</u></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 2024

	Note	WisdomTree BioRevolution UCITS ETF USD	WisdomTree New Economy Real Estate UCITS ETF USD	WisdomTree Recycling UCITS ETF ^(a) USD	WisdomTree Blockchain UCITS ETF USD	WisdomTree Global Automotive Innovators UCITS ETF USD	WisdomTree Renewable Energy UCITS ETF USD	WisdomTree US Efficient Core UCITS ETF USD
Assets								
Financial assets at fair value through profit or loss	12							
– Transferable securities		3,455,908	4,306,387	2,300,598	28,117,155	1,928,860	1,442,043	21,537,870
– Unrealised gain on open forward foreign currency exchange contracts		–	–	–	12	–	1	–
Debtors								
– Receivable for investments sold		–	79	–	–	–	–	–
– Dividends receivable		1,098	13,217	2,496	–	4,447	1,463	8,148
Cash and cash equivalents		2,631	12,549	47,748	123,661	3,110	7,449	25,144
Margin cash		–	–	–	–	–	–	479,459
Total Assets		<u>3,459,637</u>	<u>4,332,232</u>	<u>2,350,842</u>	<u>28,240,828</u>	<u>1,936,417</u>	<u>1,450,956</u>	<u>22,050,621</u>
Liabilities								
Financial liabilities at fair value through profit or loss	12							
– Unrealised loss on futures contracts outstanding		–	–	–	–	–	–	(235,695)
– Unrealised loss on open forward foreign currency exchange contracts		–	–	–	–	–	(3)	–
Creditors – amounts falling due within one year								
– Payable for investments purchased		–	–	–	(70,623)	–	(1,194)	–
– Operating expenses payable	6	(1,468)	(1,631)	(972)	(11,217)	(766)	(597)	(3,733)
Total Liabilities		<u>(1,468)</u>	<u>(1,631)</u>	<u>(972)</u>	<u>(81,840)</u>	<u>(766)</u>	<u>(1,794)</u>	<u>(239,428)</u>
Net assets attributable to holders of redeemable participating shares		<u><u>3,458,169</u></u>	<u><u>4,330,601</u></u>	<u><u>2,349,870</u></u>	<u><u>28,158,988</u></u>	<u><u>1,935,651</u></u>	<u><u>1,449,162</u></u>	<u><u>21,811,193</u></u>

(a) On 16 April 2025, WisdomTree Recycling Decarbonisation UCITS ETF name was changed to WisdomTree Recycling UCITS ETF.

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 2024

	Note	WisdomTree UK Quality Dividend Growth UCITS ETF GBP	WisdomTree Megatrends UCITS ETF USD	WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF ^{(a),(b)} USD	WisdomTree US Quality Growth UCITS ETF ^(c) USD	WisdomTree Global Sustainable Equity UCITS ETF ^(d) USD	WisdomTree Global Efficient Core UCITS ETF ^(e) USD
Assets							
Financial assets at fair value through profit or loss	12						
– Transferable securities		11,918,544	15,001,110	1,946,799	13,178,750	323,868,559	5,837,117
– Unrealised gain on open forward foreign currency exchange contracts		–	–	–	–	–	49
Debtors							
– Receivable for investments sold		–	29	–	–	–	–
– Dividends receivable		18,518	12,410	362	260	409,542	2,751
– Other receivables		–	23,226	–	–	–	–
Cash and cash equivalents		22,766	66,685	5,860	33,695	393,789	109,676
Margin cash		–	–	–	–	–	135,927
Total Assets		11,959,828	15,103,460	1,953,021	13,212,705	324,671,890	6,085,520
Liabilities							
Financial liabilities at fair value through profit or loss	12						
– Unrealised loss on futures contracts outstanding		–	–	–	–	–	(57,967)
– Unrealised loss on open forward foreign currency exchange contracts		–	–	–	–	–	(23,408)
Creditors – amounts falling due within one year							
– Payable for investments purchased		–	–	(333)	–	–	(39)
– Operating expenses payable	6	(3,066)	(7,043)	(1,332)	(3,710)	(84,336)	(967)
Total Liabilities		(3,066)	(7,043)	(1,665)	(3,710)	(84,336)	(82,381)
Net assets attributable to holders of redeemable participating shares		11,956,762	15,096,417	1,951,356	13,208,995	324,587,554	6,003,139

(a) Launched 3 April 2024.

(b) On 16 April 2025, WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF name was changed to WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF.

(c) Launched 16 April 2024.

(d) Launched 5 June 2024.

(e) Launched 5 November 2024.

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 2025

	Note	<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		100,989,806	35,136,329	53,375,147	152,294,320	31,878,932	349,995,057	65,845,551
Proceeds from redeemable participating shares issued	5	81,760,467	85,180,093	19,579,845	68,319,722	2,388,088	245,193,044	22,569,797
Payments for redeemable participating shares redeemed	5	(43,664,840)	(14,186,235)	(5,893,969)	(30,937,866)	(1,541,743)	(160,417,148)	(13,699,235)
Net increase from share transactions		38,095,627	70,993,858	13,685,876	37,381,856	846,345	84,775,896	8,870,562
Increase in net assets attributable to holders of redeemable participating shares resulting from operations		14,940,110	11,823,030	8,038,695	23,928,797	4,646,444	113,260,894	17,762,001
Net assets attributable to holders of redeemable participating shares at the end of the year		<u>154,025,543</u>	<u>117,953,217</u>	<u>75,099,718</u>	<u>213,604,973</u>	<u>37,371,721</u>	<u>548,031,847</u>	<u>92,478,114</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 Changes in Net Assets Attributable to Holders of Redeemable Participating Shares (continued) For the financial year ended 31 December 2025

	Note	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 Artificial Intelligence UCITS ETF USD	WisdomTree USD Floating Rate Treasury Bond UCITS ETF USD
Net assets attributable to holders of redeemable participating shares at the beginning of the year		303,932,842	561,547,692	1,829,884,991	46,007,706	274,767,545	792,118,654	269,739,678
Proceeds from redeemable participating shares issued	5	107,836,788	335,783,726	252,408,091	965,650	340,619,359	113,418,939	103,303,577
Payments for redeemable participating shares redeemed	5	(113,081,876)	(122,058,786)	(633,989,720)	(4,129,626)	(173,990,209)	(96,105,755)	(114,385,779)
Net (decrease)/increase from share transactions		(5,245,088)	213,724,940	(381,581,629)	(3,163,976)	166,629,150	17,313,184	(11,082,202)
Increase in net assets attributable to holders of redeemable participating shares resulting from operations		43,578,795	86,098,739	226,729,132	5,383,938	47,592,981	192,200,365	10,230,000
Net assets attributable to holders of redeemable participating shares at the end of the year		<u>342,266,549</u>	<u>861,371,371</u>	<u>1,675,032,494</u>	<u>48,227,668</u>	<u>488,989,676</u>	<u>1,001,632,203</u>	<u>268,887,476</u>

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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 2025

	Note	<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 Enhanced Commodity ex-Agriculture UCITS ETF USD</i>	<i>WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF USD</i>	<i>WisdomTree Broad Commodities UCITS ETF USD</i>	<i>WisdomTree BioRevolution UCITS ETF USD</i>
Net assets attributable to holders of redeemable participating shares at the beginning of the year		293,000,454	149,126,629	229,904,038	176,747,000	12,234,129	269,702,634	3,458,169
Proceeds from redeemable participating shares issued	5	293,337,368	14,420,438	192,139,482	110,665,439	–	72,349,623	7,790,330
Payments for redeemable participating shares redeemed	5	(329,995,104)	(83,303,035)	(91,146,234)	(79,359,268)	(1,158,474)	(61,177,229)	(3,296,674)
Net (decrease)/increase from share transactions		(36,657,736)	(68,882,597)	100,993,248	31,306,171	(1,158,474)	11,172,394	4,493,656
(Decrease)/increase in net assets attributable to holders of redeemable participating shares resulting from operations		(20,475,304)	74,218,373	(13,304,661)	76,781,533	3,065,172	43,682,165	1,404,452
Net assets attributable to holders of redeemable participating shares at the end of the year		<u>235,867,414</u>	<u>154,462,405</u>	<u>317,592,625</u>	<u>284,834,704</u>	<u>14,140,827</u>	<u>324,557,193</u>	<u>9,356,277</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 Changes in Net Assets
Attributable to Holders of Redeemable Participating Shares (continued)
For the financial year ended 31 December 2025

		<i>WisdomTree New Economy Real Estate UCITS ETF USD</i>	<i>WisdomTree Recycling UCITS ETF^{(a),(b)} USD</i>	<i>WisdomTree Blockchain UCITS ETF USD</i>	<i>WisdomTree Global Automotive Innovators UCITS ETF^(a) 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>
Net assets attributable to holders of redeemable participating shares at the beginning of the year		4,330,601	2,349,870	28,158,988	1,935,651	1,449,162	21,811,193	11,956,762
Proceeds from redeemable participating shares issued	5	8,420,492	817,229	39,220,244	7,284,461	14,813,618	2,645,226	–
Payments for redeemable participating shares redeemed	5	(4,049,955)	(3,490,897)	(24,468,883)	(9,718,053)	(2,395,074)	(4,130,299)	(4,144,820)
Net increase/(decrease) from share transactions		4,370,537	(2,673,668)	14,751,361	(2,433,592)	12,418,544	(1,485,073)	(4,144,820)
Increase in net assets attributable to holders of redeemable participating shares resulting from operations		1,643,269	323,798	7,244,356	497,941	1,675,979	3,818,839	744,486
Net assets attributable to holders of redeemable participating shares at the end of the year		<u>10,344,407</u>	<u>–</u>	<u>50,154,705</u>	<u>–</u>	<u>15,543,685</u>	<u>24,144,959</u>	<u>8,556,428</u>

(a) Terminated 25 November 2025.

(b) On 16 April 2025, WisdomTree Recycling Decarbonisation UCITS ETF name was changed to WisdomTree Recycling UCITS ETF.

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 2025

	<i>Note</i>	<i>WisdomTree Megatrends UCITS ETF USD</i>	<i>WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF^(a) USD</i>	<i>WisdomTree US Quality Growth UCITS ETF USD</i>	<i>WisdomTree Global Sustainable Equity UCITS ETF USD</i>	<i>WisdomTree Global Efficient Core UCITS ETF USD</i>	<i>WisdomTree Strategic Metals UCITS ETF^(b) USD</i>	<i>WisdomTree Global Quality Growth UCITS ETF^(c) USD</i>
Net assets attributable to holders of redeemable participating shares at the beginning of the year		15,096,417	1,951,356	13,208,995	324,587,554	6,003,139	–	–
Proceeds from redeemable participating shares issued	5	14,718,060	203,181,144	21,524,316	40,872,496	35,244,793	8,554,248	2,077,510
Payments for redeemable participating shares redeemed	5	(6,856,370)	(2,901,132)	(11,159,842)	(22,813,254)	–	–	–
Net increase from share transactions		7,861,690	200,280,012	10,364,474	18,059,242	35,244,793	8,554,248	2,077,510
Increase in net assets attributable to holders of redeemable participating shares resulting from operations		5,618,180	35,979,043	5,351,266	56,214,783	5,928,433	1,700,031	219,465
Net assets attributable to holders of redeemable participating shares at the end of the year		<u>28,576,287</u>	<u>238,210,411</u>	<u>28,924,735</u>	<u>398,861,579</u>	<u>47,176,365</u>	<u>10,254,279</u>	<u>2,296,975</u>

(a) On 16 April 2025, WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF name was changed to WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF.

(b) Launched 7 January 2025.

(c) Launched 19 February 2025.

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 2025

	<i>Note</i>	<i>WisdomTree Europe Defence UCITS ETF^(a) EUR</i>	<i>WisdomTree Uranium and Nuclear Energy UCITS ETF^(a) USD</i>	<i>WisdomTree Quantum Computing UCITS ETF^(b) USD</i>	<i>WisdomTree Global Ex-USA Quality Dividend Growth UCITS ETF^(c) EUR</i>	<i>WisdomTree Eurozone Efficient Core UCITS ETF^(d) EUR</i>	<i>WisdomTree Europe Value UCITS ETF^(e) EUR</i>	<i>WisdomTree Global Value UCITS ETF^(e) USD</i>
Net assets attributable to holders of redeemable participating shares at the beginning of the year		–	–	–	–	–	–	–
Proceeds from redeemable participating shares issued	5	3,199,414,366	157,396,831	138,149,593	10,896,995	1,003,484	500,032	754,051
Payments for redeemable participating shares redeemed	5	(24,214,574)	(19,501,310)	(42,477,204)	–	–	–	–
Net increase from share transactions		3,175,199,792	137,895,521	95,672,389	10,896,995	1,003,484	500,032	754,051
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		154,419,622	3,602,930	(12,239,663)	302,657	44,697	10,814	15,773
Net assets attributable to holders of redeemable participating shares at the end of the year		<u>3,329,619,414</u>	<u>141,498,451</u>	<u>83,432,726</u>	<u>11,199,652</u>	<u>1,048,181</u>	<u>510,846</u>	<u>769,824</u>

(a) Launched 4 March 2025.

(b) Launched 27 August 2025.

(c) Launched 17 September 2025.

(d) Launched 30 September 2025.

(e) Launched 3 December 2025.

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 2025

	<i>Note</i>	<i>WisdomTree US Value UCITS ETF^(a) USD</i>
Net assets attributable to holders of redeemable participating shares at the beginning of the year		–
Proceeds from redeemable participating shares issued	5	252,256
Payments for redeemable participating shares redeemed	5	–
Net increase from share transactions		<u>252,256</u>
Increase in net assets attributable to holders of redeemable participating shares resulting from operations		<u>3,540</u>
Net assets attributable to holders of redeemable participating shares at the end of the year		<u><u>255,796</u></u>

(a) Launched 3 December 2025.

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 2024

	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
Net assets attributable to holders of redeemable participating shares at the beginning of the year		78,680,458	28,738,782	52,449,097	108,030,261	34,938,913	221,951,586	64,090,681
Proceeds from redeemable participating shares issued	5	69,950,988	14,066,813	26,655,053	66,023,904	–	537,950,042	29,493,413
Payments for redeemable participating shares redeemed	5	(59,158,680)	(6,539,261)	(28,219,744)	(18,949,294)	(2,522,988)	(458,969,414)	(29,640,674)
Net increase/(decrease) from share transactions		10,792,308	7,527,552	(1,564,691)	47,074,610	(2,522,988)	78,980,628	(147,261)
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		11,517,040	(1,130,005)	2,490,741	(2,810,551)	(536,993)	49,062,843	1,902,131
Net assets attributable to holders of redeemable participating shares at the end of the year		<u>100,989,806</u>	<u>35,136,329</u>	<u>53,375,147</u>	<u>152,294,320</u>	<u>31,878,932</u>	<u>349,995,057</u>	<u>65,845,551</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 Changes in Net Assets
Attributable to Holders of Redeemable Participating Shares (continued)
For the financial year ended 31 December 2024

	<i>Note</i>	<i>WisdomTree UK Equity Income UCITS ETF^(a) 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 Artificial Intelligence UCITS ETF USD</i>
Net assets attributable to holders of redeemable participating shares at the beginning of the year		10,856,544	504,882,357	513,396,260	1,088,302,030	65,868,459	271,011,500	734,489,294
Proceeds from redeemable participating shares issued	5	–	131,098,628	205,310,197	1,327,535,703	14,287,810	149,473,280	170,718,315
Payments for redeemable participating shares redeemed	5	(11,518,429)	(331,359,255)	(252,405,121)	(700,248,531)	(33,157,042)	(140,346,927)	(189,709,314)
Net (decrease)/increase from share transactions		(11,518,429)	(200,260,627)	(47,094,924)	627,287,172	(18,869,232)	9,126,353	(18,990,999)
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		661,885	(688,888)	95,246,356	114,295,789	(991,521)	(5,370,308)	76,620,359
Net assets attributable to holders of redeemable participating shares at the end of the year		<u>–</u>	<u>303,932,842</u>	<u>561,547,692</u>	<u>1,829,884,991</u>	<u>46,007,706</u>	<u>274,767,545</u>	<u>792,118,654</u>

(a) Revoked 25 October 2024 and merged into WisdomTree UK Quality Dividend Growth UCITS ETF.

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 2024

	<i>Note</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 Enhanced Commodity ex-Agriculture UCITS ETF USD</i>	<i>WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF USD</i>	<i>WisdomTree Broad Commodities UCITS ETF USD</i>
Net assets attributable to holders of redeemable participating shares at the beginning of the year		276,134,563	400,375,209	230,341,495	155,009,054	146,726,386	3,612,017	244,423,510
Proceeds from redeemable participating shares issued	5	150,102,164	110,929,002	23,394,814	120,349,977	162,218,014	11,850,321	25,863,083
Payments for redeemable participating shares redeemed	5	(169,784,109)	(239,643,546)	(75,741,369)	(64,778,653)	(120,853,919)	(3,735,107)	(13,552,380)
Net (decrease)/increase from share transactions		(19,681,945)	(128,714,544)	(52,346,555)	55,571,324	41,364,095	8,115,214	12,310,703
Increase/(decrease) in net assets attributable to holders of redeemable participating shares resulting from operations		13,287,060	21,339,789	(28,868,311)	19,323,660	(11,343,481)	506,898	12,968,421
Net assets attributable to holders of redeemable participating shares at the end of the year		<u>269,739,678</u>	<u>293,000,454</u>	<u>149,126,629</u>	<u>229,904,038</u>	<u>176,747,000</u>	<u>12,234,129</u>	<u>269,702,634</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 Changes in Net Assets
Attributable to Holders of Redeemable Participating Shares (continued)
For the financial year ended 31 December 2024

	<i>Note</i>	<i>WisdomTree BioRevolution UCITS ETF USD</i>	<i>WisdomTree New Economy Real Estate UCITS ETF USD</i>	<i>WisdomTree Recycling UCITS ETF^(a) USD</i>	<i>WisdomTree Blockchain UCITS ETF USD</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>
Net assets attributable to holders of redeemable participating shares at the beginning of the year		2,361,316	3,246,118	2,623,409	2,248,302	925,223	671,373	2,130,539
Proceeds from redeemable participating shares issued	5	7,177,111	2,764,984	510,938	25,124,462	933,313	1,067,425	17,894,958
Payments for redeemable participating shares redeemed	5	(5,487,397)	(1,484,837)	(514,614)	–	–	–	–
Net increase/(decrease) from share transactions		1,689,714	1,280,147	(3,676)	25,124,462	933,313	1,067,425	17,894,958
(Decrease)/increase in net assets attributable to holders of redeemable participating shares resulting from operations		(592,861)	(195,664)	(269,863)	786,224	77,115	(289,636)	1,785,696
Net assets attributable to holders of redeemable participating shares at the end of the year		<u>3,458,169</u>	<u>4,330,601</u>	<u>2,349,870</u>	<u>28,158,988</u>	<u>1,935,651</u>	<u>1,449,162</u>	<u>21,811,193</u>

(a) On 16 April 2025, WisdomTree Recycling Decarbonisation UCITS ETF name was changed to WisdomTree Recycling UCITS ETF.

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 2024

	<i>Note</i>	<i>WisdomTree UK Quality Dividend Growth UCITS ETF GBP</i>	<i>WisdomTree Megatrends UCITS ETF USD</i>	<i>WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF^{(a),(b)} USD</i>	<i>WisdomTree US Quality Growth UCITS ETF^(c) USD</i>	<i>WisdomTree Global Sustainable Equity UCITS ETF^(d) USD</i>	<i>WisdomTree Global Efficient Core UCITS ETF^(e) USD</i>
Net assets attributable to holders of redeemable participating shares at the beginning of the year		550,059	1,100,026	–	–	–	–
Proceeds from redeemable participating shares issued	5	12,930,928	52,744,128	3,713,907	14,586,141	322,953,582	6,142,815
Payments for redeemable participating shares redeemed	5	(1,411,336)	(42,746,397)	(1,537,784)	(2,333,570)	–	–
Net increase from share transactions		11,519,592	9,997,731	2,176,123	12,252,571	322,953,582	6,142,815
(Decrease)/increase in net assets attributable to holders of redeemable participating shares resulting from operations		(112,889)	3,998,660	(224,767)	956,424	1,633,972	(139,676)
Net assets attributable to holders of redeemable participating shares at the end of the year		<u>11,956,762</u>	<u>15,096,417</u>	<u>1,951,356</u>	<u>13,208,995</u>	<u>324,587,554</u>	<u>6,003,139</u>

(a) Launched 3 April 2024.

(b) On 16 April 2025, WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF name was changed to WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF.

(c) Launched 16 April 2024.

(d) Launched 5 June 2024.

(e) Launched 5 November 2024.

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 2025

	<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 in net assets attributable to holders of redeemable participating shares from operations	14,940,110	11,823,030	8,038,695	23,928,797	4,646,444	113,260,894	17,762,001
Adjustments for:							
Net increase in transferable securities	(52,727,792)	(82,471,883)	(21,638,072)	(60,729,313)	(5,381,080)	(208,089,135)	(28,058,465)
Net decrease in exchange-traded commodities	-	-	-	-	-	-	-
Movement in margin cash	-	-	-	-	-	-	-
Unrealised loss on futures contracts	-	-	-	-	-	-	-
Unrealised (gain)/loss on open forward foreign currency exchange contracts	(68,684)	-	-	-	-	4,314,500	1,749,128
Unrealised loss on total return swaps	-	-	-	-	-	-	-
Increase in debtors	(151,939)	(225,299)	(79,488)	(711,318)	(4,798)	(24,820,727)	(81,911)
Increase/(decrease) in creditors	14,518	351,343	(53,665)	418,744	(8,395)	30,455,931	(362,513)
Net cash used in operating activities	(37,993,787)	(70,522,809)	(13,732,530)	(37,093,090)	(747,829)	(84,878,537)	(8,991,760)
Financing activities							
Amounts received on issue of redeemable participating shares	5 81,760,467	85,180,093	19,579,845	68,319,722	2,388,088	245,193,044	22,569,797
Payments for redeemable participating shares redeemed	5 (43,664,840)	(14,186,235)	(5,893,969)	(30,937,866)	(1,541,743)	(160,417,148)	(13,699,235)
Net cash flows provided by financing activities	38,095,627	70,993,858	13,685,876	37,381,856	846,345	84,775,896	8,870,562
Net increase/(decrease) in cash and cash equivalents	101,840	471,049	(46,654)	288,766	98,516	(102,641)	(121,198)
Reconciliation of cash movement during the financial year							
Cash and cash equivalents at beginning of the financial year	291,887	216,902	437,877	1,144,287	55,543	1,523,375	211,443
Bank overdraft at beginning of the financial year	-	-	-	-	-	-	-
	<u>291,887</u>	<u>216,902</u>	<u>437,877</u>	<u>1,144,287</u>	<u>55,543</u>	<u>1,523,375</u>	<u>211,443</u>
Bank overdraft at end of the financial year	-	-	-	-	-	-	(24,257)
Cash and cash equivalents at end of the financial year	<u>393,727</u>	<u>687,951</u>	<u>391,223</u>	<u>1,433,053</u>	<u>154,059</u>	<u>1,420,734</u>	<u>114,502</u>
	<u><u>393,727</u></u>	<u><u>687,951</u></u>	<u><u>391,223</u></u>	<u><u>1,433,053</u></u>	<u><u>154,059</u></u>	<u><u>1,420,734</u></u>	<u><u>90,245</u></u>
Supplementary information on cash flow from operating activities:							
Interest received	4,704	1,312	1,459	7,092	1,560	7,627	1,381
Dividend received	4,965,305	3,709,406	3,630,091	10,157,029	1,656,086	12,673,117	2,770,207
Taxation paid	(778,536)	(146,331)	(122,519)	(1,015,907)	(253,077)	(1,912,023)	(145,871)
Interest paid	(11,947)	(1,487)	(1,262)	(26,405)	(7,209)	(165,689)	(83)
Distributions paid	(1,580,955)	(3,301,899)	(1,644,000)	(6,933,396)	(1,117,577)	(2,013,627)	(652,899)

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 2025

	<i>Note</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 Artificial Intelligence UCITS ETF USD</i>	<i>WisdomTree USD Floating Rate Treasury Bond UCITS ETF USD</i>
Operating activities								
Increase in net assets attributable to holders of redeemable participating shares from operations		43,578,795	86,098,739	226,729,132	5,383,938	47,592,981	192,200,365	10,230,000
Adjustments for:								
Net (increase)/decrease in transferable securities		(29,947,326)	(297,802,077)	154,295,260	(2,294,113)	(207,311,529)	(208,170,071)	486,401
Net decrease in exchange-traded commodities		–	–	–	–	–	–	–
Movement in margin cash		–	–	–	–	–	–	–
Unrealised loss on futures contracts		–	–	–	–	–	–	–
Unrealised gain on open forward foreign currency exchange contracts		(2,112,819)	(552,966)	(138,814)	–	(4,104,037)	–	–
Unrealised gain on total return swaps		(4,867,983)	–	–	–	–	–	–
Decrease/(increase) in debtors		40,536,287	1,416,080	204,656	14,682	(2,773,015)	(97,450)	(4,311,292)
(Decrease)/increase in creditors		(44,845,397)	(1,530,890)	(257,870)	839	6,713,759	376,466	4,204,679
Net cash provided by/(used in) operating activities		2,341,557	(212,371,114)	380,832,364	3,105,346	(159,881,841)	(15,690,690)	10,609,788
Financing activities								
Amounts received on issue of redeemable participating shares	5	107,836,788	335,783,726	252,408,091	965,650	340,619,359	113,418,939	103,303,577
Payments for redeemable participating shares redeemed	5	(113,081,876)	(122,058,786)	(633,989,720)	(4,129,626)	(173,990,209)	(96,105,755)	(114,385,779)
Net cash flows (used in)/provided by financing activities		(5,245,088)	213,724,940	(381,581,629)	(3,163,976)	166,629,150	17,313,184	(11,082,202)
Net (decrease)/increase in cash and cash equivalents		(2,903,531)	1,353,826	(749,265)	(58,630)	6,747,309	1,622,494	(472,414)
Reconciliation of cash movement during the financial year								
Cash and cash equivalents at beginning of the financial year		4,612,297	1,378,735	5,924,256	252,297	1,983,987	527,462	913,195
Bank overdraft at beginning of the financial year		–	–	(245,072)	–	–	–	–
		<u>4,612,297</u>	<u>1,378,735</u>	<u>5,679,184</u>	<u>252,297</u>	<u>1,983,987</u>	<u>527,462</u>	<u>913,195</u>
Bank overdraft at end of the financial year		–	–	–	–	–	–	–
Cash and cash equivalents at end of the financial year		<u>1,708,766</u>	<u>2,732,561</u>	<u>4,929,919</u>	<u>193,667</u>	<u>8,731,296</u>	<u>2,149,956</u>	<u>440,781</u>
		<u><u>1,708,766</u></u>	<u><u>2,732,561</u></u>	<u><u>4,929,919</u></u>	<u><u>193,667</u></u>	<u><u>8,731,296</u></u>	<u><u>2,149,956</u></u>	<u><u>440,781</u></u>
Supplementary information on cash flow from operating activities:								
Interest received		12,625,095	18,385	38,757	609	22,714,052	18,626	12,270,551
Dividend received		–	12,060,089	35,274,955	1,553,639	–	4,598,026	–
Taxation paid		–	(1,841,163)	(4,743,049)	(84,210)	(6,052)	(733,001)	(72)
Interest paid		(107,957)	(10,302)	(28,744)	(741)	(193,050)	(4,906)	(148,139)
Distributions paid		(4,703,016)	(1,767,795)	(12,409,679)	(167,273)	(20,257,014)	–	(1,029,673)

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 2025

	<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 Enhanced Commodity ex-Agriculture UCITS ETF USD</i>	<i>WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF USD</i>	<i>WisdomTree Broad Commodities UCITS ETF USD</i>	<i>WisdomTree BioRevolution UCITS ETF USD</i>
Operating activities							
(Decrease)/increase in net assets attributable to holders of redeemable participating shares from operations	(20,475,304)	74,218,373	(13,304,661)	76,781,533	3,065,172	43,682,165	1,404,452
Adjustments for:							
Net decrease/(increase) in transferable securities	56,871,824	(5,555,486)	(87,501,030)	(91,068,096)	(1,914,151)	(17,421,575)	(5,882,425)
Net increase in exchange-traded commodities	–	–	–	–	–	(34,137,351)	–
Movement in margin cash	–	–	–	–	–	–	–
Unrealised loss on futures contracts	–	–	–	–	–	–	–
Unrealised gain on open forward foreign currency exchange contracts	–	–	–	(5,208,147)	–	–	–
Unrealised (gain)/loss on total return swaps	–	–	–	(17,584,708)	–	12,307,283	–
Decrease/(increase) in debtors	309	12,787	105,057	–	(1,245)	9,417,833	317
(Decrease)/increase in creditors	(25,278)	2,211	(99,829)	30,554	17,309	(24,956,104)	105,964
Net cash provided by/(used in) operating activities	36,371,551	68,677,885	(100,800,463)	(37,048,864)	1,167,085	(11,107,749)	(4,371,692)
Financing activities							
Amounts received on issue of redeemable participating shares	5 293,337,368	14,420,438	192,139,482	110,665,439	–	72,349,623	7,790,330
Payments for redeemable participating shares redeemed	5 (329,995,104)	(83,303,035)	(91,146,234)	(79,359,268)	(1,158,474)	(61,177,229)	(3,296,674)
Net cash flows (used in)/provided by financing activities	(36,657,736)	(68,882,597)	100,993,248	31,306,171	(1,158,474)	11,172,394	4,493,656
Net (decrease)/increase in cash and cash equivalents	(286,185)	(204,712)	192,785	(5,742,693)	8,611	64,645	121,964
Reconciliation of cash movement during the financial year							
Cash and cash equivalents at beginning of the financial year	388,069	238,384	1,380	6,061,924	30,686	240,303	2,631
Bank overdraft at beginning of the financial year	–	–	(29,109)	–	–	–	–
	<u>388,069</u>	<u>238,384</u>	<u>(27,729)</u>	<u>6,061,924</u>	<u>30,686</u>	<u>240,303</u>	<u>2,631</u>
Bank overdraft at end of the financial year	–	–	–	–	152	–	–
Cash and cash equivalents at end of the financial year	<u>101,884</u>	<u>33,672</u>	<u>165,056</u>	<u>319,231</u>	<u>39,145</u>	<u>304,948</u>	<u>124,595</u>
	<u>101,884</u>	<u>33,672</u>	<u>165,056</u>	<u>319,231</u>	<u>39,297</u>	<u>304,948</u>	<u>124,595</u>
Supplementary information on cash flow from operating activities:							
Interest received	1,766	4,479	8,861	8,204,311	178	9,571,346	144
Dividend received	55,641	2,997,152	425,153	–	276,015	–	37,496
Taxation paid	(8,300)	(254,772)	(85,117)	(13,194)	(23,243)	–	(5,990)
Interest paid	(242)	(10,905)	(1,580)	(168,486)	(864)	(79,837)	(31)
Distributions paid	–	–	–	–	–	–	–

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 2025

	<i>WisdomTree New Economy Real Estate UCITS ETF USD</i>	<i>WisdomTree Recycling UCITS ETF^{(a),(b)} USD</i>	<i>WisdomTree Blockchain UCITS ETF USD</i>	<i>WisdomTree Global Automotive Innovators UCITS ETF^(a) 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>
Operating activities							
Increase in net assets attributable to holders of redeemable participating shares from operations	1,643,269	323,798	7,244,356	497,941	1,675,979	3,818,839	744,486
Adjustments for:							
Net (increase)/decrease in transferable securities	(5,989,170)	2,300,598	(21,988,370)	1,928,860	(14,045,140)	(1,776,517)	3,415,362
Movement in margin cash	–	–	–	–	–	(418,763)	–
Unrealised gain on futures contracts	–	–	–	–	–	(144,336)	–
Unrealised loss/(gain) on open forward foreign currency exchange contracts	–	–	12	–	(2)	–	–
(Increase)/decrease in debtors	(16,011)	2,496	(5,571)	4,447	(7,816)	23	2,269
Increase/(decrease) in creditors	2,656	(972)	75,013	(766)	4,549	768	(846)
Net cash (used in)/provided by operating activities	(4,359,256)	2,625,920	(14,674,560)	2,430,482	(12,372,430)	1,480,014	4,161,271
Financing activities							
Amounts received on issue of redeemable participating shares	5 8,420,492	817,229	39,220,244	7,284,461	14,813,618	2,645,226	–
Payments for redeemable participating shares redeemed	5 (4,049,955)	(3,490,897)	(24,468,883)	(9,718,053)	(2,395,074)	(4,130,299)	(4,144,820)
Net cash flows provided by/(used in) financing activities	4,370,537	(2,673,668)	14,751,361	(2,433,592)	12,418,544	(1,485,073)	(4,144,820)
Net increase/(decrease) in cash and cash equivalents	11,281	(47,748)	76,801	(3,110)	46,114	(5,059)	16,451
Reconciliation of cash movement during the financial year							
Cash and cash equivalents at beginning of the financial year	12,549	47,748	123,661	3,110	7,449	25,144	22,766
Bank overdraft at beginning of the financial year	–	–	–	–	–	–	–
	<u>12,549</u>	<u>47,748</u>	<u>123,661</u>	<u>3,110</u>	<u>7,449</u>	<u>25,144</u>	<u>22,766</u>
Bank overdraft at end of the financial year	–	–	–	–	–	–	–
Cash and cash equivalents at end of the financial year	<u>23,830</u>	–	200,462	–	53,563	20,085	39,217
	<u>23,830</u>	–	<u>200,462</u>	–	<u>53,563</u>	<u>20,085</u>	<u>39,217</u>
Supplementary information on cash flow from operating activities:							
Interest received	132	164	1,466	501	276	92,833	17
Dividend received	192,457	60,999	216,812	82,678	42,677	254,374	326,739
Taxation paid	(36,717)	(18,255)	(36,791)	(10,290)	(7,383)	(37,747)	(4,981)
Interest paid	(24)	(7)	(197)	(134)	(446)	–	(639)
Distributions paid	(26,414)	–	–	–	–	–	(279,742)

(a) Terminated 25 November 2025.

(b) On 16 April 2025, WisdomTree Recycling Decarbonisation UCITS ETF name was changed to WisdomTree Recycling UCITS ETF.

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 2025

	<i>WisdomTree Megatrends UCITS ETF</i> USD	<i>WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF^(a)</i> USD	<i>WisdomTree US Quality Growth UCITS ETF</i> USD	<i>WisdomTree Global Sustainable Equity UCITS ETF</i> USD	<i>WisdomTree Global Efficient Core UCITS ETF</i> USD	<i>WisdomTree Strategic Metals UCITS ETF^(b)</i> USD	<i>WisdomTree Global Quality Growth UCITS ETF^(c)</i> USD
Operating activities							
Increase in net assets attributable to holders of redeemable participating shares from operations	5,618,180	35,979,043	5,351,266	56,214,783	5,928,433	1,700,031	219,465
Adjustments for:							
Net increase in transferable securities	(13,509,338)	(236,083,922)	(15,717,341)	(74,373,267)	(40,353,352)	(9,375,968)	(2,290,163)
Movement in margin cash	–	–	–	–	(772,109)	–	–
Unrealised loss on futures contracts	–	–	–	–	127,096	–	–
Unrealised gain on open forward foreign currency exchange contracts	–	–	–	–	(55,774)	(36,433)	–
Unrealised gain on total return swaps	–	–	–	–	–	(849,593)	–
Decrease/(increase) in debtors	20,198	(20,875)	(710)	(15,658)	(26,018)	(696,040)	(353)
Increase in creditors	11,391	1,693,330	4,871	22,172	9,414	735,066	727
Net cash used in operating activities	(7,859,569)	(198,432,424)	(10,361,914)	(18,151,970)	(35,142,310)	(8,522,937)	(2,070,324)
Financing activities							
Amounts received on issue of redeemable participating shares	5 14,718,060	203,181,144	21,524,316	40,872,496	35,244,793	8,554,248	2,077,510
Payments for redeemable participating shares redeemed	5 (6,856,370)	(2,901,132)	(11,159,842)	(22,813,254)	–	–	–
Net cash flows provided by financing activities	7,861,690	200,280,012	10,364,474	18,059,242	35,244,793	8,554,248	2,077,510
Net increase/(decrease) in cash and cash equivalents	2,121	1,847,588	2,560	(92,728)	102,483	31,311	7,186
Reconciliation of cash movement during the financial year							
Cash and cash equivalents at beginning of the financial year	66,685	5,860	33,695	393,789	109,676	–	–
Bank overdraft at beginning of the financial year	–	–	–	–	–	–	–
	<u>66,685</u>	<u>5,860</u>	<u>33,695</u>	<u>393,789</u>	<u>109,676</u>	<u>–</u>	<u>–</u>
Bank overdraft at end of the financial year	–	–	–	–	–	–	–
Cash and cash equivalents at end of the financial year	68,806	1,853,448	36,255	301,061	212,159	31,311	7,186
	<u><u>68,806</u></u>	<u><u>1,853,448</u></u>	<u><u>36,255</u></u>	<u><u>301,061</u></u>	<u><u>212,159</u></u>	<u><u>31,311</u></u>	<u><u>7,186</u></u>
Supplementary information on cash flow from operating activities:							
Interest received	657	2,260	649	7,080	84,706	165,418	42
Dividend received	220,236	161,905	91,977	7,120,602	420,979	–	8,699
Taxation paid	(52,900)	(20,399)	(13,767)	(927,280)	(56,135)	–	(1,123)
Interest paid	(288)	(2,295)	(100)	(5,430)	(161)	(2,288)	–

(a) On 16 April 2025, WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF name was changed to WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF.

(b) Launched 7 January 2025.

(c) Launched 19 February 2025.

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 2025

	<i>WisdomTree Europe Defence UCITS ETF^(a)</i>	<i>WisdomTree Uranium and Nuclear Energy UCITS ETF^(a)</i>	<i>WisdomTree Quantum Computing UCITS ETF^(b)</i>	<i>WisdomTree Global Ex-USA Quality Dividend Growth UCITS ETF^(c)</i>	<i>WisdomTree Eurozone Efficient Core UCITS ETF^(d)</i>	<i>WisdomTree Europe Value UCITS ETF^(e)</i>	<i>WisdomTree Global Value UCITS ETF^(e)</i>
<i>Note</i>	<i>EUR</i>	<i>USD</i>	<i>USD</i>	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>	<i>USD</i>
Operating activities							
Increase/(decrease) in net assets attributable to holders of redeemable participating shares from operations	154,419,622	3,602,930	(12,239,663)	302,657	44,697	10,814	15,773
Adjustments for:							
Net increase in transferable securities	(3,326,380,626)	(141,411,940)	(83,116,583)	(11,170,385)	(1,029,485)	(508,684)	(768,245)
Movement in margin cash	–	–	–	–	(19,692)	–	–
Unrealised loss on futures contracts	–	–	–	–	3,590	–	–
Increase in debtors	(556,385)	(42,432)	(28,655)	(7,959)	(588)	(204)	(417)
Increase in creditors	1,173,955	57,101	196,636	2,849	187	96	148
Net cash used in operating activities	(3,171,343,434)	(137,794,341)	(95,188,265)	(10,872,838)	(1,001,291)	(497,978)	(752,741)
Financing activities							
Amounts received on issue of redeemable participating shares	5 3,199,414,366	157,396,831	138,149,593	10,896,995	1,003,484	500,032	754,051
Payments for redeemable participating shares redeemed	5 (24,214,574)	(19,501,310)	(42,477,204)	–	–	–	–
Net cash flows provided by financing activities	3,175,199,792	137,895,521	95,672,389	10,896,995	1,003,484	500,032	754,051
Net increase in cash and cash equivalents	3,856,358	101,180	484,124	24,157	2,193	2,054	1,310
Reconciliation of cash movement during the financial year							
Cash and cash equivalents at beginning of the financial year	–	–	–	–	–	–	–
Bank overdraft at beginning of the financial year	–	–	–	–	–	–	–
Bank overdraft at end of the financial year	–	(209,995)	–	–	–	–	–
Cash and cash equivalents at end of the financial year	3,856,358	311,175	484,124	24,157	2,193	2,054	1,310
	3,856,358	101,180	484,124	24,157	2,193	2,054	1,310
Supplementary information on cash flow from operating activities:							
Interest received	7,885	2,230	691	14	377	–	–
Dividend received	25,052,134	59,843	96,034	23,192	3,531	98	389
Taxation paid	(1,348,260)	(19,992)	(17,330)	(1,774)	(175)	(1)	(105)
Interest paid	(4,319)	(2,004)	(199)	(9)	–	–	–

(a) Launched 4 March 2025.

(b) Launched 27 August 2025.

(c) Launched 17 September 2025.

(d) Launched 30 September 2025.

(e) Launched 3 December 2025.

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 2025

	<i>Note</i>	<i>WisdomTree US Value UCITS ETF^(a) USD</i>
Operating activities		
Increase in net assets attributable to holders of redeemable participating shares from operations		3,540
Adjustments for:		
Net increase in transferable securities		(255,285)
Net decrease in exchange-traded commodities		–
Movement in margin cash		–
Unrealised loss on futures contracts		–
Unrealised loss on open forward foreign currency exchange contracts		–
Unrealised loss on total return swaps		–
Increase in debtors		(174)
Increase in creditors		40
		(251,879)
Net cash used in operating activities		
Financing activities		
Amounts received on issue of redeemable participating shares	5	252,256
Payments for redeemable participating shares redeemed	5	–
		252,256
Net cash flows provided by financing activities		
		377
Net increase in cash and cash equivalents		
Reconciliation of cash movement during the financial year		
Cash and cash equivalents at beginning of the financial year		–
Bank overdraft at beginning of the financial year		–
		–
Bank overdraft at end of the financial year		
		–
Cash and cash equivalents at end of the financial year		
		377
		377
Supplementary information on cash flow from operating activities:		
Interest received		–
Dividend received		152
Taxation paid		(47)
Interest paid		–
Distributions paid		–

(a) Launched 3 December 2025.

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 2024

	<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	11,517,040	(1,130,005)	2,490,741	(2,810,551)	(536,993)	49,062,843	1,902,131
Adjustments for:							
Net (increase)/decrease in transferable securities	(22,337,990)	(6,270,619)	(662,677)	(43,335,245)	2,972,371	(117,390,643)	(877,331)
Unrealised loss/(gain) on open forward foreign currency exchange contracts	56,471	–	–	–	–	(13,908,603)	(1,571,622)
(Increase)/decrease in debtors	(76,461)	21,387	(8,828)	3,977	37,295	4,561,157	360,552
Increase/(decrease) in creditors	7,247	2,162	(203,472)	(415,053)	(36,887)	(587,273)	378,896
Net cash (used in)/provided by operating activities	(10,833,693)	(7,377,075)	1,615,764	(46,556,872)	2,435,786	(78,262,519)	192,626
Financing activities							
Amounts received on issue of redeemable participating shares	5 69,950,988	14,066,813	26,655,053	66,023,904	–	537,950,042	29,493,413
Payments for redeemable participating shares redeemed	5 (59,158,680)	(6,539,261)	(28,219,744)	(18,949,294)	(2,522,988)	(458,969,414)	(29,640,674)
Net cash flows provided by/(used in) financing activities	10,792,308	7,527,552	(1,564,691)	47,074,610	(2,522,988)	78,980,628	(147,261)
Net (decrease)/increase in cash and cash equivalents	(41,385)	150,477	51,073	517,738	(87,202)	718,109	45,365
Reconciliation of cash movement during the financial year							
Cash and cash equivalents at beginning of the financial year	333,272	66,425	386,804	626,549	156,066	805,266	166,078
Bank overdraft at beginning of the financial year	–	–	–	–	(13,321)	–	–
	<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>
Bank overdraft at end of the financial year	–	–	–	–	–	–	–
Cash and cash equivalents at end of the financial year	291,887	216,902	437,877	1,144,287	55,543	1,523,375	211,443
	<u>291,887</u>	<u>216,902</u>	<u>437,877</u>	<u>1,144,287</u>	<u>55,543</u>	<u>1,523,375</u>	<u>211,443</u>
Supplementary information on cash flow from operating activities:							
Interest received	3,287	4,650	12,116	3,965	674	17,194	3,562
Dividend received	3,470,397	2,155,731	2,939,314	8,056,430	1,565,717	8,261,469	2,860,142
Taxation paid	(537,263)	(144,037)	(111,643)	(1,505,816)	(333,846)	(1,257,848)	(234,059)
Interest paid	(798)	(26)	(48)	(9,952)	(961)	(2,051)	(292)
Distributions paid	(1,078,251)	(1,821,757)	(1,377,901)	(8,143,257)	(1,681,817)	(1,247,987)	(678,272)

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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 2024

	Note	WisdomTree UK Equity Income UCITS ETF ^(a) 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 Artificial Intelligence UCITS ETF USD
Operating activities								
Increase/(decrease) in net assets attributable to holders of redeemable participating shares from operations		661,885	(688,888)	95,246,356	114,295,789	(991,521)	(5,370,308)	76,620,359
Adjustments for:								
Net decrease/(increase) in transferable securities		10,739,101	202,440,570	(48,028,398)	(737,739,468)	19,841,133	(4,977,430)	(58,795,699)
Unrealised loss on open forward foreign currency exchange contracts		–	1,991,034	93,201	66,163	–	3,218,542	–
Unrealised gain on total return swaps		–	(14,439,637)	–	–	–	–	–
Decrease/(increase) in debtors		82,280	(29,421,691)	(1,739,500)	33,418,531	26,046	188,845	2,312,590
Increase/(decrease) in creditors		30,778	31,215,499	1,658,672	(34,297,318)	(3,330)	(5,980,836)	(2,275,983)
Net cash provided by/(used in) operating activities		11,514,044	191,096,887	47,230,331	(624,256,303)	18,872,328	(12,921,187)	17,861,267
Financing activities								
Amounts received on issue of redeemable participating shares	5	–	131,098,628	205,310,197	1,327,535,703	14,287,810	149,473,280	170,718,315
Payments for redeemable participating shares redeemed	5	(11,518,429)	(331,359,255)	(252,405,121)	(700,248,531)	(33,157,042)	(140,346,927)	(189,709,314)
Net cash flows (used in)/provided by financing activities		(11,518,429)	(200,260,627)	(47,094,924)	627,287,172	(18,869,232)	9,126,353	(18,990,999)
Net (decrease)/increase in cash and cash equivalents		(4,385)	(9,163,740)	135,407	3,030,869	3,096	(3,794,834)	(1,129,732)
Reconciliation of cash movement during the financial year								
Cash and cash equivalents at beginning of the financial year		32,459	13,776,037	1,243,328	2,648,315	249,201	5,778,821	1,657,194
Bank overdraft at beginning of the financial 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>1,657,194</u>
Bank overdraft at end of the financial year		–	–	–	(245,072)	–	–	–
Cash and cash equivalents at end of the financial year		<u>28,074</u>	<u>4,612,297</u>	<u>1,378,735</u>	<u>5,924,256</u>	<u>252,297</u>	<u>1,983,987</u>	<u>527,462</u>
		<u>28,074</u>	<u>4,612,297</u>	<u>1,378,735</u>	<u>5,679,184</u>	<u>252,297</u>	<u>1,983,987</u>	<u>527,462</u>
Supplementary information on cash flow from operating activities:								
Interest received		333	21,276,840	21,228	57,439	1,828	15,530,575	22,963
Dividend received		503,744	–	10,812,692	32,284,594	1,818,429	–	6,588,990
Taxation paid		(11,640)	–	(1,642,492)	(4,686,064)	(138,494)	(5,383)	(1,173,326)
Interest paid		–	(569)	(100)	(839)	–	(202)	(3,190)
Distributions paid		(522,190)	(11,135,821)	(1,287,204)	(11,817,992)	(156,392)	(16,165,279)	–

(a) Revoked 25 October 2024 and merged into WisdomTree UK Quality Dividend Growth UCITS ETF.

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 2024

	<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 Enhanced Commodity ex-Agriculture UCITS ETF</i>	<i>WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF</i>	<i>WisdomTree Broad Commodities 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>
Operating activities							
Increase/(decrease) in net assets attributable to holders of redeemable participating shares from operations	13,287,060	21,339,789	(28,868,311)	19,323,660	(11,343,481)	506,898	12,968,421
Adjustments for:							
Net decrease/(increase) in transferable securities	6,207,227	107,710,785	80,831,914	(75,341,199)	(30,549,828)	(8,643,239)	(24,403,817)
Net increase in exchange-traded commodities	–	–	–	–	–	–	(5,764,870)
Unrealised loss on open forward foreign currency exchange contracts	–	–	19	–	4,303,383	–	–
Unrealised loss/(gain) on total return swaps	–	–	–	–	2,111,616	–	(10,658,063)
Decrease/(increase) in debtors	1,373,424	10,248,248	2,255,141	1,210,749	–	(4,480)	(7,397,394)
(Decrease)/increase in creditors	(473,959)	(10,261,386)	(2,766,593)	(812,924)	14,443	38,595	22,926,351
Net cash provided by/(used in) operating activities	20,393,752	129,037,436	51,452,170	(55,619,714)	(35,463,867)	(8,102,226)	(12,329,372)
Financing activities							
Amounts received on issue of redeemable participating shares	5 150,102,164	110,929,002	23,394,814	120,349,977	162,218,014	11,850,321	25,863,083
Payments for redeemable participating shares redeemed	5 (169,784,109)	(239,643,546)	(75,741,369)	(64,778,653)	(120,853,919)	(3,735,107)	(13,552,380)
Net cash flows (used in)/provided by financing activities	(19,681,945)	(128,714,544)	(52,346,555)	55,571,324	41,364,095	8,115,214	12,310,703
Net increase/(decrease) in cash and cash equivalents	711,807	322,892	(894,385)	(48,390)	5,900,288	12,988	(18,699)
Reconciliation of cash movement during the financial year							
Cash and cash equivalents at beginning of the financial year	201,388	65,177	1,132,769	23,952	161,696	17,698	258,972
Bank overdraft at beginning of the financial year	–	–	–	(3,291)	–	–	–
	<u>201,388</u>	<u>65,177</u>	<u>1,132,769</u>	<u>20,661</u>	<u>161,696</u>	<u>17,698</u>	<u>258,972</u>
Bank overdraft at end of the financial year	–	–	–	(29,109)	–	–	–
Cash and cash equivalents at end of the financial year	913,195	388,069	238,384	1,380	6,061,924	30,686	240,303
	<u>913,195</u>	<u>388,069</u>	<u>238,384</u>	<u>(27,729)</u>	<u>6,061,924</u>	<u>30,686</u>	<u>240,303</u>
Supplementary information on cash flow from operating activities:							
Interest received	14,998,175	2,662	16,459	10,010	9,041,814	653	10,644,245
Dividend received	–	66,256	3,186,411	632,847	–	244,340	–
Taxation paid	–	(10,726)	(379,144)	(29,121)	–	(76,247)	–
Interest paid	–	(278)	(3,808)	(359)	–	(1,450)	–
Distributions paid	(1,113,471)	–	–	–	–	–	–

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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 2024

		<i>WisdomTree New Economy Real Estate UCITS ETF</i>	<i>WisdomTree Recycling UCITS ETF^(a)</i>	<i>WisdomTree Blockchain UCITS ETF</i>	<i>WisdomTree Global Automotive Innovators UCITS ETF</i>	<i>WisdomTree Renewable Energy UCITS ETF</i>	<i>WisdomTree US Efficient Core UCITS ETF</i>
	<i>Note</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
Operating activities							
(Decrease)/increase in net assets attributable to holders of redeemable participating shares from operations		(592,861)	(195,664)	(269,863)	786,224	77,115	1,785,696
Adjustments for:							
Net (increase)/decrease in transferable securities		(1,102,682)	(1,083,055)	313,460	(25,871,261)	(1,008,288)	(19,648,487)
Movement in margin cash		–	–	–	–	–	(446,531)
Unrealised loss on futures contracts		–	–	–	–	–	259,312
Unrealised (gain)/loss on open forward foreign currency exchange contracts		–	–	–	(12)	2	–
(Increase)/decrease in debtors		(332)	(4,117)	1,724	–	(1,698)	(7,213)
(Decrease)/increase in creditors		(72,144)	644	79	81,100	443	3,510
Net cash (used in)/provided by operating activities		(1,768,019)	(1,282,192)	45,400	(25,003,949)	(932,428)	(18,053,713)
Financing activities							
Amounts received on issue of redeemable participating shares	5	7,177,111	2,764,984	510,938	25,124,462	933,313	17,894,958
Payments for redeemable participating shares redeemed	5	(5,487,397)	(1,484,837)	(514,614)	–	–	–
Net cash flows provided by/(used in) financing activities		1,689,714	1,280,147	(3,676)	25,124,462	933,313	17,894,958
Net (decrease)/increase in cash and cash equivalents		(78,305)	(2,045)	41,724	120,513	885	(158,755)
Reconciliation of cash movement during the financial year							
Cash and cash equivalents at beginning of the financial year		80,936	14,594	6,024	3,148	2,225	183,899
Bank overdraft at beginning of the financial year		–	–	–	–	–	–
		<u>80,936</u>	<u>14,594</u>	<u>6,024</u>	<u>3,148</u>	<u>2,225</u>	<u>183,899</u>
Bank overdraft at end of the financial year		–	–	–	–	–	–
Cash and cash equivalents at end of the financial year		<u>2,631</u>	<u>12,549</u>	<u>47,748</u>	<u>123,661</u>	<u>3,110</u>	<u>25,144</u>
		<u>2,631</u>	<u>12,549</u>	<u>47,748</u>	<u>123,661</u>	<u>3,110</u>	<u>25,144</u>
Supplementary information on cash flow from operating activities:							
Interest received		410	110	113	342	54	41,640
Dividend received		27,049	98,327	33,042	9,312	35,269	124,512
Taxation paid		(4,637)	(24,935)	(3,658)	(1,677)	(4,842)	(20,991)
Interest paid		–	(69)	–	(119)	–	–
Distributions paid		–	(13,119)	–	–	–	–

(a) On 16 April 2025, WisdomTree Recycling Decarbonisation UCITS ETF name was changed to WisdomTree Recycling UCITS ETF.

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 2024

	<i>WisdomTree UK Quality Dividend Growth UCITS ETF GBP</i>	<i>WisdomTree Megatrends UCITS ETF USD</i>	<i>WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF^{(a),(b)} USD</i>	<i>WisdomTree US Quality Growth UCITS ETF^(c) USD</i>	<i>WisdomTree Global Sustainable Equity UCITS ETF^(d) USD</i>	<i>WisdomTree Global Efficient Core UCITS ETF^(e) USD</i>
<i>Note</i>						
Operating activities						
(Decrease)/increase/in net assets attributable to holders of redeemable participating shares from operations	(112,899)	3,998,660	(224,767)	956,424	1,633,972	(139,676)
Adjustments for:						
Net increase in transferable securities	(11,370,063)	(13,905,012)	(1,946,799)	(13,178,750)	(323,868,559)	(5,837,117)
Net decrease in exchange-traded commodities	–	–	–	–	–	–
Movement in margin cash	–	–	–	–	–	(135,927)
Unrealised loss on futures contracts	–	–	–	–	–	57,967
Unrealised loss on open forward foreign currency exchange contracts	–	–	–	–	–	23,359
Unrealised loss on total return swaps	–	–	–	–	–	–
Increase in debtors	(17,744)	(35,110)	(362)	(260)	(409,542)	(2,751)
Increase in creditors	2,989	6,679	1,665	3,710	84,336	1,006
Net cash used in operating activities	(11,497,707)	(9,934,783)	(2,170,263)	(12,218,876)	(322,559,793)	(6,033,139)
Financing activities						
Amounts received on issue of redeemable participating shares	5 12,930,928	52,744,128	3,713,907	14,586,141	322,953,582	6,142,815
Payments for redeemable participating shares redeemed	5 (1,411,336)	(42,746,397)	(1,537,784)	(2,333,570)	–	–
Net cash flows provided by financing activities	11,519,592	9,997,731	2,176,123	12,252,571	322,953,582	6,142,815
Net increase in cash and cash equivalents	21,885	62,948	5,860	33,695	393,789	109,676
Reconciliation of cash movement during the financial year						
Cash and cash equivalents at beginning of the financial year	881	3,737	–	–	–	–
Bank overdraft at beginning of the financial year	–	–	–	–	–	–
	<u>881</u>	<u>3,737</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>
Bank overdraft at end of the financial year	–	–	–	–	–	–
Cash and cash equivalents at end of the financial year	22,766	66,685	5,860	33,695	393,789	109,676
	<u><u>22,766</u></u>	<u><u>66,685</u></u>	<u><u>5,860</u></u>	<u><u>33,695</u></u>	<u><u>393,789</u></u>	<u><u>109,676</u></u>
Supplementary information on cash flow from operating activities:						
Interest received	13	3,784	169	47	7,214	1,286
Dividend received	85,251	318,692	12,874	24,134	2,192,529	4,395
Taxation paid	(1,662)	(50,058)	(1,480)	(3,664)	(320,010)	(1,146)
Interest paid	–	(808)	(107)	–	(4,036)	–
Distributions paid	(66,090)	–	–	–	–	–

(a) Launched 3 April 2024.

(b) On 16 April 2025, WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF name was changed to WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF.

(c) Launched 16 April 2024.

(d) Launched 5 June 2024.

(e) Launched 5 November 2024.

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 2025

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 25 North Wall Quay, Dublin, Ireland D01 H104. 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 (“WTIre”) are wholly owned subsidiaries of WisdomTree Europe Holdings Limited. WisdomTree UK Limited (“WTUK”) 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 2025, the ICAV comprised 41 active sub-funds, (collectively the “Sub-Funds” or each individually a “Sub-Fund”), (31 December 2024: 33 active sub-funds). During the financial year, Wisdom Tree Strategic Metals UCITS ETF, WisdomTree Global Quality Growth UCITS ETF, WisdomTree Europe Defence UCITS ETF, WisdomTree Uranium and Nuclear Energy UCITS ETF, WisdomTree Quantum Computing UCITS ETF, WisdomTree Global Ex-USA Quality Dividend Growth UCITS ETF, WisdomTree Eurozone Efficient Core UCITS ETF, WisdomTree Europe Value UCITS ETF, WisdomTree Global Value UCITS ETF and WisdomTree US Value UCITS ETF were launched, and WisdomTree Recycling UCITS ETF and WisdomTree Global Automotive Innovators UCITS ETF were terminated.

2. Basis of Preparation

The financial statements have been prepared in accordance with International Financial Reporting Standards Accounting 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 Irish Collective Asset-Management Acts 2015-2020 (the “ICAV Act”) 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 2025

There are no standards, amendments to standards or interpretations that are effective for annual periods beginning on 1 January 2025 that have a material effect on the financial statements of the ICAV.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

2. Basis of Preparation (continued)

New standards, amendments and interpretations issued but not effective for the financial year beginning 1 January 2025 and not early adopted

A number of new standards, amendments to standards and interpretations are effective for annual periods beginning after 1 January 2026, and have not been early adopted in preparing these financial statements. The ICAV's assessment of the impact of these new standards and amendments is set out below:

- a) Amendments to the Classification and Measurement of Financial Instruments – Amendments to IFRS 9 and IFRS 7 (effective for annual periods beginning on or after 1 January 2026)

The IASB issued targeted amendments to IFRS 9 and IFRS 7 to respond to recent questions arising in practice, and to include new requirements not only for financial institutions but also for corporate entities. Among other amendments, the IASB clarified the date of recognition and derecognition of some financial assets and liabilities, with a new exception for some financial liabilities settled through an electronic cash transfer system.

- b) IFRS 18 Presentation and Disclosure in Financial Statements (effective for annual periods beginning on or after 1 January 2027)

The IASB issued the new standard on presentation and disclosure in financial statements, which replaces IAS 1, with a focus on updates to the statement of profit or loss.

The key new concepts introduced in IFRS 18 relate to:

- the structure of the statement of profit or loss with defined subtotals;
 - the requirement to determine the most useful structured summary for presenting expenses in the statement of profit or loss;
 - required disclosures in a single note within the financial statements for certain profit or loss performance measures that are reported outside an entity's financial statements (that is, management-defined performance measures);
- and
- enhanced principles on aggregation and disaggregation which apply to the primary financial statements and notes in general.

The ICAV is currently still assessing the effect of the forthcoming standard and amendments.

No other new standards or amendments to standards are expected to have a material effect on the financial statements of the Fund.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

3. Material 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:

- (c) It is acquired or incurred principally for the purpose of selling or repurchasing it in the near term
or
- (d) 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
- (e) It is a derivative (except for a derivative that is a financial guarantee contract or a designated and effective hedging instrument)

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.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

3. Material Accounting Policies (continued)

3.1 *Financial assets and financial liabilities (continued)*

(a) *Classification (continued)*

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.

(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 the probability of default is close to zero. As a result, no loss allowance has been recognised based on a 12 month expected credit losses as any impairment would be wholly insignificant to the Sub-Funds.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

3. Material Accounting Policies (continued)

3.1 *Financial assets and financial liabilities (continued)*

(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.

(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 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.

Where investments comprise bonds or notes, such assets shall be valued at the closing mid-market price on the main market on which these assets are traded or admitted for trading plus any interest accrued thereon from the date which they were acquired.

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.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

3. Material Accounting Policies (continued)

3.1 *Financial assets and financial liabilities (continued)*

(f) *Fair value estimation (continued)*

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 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 financial year ended 31 December 2025 and 31 December 2024.

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.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

3. Material Accounting Policies (continued)

3.2 Foreign Currency (continued)

(a) Transactions and balances (continued)

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.

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.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

3. Material Accounting Policies (continued)

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.

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.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

3. Material Accounting Policies (continued)

3.12 *Significant Accounting Estimates and Judgements (continued)*

Fair value measurement of financial derivative instruments (FDIs) and securities not quoted in active market.

The Sub-Funds hold financial instruments that are not quoted in active markets, including FDIs. Fair value of such instruments is determined using valuation techniques and may be determined using reputable pricing sources (such as pricing agencies) or indicative prices from market makers. Broker quotes as obtained from the pricing sources may be indicative and not executable or binding. Where no market data is available, the ICAV may value positions using its own models, which are usually based on valuation methods and techniques generally recognised as standard within the industry. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. The judgements include considerations of liquidity and model inputs such as credit risk (both own and counterparty's), correlation and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments. The models used to determine fair values are validated and periodically reviewed by experienced personnel of the Investment Manager, independent of the party that created them. Models use observable data, to the extent practicable. However, areas such as credit risk (both own and counterparty), volatilities and correlations require the Investment Manager to make estimates. Changes in assumptions about these factors could affect the reported fair values of financial instruments. The Sub-Funds consider observable data to be market data that is readily available, regularly distributed and updated, reliable and verifiable, not proprietary, and provided by independent sources that are actively involved in the relevant market. Refer to Note 3.1(f) for further information about the fair value measurement of the Sub-Funds' financial instruments.

3.13 *Going Concern*

After making enquiries, the Directors have a reasonable expectation that the ICAV has adequate resources to continue in operational existence for the foreseeable future. To the extent operating expenses exceed TER 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 the ICAV's ability to continue as a going concern. During the financial year, WisdomTree Recycling UCITS ETF and WisdomTree Global Automotive Innovators UCITS ETF were terminated.

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.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

3. Material Accounting Policies (continued)

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 Attributable to Holders of Redeemable Participating Shares, 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 2025

	<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			
Realised gain on investment activities	9,512,942	2,230,201	2,013,362
Unrealised gain on investment activities	3,059,316	9,731,523	4,879,470
	<u>12,572,258</u>	<u>11,961,724</u>	<u>6,892,832</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			
Realised gain on investment activities	6,653,754	2,822,441	47,166,505
Unrealised gain on investment activities	15,947,702	1,724,795	59,079,453
	<u>22,601,456</u>	<u>4,547,236</u>	<u>106,245,958</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

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

Financial year ended 31 December 2025 (continued)

	<i>WisdomTree Europe Equity UCITS ETF USD</i>	<i>WisdomTree Enhanced Commodity UCITS ETF USD</i>	<i>WisdomTree US Quality Dividend Growth UCITS ETF USD</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	–	12,549,051	–
Realised gain on investment activities	2,014,153	29,879,708	32,285,678
Unrealised gain on investment activities	14,699,379	6,969,655	47,437,728
	<u>16,713,532</u>	<u>49,398,414</u>	<u>79,723,406</u>

	<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>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	–	–	25,475,138
Realised gain on investment activities	73,986,710	1,159,229	16,515,490
Unrealised gain on investment activities	141,745,815	3,320,189	27,521,243
	<u>215,732,525</u>	<u>4,479,418</u>	<u>69,511,871</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	–	11,828,947	–
Realised gain on investment activities	135,673,950	34,077	6,700,867
Unrealised gain/(loss) on investment activities	56,074,147	(61,874)	(26,065,764)
	<u>191,748,097</u>	<u>11,801,150</u>	<u>(19,364,897)</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

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

Financial year ended 31 December 2025 (continued)

	<i>WisdomTree Battery Solutions UCITS ETF USD</i>	<i>WisdomTree Cybersecurity UCITS ETF USD</i>	<i>WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF USD</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	–	–	8,131,146
Realised gain on investment activities	36,066,545	28,114,344	46,633,871
Unrealised gain/(loss) on investment activities	36,644,938	(40,562,410)	22,839,888
	<u>72,711,483</u>	<u>(12,448,066)</u>	<u>77,604,905</u>

	<i>WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF USD</i>	<i>WisdomTree Broad Commodities UCITS ETF USD</i>	<i>WisdomTree BioRevolution UCITS ETF USD</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	–	9,541,847	–
Realised gain on investment activities	340,377	19,941,688	233,623
Unrealised gain on investment activities	2,528,849	14,778,377	1,164,267
	<u>2,869,226</u>	<u>44,261,912</u>	<u>1,397,890</u>

	<i>WisdomTree New Economy Real Estate UCITS ETF USD</i>	<i>WisdomTree Recycling UCITS ETF^(a) USD</i>	<i>WisdomTree Blockchain UCITS ETF USD</i>
Net gain/(loss) on investment activities			
Realised gain/(loss) on investment activities	1,167,970	(61,352)	6,377,749
Unrealised gain on investment activities	362,284	356,885	885,000
	<u>1,530,254</u>	<u>295,533</u>	<u>7,262,749</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

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

Financial year ended 31 December 2025 (continued)

	<i>WisdomTree Global Automotive Innovators UCITS ETF^(a) USD</i>	<i>WisdomTree Renewable Energy UCITS ETF USD</i>	<i>WisdomTree US Efficient Core UCITS ETF USD</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	–	–	65,424
Realised gain on investment activities	621,657	918,742	751,842
Unrealised (loss)/gain on investment activities	(180,512)	737,004	2,805,362
	<u>441,145</u>	<u>1,655,746</u>	<u>3,622,628</u>

	<i>WisdomTree UK Quality Dividend Growth UCITS ETF GBP</i>	<i>WisdomTree Megatrends UCITS ETF USD</i>	<i>WisdomTree Strategic Metals and Rare Earth Miners UCITS ETF USD</i>
Net gain/(loss) on investment activities			
Realised gain on investment activities	339,359	2,079,878	4,091,813
Unrealised gain on investment activities	394,448	3,493,960	31,923,161
	<u>733,807</u>	<u>5,573,838</u>	<u>36,014,974</u>

	<i>WisdomTree US Quality Growth UCITS ETF USD</i>	<i>WisdomTree Global Sustainable Equity UCITS ETF USD</i>	<i>WisdomTree Global Efficient Core UCITS ETF USD</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	–	–	59,126
Realised gain on investment activities	1,493,229	794,189	684,816
Unrealised gain on investment activities	3,853,382	50,323,694	4,844,992
	<u>5,346,611</u>	<u>51,117,883</u>	<u>5,588,934</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

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

Financial year ended 31 December 2025 (continued)

	<i>WisdomTree Strategic Metals UCITS ETF^(b) USD</i>	<i>WisdomTree Global Quality Growth UCITS ETF^(c) USD</i>	<i>WisdomTree Europe Defence UCITS ETF^(d) EUR</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	164,398	–	–
Realised gain on investment activities	908,242	29,743	41,745,144
Unrealised gain on investment activities	651,747	186,149	97,154,614
	<u>1,724,387</u>	<u>215,892</u>	<u>138,899,758</u>

	<i>WisdomTree Uranium and Nuclear Energy UCITS ETF^(d) USD</i>	<i>WisdomTree Quantum Computing UCITS ETF^(e) USD</i>	<i>WisdomTree Global Ex-USA Quality Dividend Growth UCITS ETF^(f) EUR</i>
Net gain/(loss) on investment activities			
Realised gain/(loss) on investment activities	6,004,002	(5,961,117)	14,015
Unrealised (loss)/gain on investment activities	(2,288,758)	(6,267,412)	266,457
	<u>3,715,244</u>	<u>(12,228,529)</u>	<u>280,472</u>

	<i>WisdomTree Eurozone Efficient Core UCITS ETF^(g) EUR</i>	<i>WisdomTree Europe Value UCITS ETF^(h) EUR</i>	<i>WisdomTree Global Value UCITS ETF^(h) USD</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	317	–	–
Realised gain on investment activities	1,687	1,544	605
Unrealised gain on investment activities	39,575	9,083	14,621
	<u>41,579</u>	<u>10,627</u>	<u>15,226</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

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

Financial year ended 31 December 2025 (continued)

	<i>WisdomTree US Value UCITS ETF^(h) USD</i>
Net gain/(loss) on investment activities	
Realised gain on investment activities	31
Unrealised gain on investment activities	3,269
	<u>3,300</u>

- (a) Terminated 25 November 2025.
 (b) Launched 7 January 2025.
 (c) Launched 19 February 2025.
 (d) Launched 4 March 2025.
 (e) Launched 27 August 2025.
 (f) Launched 17 September 2025.
 (g) Launched 30 September 2025.
 (h) Launched 3 December 2025.

Financial year ended 31 December 2024

	<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			
Realised gain on investment activities	7,682,835	43,824	2,792,622
Unrealised gain/(loss) on investment activities	2,151,360	(1,253,113)	(1,590,078)
	<u>9,834,195</u>	<u>(1,209,289)</u>	<u>1,202,544</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			
Realised gain on investment activities	11,301,409	2,236,579	36,124,858
Unrealised (loss)/gain on investment activities	(12,358,408)	(2,133,241)	8,443,017
	<u>(1,056,999)</u>	<u>103,338</u>	<u>44,567,875</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

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

Financial year ended 31 December 2024 (continued)

	<i>WisdomTree Europe Equity UCITS ETF USD</i>	<i>WisdomTree UK Equity Income UCITS ETF^(a) 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	–	–	21,173,562
Realised gain/(loss) on investment activities	3,972,894	1,476,370	(21,726,862)
Unrealised (loss)/gain on investment activities	(3,683,671)	(679,487)	12,363,934
	<u>289,223</u>	<u>796,883</u>	<u>11,810,634</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			
Realised gain on investment activities	79,399,504	124,963,942	1,604,812
Unrealised gain/(loss) on investment activities	9,740,506	(21,090,924)	(3,904,002)
	<u>89,140,010</u>	<u>103,873,018</u>	<u>(2,299,190)</u>

	<i>WisdomTree ATI CoCo Bond UCITS ETF USD</i>	<i>WisdomTree Artificial Intelligence UCITS ETF USD</i>	<i>WisdomTree USD Floating Rate Treasury Bond UCITS ETF USD</i>
Net gain/(loss) on investment activities			
Interest income from financial assets at fair value through profit or loss	15,318,132	–	14,475,153
Realised (loss)/gain on investment activities	(5,013,728)	19,820,358	3,312
Unrealised gain on investment activities	1,430,289	54,485,090	323,179
	<u>11,734,693</u>	<u>74,305,448</u>	<u>14,801,644</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

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

Financial year ended 31 December 2024 (continued)

	<i>WisdomTree Cloud Computing UCITS ETF USD</i>	<i>WisdomTree Battery Solutions UCITS ETF USD</i>	<i>WisdomTree Cybersecurity UCITS ETF USD</i>
Net gain/(loss) on investment activities			
Realised gain/(loss) on investment activities	4,923,321	(33,443,173)	12,981,386
Unrealised gain on investment activities	17,706,500	2,543,012	7,014,343
	<u>22,629,821</u>	<u>(30,900,161)</u>	<u>19,995,729</u>

	<i>WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF USD</i>	<i>WisdomTree Emerging Markets ex-State-Owned Enterprises 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	8,995,353	–	10,636,532
Realised (loss)/gain on investment activities	(13,328,329)	147,510	(17,142,256)
Unrealised (loss)/gain on investment activities	(6,433,855)	258,051	19,831,566
	<u>(10,766,831)</u>	<u>405,561</u>	<u>13,325,842</u>

	<i>WisdomTree BioRevolution UCITS ETF USD</i>	<i>WisdomTree New Economy Real Estate UCITS ETF USD</i>	<i>WisdomTree Recycling UCITS ETF USD</i>
Net gain/(loss) on investment activities			
Realised (loss)/gain on investment activities	(215,163)	124,882	(299,816)
Unrealised (loss)/gain on investment activities	(384,356)	(370,623)	13,263
	<u>(599,519)</u>	<u>(245,741)</u>	<u>(286,553)</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

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

Financial year ended 31 December 2024 (continued)

	<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			
Realised gain/(loss) on investment activities	1,367,359	32,431	(64,822)
Unrealised (loss)/gain on investment activities	(551,867)	18,609	(235,665)
	<u>815,492</u>	<u>51,040</u>	<u>(300,487)</u>

	<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	24,007	–	–
Realised gain on investment activities	135,269	4,858	3,700,698
Unrealised gain/(loss) on investment activities	1,521,585	(140,926)	168,458
	<u>1,680,861</u>	<u>(136,068)</u>	<u>3,869,156</u>

	<i>WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF^(b) USD</i>	<i>WisdomTree US Quality Growth UCITS ETF^(c) USD</i>	<i>WisdomTree Global Sustainable Equity UCITS ETF^(d) USD</i>
Net gain/(loss) on investment activities			
Realised (loss)/gain on investment activities	(25,826)	52,443	2,122,651
Unrealised (loss)/gain on investment activities	(204,169)	899,936	(2,309,249)
	<u>(229,995)</u>	<u>952,379</u>	<u>(186,598)</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

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

Financial year ended 31 December 2024 (continued)

	<i>WisdomTree Global Efficient Core UCITS ETF^(e) USD</i>
Net gain/(loss) on investment activities	
Interest income from financial assets at fair value through profit or loss	1,174
Realised gain on investment activities	8,498
Unrealised loss on investment activities	(154,232)
	<u>(144,560)</u>

(a) Revoked 25 October 2024 and merged into WisdomTree UK Quality Dividend Growth UCITS ETF.

(b) Launched 3 April 2024.

(c) Launched 16 April 2024.

(d) Launched 5 June 2024.

(e) Launched 5 November 2024.

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 2025 and 31 December 2024, there were 2 subscriber shares in issue at EUR 1 each. The subscriber shares are held by WisdomTree UK Limited (“WTUK”) 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 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.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

5. Share Capital (continued)

For the financial year ended 31 December 2025

WisdomTree US Equity Income UCITS ETF

	<i>DHS USD</i>	<i>DHSA USD Acc</i>	<i>DHSG GBP Hedged Acc</i>	<i>DHSF EUR Hedged Acc</i>	<i>Total</i>
Balance at beginning of financial year	1,765,330	1,794,999	32,218	35,263	3,627,810
Shares issued	1,217,118	1,533,437	32,914	116,208	2,899,677
Shares redeemed	(822,651)	(614,569)	(21,244)	(113,466)	(1,571,930)
Balance at end of financial year	<u>2,159,797</u>	<u>2,713,867</u>	<u>43,888</u>	<u>38,005</u>	<u>4,955,557</u>
Value of Share Transactions	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	31,104,691	47,133,661	767,302	2,754,813	81,760,467
Income Equalisation - Subscriptions	232,698	9,259,927	192,800	615,608	10,301,033
Payments for shares redeemed	(20,868,182)	(19,413,680)	(640,634)	(2,742,344)	(43,664,840)
Income Equalisation - Redemptions	<u>73,360</u>	<u>3,768,801</u>	<u>127,439</u>	<u>625,734</u>	<u>4,595,334</u>

WisdomTree Europe Equity Income UCITS ETF

	<i>EEI EUR</i>	<i>EEIA EUR Acc</i>	<i>Total</i>
Balance at beginning of financial year	2,655,643	183,089	2,838,732
Shares issued	4,733,710	960,293	5,694,003
Shares redeemed	(456,347)	(369,552)	(825,899)
Balance at end of financial year	<u>6,933,006</u>	<u>773,830</u>	<u>7,706,836</u>
Value of Share Transactions	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
Proceeds from shares issued	63,644,670	21,535,423	85,180,093
Income Equalisation - Subscriptions	927,348	6,400,893	7,328,241
Payments for shares redeemed	(6,059,972)	(8,126,263)	(14,186,235)
Income Equalisation - Redemptions	<u>44,110</u>	<u>2,128,899</u>	<u>2,173,009</u>

WisdomTree Europe SmallCap Dividend UCITS ETF

	<i>DFE EUR</i>	<i>DFEA EUR Acc</i>	<i>Total</i>
Balance at beginning of financial year	1,502,677	1,281,392	2,784,069
Shares issued	601,350	371,900	973,250
Shares redeemed	(35,038)	(237,135)	(272,173)
Balance at end of financial year	<u>2,068,989</u>	<u>1,416,157</u>	<u>3,485,146</u>
Value of Share Transactions	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
Proceeds from shares issued	11,903,125	7,676,720	19,579,845
Income Equalisation - Subscriptions	135,977	1,709,488	1,845,465
Payments for shares redeemed	(663,856)	(5,230,113)	(5,893,969)
Income Equalisation - Redemptions	<u>3,913</u>	<u>1,195,319</u>	<u>1,199,232</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

5. Share Capital (continued)

For the financial year ended 31 December 2025 (continued)

WisdomTree Emerging Markets Equity Income UCITS ETF

	<i>DEM USD</i>	<i>DEM USD Acc</i>	<i>Total</i>
Balance at beginning of financial year	9,074,862	778,102	9,852,964
Shares issued	2,680,379	839,306	3,519,685
Shares redeemed	(1,996,814)	(24,691)	(2,021,505)
Balance at end of financial year	<u>9,758,427</u>	<u>1,592,717</u>	<u>11,351,144</u>

	<i>USD</i>	<i>USD</i>	<i>USD</i>
Value of Share Transactions			
Proceeds from shares issued	43,054,318	25,265,404	68,319,722
Income Equalisation - Subscriptions	516,735	8,269,782	8,786,517
Payments for shares redeemed	(30,229,045)	(708,821)	(30,937,866)
Income Equalisation - Redemptions	<u>182,263</u>	<u>234,986</u>	<u>417,249</u>

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

	<i>DGSE USD</i>
Balance at beginning of financial year	1,630,000
Shares issued	125,000
Shares redeemed	(70,000)
Balance at end of financial year	<u>1,685,000</u>

	<i>USD</i>
Value of Share Transactions	
Proceeds from shares issued	2,388,088
Income Equalisation - Subscriptions	12,100
Payments for shares redeemed	(1,541,743)
Income Equalisation - Redemptions	<u>–</u>

WisdomTree Japan Equity UCITS ETF

	<i>DXJ USD</i>	<i>DXJA USD</i>	<i>DXJP GBP</i>	<i>DXJD CHF</i>	<i>DXJF EUR</i>
	<i>Hedged</i>	<i>Hedged Acc</i>	<i>Hedged</i>	<i>Hedged Acc</i>	<i>Hedged Acc</i>
Balance at beginning of financial year	2,227,125	1,528,410	771,677	313,858	797,981
Shares issued	650,275	404,490	81,747	374,712	1,641,339
Shares redeemed	(836,284)	(397,837)	(117,290)	(372,891)	(493,281)
Balance at end of financial year	<u>2,041,116</u>	<u>1,535,063</u>	<u>736,134</u>	<u>315,679</u>	<u>1,946,039</u>

	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
Value of Share Transactions					
Proceeds from shares issued	25,315,591	20,763,907	2,318,741	20,791,921	79,216,024
Income Equalisation - Subscriptions	172,310	1,560,453	17,482	1,824,880	6,744,194
Payments for shares redeemed	(33,052,987)	(19,785,239)	(2,979,813)	(18,369,391)	(22,130,499)
Income Equalisation - Redemptions	<u>105,754</u>	<u>1,528,981</u>	<u>10,867</u>	<u>1,716,822</u>	<u>1,920,051</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

5. Share Capital (continued)

For the financial year ended 31 December 2025 (continued)

WisdomTree Japan Equity UCITS ETF (continued)

	<i>DXJZ USD Acc</i>	<i>Total</i>
Balance at beginning of financial year	4,888,461	10,527,512
Shares issued	2,891,111	6,043,674
Shares redeemed	(1,877,333)	(4,094,916)
Balance at end of financial year	<u>5,902,239</u>	<u>12,476,270</u>

	<i>USD</i>	<i>USD</i>
Value of Share Transactions		
Proceeds from shares issued	96,786,860	245,193,044
Income Equalisation - Subscriptions	10,491,008	20,810,327
Payments for shares redeemed	(64,099,219)	(160,417,148)
Income Equalisation - Redemptions	<u>8,035,197</u>	<u>13,317,672</u>

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	888,472	925,240	132,327	95,208	356,411	2,397,658
Shares issued	162,700	316,829	–	81,708	149,607	710,844
Shares redeemed	(84,477)	(215,669)	–	(33,067)	(80,143)	(413,356)
Balance at end of financial year	<u>966,695</u>	<u>1,026,400</u>	<u>132,327</u>	<u>143,849</u>	<u>425,875</u>	<u>2,695,146</u>

	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
Value of Share Transactions						
Proceeds from shares issued	8,776,631	7,191,352	–	2,288,907	4,312,907	22,569,797
Income Equalisation - Subscriptions	17,359	1,394,809	–	365,872	755,019	2,533,059
Payments for shares redeemed	(4,608,287)	(5,703,292)	–	(1,024,965)	(2,362,691)	(13,699,235)
Income Equalisation - Redemptions	<u>7,205</u>	<u>1,092,073</u>	<u>–</u>	<u>152,491</u>	<u>332,704</u>	<u>1,584,473</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	7,601,448	9,312,971	2,646,207	1,470,000	355,000	21,385,626
Shares issued	337,000	5,480,988	625,000	177,000	175,000	6,794,988
Shares redeemed	(1,793,752)	(4,280,000)	(676,123)	(585,000)	(150,000)	(7,484,875)
Balance at end of financial year	<u>6,144,696</u>	<u>10,513,959</u>	<u>2,595,084</u>	<u>1,062,000</u>	<u>380,000</u>	<u>20,695,739</u>

	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
Value of Share Transactions						
Proceeds from shares issued	4,610,816	89,009,437	8,902,962	2,662,678	2,650,895	107,836,788
Income Equalisation - Subscriptions	84,457	13,773,831	2,274,060	300,235	271,808	16,704,391
Payments for shares redeemed	(24,494,969)	(69,093,390)	(9,704,693)	(7,761,960)	(2,026,864)	(113,081,876)
Income Equalisation - Redemptions	<u>451,360</u>	<u>10,981,842</u>	<u>2,525,193</u>	<u>900,018</u>	<u>201,864</u>	<u>15,060,277</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

5. Share Capital (continued)

For the financial year ended 31 December 2025 (continued)

WisdomTree US Quality Dividend Growth UCITS ETF

	<i>DGRW USD</i>	<i>DGRA USD Acc</i>	<i>DGRE EUR Hedged Acc</i>	<i>DGRB GBP Hedged</i>	<i>Total</i>
Balance at beginning of financial year	3,067,079	9,061,849	144,063	67,729	12,340,720
Shares issued	1,728,428	4,370,009	2,004,547	4,000	8,106,984
Shares redeemed	(946,949)	(1,421,919)	(530,861)	(23,887)	(2,923,616)
Balance at end of financial year	<u>3,848,558</u>	<u>12,009,939</u>	<u>1,617,749</u>	<u>47,842</u>	<u>17,524,088</u>
Value of Share Transactions	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	73,479,957	220,915,483	41,281,265	107,021	335,783,726
Income Equalisation - Subscriptions	125,260	18,603,200	943,056	–	19,671,516
Payments for shares redeemed	(40,381,201)	(68,860,186)	(12,178,299)	(639,100)	(122,058,786)
Income Equalisation - Redemptions	<u>115,136</u>	<u>5,644,859</u>	<u>279,521</u>	<u>1,480</u>	<u>6,040,996</u>

WisdomTree Global Quality Dividend Growth UCITS ETF

	<i>GGRW USD</i>	<i>GGRA USD Acc</i>	<i>GGRE EUR Hedged Acc</i>	<i>GGRB GBP Hedged</i>	<i>GGRI USD (Inst)</i>	<i>Total</i>
Balance at beginning of financial year	11,023,940	18,691,697	256,023	61,678	66,381	30,099,719
Shares issued	332,071	3,013,991	515,831	83,358	8,703	3,953,954
Shares redeemed	(2,604,922)	(5,815,847)	(357,633)	(52,990)	(27,062)	(8,858,454)
Balance at end of financial year	<u>8,751,089</u>	<u>15,889,841</u>	<u>414,221</u>	<u>92,046</u>	<u>48,022</u>	<u>25,195,219</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	11,446,406	125,567,228	10,443,610	1,747,408	103,203,439	252,408,091
Income Equalisation - Subscriptions	20,602	9,066,802	222,626	9,079	47,937	9,367,046
Payments for shares redeemed	(91,031,835)	(242,502,903)	(7,586,626)	(1,343,014)	(291,525,342)	(633,989,720)
Income Equalisation - Redemptions	<u>110,894</u>	<u>19,165,112</u>	<u>185,030</u>	<u>7,058</u>	<u>593,702</u>	<u>20,061,796</u>

WisdomTree Eurozone Quality Dividend Growth UCITS ETF

	<i>EGRW EUR</i>	<i>EGRA EUR Acc</i>	<i>Total</i>
Balance at beginning of financial year	363,022	1,642,687	2,005,709
Shares issued	33,355	11,564	44,919
Shares redeemed	(14,500)	(147,568)	(162,068)
Balance at end of financial year	<u>381,877</u>	<u>1,506,683</u>	<u>1,888,560</u>
Value of Share Transactions	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
Proceeds from shares issued	669,711	295,939	965,650
Income Equalisation - Subscriptions	4,188	38,553	42,741
Payments for shares redeemed	(295,935)	(3,833,691)	(4,129,626)
Income Equalisation - Redemptions	<u>460,683</u>	<u>457,710</u>	<u>918,393</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

5. Share Capital (continued)

For the financial year ended 31 December 2025 (continued)

WisdomTree AT1 CoCo Bond UCITS ETF

	CCBO USD	COCB USD Acc	CODO USD Hedged	COBO EUR Hedged	COGO GBP Hedged
Balance at beginning of financial year	638,392	63,434	77,525	2,214,989	111,059
Shares issued	735,896	395,130	21,903	2,168,257	20,497
Shares redeemed	(849,438)	(320,841)	(24,086)	(451,218)	(60,969)
Balance at end of financial year	<u>524,850</u>	<u>137,723</u>	<u>75,342</u>	<u>3,932,028</u>	<u>70,587</u>
Value of Share Transactions	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	67,769,090	52,657,026	2,125,176	207,016,687	2,269,172
Income Equalisation - Subscriptions	399,567	13,779,404	35,004	2,079,287	47,899
Payments for shares redeemed	(76,677,876)	(42,965,542)	(2,346,929)	(43,533,932)	(6,991,087)
Income Equalisation - Redemptions	<u>1,261,038</u>	<u>10,536,202</u>	<u>28,997</u>	<u>518,675</u>	<u>44,731</u>

WisdomTree AT1 CoCo Bond UCITS ETF

	COBA EUR Hedged Acc ^(a)	Total
Balance at beginning of financial year	–	3,105,399
Shares issued	87,302	3,428,985
Shares redeemed	(15,221)	(1,721,773)
Balance at end of financial year	<u>72,081</u>	<u>4,812,611</u>
Value of Share Transactions	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	8,782,208	340,619,359
Income Equalisation - Subscriptions	321,409	16,662,571
Payments for shares redeemed	(1,474,843)	(173,990,209)
Income Equalisation - Redemptions	<u>56,310</u>	<u>12,445,953</u>

WisdomTree Artificial Intelligence UCITS ETF

	WTAI USD Acc
Balance at beginning of financial year	11,462,630
Shares issued	1,554,000
Shares redeemed	(1,285,000)
Balance at end of financial year	<u>11,731,630</u>
Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	113,418,939
Income Equalisation - Subscriptions	993,057
Payments for shares redeemed	(96,105,755)
Income Equalisation - Redemptions	<u>810,485</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

5. Share Capital (continued)

For the financial year ended 31 December 2025 (continued)

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	488,313	4,256,527	4,744,840
Shares issued	441,848	1,379,077	1,820,925
Shares redeemed	(389,718)	(1,606,730)	(1,996,448)
Balance at end of financial year	540,443	4,028,874	4,569,317

	<i>USD</i>	<i>USD</i>	<i>USD</i>
Value of Share Transactions			
Proceeds from shares issued	22,333,864	80,969,713	103,303,577
Income Equalisation - Subscriptions	151,578	8,264,607	8,416,185
Payments for shares redeemed	(19,702,912)	(94,682,867)	(114,385,779)
Income Equalisation - Redemptions	99,320	11,250,910	11,350,230

WisdomTree Cloud Computing UCITS ETF

	<i>WCLD USD Acc</i>
Balance at beginning of financial year	7,943,863
Shares issued	8,451,000
Shares redeemed	(9,547,900)
Balance at end of financial year	6,846,963

	<i>USD</i>
Value of Share Transactions	
Proceeds from shares issued	293,337,368
Income Equalisation - Subscriptions	-
Payments for shares redeemed	(329,995,104)
Income Equalisation - Redemptions	-

WisdomTree Battery Solutions UCITS ETF

	<i>VOLT USD Acc</i>
Balance at beginning of financial year	5,029,258
Shares issued	324,000
Shares redeemed	(1,995,000)
Balance at end of financial year	3,358,258

	<i>USD</i>
Value of Share Transactions	
Proceeds from shares issued	14,420,438
Income Equalisation - Subscriptions	665,261
Payments for shares redeemed	(83,303,035)
Income Equalisation - Redemptions	3,937,500

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

5. Share Capital (continued)

For the financial year ended 31 December 2025 (continued)

WisdomTree Cybersecurity UCITS ETF

	<i>WCBR USD Acc</i>
Balance at beginning of financial year	8,218,520
Shares issued	6,465,000
Shares redeemed	(3,136,000)
Balance at end of financial year	<u>11,547,520</u>

Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	192,139,482
Income Equalisation - Subscriptions	–
Payments for shares redeemed	(91,146,234)
Income Equalisation - Redemptions	<u>–</u>

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF

	<i>EXAG EUR</i>	<i>WXAG USD Acc</i>	<i>Total</i>
	<i>Hedged Acc</i>		
Balance at beginning of financial year	12,844,636	3,530,751	16,375,387
Shares issued	5,730,079	2,622,813	8,352,892
Shares redeemed	(3,100,000)	(3,312,577)	(6,412,577)
Balance at end of financial year	<u>15,474,715</u>	<u>2,840,987</u>	<u>18,315,702</u>

Value of Share Transactions	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	75,927,753	34,737,686	110,665,439
Income Equalisation - Subscriptions	2,273,677	4,600,260	(6,873,937)
Payments for shares redeemed	(39,892,055)	(39,467,213)	(79,359,268)
Income Equalisation - Redemptions	<u>623,210</u>	<u>3,245,848</u>	<u>3,869,058</u>

WisdomTree Emerging Markets ex-State Owned Enterprises UCITS ETF

	<i>XSOE USD Acc</i>
Balance at beginning of financial year	580,000
Shares issued	–
Shares redeemed	(60,000)
Balance at end of financial year	<u>520,000</u>

Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	–
Income Equalisation - Subscriptions	–
Payments for shares redeemed	(1,158,474)
Income Equalisation - Redemptions	<u>64,782</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

5. Share Capital (continued)

For the financial year ended 31 December 2025 (continued)

WisdomTree Broad Commodities UCITS ETF

	<i>PCOM USD Acc</i>
Balance at beginning of financial year	24,175,000
Shares issued	6,120,000
Shares redeemed	(5,200,000)
Balance at end of financial year	<u>25,095,000</u>

Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	72,349,623
Income Equalisation - Subscriptions	5,224,091
Payments for shares redeemed	(61,177,229)
Income Equalisation - Redemptions	<u>4,197,393</u>

WisdomTree BioRevolution UCITS ETF

	<i>WDNA USD Acc</i>
Balance at beginning of financial year	222,000
Shares issued	453,000
Shares redeemed	(184,000)
Balance at end of financial year	<u>491,000</u>

Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	7,790,330
Income Equalisation - Subscriptions	68,568
Payments for shares redeemed	(3,296,674)
Income Equalisation - Redemptions	<u>26,273</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	144,642	65,424	210,066
Shares issued	208,413	131,890	340,303
Shares redeemed	(99,306)	(65,529)	(164,835)
Balance at end of financial year	<u>253,749</u>	<u>131,785</u>	<u>385,534</u>

Value of Share Transactions	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	5,036,362	3,384,130	8,420,492
Income Equalisation - Subscriptions	289,315	18,674	307,989
Payments for shares redeemed	(2,470,371)	(1,579,584)	(4,049,955)
Income Equalisation - Redemptions	<u>143,168</u>	<u>8,802</u>	<u>151,970</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

5. Share Capital (continued)

For the financial year ended 31 December 2025 (continued)

WisdomTree Recycling UCITS ETF

Balance at beginning of financial year	<i>WRCY USD Acc</i> 150,000
Shares issued	50,000
Shares redeemed	(200,000)
Balance at end of financial year	<u><u>–</u></u>

Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	817,229
Income Equalisation - Subscriptions	16,102
Payments for shares redeemed	(3,490,897)
Income Equalisation - Redemptions	<u><u>17,067</u></u>

WisdomTree Blockchain UCITS ETF

Balance at beginning of financial year	<i>WBLK USD Acc</i> 639,500
Shares issued	815,000
Shares redeemed	(510,000)
Balance at end of financial year	<u><u>944,500</u></u>

Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	39,220,244
Income Equalisation - Subscriptions	–
Payments for shares redeemed	(24,468,883)
Income Equalisation - Redemptions	<u><u>–</u></u>

WisdomTree Global Automotive Innovators UCITS ETF

Balance at beginning of financial year	<i>WCAR USD Acc</i> 60,000
Shares issued	210,000
Shares redeemed	(270,000)
Balance at end of financial year	<u><u>–</u></u>

Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	7,284,461
Income Equalisation - Subscriptions	362,782
Payments for shares redeemed	(9,718,053)
Income Equalisation - Redemptions	<u><u>414,534</u></u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

5. Share Capital (continued)

For the financial year ended 31 December 2025 (continued)

WisdomTree Renewable Energy UCITS ETF

	<i>WRNW USD Acc</i>
Balance at beginning of financial year	90,000
Shares issued	570,000
Shares redeemed	(90,000)
Balance at end of financial year	<u>570,000</u>

Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	14,813,618
Income Equalisation - Subscriptions	235,284
Payments for shares redeemed	(2,395,074)
Income Equalisation - Redemptions	<u>37,994</u>

WisdomTree US Efficient Core UCITS ETF

	<i>NTSX USD Acc</i>
Balance at beginning of financial year	646,000
Shares issued	76,000
Shares redeemed	(114,000)
Balance at end of financial year	<u>608,000</u>

Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	2,645,226
Income Equalisation - Subscriptions	32,520
Payments for shares redeemed	(4,130,299)
Income Equalisation - Redemptions	<u>70,990</u>

WisdomTree UK Quality Dividend Growth UCITS ETF

	<i>UGRW GBP</i>
Balance at beginning of financial year	417,631
Shares issued	–
Shares redeemed	(140,000)
Balance at end of financial year	<u>277,631</u>

Value of Share Transactions	<i>GBP</i>
Proceeds from shares issued	–
Income Equalisation - Subscriptions	–
Payments for shares redeemed	(4,144,820)
Income Equalisation - Redemptions	<u>15,883</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

5. Share Capital (continued)

For the financial year ended 31 December 2025 (continued)

WisdomTree Megatrends UCITS ETF

Balance at beginning of financial year	<i>WMGT USD Acc</i>
Shares issued	531,000
Shares redeemed	440,000
	(200,000)
Balance at end of financial year	<u>771,000</u>

Value of Share Transactions

	<i>USD</i>
Proceeds from shares issued	14,718,060
Income Equalisation - Subscriptions	68,990
Payments for shares redeemed	(6,856,370)
Income Equalisation - Redemptions	<u>35,879</u>

WisdomTree Strategic Metals and Rare Earth Miners UCITS ETF

Balance at beginning of financial year	<i>RARE USD Acc</i>
Shares issued	80,000
Shares redeemed	4,560,000
	(60,000)
Balance at end of financial year	<u>4,580,000</u>

Value of Share Transactions

	<i>USD</i>
Proceeds from shares issued	203,181,144
Income Equalisation - Subscriptions	757,913
Payments for shares redeemed	(2,901,132)
Income Equalisation - Redemptions	<u>7,399</u>

WisdomTree US Quality Growth UCITS ETF

Balance at beginning of financial year	<i>QGRW USD Acc</i>
Shares issued	420,000
Shares redeemed	680,000
	(340,000)
Balance at end of financial year	<u>760,000</u>

Value of Share Transactions

	<i>USD</i>
Proceeds from shares issued	21,524,316
Income Equalisation - Subscriptions	13,749
Payments for shares redeemed	(11,159,842)
Income Equalisation - Redemptions	<u>7,322</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

5. Share Capital (continued)

For the financial year ended 31 December 2025 (continued)

WisdomTree Global Sustainable Equity UCITS ETF

	<i>WSDG USD Acc</i>
Balance at beginning of financial year	12,809,000
Shares issued	1,559,000
Shares redeemed	(821,000)
Balance at end of financial year	<u>13,547,000</u>

	<i>USD</i>
Value of Share Transactions	
Proceeds from shares issued	40,872,496
Income Equalisation - Subscriptions	513,815
Payments for shares redeemed	(22,813,254)
Income Equalisation - Redemptions	<u>341,159</u>

WisdomTree Global Efficient Core UCITS ETF

	<i>NTSG USD Acc</i>
Balance at beginning of financial year	240,000
Shares issued	1,320,000
Shares redeemed	–
Balance at end of financial year	<u>1,560,000</u>

	<i>USD</i>
Value of Share Transactions	
Proceeds from shares issued	35,244,793
Income Equalisation - Subscriptions	270,737
Payments for shares redeemed	–
Income Equalisation - Redemptions	<u>–</u>

WisdomTree Strategic Metals UCITS ETF

	<i>WENU USD Acc^(d)</i>	<i>WENH EUR Hedged Acc^(d)</i>	<i>WENG GBP Hedged Acc^(d)</i>	<i>WENP GBP Hedged⁽ⁱ⁾</i>	<i>Total</i>
Balance at beginning of financial year	–	–	–	–	–
Shares issued	400,000	175,000	75,000	50,000	700,000
Shares redeemed	–	–	–	–	–
Balance at end of financial year	<u>400,000</u>	<u>175,000</u>	<u>75,000</u>	<u>50,000</u>	<u>700,000</u>

	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
Value of Share Transactions					
Proceeds from shares issued	4,593,551	2,223,190	1,080,309	657,198	8,554,248
Income Equalisation - Subscriptions	74,903	35,023	12,204	–	122,130
Payments for shares redeemed	–	–	–	–	–
Income Equalisation - Redemptions	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

5. Share Capital (continued)

For the financial year ended 31 December 2025 (continued)

WisdomTree Global Quality Growth UCITS ETF

	<i>WGRO USD</i> <i>Acc^(e)</i>
Balance at beginning of financial year	–
Shares issued	80,000
Shares redeemed	–
Balance at end of financial year	<u>80,000</u>

	<i>USD</i>
Value of Share Transactions	
Proceeds from shares issued	2,077,510
Income Equalisation - Subscriptions	2,743
Payments for shares redeemed	–
Income Equalisation - Redemptions	<u>–</u>

WisdomTree Europe Defence UCITS ETF

	<i>WDEF EUR</i> <i>Acc^(f)</i>
Balance at beginning of financial year	–
Shares issued	112,595,000
Shares redeemed	(805,000)
Balance at end of financial year	<u>111,790,000</u>

	<i>EUR</i>
Value of Share Transactions	
Proceeds from shares issued	3,199,414,366
Income Equalisation - Subscriptions	10,952,603
Payments for shares redeemed	(24,214,574)
Income Equalisation - Redemptions	<u>153,899</u>

WisdomTree Uranium and Nuclear Energy UCITS ETF

	<i>NCLR USD</i> <i>Acc^(f)</i>
Balance at beginning of financial year	–
Shares issued	3,265,000
Shares redeemed	(452,000)
Balance at end of financial year	<u>2,813,000</u>

	<i>USD</i>
Value of Share Transactions	
Proceeds from shares issued	157,396,831
Income Equalisation - Subscriptions	–
Payments for shares redeemed	(19,501,310)
Income Equalisation - Redemptions	<u>–</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

5. Share Capital (continued)

For the financial year ended 31 December 2025 (continued)

WisdomTree Quantum Computing UCITS ETF

	<i>WQTM USD</i> <i>Acc^(g)</i>
Balance at beginning of financial year	–
Shares issued	4,243,000
Shares redeemed	(1,440,000)
Balance at end of financial year	<u>2,803,000</u>

Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	138,149,593
Income Equalisation - Subscriptions	107,121
Payments for shares redeemed	(42,477,204)
Income Equalisation - Redemptions	<u>34,402</u>

WisdomTree Global Ex-USA Quality Dividend Growth UCITS ETF

	<i>XUSA EUR</i> <i>Acc^(h)</i>
Balance at beginning of financial year	–
Shares issued	426,000
Shares redeemed	–
Balance at end of financial year	<u>426,000</u>

Value of Share Transactions	<i>EUR</i>
Proceeds from shares issued	10,896,995
Income Equalisation - Subscriptions	49,482
Payments for shares redeemed	–
Income Equalisation - Redemptions	<u>–</u>

WisdomTree Eurozone Efficient Core UCITS ETF

	<i>NTSZ EUR Acc⁽ⁱ⁾</i>
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	<i>EUR</i>
Proceeds from shares issued	1,003,484
Income Equalisation - Subscriptions	–
Payments for shares redeemed	–
Income Equalisation - Redemptions	<u>–</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

5. Share Capital (continued)

For the financial year ended 31 December 2025 (continued)

WisdomTree Europe Value UCITS ETF

	<i>WTVU EUR</i> <i>Acc^(k)</i>
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

	<i>EUR</i>
Proceeds from shares issued	500,032
Income Equalisation - Subscriptions	–
Payments for shares redeemed	–
Income Equalisation - Redemptions	<u>–</u>

WisdomTree Global Value UCITS ETF

	<i>WTVG USD</i> <i>Acc^(k)</i>
Balance at beginning of financial year	–
Shares issued	30,000
Shares redeemed	–
Balance at end of financial year	<u>30,000</u>

Value of Share Transactions

	<i>USD</i>
Proceeds from shares issued	754,051
Income Equalisation - Subscriptions	–
Payments for shares redeemed	–
Income Equalisation - Redemptions	<u>–</u>

WisdomTree US Value UCITS ETF

	<i>WTVU USD</i> <i>Acc^(k)</i>
Balance at beginning of financial year	–
Shares issued	10,000
Shares redeemed	–
Balance at end of financial year	<u>10,000</u>

Value of Share Transactions

	<i>USD</i>
Proceeds from shares issued	252,256
Income Equalisation - Subscriptions	–
Payments for shares redeemed	–
Income Equalisation - Redemptions	<u>–</u>

(a) Terminated 25 November 2025.

(b) On 16 April 2025, WisdomTree Recycling Decarbonisation UCITS ETF name was changed to WisdomTree Recycling UCITS ETF.

(c) On 16 April 2025, WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF name was changed to WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF.

(d) Launched 7 January 2025.

(e) Launched 19 February 2025.

(f) Launched 4 March 2025.

(g) Launched 27 August 2025.

(h) Launched 17 September 2025.

(i) Launched 30 September 2025.

(j) Launched 18 November 2025.

(k) Launched 3 December 2025.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

5. Share Capital (continued)

For the financial year ended 31 December 2024

WisdomTree US Equity Income UCITS ETF

	<i>DHS USD</i>	<i>DHSA USD Acc</i>	<i>DHSG GBP Hedged Acc</i>	<i>DHSF EUR Hedged Acc</i>	<i>Total</i>
Balance at beginning of financial year	1,354,948	1,746,620	34,741	73,550	3,209,859
Shares issued	1,257,237	794,945	264,430	469,048	2,785,660
Shares redeemed	(846,855)	(746,566)	(266,953)	(507,335)	(2,367,709)
Balance at end of financial year	<u>1,765,330</u>	<u>1,794,999</u>	<u>32,218</u>	<u>35,263</u>	<u>3,627,810</u>
Value of Share Transactions	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	29,302,460	22,841,981	6,657,108	11,149,439	69,950,988
Income Equalisation - Subscriptions	126,214	4,232,972	1,292,135	2,270,966	7,922,287
Payments for shares redeemed	(19,634,588)	(20,779,975)	(6,708,636)	(12,035,481)	(59,158,680)
Income Equalisation - Redemptions	<u>98,566</u>	<u>3,898,418</u>	<u>1,301,971</u>	<u>2,456,012</u>	<u>7,754,967</u>

WisdomTree Europe Equity Income UCITS ETF

	<i>EEI EUR</i>	<i>EEIA EUR Acc</i>	<i>Total</i>
Balance at beginning of financial year	1,987,171	227,477	2,214,648
Shares issued	814,308	210,000	1,024,308
Shares redeemed	(145,836)	(254,388)	(400,244)
Balance at end of financial year	<u>2,655,643</u>	<u>183,089</u>	<u>2,838,712</u>
Value of Share Transactions	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
Proceeds from shares issued	10,056,754	4,010,059	14,066,813
Income Equalisation - Subscriptions	133,952	1,222,921	1,356,873
Payments for shares redeemed	(1,770,179)	(4,769,082)	(6,539,261)
Income Equalisation - Redemptions	<u>24,831</u>	<u>1,447,169</u>	<u>1,472,000</u>

WisdomTree Europe SmallCap Dividend UCITS ETF

	<i>DFE EUR</i>	<i>DFEA EUR Acc</i>	<i>Total</i>
Balance at beginning of financial year	1,625,528	1,231,365	2,856,893
Shares issued	1,023,720	375,833	1,399,553
Shares redeemed	(1,146,571)	(325,806)	(1,472,377)
Balance at end of financial year	<u>1,502,677</u>	<u>1,281,392</u>	<u>2,784,069</u>
Value of Share Transactions	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
Proceeds from shares issued	19,553,361	7,101,692	26,655,053
Income Equalisation - Subscriptions	274,721	1,346,377	1,621,098
Payments for shares redeemed	(21,765,453)	(6,454,291)	(28,219,744)
Income Equalisation - Redemptions	<u>344,452</u>	<u>1,289,150</u>	<u>1,633,602</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

5. Share Capital (continued)

For the financial year ended 31 December 2024 (continued)

WisdomTree Emerging Markets Equity Income UCITS ETF

	<i>DEM USD</i>	<i>DEMR USD Acc</i>	<i>Total</i>
Balance at beginning of financial year	6,418,972	496,087	6,915,059
Shares issued	3,533,415	513,553	4,046,968
Shares redeemed	(877,525)	(231,538)	(1,109,063)
Balance at end of financial year	<u>9,074,862</u>	<u>778,102</u>	<u>9,852,964</u>

Value of Share Transactions	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	52,782,966	13,240,938	66,023,904
Income Equalisation - Subscriptions	610,430	4,181,353	4,791,783
Payments for shares redeemed	(13,051,395)	(5,897,899)	(18,949,294)
Income Equalisation - Redemptions	<u>177,431</u>	<u>1,859,307</u>	<u>2,036,738</u>

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

	<i>DGSE USD</i>
Balance at beginning of financial year	1,755,000
Shares issued	–
Shares redeemed	(125,000)
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	(2,522,988)
Income Equalisation - Redemptions	<u>9,325</u>

WisdomTree Japan Equity UCITS ETF

	<i>DXJ USD Hedged</i>	<i>DXJA USD Hedged Acc</i>	<i>DXJP GBP Hedged</i>	<i>DXJD CHF Hedged Acc</i>	<i>DXJF EUR Hedged Acc</i>	<i>DXJZ USD Acc</i>	<i>Total</i>
Balance at	1,298,769	1,568,716	693,216	73,272	604,185	3,805,190	8,043,348
Shares issued	2,300,428	797,630	621,550	371,295	6,076,448	6,660,816	16,828,167
Shares	(1,372,072)	(837,936)	(543,089)	(130,709)	(5,882,652)	(5,577,545)	(14,344,003)
Balance at end of financial year	<u>2,227,125</u>	<u>1,528,410</u>	<u>771,677</u>	<u>313,858</u>	<u>797,981</u>	<u>4,888,461</u>	<u>10,527,512</u>

Value of Share	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
Income	75,459,603	31,935,252	15,681,895	15,587,392	208,349,837	190,936,063	537,950,042
Income	312,689	2,520,130	80,080	1,366,198	18,627,774	22,281,523	45,188,394
Income	(44,693,711)	(32,649,269)	(13,777,367)	(5,353,602)	(206,432,850)	(156,062,615)	(458,969,414)
Income	<u>241,224</u>	<u>2,682,123</u>	<u>60,563</u>	<u>482,773</u>	<u>18,156,930</u>	<u>18,199,823</u>	<u>39,823,436</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

5. Share Capital (continued)

For the financial year ended 31 December 2024 (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	876,256	966,167	122,259	82,704	344,983	2,392,369
Shares issued	281,470	454,568	160,500	63,603	111,333	1,071,474
Shares redeemed	(269,254)	(495,495)	(150,432)	(51,099)	(99,905)	(1,066,185)
Balance at end of financial year	<u>888,472</u>	<u>925,240</u>	<u>132,327</u>	<u>95,208</u>	<u>356,411</u>	<u>2,397,658</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	7,221,689	14,721,814	2,898,827	1,689,719	2,961,364	29,493,413
Income Equalisation						
- Subscriptions	24,565	1,591,554	262	224,061	397,114	2,237,556
Payments for shares redeemed	(6,883,417)	(15,925,870)	(2,790,470)	(1,365,227)	(2,675,690)	(29,640,674)
Income Equalisation						
- Redemptions	<u>47,477</u>	<u>1,993,294</u>	<u>1,874</u>	<u>170,928</u>	<u>388,370</u>	<u>2,601,943</u>

WisdomTree UK Equity Income UCITS ETF

Balance at beginning of financial year						<i>WUKD GBP^(a)</i> 2,510,000
Shares issued						–
Shares redeemed						2,510,000
Balance at end of financial year						<u>–</u>

Value of Share Transactions

Proceeds from shares issued						<i>GBP</i> –
Income Equalisation - Subscriptions						–
Payments for shares redeemed						(11,518,429)
Income Equalisation - Redemptions						<u>2,268</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	18,175,000	12,150,000	3,525,000	1,900,000	435,000	36,185,000
Shares issued	1,166,092	6,588,495	1,040,000	50,000	25,000	8,869,587
Shares redeemed	(11,739,644)	(9,425,524)	(1,918,793)	(480,000)	(105,000)	(23,668,961)
Balance at end of financial year	<u>7,601,448</u>	<u>9,312,971</u>	<u>2,646,207</u>	<u>1,470,000</u>	<u>355,000</u>	<u>21,385,626</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	15,572,440	97,990,230	16,506,310	652,177	377,471	131,098,628
Income Equalisation						
- Subscriptions	336,108	12,411,414	2,978,896	44,455	32,270	15,803,143
Payments for shares redeemed	(155,336,669)	(136,909,605)	(31,446,279)	(6,183,162)	(1,483,540)	(331,359,255)
Income Equalisation						
- Redemptions	<u>3,813,718</u>	<u>17,801,085</u>	<u>5,744,669</u>	<u>526,807</u>	<u>126,182</u>	<u>28,012,461</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

5. Share Capital (continued)

For the financial year ended 31 December 2024 (continued)

WisdomTree US Quality Dividend Growth UCITS ETF

	<i>DGRW USD</i>	<i>DGRA USD Acc</i>	<i>DGRE EUR Hedged Acc</i>	<i>DGRB GBP Hedged</i>	<i>Total</i>
Balance at beginning of financial year	2,012,572	10,941,955	10,000	60,000	13,024,527
Shares issued	1,674,583	2,899,093	344,732	35,453	4,953,861
Shares redeemed	(620,076)	(4,779,199)	(210,669)	(27,724)	(5,637,668)
Balance at end of financial year	<u>3,067,079</u>	<u>9,061,849</u>	<u>144,063</u>	<u>67,729</u>	<u>12,340,720</u>
Value of Share Transactions	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	65,644,968	132,210,153	6,669,655	785,421	205,310,197
Income Equalisation - Subscriptions	127,762	10,716,238	88,669	2,054	10,934,723
Payments for shares redeemed	(24,971,992)	(222,723,680)	(4,127,061)	(582,388)	(252,405,121)
Income Equalisation - Redemptions	<u>53,309</u>	<u>17,811,157</u>	<u>58,998</u>	<u>824</u>	<u>17,924,288</u>

WisdomTree Global Quality Dividend Growth UCITS ETF

	<i>GGRW USD</i>	<i>GGRA USD Acc</i>	<i>GGRE EUR Hedged Acc</i>	<i>GGRB GBP Hedged</i>	<i>GGRI USD (Inst)^(a)</i>	<i>Total</i>
Balance at beginning of financial year	5,199,025	25,312,566	91,266	10,000	–	30,612,857
Shares issued	6,808,745	10,817,528	191,029	102,931	67,325	17,987,558
Shares redeemed	(983,830)	(17,438,397)	(26,272)	(51,253)	(944)	(18,500,696)
Balance at end of financial year	<u>11,023,940</u>	<u>18,691,697</u>	<u>256,023</u>	<u>61,678</u>	<u>66,381</u>	<u>30,099,719</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	227,757,873	412,015,385	3,713,283	2,363,304	681,685,858	1,327,535,703
Income Equalisation - Subscriptions	720,506	40,136,284	64,495	7,744	1,026,069	41,955,098
Payments for shares redeemed	(32,837,640)	(655,750,046)	(525,445)	(1,184,204)	(9,951,196)	(700,248,531)
Income Equalisation - Redemptions	<u>60,415</u>	<u>66,781,308</u>	<u>11,510</u>	<u>1,877</u>	<u>24,643</u>	<u>66,879,753</u>

WisdomTree Eurozone Quality Dividend Growth UCITS ETF

	<i>EGRW EUR</i>	<i>EGRA EUR Acc</i>	<i>Total</i>
Balance at beginning of financial year	280,641	2,500,525	2,781,166
Shares issued	117,722	474,757	592,479
Shares redeemed	(35,341)	(1,332,595)	(1,367,936)
Balance at end of financial year	<u>363,022</u>	<u>1,642,687</u>	<u>2,005,709</u>
Value of Share Transactions	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
Proceeds from shares issued	2,431,945	11,855,865	14,287,810
Income Equalisation - Subscriptions	9,234	1,214,543	1,223,777
Payments for shares redeemed	(701,588)	(32,455,454)	(33,157,042)
Income Equalisation - Redemptions	<u>2,528</u>	<u>3,644,706</u>	<u>3,647,234</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

5. Share Capital (continued)

For the financial year ended 31 December 2024 (continued)

WisdomTree AT1 CoCo Bond UCITS ETF

	<i>CCBO USD</i>	<i>COCB USD Acc</i>	<i>CODO USD Hedged</i>	<i>COBO EUR Hedged</i>	<i>COGO GBP Hedged</i>	<i>COBA EUR Hedged Acc^(b)</i>	<i>Total</i>
Balance at	706,119	47,208	92,522	1,503,593	565,797	–	2,915,239
Shares issued	472,908	154,788	32,634	931,933	52,933	–	1,645,196
Shares redeemed	(540,635)	(138,562)	(47,631)	(220,537)	(507,671)	–	(1,455,036)
Balance at end of financial year	<u>638,392</u>	<u>63,434</u>	<u>77,525</u>	<u>2,214,989</u>	<u>111,059</u>	<u>–</u>	<u>3,105,399</u>
Value of Share	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
Income	39,108,987	18,475,599	3,061,052	82,896,663	5,930,979	–	149,473,280
Income	638,395	5,904,300	42,506	1,214,287	74,029	–	7,873,517
Income	(44,611,047)	(16,609,089)	(4,475,917)	(19,626,218)	(55,024,656)	–	(140,346,927)
Income	<u>830,386</u>	<u>5,320,331</u>	<u>74,548</u>	<u>361,562</u>	<u>1,095,374</u>	<u>–</u>	<u>7,682,201</u>

WisdomTree Artificial Intelligence UCITS ETF

	<i>WTAI USD Acc</i>
Balance at beginning of financial year	11,838,630
Shares issued	2,647,000
Shares redeemed	(3,023,000)
Balance at end of financial year	<u>11,462,630</u>
Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	170,718,315
Income Equalisation - Subscriptions	1,490,618
Payments for shares redeemed	(189,709,314)
Income Equalisation - Redemptions	<u>1,982,499</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	416,140	4,665,464	5,081,604
Shares issued	530,174	2,209,800	2,739,974
Shares redeemed	(458,001)	(2,618,737)	(3,076,738)
Balance at end of financial year	<u>488,313</u>	<u>4,256,527</u>	<u>4,744,840</u>
Value of Share Transactions	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	26,876,162	123,226,002	150,102,164
Income Equalisation - Subscriptions	290,486	11,009,832	11,300,318
Payments for shares redeemed	(23,172,054)	(146,612,055)	(169,784,109)
Income Equalisation - Redemptions	<u>209,886</u>	<u>13,602,010</u>	<u>13,811,896</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

5. Share Capital (continued)

For the financial year ended 31 December 2024 (continued)

WisdomTree Cloud Computing UCITS ETF

Balance at beginning of financial year	<i>WCLD USD Acc</i> 11,653,545
Shares issued	3,327,958
Shares redeemed	(7,037,640)
Balance at end of financial year	<u>7,943,863</u>

Value of Share Transactions

Proceeds from shares issued	USD 110,929,002
Income Equalisation - Subscriptions	-
Payments for shares redeemed	(239,643,546)
Income Equalisation - Redemptions	<u>-</u>

WisdomTree Battery Solutions UCITS ETF

Balance at beginning of financial year	<i>VOLT USD Acc</i> 6,748,258
Shares issued	740,000
Shares redeemed	(2,459,000)
Balance at end of financial year	<u>5,029,258</u>

Value of Share Transactions

Proceeds from shares issued	USD 23,394,814
Income Equalisation - Subscriptions	1,133,036
Payments for shares redeemed	(75,741,369)
Income Equalisation - Redemptions	<u>3,723,555</u>

WisdomTree Cybersecurity UCITS ETF

Balance at beginning of financial year	<i>WCBR USD Acc</i> 6,191,411
Shares issued	4,586,109
Shares redeemed	(2,559,000)
Balance at end of financial year	<u>8,218,520</u>

Value of Share Transactions

Proceeds from shares issued	USD 120,349,977
Income Equalisation - Subscriptions	30,806
Payments for shares redeemed	(64,778,653)
Income Equalisation - Redemptions	<u>11,486</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

5. Share Capital (continued)

For the financial year ended 31 December 2024 (continued)

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF

	<i>EXAG EUR Hedged Acc</i>	<i>WXAG USD Acc</i>	<i>Total</i>
Balance at beginning of financial year	12,075,000	1,000,000	13,075,000
Shares issued	10,279,636	3,710,742	13,990,378
Shares redeemed	(9,510,000)	(1,179,991)	(10,689,991)
Balance at end of financial year	<u>12,844,636</u>	<u>3,530,751</u>	<u>16,375,387</u>
Value of Share Transactions	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	119,554,916	42,663,098	162,218,014
Income Equalisation - Subscriptions	–	–	–
Payments for shares redeemed	(106,979,929)	(13,873,990)	(120,853,919)
Income Equalisation - Redemptions	<u>–</u>	<u>–</u>	<u>–</u>

WisdomTree Emerging Markets ex-State Owned Enterprises UCITS ETF

	<i>XSOE USD Acc</i>
Balance at beginning of financial year	180,000
Shares issued	580,000
Shares redeemed	(180,000)
Balance at end of financial year	<u>580,000</u>
Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	11,850,321
Income Equalisation - Subscriptions	461,130
Payments for shares redeemed	(3,735,107)
Income Equalisation - Redemptions	<u>175,104</u>

WisdomTree Broad Commodities UCITS ETF

	<i>PCOM USD Acc</i>
Balance at beginning of financial year	23,050,000
Shares issued	2,350,000
Shares redeemed	(1,225,000)
Balance at end of financial year	<u>24,175,000</u>
Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	25,863,083
Income Equalisation - Subscriptions	1,820,595
Payments for shares redeemed	(13,552,380)
Income Equalisation - Redemptions	<u>1,096,355</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

5. Share Capital (continued)

For the financial year ended 31 December 2024 (continued)

WisdomTree BioRevolution UCITS ETF

	<i>WDNA USD Acc</i>
Balance at beginning of financial year	130,000
Shares issued	402,000
Shares redeemed	(310,000)
Balance at end of financial year	<u>222,000</u>

Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	7,177,111
Income Equalisation - Subscriptions	48,559
Payments for shares redeemed	(5,487,397)
Income Equalisation - Redemptions	<u>38,957</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	104,408	45,943	150,351
Shares issued	84,605	45,049	129,654
Shares redeemed	(44,371)	(25,568)	(69,939)
Balance at end of financial year	<u>144,642</u>	<u>65,424</u>	<u>210,066</u>

Value of Share Transactions	<i>USD</i>	<i>USD</i>	<i>USD</i>
Proceeds from shares issued	1,810,135	954,849	2,764,984
Income Equalisation - Subscriptions	85,703	8,294	93,997
Payments for shares redeemed	(951,939)	(532,898)	(1,484,837)
Income Equalisation - Redemptions	<u>39,300</u>	<u>4,371</u>	<u>43,671</u>

WisdomTree Recycling UCITS ETF

	<i>WRCY USD</i>
	<i>Acc^(a)</i>
Balance at beginning of financial year	150,000
Shares issued	30,000
Shares redeemed	(30,000)
Balance at end of financial year	<u>150,000</u>

Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	510,938
Income Equalisation - Subscriptions	7,354
Payments for shares redeemed	(514,614)
Income Equalisation - Redemptions	<u>6,671</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

5. Share Capital (continued)

For the financial year ended 31 December 2024 (continued)

WisdomTree Blockchain UCITS ETF

Balance at beginning of financial year	<i>WBLK USD Acc</i>
Shares issued	72,500
Shares redeemed	567,000
Balance at end of financial year	—
	<u>639,500</u>

Value of Share Transactions

	<i>USD</i>
Proceeds from shares issued	25,124,462
Income Equalisation - Subscriptions	—
Payments for shares redeemed	—
Income Equalisation - Redemptions	—
	<u>—</u>

WisdomTree Global Automotive Innovators UCITS ETF

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

Value of Share Transactions

	<i>USD</i>
Proceeds from shares issued	933,313
Income Equalisation - Subscriptions	35,148
Payments for shares redeemed	—
Income Equalisation - Redemptions	—
	<u>—</u>

WisdomTree Renewable Energy UCITS ETF

	<i>WRNW USD Acc</i>
Balance at beginning of financial year	30,000
Shares issued	60,000
Shares redeemed	—
Balance at end of financial year	—
	<u>90,000</u>

Value of Share Transactions

	<i>USD</i>
Proceeds from shares issued	1,067,425
Income Equalisation - Subscriptions	11,235
Payments for shares redeemed	—
Income Equalisation - Redemptions	—
	<u>—</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

5. Share Capital (continued)

For the financial year ended 31 December 2024 (continued)

WisdomTree US Efficient Core UCITS ETF

	<i>NTSX USD Acc</i>
Balance at beginning of financial year	76,000
Shares issued	570,000
Shares redeemed	–
Balance at end of financial year	<u>646,000</u>

Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	17,894,958
Income Equalisation - Subscriptions	122,991
Payments for shares redeemed	–
Income Equalisation - Redemptions	<u>–</u>

WisdomTree UK Quality Dividend Growth UCITS ETF

	<i>UGRW GBP</i>
Balance at beginning of financial year	20,000
Shares issued	447,631
Shares redeemed	(50,000)
Balance at end of financial year	<u>417,631</u>

Value of Share Transactions	<i>GBP</i>
Proceeds from shares issued	12,930,928
Income Equalisation - Subscriptions	47,473
Payments for shares redeemed	(1,411,336)
Income Equalisation - Redemptions	<u>4,690</u>

WisdomTree Megatrends UCITS ETF

	<i>WMGT USD Acc</i>
Balance at beginning of financial year	40,000
Shares issued	1,896,000
Shares redeemed	(1,405,000)
Balance at end of financial year	<u>531,000</u>

Value of Share Transactions	<i>USD</i>
Proceeds from shares issued	52,744,128
Income Equalisation - Subscriptions	85,815
Payments for shares redeemed	(42,746,397)
Income Equalisation - Redemptions	<u>150,614</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

5. Share Capital (continued)

For the financial year ended 31 December 2024 (continued)

WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF

	<i>RARE USD</i>
	<i>Acc^(e)</i>
Balance at beginning of financial year	–
Shares issued	140,000
Shares redeemed	(60,000)
Balance at end of financial year	<u>80,000</u>

	<i>USD</i>
Value of Share Transactions	
Proceeds from shares issued	3,713,907
Income Equalisation - Subscriptions	–
Payments for shares redeemed	(1,537,784)
Income Equalisation - Redemptions	<u>–</u>

WisdomTree US Quality Growth UCITS ETF

	<i>QGRW USD</i>
	<i>Acc^(a)</i>
Balance at beginning of financial year	–
Shares issued	500,000
Shares redeemed	(80,000)
Balance at end of financial year	<u>420,000</u>

	<i>USD</i>
Value of Share Transactions	
Proceeds from shares issued	14,586,141
Income Equalisation - Subscriptions	4,334
Payments for shares redeemed	(2,333,570)
Income Equalisation - Redemptions	<u>808</u>

WisdomTree Global Sustainable Equity UCITS ETF

	<i>WSDG USD</i>
	<i>Acc^(a)</i>
Balance at beginning of financial year	–
Shares issued	12,809,000
Shares redeemed	–
Balance at end of financial year	<u>12,809,000</u>

	<i>USD</i>
Value of Share Transactions	
Proceeds from shares issued	322,953,582
Income Equalisation - Subscriptions	312,172
Payments for shares redeemed	–
Income Equalisation - Redemptions	<u>–</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

5. Share Capital (continued)

For the financial year ended 31 December 2024 (continued)

WisdomTree Global Efficient Core UCITS ETF

	<i>NTSG USD</i>
	<i>Acc^(a)</i>
Balance at beginning of financial year	–
Shares issued	240,000
Shares redeemed	–
Balance at end of financial year	<u>240,000</u>

Value of Share Transactions

	<i>USD</i>
Proceeds from shares issued	6,142,815
Income Equalisation - Subscriptions	6,252
Payments for shares redeemed	–
Income Equalisation - Redemptions	<u>–</u>

- (a) Launched 31 January 2024.
 (b) Launched 3 April 2024.
 (c) Launched 16 April 2024.
 (d) Launched 5 June 2024
 (e) Revoked 25 October 2024 and merged into WisdomTree UK Quality Dividend Growth UCITS ETF.
 (f) Launched 5 November 2024.

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.

Operating Expenses

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 TER. 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 TER, the Manager will pay such excess from its internal resources.

The TER in respect of each Sub-Fund and Share Class is listed below:

WisdomTree US Equity Income UCITS ETF

<i>Share classes</i>	<i>2025 TER %</i>	<i>2024 TER %</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>2025 TER %</i>	<i>2024 TER %</i>
EUR ("EEI")	0.29%	0.29%
EUR Acc ("EEIA")	0.29%	0.29%

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

6. Fees and Expenses (continued)

Operating Expenses (continued)

WisdomTree Europe SmallCap Dividend UCITS ETF

<i>Share classes</i>	<i>2025 TER %</i>	<i>2024 TER %</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>2025 TER %</i>	<i>2024 TER %</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>2025 TER %</i>	<i>2024 TER %</i>
USD ("DGSE")	0.54%	0.54%

WisdomTree Japan Equity UCITS ETF

<i>Share classes</i>	<i>2025 TER %</i>	<i>2024 TER %</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%
USD Acc ("DXJZ")	0.40%	0.40%

WisdomTree Europe Equity UCITS ETF

<i>Share classes</i>	<i>2025 TER %</i>	<i>2024 TER %</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 Enhanced Commodity UCITS ETF

<i>Share classes</i>	<i>2025 TER %</i>	<i>2024 TER %</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>2025 TER %</i>	<i>2024 TER %</i>
USD ("DGRW")	0.33%	0.33%
USD Acc ("DGRA")	0.33%	0.33%
EUR Hedged Acc ("DGRE")	0.35%	0.35%
GBP Hedged ("DGRB")	0.35%	0.35%

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

6. Fees and Expenses (continued)

Operating Expenses (continued)

WisdomTree Global Quality Dividend Growth UCITS ETF

<i>Share classes</i>	<i>2025 TER %</i>	<i>2024 TER %</i>
USD ("GGRW")	0.38%	0.38%
USD Acc ("GGRA")	0.38%	0.38%
EUR Hedged Acc ("GGRE")	0.43%	0.43%
GBP Hedged ("GGRB")	0.43%	0.43%
USD (Inst) ("GGRI") ^(a)	0.38%	0.38%

WisdomTree Eurozone Quality Dividend Growth UCITS ETF

<i>Share classes</i>	<i>2025 TER %</i>	<i>2024 TER %</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>2025 TER %</i>	<i>2024 TER %</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%
EUR Hedged Acc ("COBA") ^(b)	0.39%	—

WisdomTree Artificial Intelligence UCITS ETF

<i>Share classes</i>	<i>2025 TER %</i>	<i>2024 TER %</i>
USD Acc ("WTAI")	0.40%	0.40%

WisdomTree USD Floating Rate Treasury Bond UCITS ETF

<i>Share classes</i>	<i>2025 TER %</i>	<i>2024 TER %</i>
USD ("USFR")	0.15%	0.15%
USD Acc ("TFRN")	0.15%	0.15%

WisdomTree Cloud Computing UCITS ETF

<i>Share classes</i>	<i>2025 TER %</i>	<i>2024 TER %</i>
USD Acc ("WCLD")	0.40%	0.40%

WisdomTree Battery Solutions UCITS ETF

<i>Share classes</i>	<i>2025 TER %</i>	<i>2024 TER %</i>
USD Acc ("VOLT")	0.40%	0.40%

WisdomTree Cybersecurity UCITS ETF

<i>Share classes</i>	<i>2025 TER %</i>	<i>2024 TER %</i>
USD Acc ("WCBR")	0.45%	0.45%

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF

<i>Share classes</i>	<i>2025 TER %</i>	<i>2024 TER %</i>
EUR Hedged Acc ("EXAG")	0.35%	0.35%
USD Acc ("WXAG")	0.35%	0.35%

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

6. Fees and Expenses (continued)

Operating Expenses (continued)

WisdomTree Emerging Markets ex-State Owned Enterprises UCITS ETF

<i>Share classes</i>	2025 TER %	2024 TER %
USD Acc ("XSOE")	0.32%	0.32%

WisdomTree Broad Commodities UCITS ETF

<i>Share classes</i>	2025 TER %	2024 TER %
USD Acc ("PCOM")	0.19%	0.19%

WisdomTree BioRevolution UCITS ETF

<i>Share classes</i>	2025 TER %	2024 TER %
USD Acc ("WDNA")	0.45%	0.45%

WisdomTree New Economy Real Estate UCITS ETF

<i>Share classes</i>	2025 TER %	2024 TER %
USD Acc ("WTRE")	0.45%	0.45%
USD ("WNER")	0.45%	0.45%

WisdomTree Recycling UCITS ETF^{(c)(p)}

<i>Share classes</i>	2025 TER %	2024 TER %
USD Acc ("WRCY")	—	0.45%

WisdomTree Blockchain UCITS ETF

<i>Share classes</i>	2025 TER %	2024 TER %
USD Acc ("WBLK")	0.45%	0.45%

WisdomTree Global Automotive Innovators UCITS ETF^(p)

<i>Share classes</i>	2025 TER %	2024 TER %
USD Acc ("WCAR")	—	0.45%

WisdomTree Renewable Energy UCITS ETF

<i>Share classes</i>	2025 TER %	2024 TER %
USD Acc ("WRNW")	0.45%	0.45%

WisdomTree US Efficient Core UCITS ETF

<i>Share classes</i>	2025 TER %	2024 TER %
USD Acc ("NTSX")	0.20%	0.20%

WisdomTree UK Quality Dividend Growth UCITS ETF

<i>Share classes</i>	2025 TER %	2024 TER %
GBP ("UGRW")	0.29%	0.29%

WisdomTree Megatrends UCITS ETF

<i>Share classes</i>	2025 TER %	2024 TER %
USD Acc ("WMGT")	0.50%	0.50%

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

6. Fees and Expenses (continued)

Operating Expenses (continued)

WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF^(d)

<i>Share classes</i>	2025 TER %	2024 TER %
USD Acc ("RARE") ^(e)	0.50%	0.50%

WisdomTree US Quality Growth UCITS ETF

<i>Share classes</i>	2025 TER %	2024 TER %
USD Acc ("QGRW") ^(f)	0.33%	0.33%

WisdomTree Global Sustainable Equity UCITS ETF

<i>Share classes</i>	2025 TER %	2024 TER %
USD Acc ("WSDG") ^(g)	0.29%	0.29%

WisdomTree Global Efficient Core UCITS ETF

<i>Share classes</i>	2025 TER %	2024 TER %
USD Acc ("NTSG") ^(h)	0.25%	0.25%

WisdomTree Strategic Metals UCITS ETF

<i>Share classes</i>	2025 TER %	2024 TER %
USD Acc ("WENU") ⁽ⁱ⁾	0.55%	—
EUR Hedged Acc ("WENH") ⁽ⁱ⁾	0.55%	—
GBP Hedged Acc ("WENG") ⁽ⁱ⁾	0.55%	—
GBP Hedged ("WENP") ^(o)	0.35%	—

WisdomTree Global Quality Growth UCITS ETF

<i>Share classes</i>	2025 TER %	2024 TER %
USD Acc ("WGRO") ⁽ⁱ⁾	0.35%	—

WisdomTree Europe Defence UCITS ETF

<i>Share classes</i>	2025 TER %	2024 TER %
EUR Acc ("WDEF") ^(k)	0.40%	—

WisdomTree Uranium and Nuclear Energy UCITS ETF

<i>Share classes</i>	2025 TER %	2024 TER %
USD Acc ("NCLR") ^(k)	0.45%	—

WisdomTree Quantum Computing UCITS ETF

<i>Share classes</i>	2025 TER %	2024 TER %
USD Acc ("WQTM") ^(l)	0.50%	—

WisdomTree Global Ex-USA Quality Dividend Growth UCITS ETF

<i>Share classes</i>	2025 TER %	2024 TER %
EUR Acc ("XUSA") ^(m)	0.30%	—

WisdomTree Eurozone Efficient Core UCITS ETF

<i>Share classes</i>	2025 TER %	2024 TER %
EUR Acc ("NTSZ") ⁽ⁿ⁾	0.20%	—

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

6. Fees and Expenses (continued)

Operating Expenses (continued)

WisdomTree Europe Value UCITS ETF

<i>Share classes</i>	<i>2025 TER %</i>	<i>2024 TER %</i>
EUR Acc ("WTVE") ^(a)	0.25%	–

WisdomTree Global Value UCITS ETF

<i>Share classes</i>	<i>2025 TER %</i>	<i>2024 TER %</i>
USD Acc ("WTVG") ^(a)	0.25%	–

WisdomTree US Value UCITS ETF

<i>Share classes</i>	<i>2025 TER %</i>	<i>2024 TER %</i>
USD Acc ("WTVU") ^(a)	0.20%	–

- (a) Launched 31 January 2024.
- (b) Launched 11 March 2025.
- (c) On 16 April 2025, WisdomTree Recycling Decarbonisation UCITS ETF name was changed to WisdomTree Recycling UCITS ETF.
- (d) On 16 April 2025, WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF name was changed to WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF.
- (e) Launched 3 April 2024.
- (f) Launched 16 April 2024.
- (g) Launched 5 June 2024.
- (h) Launched 5 November 2024.
- (i) Launched 7 January 2025.
- (j) Launched 19 February 2025.
- (k) Launched 4 March 2025.
- (l) Launched 27 August 2025.
- (m) Launched 17 September 2025.
- (n) Launched 30 September 2025.
- (o) Launched 18 November 2025.
- (p) Terminated 25 November 2025.
- (q) Launched 3 December 2025.

The Operating expenses for the financial year amounted to EUR 31,417,480 (31 December 2024: EUR 20,749,185). Operating expenses outstanding at 31 December 2025 amounted to EUR 3,553,943 (31 December 2024: EUR 2,011,368).

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.

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 55,000 (31 December 2024: EUR 55,000) gross of taxes. There were no fees outstanding at 31 December 2025 (31 December 2024: 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.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

6. Fees and Expenses (continued)

Directors' Fees (continued)

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. No such fees were charged during the financial year (31 December 2024: 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:

	2025	2024
	EUR	EUR
Statutory audit of ICAV financial statements	287,563	226,525
Tax reporting services ^(a)	–	–
Other assurance services	–	–
Other non-audit services	–	7,500
	<u>287,563</u>	<u>234,025</u>

Audit fees are shown exclusive of VAT.

^(a) 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.

Transaction costs on purchases and sales transactions are as follows:

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

6. Fees and Expenses (continued)

Transaction costs (continued)

	<i>Transaction costs 2025</i>	<i>Transaction costs 2024</i>
	<i>EUR</i>	<i>EUR</i>
WisdomTree US Equity Income UCITS ETF	18,257	8,400
WisdomTree Europe Equity Income UCITS ETF	163,483	44,777
WisdomTree Europe SmallCap Dividend UCITS ETF	69,087	75,202
WisdomTree Emerging Markets Equity Income UCITS ETF	257,116	270,725
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF	37,888	37,622
WisdomTree Japan Equity UCITS ETF	31,447	35,450
WisdomTree Europe Equity UCITS ETF	34,683	44,278
WisdomTree Enhanced Commodity UCITS ETF	–	–
WisdomTree US Quality Dividend Growth UCITS ETF	64,862	41,178
WisdomTree Global Quality Dividend Growth UCITS ETF	769,585	938,265
WisdomTree Eurozone Quality Dividend Growth UCITS ETF	38,428	41,703
WisdomTree AT1 CoCo Bond UCITS ETF	–	–
WisdomTree Artificial Intelligence UCITS ETF	240,325	649,507
WisdomTree USD Floating Rate Treasury Bond UCITS ETF	–	–
WisdomTree Cloud Computing UCITS ETF	51,483	38,019
WisdomTree Battery Solutions UCITS ETF	206,019	202,338
WisdomTree Cybersecurity UCITS ETF	73,002	61,607
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	–	–
WisdomTree Emerging Markets ex-State Owned Enterprises UCITS ETF	8,196	19,023
WisdomTree Broad Commodities UCITS ETF	–	–
WisdomTree BioRevolution UCITS ETF	1,135	1,265
WisdomTree New Economy Real Estate UCITS ETF	3,628	1,434
WisdomTree Recycling UCITS ETF ^{(a),(b)}	210	523
WisdomTree Blockchain UCITS ETF	10,321	2,328
WisdomTree Global Automotive Innovators UCITS ETF ^(a)	320	580
WisdomTree Renewable Energy UCITS ETF	8,038	1,478
WisdomTree US Efficient Core UCITS ETF	335	1,483
WisdomTree UK Quality Dividend Growth UCITS ETF	14,516	66,991
WisdomTree Megatrends UCITS ETF	19,327	54,635
WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF ^{(c),(d)}	232,276	4,458
WisdomTree US Quality Growth UCITS ETF ^(e)	1,726	679
WisdomTree Global Sustainable Equity UCITS ETF ^(f)	84,594	177,987
WisdomTree Global Efficient Core UCITS ETF ^(g)	8,556	1,733
WisdomTree Strategic Metals UCITS ETF	–	–
WisdomTree Global Quality Growth UCITS ETF ^(h)	598	–
WisdomTree Europe Defence UCITS ETF ⁽ⁱ⁾	3,192,222	–
WisdomTree Uranium and Nuclear Energy UCITS ETF ⁽ⁱ⁾	62,136	–
WisdomTree Quantum Computing UCITS ETF ⁽ⁱ⁾	12,335	–
WisdomTree Global Ex-USA Quality Dividend Growth UCITS ETF ^(k)	13,829	–
WisdomTree Eurozone Efficient Core UCITS ETF ^(l)	1,614	–
WisdomTree Europe Value UCITS ETF ^(m)	1,528	–
WisdomTree Global Value UCITS ETF ^(m)	575	–
WisdomTree US Value UCITS ETF ^(m)	7	–
	<u>5,733,687</u>	<u>2,829,325</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

6. Fees and Expenses (continued)

Transaction costs (continued)

- (a) Terminated 25 November 2025.
- (b) On 16 April 2025, WisdomTree Recycling Decarbonisation UCITS ETF name was changed to WisdomTree Recycling UCITS ETF.
- (c) Launched 3 April 2024.
- (d) On 16 April 2025, WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF name was changed to WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF.
- (e) Launched 16 April 2024.
- (f) Launched 5 June 2024.
- (g) Launched 5 November 2024.
- (h) Launched 19 February 2025.
- (i) Launched 4 March 2025.
- (j) Launched 27 August 2025.
- (k) Launched 17 September 2025.
- (l) Launched 30 September 2025.
Launched 3 December 2025.

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 “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.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

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 WTE and Bryan Governey is an employee of 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.

Effective 13 March 2025, Peter Ziemba and Bryan Governey resigned as Directors of WisdomTree Issuer ICAV and were replaced by Dermot Hudson and Sarah Warr. Dermot Hudson is an employee of WTire and Sarah Warr is an employee of WTUK.

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.

The Manager pays a licensing fee to WisdomTree, Inc. for the use of indices constructed by WisdomTree, Inc., which are tracked by the Sub-Funds with the exception of WisdomTree Enhanced Commodity 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 Enhanced Commodity ex-Agriculture UCITS ETF, WisdomTree Broad Commodities UCITS ETF, WisdomTree New Economy Real Estate UCITS ETF, WisdomTree Recycling UCITS ETF, WisdomTree Global Automotive Innovators UCITS ETF, WisdomTree Renewable Energy UCITS ETF, WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF, WisdomTree Global Sustainable Equity UCITS ETF, WisdomTree Cybersecurity UCITS ETF, WisdomTree Strategic Metals UCITS ETF, WisdomTree Battery Solutions UCITS ETF, WisdomTree Eurozone Efficient Core UCITS ETF, WisdomTree Global Ex-USD Quality Dividend Growth UCITS ETF and WisdomTree Megatrends UCITS ETF.

At 31 December 2025 and 31 December 2024, the WisdomTree Broad Commodities UCITS ETF held shares in exchange-traded commodities set out in the tables below.

	<i>WisdomTree Core Physical Silver USD</i>	<i>Gold Bullion Securities Ltd. USD</i>	<i>WisdomTree Core Physical Gold USD</i>
31 December 2025			
Fair value	29,618,625	28,574,174	37,095,592
Unrealised gain	15,746,131	4,586,537	20,263,854
Unrealised loss	–	–	–
Realised gain	491,226	53,059	8,450,395
Realised loss	–	–	–

	<i>WisdomTree Physical Silver USD</i>	<i>Gold Bullion Securities Ltd. USD</i>	<i>WisdomTree Core Physical Gold USD</i>
31 December 2024			
Fair value	14,254,078	9,415,718	37,481,244
Unrealised gain	2,423,235	610,103	10,524,828
Unrealised loss	–	–	–
Realised gain	179,188	229,125	2,521,715
Realised loss	–	–	–

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

8. Related Party Transactions (continued)

As at 31 December 2025, the Directors Alexis Marinof and Feargal Dempsey held shares in various Sub-Funds with an approximate value of EUR 425,000 and EUR 20,000, respectively (31 December 2024: EUR 411,000 and EUR Nil respectively), being less than 1 bps (31 December 2024: less than 1 bps) of the total NAV of the Sub-Funds.

The Manager's fees for the financial year amounted to EUR 31,225,854 (31 December 2024: EUR 20,749,185) of which EUR 3,534,569 (31 December 2024: EUR 2,011,368) 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 TER received from the Sub-Funds, the Manager will pay such excess from its internal resources.

During the financial year ended 31 December 2025, the Manager reimbursed WisdomTree Broad Commodities UCITS ETF amounting to USD 121,682 (31 December 2024: USD 133,621) in respect to the metal entitlement for each exchange-traded commodity securities held by the Sub-Fund of which USD 2,220 (31 December 2024: USD 13,690) remains receivable at the financial year end.

The subscriber shares are held by WTUK 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 2025 or for the financial year then ended (31 December 2024: None).

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

10. Distributions

During the financial year ended 31 December 2025, the following distributions were declared and paid by the Sub-Funds to holders of redeemable participating shares:

	<i>Declared 23 December 2024 Payable 17 January 2025 Ex-Date:</i>	<i>3 January 2025</i>
	<i>Distribution rate per share</i>	<i>Total Distribution</i>
WisdomTree US Equity Income UCITS ETF - DHS	USD 0.1799	USD 317,583
WisdomTree Europe Equity Income UCITS ETF - EEI	EUR 0.1255	EUR 333,283
WisdomTree Europe Small Cap Dividend UCITS ETF - DFE	EUR 0.1629	EUR 244,786
WisdomTree Emerging Markets Equity Income UCITS ETF - DEM	USD 0.0686	USD 622,536
WisdomTree Emerging Markets Small Cap Dividend UCITS ETF - DGSE	USD 0.0695	USD 113,285
WisdomTree Japan Equity UCITS ETF - USD Hedged - DXJ	USD 0.3179	USD 708,003
WisdomTree Japan Equity UCITS ETF - GBP Hedged - DXJP	GBP 0.2058	GBP 158,811
WisdomTree Europe Equity UCITS ETF - USD Hedged - HEDJ USD Hedged	USD 0.1116	USD 99,153
WisdomTree Europe Equity UCITS ETF - GBP Hedged - HEDP GBP Hedged	GBP 0.0807	GBP 10,679
WisdomTree Enhanced Commodity UCITS ETF - USD - WCOG USD	USD 0.6187	USD 4,703,016
WisdomTree US Quality Dividend Growth UCITS ETF - USD - DGRW	USD 0.1338	USD 409,766
WisdomTree US Quality Dividend Growth UCITS ETF - GBP Hedged - DGRB GBP Hedged	GBP 0.0594	GBP 4,023
WisdomTree Global Quality Dividend Growth UCITS ETF - USD - GGRW USD	USD 0.0856	USD 944,199
WisdomTree Global Quality Dividend Growth UCITS ETF - GBP Hedged - GGRB GBP Hedged	GBP 0.0463	GBP 2,856
WisdomTree Global Quality Dividend Growth UCITS ETF - USD (Inst) - GGRI USD (Inst)	USD 26.8226	USD 1,780,511
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EUR - EGRW EUR	EUR 0.0893	EUR 32,418
WisdomTree AT1 CoCo Bond UCITS ETF - USD - CCBO USD	USD 1.2227	USD 778,027
WisdomTree AT1 CoCo Bond UCITS ETF - USD Hedged - CODO USD Hedged	USD 1.3689	USD 106,124
WisdomTree AT1 CoCo Bond UCITS ETF - EUR Dist - COBO EUR Hedged	EUR 1.2808	EUR 2,839,520
WisdomTree AT1 CoCo Bond UCITS ETF - GBP Hedged - COGO GBP Hedged	GBP 1.3311	GBP 147,831
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD - USFR USD	USD 0.5603	USD 273,602
WisdomTree New Economy Real Estate UCITS ETF - USD - WNER USD	USD 0.1963	USD 12,843
WisdomTree UK Quality Dividend Growth UCITS ETF - GBP - UGRW GBP	GBP 0.1654	GBP 69,076

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

10. Distributions (continued)

	<i>Distribution rate per share</i>	<i>Declared 27 March 2025 Payable 17 April 2025 Ex-Date: 3 April 2025 Total Distribution</i>
WisdomTree US Equity Income UCITS ETF - DHS	USD 0.2172	USD 398,604
WisdomTree Europe Equity Income UCITS ETF - EEI	EUR 0.1146	EUR 325,085
WisdomTree Europe Small Cap Dividend UCITS ETF - DFE	EUR 0.1507	EUR 224,000
WisdomTree Emerging Markets Equity Income UCITS ETF - DEM	USD 0.1488	USD 1,292,522
WisdomTree Emerging Markets Small Cap Dividend UCITS ETF - DGSE	USD 0.0864	USD 140,832
WisdomTree US Quality Dividend Growth UCITS ETF - USD - DGRW	USD 0.1183	USD 420,976
WisdomTree US Quality Dividend Growth UCITS ETF - GBP Hedged - DGRB GBP Hedged	GBP 0.0632	GBP 4,280
WisdomTree Global Quality Dividend Growth UCITS ETF - USD - GGRW USD	USD 0.0831	USD 870,472
WisdomTree Global Quality Dividend Growth UCITS ETF - GBP Hedged - GGRB GBP Hedged	GBP 0.0553	GBP 3,877
WisdomTree Global Quality Dividend Growth UCITS ETF - USD (Inst) - GGRI USD (Inst)	USD 26.0571	USD 1,729,566
WisdomTree AT1 CoCo Bond UCITS ETF - USD - CCBO USD	USD 0.4364	USD 329,778
WisdomTree AT1 CoCo Bond UCITS ETF - USD Hedged - CODO USD Hedged	USD 0.4985	USD 35,812
WisdomTree AT1 CoCo Bond UCITS ETF - EUR Dist - COBO EUR Hedged	EUR 0.4712	EUR 1,215,845
WisdomTree AT1 CoCo Bond UCITS ETF - GBP Hedged - COGO GBP Hedged	GBP 0.6021	GBP 62,654
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD - USFR USD	USD 0.5595	USD 276,009
WisdomTree UK Quality Dividend Growth UCITS ETF - GBP - UGRW GBP	GBP 0.1411	GBP 51,873

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

10. Distributions (continued)

	<i>Distribution rate per share</i>	<i>Declared 26 June 2025 Payable 18 July 2025 Ex-Date: 3 July 2025 Total Distribution</i>
WisdomTree US Equity Income UCITS ETF - DHS	USD 0.1948	USD 406,901
WisdomTree Europe Equity Income UCITS ETF - EEI	EUR 0.4010	EUR 1,907,267
WisdomTree Europe Small Cap Dividend UCITS ETF - DFE	EUR 0.4935	EUR 884,677
WisdomTree Emerging Markets Equity Income UCITS ETF - DEM	USD 0.2412	USD 2,204,150
WisdomTree Emerging Markets Small Cap Dividend UCITS ETF - DGSE	USD 0.2032	USD 356,616
WisdomTree Japan Equity UCITS ETF - USD Hedged - DXJ	USD 0.4033	USD 875,334
WisdomTree Japan Equity UCITS ETF - GBP Hedged - DXJP	GBP 0.2349	GBP 171,291
WisdomTree Europe Equity UCITS ETF - USD Hedged - HEDJ USD Hedged	USD 0.5081	USD 486,302
WisdomTree Europe Equity UCITS ETF - GBP Hedged - HEDP GBP Hedged	GBP 0.3003	GBP 39,738
WisdomTree US Quality Dividend Growth UCITS ETF - USD - DGRW	USD 0.1260	USD 440,861
WisdomTree US Quality Dividend Growth UCITS ETF - GBP Hedged - DGRB GBP Hedged	GBP 0.0510	GBP 3,454
WisdomTree Global Quality Dividend Growth UCITS ETF - USD - GGRW USD	USD 0.2221	USD 2,113,815
WisdomTree Global Quality Dividend Growth UCITS ETF - GBP Hedged - GGRB GBP Hedged	GBP 0.1131	GBP 8,939
WisdomTree Global Quality Dividend Growth UCITS ETF - USD (Inst) - GGRI USD (Inst)	USD 69.5973	USD 2,970,830
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EUR - EGRW EUR	EUR 0.3640	EUR 134,855
WisdomTree AT1 CoCo Bond UCITS ETF - USD - CCBO USD	USD 2.3521	USD 1,318,138
WisdomTree AT1 CoCo Bond UCITS ETF - USD Hedged - CODO USD Hedged	USD 2.6497	USD 197,779
WisdomTree AT1 CoCo Bond UCITS ETF - EUR Dist - COBO EUR Hedged	EUR 2.1509	EUR 6,146,530
WisdomTree AT1 CoCo Bond UCITS ETF - GBP Hedged - COGO GBP Hedged	GBP 2.3251	GBP 258,295
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD - USFR USD	USD 0.5353	USD 209,020
WisdomTree New Economy Real Estate UCITS ETF - USD - WNER USD	USD 0.2312	USD 13,571
WisdomTree UK Quality Dividend Growth UCITS ETF - GBP - UGRW GBP	GBP 0.2634	GBP 83,664

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

10. Distributions (continued)

	<i>Distribution rate per share</i>	<i>Declared 25 September 2025 Payable 17 October 2025 Ex-Date: 2 October 2025 Total Distribution</i>
WisdomTree US Equity Income UCITS ETF - DHS	USD 0.1856	USD 447,006
WisdomTree Europe Equity Income UCITS ETF - EEI	EUR 0.1325	EUR 719,106
WisdomTree Europe Small Cap Dividend UCITS ETF - DFE	EUR 0.1503	EUR 289,180
WisdomTree Emerging Markets Equity Income UCITS ETF - DEM	USD 0.2830	USD 2,798,414
WisdomTree Emerging Markets Small Cap Dividend UCITS ETF - DGSE	USD 0.2888	USD 506,844
WisdomTree US Quality Dividend Growth UCITS ETF - USD - DGRW	USD 0.1267	USD 458,896
WisdomTree US Quality Dividend Growth UCITS ETF - GBP Hedged - DGRB GBP Hedged	GBP 0.0532	GBP 2,545
WisdomTree Global Quality Dividend Growth UCITS ETF - USD - GGRW USD	USD 0.0870	USD 782,693
WisdomTree Global Quality Dividend Growth UCITS ETF - GBP Hedged - GGRB GBP Hedged	GBP 0.0444	GBP 3,909
WisdomTree Global Quality Dividend Growth UCITS ETF - USD (Inst) - GGRI USD (Inst)	USD 27.2647	USD 1,195,584
WisdomTree AT1 CoCo Bond UCITS ETF - USD - CCBO USD	USD 1.2902	USD 711,424
WisdomTree AT1 CoCo Bond UCITS ETF - USD Hedged - CODO USD Hedged	USD 1.4191	USD 107,060
WisdomTree AT1 CoCo Bond UCITS ETF - EUR Dist - COBO EUR Hedged	EUR 1.1804	EUR 3,829,129
WisdomTree AT1 CoCo Bond UCITS ETF - GBP Hedged - COGO GBP Hedged	GBP 1.3066	GBP 146,846
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD - USFR USD	USD 0.5387	USD 272,476
WisdomTree UK Quality Dividend Growth UCITS ETF - GBP - UGRW GBP	GBP 0.2543	GBP 80,774

During the financial year ended 31 December 2024, the following distributions were declared and paid by the Sub-Funds to holders of redeemable participating shares:

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

10. Distributions (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 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 Europe Small Cap Dividend UCITS ETF - DFE	EUR 0.2757	EUR 457,427
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 654,790
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 Hedged	USD 0.0525	USD 45,101
WisdomTree Europe Equity UCITS ETF - GBP Hedged - HEDP GBP Hedged	GBP 0.0412	GBP 5,037
WisdomTree Enhanced Commodity UCITS ETF - USD - WCOG USD	USD 0.6127	USD 11,135,822
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 Hedged	GBP 0.0825	GBP 4,950
WisdomTree Global Quality Dividend Growth UCITS ETF - USD - GGRW USD	USD 0.1826	USD 953,305
WisdomTree Global Quality Dividend Growth UCITS ETF - GBP Hedged - GGRB GBP Hedged	GBP 0.0925	GBP 1,702
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EUR - EGRW EUR	EUR 0.0775	EUR 21,750
WisdomTree AT1 CoCo Bond UCITS ETF - USD - CCBO USD	USD 2.0482	USD 1,438,080
WisdomTree AT1 CoCo Bond UCITS ETF - USD Hedged - CODO USD Hedged	USD 2.3055	USD 202,257
WisdomTree AT1 CoCo Bond UCITS ETF - EUR Dist - COBO EUR Hedged	EUR 1.9980	EUR 3,011,497
WisdomTree AT1 CoCo Bond UCITS ETF - GBP Hedged - COGO GBP Hedged	GBP 2.0670	GBP 1,169,502
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD - USFR USD	USD 0.6724	USD 286,537
WisdomTree New Economy Real Estate UCITS ETF - USD - WNER USD	USD 0.1501	USD 6,896
WisdomTree UK Quality Dividend Growth UCITS ETF - GBP - UGRW GBP	GBP 0.0935	GBP 1,870

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

10. Distributions (continued)

	<i>Distribution rate per share</i>	<i>Declared 26 March 2024 Payable 18 April 2024 Ex-Date: 4 April 2024 Total Distribution</i>
WisdomTree US Equity Income UCITS ETF - DHS	USD 0.1892	USD 259,714
WisdomTree US Quality Dividend Growth UCITS ETF - USD - DGRW	USD 0.1232	USD 283,646
WisdomTree US Quality Dividend Growth UCITS ETF - GBP Hedged - DGRB GBP Hedged	GBP 0.0536	GBP 3,372
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD - USFR USD	USD 0.6603	USD 239,510

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

10. Distributions (continued)

	<i>Distribution rate per share</i>	<i>Declared 27 June 2024 Payable 19 July 2024 Ex-Date: 5 July 2024 Total Distribution</i>
WisdomTree US Equity Income UCITS ETF - DHS	USD 0.1985	USD 255,117
WisdomTree Europe Equity Income UCITS ETF - EEI	EUR 0.5104	EUR 1,165,152
WisdomTree Europe Small Cap Dividend UCITS ETF - DFE	EUR 0.4640	EUR 698,408
WisdomTree Emerging Markets Equity Income UCITS ETF - DEM	USD 0.3303	USD 2,414,973
WisdomTree Emerging Markets Small Cap Dividend UCITS ETF - DGSE	USD 0.3138	USD 550,719
WisdomTree Japan Equity UCITS ETF - USD Hedged - DXJ	USD 0.3084	USD 573,562
WisdomTree Japan Equity UCITS ETF - GBP Hedged - DXJP	GBP 0.1951	GBP 179,678
WisdomTree Europe Equity UCITS ETF - USD Hedged - HEDJ USD Hedged	USD 0.6017	USD 565,146
WisdomTree Europe Equity UCITS ETF - GBP Hedged - HEDP GBP Hedged	GBP 0.3651	GBP 48,313
WisdomTree US Quality Dividend Growth UCITS ETF - USD - DGRW	USD 0.1223	USD 353,841
WisdomTree US Quality Dividend Growth UCITS ETF - GBP Hedged - DGRB GBP Hedged	GBP 0.0517	GBP 3,253
WisdomTree Global Quality Dividend Growth UCITS ETF - USD - GGRW USD	USD 0.2951	USD 2,745,116
WisdomTree Global Quality Dividend Growth UCITS ETF - GBP Hedged - GGRB GBP Hedged	GBP 0.1567	GBP 7,322
WisdomTree Global Quality Dividend Growth UCITS ETF - USD (Inst) - GGRI USD (Inst)	USD 84.3324	USD 5,451,668
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EUR - EGRW EUR	EUR 0.3572	EUR 134,643
WisdomTree AT1 CoCo Bond UCITS ETF - USD - CCBO USD	USD 2.4667	USD 1,558,764
WisdomTree AT1 CoCo Bond UCITS ETF - USD Hedged - CODO USD Hedged	USD 2.7724	USD 222,876
WisdomTree AT1 CoCo Bond UCITS ETF - EUR Dist - COBO EUR Hedged	EUR 2.5273	EUR 4,066,676
WisdomTree AT1 CoCo Bond UCITS ETF - GBP Hedged - COGO GBP Hedged	GBP 2.5940	GBP 244,811
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD - USFR USD	USD 0.6704	USD 299,670
WisdomTree New Economy Real Estate UCITS ETF - USD - WNER USD	USD 0.2227	USD 6,223
WisdomTree UK Quality Dividend Growth UCITS ETF - GBP - UGRW GBP	GBP 0.3669	GBP 36,690

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

10. Distributions (continued)

	<i>Distribution rate per share</i>	<i>Declared 26 September 2024 Payable 18 October 2024 Ex-Date: 3 October 2024 Total Distribution</i>
WisdomTree US Equity Income UCITS ETF - DHS	USD 0.1749	USD 302,456
WisdomTree Europe Equity Income UCITS ETF - EEI	EUR 0.1103	EUR 279,440
WisdomTree Europe Small Cap Dividend UCITS ETF - DFE	EUR 0.1438	EUR 222,066
WisdomTree Emerging Markets Equity Income UCITS ETF - DEM	USD 0.3381	USD 2,666,435
WisdomTree Emerging Markets Small Cap Dividend UCITS ETF - DGSE	USD 0.2714	USD 476,308
WisdomTree US Quality Dividend Growth UCITS ETF - USD - DGRW	USD 0.1239	USD 375,301
WisdomTree US Quality Dividend Growth UCITS ETF - GBP Hedged - DGRB GBP Hedged	GBP 0.0493	GBP 2,988
WisdomTree Global Quality Dividend Growth UCITS ETF - USD - GGRW USD	USD 0.0873	USD 873,462
WisdomTree Global Quality Dividend Growth UCITS ETF - GBP Hedged - GGRB GBP Hedged	GBP 0.0417	GBP 2,572
WisdomTree Global Quality Dividend Growth UCITS ETF - USD (Inst) - GGRI USD (Inst)	USD 27.3170	USD 1,779,539
WisdomTree AT1 CoCo Bond UCITS ETF - USD - CCBO USD	USD 1.2643	USD 824,057
WisdomTree AT1 CoCo Bond UCITS ETF - USD Hedged - CODO USD Hedged	USD 1.4246	USD 125,922
WisdomTree AT1 CoCo Bond UCITS ETF - EUR Dist - COBO EUR Hedged	EUR 1.1825	EUR 1,952,867
WisdomTree AT1 CoCo Bond UCITS ETF - GBP Hedged - COGO GBP Hedged	GBP 1.2284	GBP 127,704
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD - USFR USD	USD 0.6632	USD 287,754
WisdomTree UK Quality Dividend Growth UCITS ETF - GBP - UGRW GBP	GBP 0.2753	GBP 27,530

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

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.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Market risks (continued)

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.

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.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Market risks (continued)

Price risk (continued)

Fund	Estimated NAV	Estimated NAV
	Decrease/Increase 2025	Decrease/Increase 2024
WisdomTree US Equity Income UCITS ETF	USD 15,329,297	USD 10,056,518
WisdomTree Europe Equity Income UCITS ETF	EUR 11,711,453	EUR 3,464,265
WisdomTree Europe SmallCap Dividend UCITS ETF	EUR 7,412,864	EUR 5,249,057
WisdomTree Emerging Markets Equity Income UCITS ETF	USD 21,154,102	USD 15,081,170
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF	USD 3,723,992	USD 3,185,884
WisdomTree Japan Equity UCITS ETF	USD 54,763,533	USD 33,954,619
WisdomTree Europe Equity UCITS ETF	USD 9,252,518	USD 6,446,672
WisdomTree Enhanced Commodity UCITS ETF	USD 33,696,354	USD 30,701,621
WisdomTree US Quality Dividend Growth UCITS ETF	USD 85,775,740	USD 55,995,533
WisdomTree Global Quality Dividend Growth UCITS ETF	USD 166,883,211	USD 182,312,737
WisdomTree Eurozone Quality Dividend Growth UCITS ETF	EUR 4,779,058	EUR 4,549,647
WisdomTree AT1 CoCo Bond UCITS ETF	USD 47,889,267	USD 27,158,115
WisdomTree Artificial Intelligence UCITS ETF	USD 99,962,355	USD 79,145,348
WisdomTree USD Floating Rate Treasury Bond UCITS ETF	USD 26,628,922	USD 26,677,563
WisdomTree Cloud Computing UCITS ETF	USD 23,584,907	USD 29,272,090
WisdomTree Battery Solutions UCITS ETF	USD 15,382,573	USD 14,827,024
WisdomTree Cybersecurity UCITS ETF	USD 31,730,239	USD 22,980,136
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	USD 26,830,621	USD 17,723,812
WisdomTree Emerging Markets ex-State Owned Enterprises UCITS ETF	USD 1,416,141	USD 1,224,726
WisdomTree Broad Commodities UCITS ETF	USD 23,802,382	USD 22,060,225
WisdomTree BioRevolution UCITS ETF	USD 933,833	USD 345,591
WisdomTree New Economy Real Estate UCITS ETF	USD 1,029,556	USD 430,639
WisdomTree Recycling UCITS ETF ^(g)	USD —	USD 230,060
WisdomTree Blockchain UCITS ETF	USD 5,010,552	USD 2,811,716
WisdomTree Global Automotive Innovators UCITS ETF ^(g)	USD —	USD 192,886
WisdomTree Renewable Energy UCITS ETF	USD 1,548,718	USD 144,204
WisdomTree US Efficient Core UCITS ETF	USD 2,331,439	USD 2,153,787
WisdomTree UK Quality Dividend Growth UCITS ETF	GBP 850,318	GBP 1,191,854
WisdomTree Megatrends UCITS ETF	USD 2,851,045	USD 1,500,111
WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF	USD 23,803,072	USD 194,680
WisdomTree US Quality Growth UCITS ETF	USD 2,889,609	USD 1,317,875
WisdomTree Global Sustainable Equity UCITS ETF	USD 39,824,183	USD 32,386,856
WisdomTree Global Efficient Core UCITS ETF	USD 4,619,047	USD 583,712
WisdomTree Strategic Metals UCITS ETF ^(a)	USD 888,249	USD —
WisdomTree Global Quality Growth UCITS ETF ^(b)	USD 229,016	USD —
WisdomTree Europe Defence UCITS ETF ^(c)	EUR 332,638,063	EUR —
WisdomTree Uranium and Nuclear Energy UCITS ETF ^(c)	USD 14,141,194	USD —
WisdomTree Quantum Computing UCITS ETF ^(d)	USD 8,311,658	USD —
WisdomTree Global Ex-USA Quality Dividend Growth UCITS ETF ^(e)	EUR 1,117,039	EUR —
WisdomTree Eurozone Efficient Core UCITS ETF ^(f)	EUR 102,949	EUR —
WisdomTree Europe Value UCITS ETF ^(h)	EUR 50,868	EUR —
WisdomTree Global Value UCITS ETF ^(h)	USD 76,824	USD —
WisdomTree US Value UCITS ETF ^(h)	USD 25,528	USD —

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Market risks (continued)

Price risk (continued)

- (a) Launched 7 January 2025.
- (b) Launched 19 February 2025.
- (c) Launched 4 March 2025.
- (d) Launched 27 August 2025.
- (e) Launched 17 September 2025.
- (f) Launched 30 September 2025.
- (g) Terminated 25 November 2025.
- (h) Launched 3 December 2025.

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. These are used both in order to hedge unwanted currency risk as well as to achieve a specific currency exposure. Forward foreign currency exchange contracts have the risk of currency exposure in the same way as a regular currency spot transaction. 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 2025, forward foreign currency exchange contracts were held on ten 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 US Quality Dividend Growth UCITS ETF, WisdomTree Global Quality Dividend Growth UCITS ETF, WisdomTree AT1 CoCo Bond UCITS ETF, WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF, WisdomTree Global Efficient Core UCITS ETF and WisdomTree Strategic Metals UCITS ETF. At 31 December 2024, forward foreign currency exchange contracts were held on eleven 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 US Quality Dividend Growth UCITS ETF, WisdomTree Global Quality Dividend Growth UCITS ETF, WisdomTree AT1 CoCo Bond UCITS ETF, WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF, WisdomTree Blockchain UCITS ETF, WisdomTree Renewable Energy UCITS ETF and WisdomTree Global Efficient Core UCITS ETF. Any forward foreign currency exchange contracts held at a class level for hedging purposes are not included in the tables below.

All of the financial assets and liabilities of WisdomTree US Efficient Core UCITS ETF were denominated in US Dollar at 31 December 2025 and 31 December 2024.

The Sub-Funds with exposure to currencies other than their functional currency at 31 December 2025 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

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

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 2025

WisdomTree US Equity Income UCITS ETF

Currency	Monetary	Non-monetary	Monetary	Net financial	Sensitivity
	assets	assets	liabilities	assets	
	USD	USD	USD	USD	USD
EUR	1,745	–	–	1,745	174
GBP	3,155	–	–	3,155	316
	<u>4,900</u>	<u>–</u>	<u>–</u>	<u>4,900</u>	<u>490</u>

WisdomTree Europe Equity Income UCITS ETF

Currency	Monetary	Non-monetary	Monetary	Net financial	Sensitivity
	assets	assets	liabilities	assets	
	EUR	EUR	EUR	EUR	EUR
CHF	31,963	3,395,912	–	3,427,875	342,787
DKK	12,420	406,570	(8,400)	410,590	41,059
GBP	196,516	23,121,259	(725)	23,317,050	2,331,705
NOK	272,353	10,044,002	(207,743)	10,108,612	1,010,861
SEK	9,919	5,373,692	(111,503)	5,272,108	527,211
USD	43,702	–	–	43,702	4,370
	<u>566,873</u>	<u>42,341,435</u>	<u>(328,371)</u>	<u>42,579,937</u>	<u>4,257,993</u>

WisdomTree Europe SmallCap Dividend UCITS ETF

Currency	Monetary	Non-monetary	Monetary	Net financial	Sensitivity
	assets	assets	liabilities	assets	
	EUR	EUR	EUR	EUR	EUR
CHF	2,125	1,424,440	–	1,426,565	142,656
DKK	53,989	662,235	–	716,224	71,622
GBP	155,178	22,584,214	(2,882)	22,736,509	2,273,651
NOK	423,647	9,892,649	–	10,316,296	1,031,630
SEK	20,108	11,324,911	–	11,345,019	1,134,502
USD	37,911	–	–	37,911	3,791
	<u>692,958</u>	<u>45,888,449</u>	<u>(2,882)</u>	<u>46,578,524</u>	<u>4,657,852</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2025 (continued)

WisdomTree Emerging Markets Equity Income UCITS ETF

Currency	Monetary	Non-monetary	Monetary	Net financial	Sensitivity
	assets	assets	liabilities	assets	
	USD	USD	USD	USD	USD
BRL	727,656	16,399,393	–	17,127,049	1,712,705
CLP	2,259	2,521,587	–	2,523,846	252,385
CNY	453,677	–	–	453,677	45,368
CZK	880	66,526	–	67,406	6,741
EUR	2	–	–	2	–
HKD	11,404	39,823,828	–	39,835,232	3,983,523
HUF	449	2,081,407	–	2,081,856	208,186
IDR	180,752	8,218,052	–	8,398,804	839,880
INR	74,842	7,247,730	–	7,322,572	732,257
KRW	64,548	8,091,374	–	8,155,922	815,592
MXN	63,273	13,641,804	–	13,705,077	1,370,508
MYR	60,249	7,361,516	–	7,421,765	742,176
PHP	5,254	909,693	–	914,947	91,495
PLN	21,278	9,988,213	–	10,009,491	1,000,949
SAR	19,557	10,915,529	–	10,935,086	1,093,509
THB	2,782	10,331,067	–	10,333,849	1,033,385
TRY	10,081	1,184,088	–	1,194,169	119,417
TWD	6,397	49,070,820	–	49,077,217	4,907,722
ZAR	1,942	12,839,407	–	12,841,349	1,284,135
	<u>1,707,282</u>	<u>200,692,034</u>	<u>–</u>	<u>202,399,316</u>	<u>20,239,933</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2025 (continued)

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

Currency	Monetary	Non-monetary	Monetary	Net financial	Sensitivity
	assets	assets	liabilities	assets	
	USD	USD	USD	USD	
BRL	61,778	2,506,114	–	2,567,892	256,789
CLP	4,326	637,931	–	642,257	64,226
CNY	4,599	–	–	4,599	460
CZK	486	224,940	–	225,426	22,543
GBP	1	–	–	1	–
HKD	1,285	2,335,719	–	2,337,004	233,700
HUF	828	–	–	828	83
IDR	29,486	1,106,949	–	1,136,435	113,643
INR	9,936	3,401,315	–	3,411,251	341,125
KRW	33,937	4,464,168	(191)	4,497,913	449,791
MXN	1,306	1,139,040	–	1,140,346	114,035
MYR	11,638	1,694,038	–	1,705,676	170,568
PHP	2,092	362,279	–	364,371	36,437
PLN	5,819	342,553	–	348,372	34,837
SAR	2,816	2,050,403	–	2,053,219	205,322
THB	794	2,069,828	–	2,070,622	207,062
TRY	3,021	473,298	–	476,319	47,632
TWD	1,389	8,600,687	–	8,602,076	860,208
ZAR	7,540	3,861,793	–	3,869,333	386,933
	<u>183,077</u>	<u>35,271,055</u>	<u>(191)</u>	<u>35,453,940</u>	<u>3,545,394</u>

WisdomTree Japan Equity UCITS ETF

Currency	Monetary	Non-monetary	Monetary	Net financial	Sensitivity
	assets	assets	liabilities	assets	
	USD	USD	USD	USD	
CHF	20,283	–	–	20,283	2,028
EUR	227,985	–	–	227,985	22,798
GBP	262,106	–	–	262,106	26,211
INR	21,408,736	–	–	21,408,736	2,140,874
JPY	21,662,780	547,635,328	(3,242,501)	566,055,608	56,605,561
	<u>43,581,890</u>	<u>547,635,328</u>	<u>(3,242,501)</u>	<u>587,974,718</u>	<u>58,797,472</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2025 (continued)

WisdomTree Europe Equity UCITS ETF

	<i>Monetary assets</i>	<i>Non-monetary assets</i>	<i>Monetary liabilities</i>	<i>Net financial assets</i>	<i>Sensitivity</i>
<i>Currency</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
CHF	9,307	–	–	9,307	931
EUR	687,830	92,525,182	–	93,213,012	9,321,301
GBP	3,045	–	–	3,045	304
	<u>700,182</u>	<u>92,525,182</u>	<u>–</u>	<u>93,225,364</u>	<u>9,322,536</u>

WisdomTree Enhanced Commodity UCITS ETF

	<i>Monetary assets</i>	<i>Non-monetary assets</i>	<i>Monetary liabilities</i>	<i>Net financial assets</i>	<i>Sensitivity</i>
<i>Currency</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
CHF	12,092	–	–	12,092	1,209
EUR	19,017	–	–	19,017	1,902
GBP	9,628	–	–	9,628	963
	<u>40,737</u>	<u>–</u>	<u>–</u>	<u>40,737</u>	<u>4,074</u>

WisdomTree US Quality Dividend Growth UCITS ETF

	<i>Monetary assets</i>	<i>Non-monetary assets</i>	<i>Monetary liabilities</i>	<i>Net financial assets</i>	<i>Sensitivity</i>
<i>Currency</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
EUR	13,628	–	–	13,628	1,363
GBP	4,169	–	–	4,169	417
	<u>17,797</u>	<u>–</u>	<u>–</u>	<u>17,797</u>	<u>1,780</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2025 (continued)

WisdomTree Global Quality Dividend Growth UCITS ETF

Currency	Monetary	Non-monetary	Monetary	Net financial	Sensitivity
	assets	assets	liabilities	assets	
	USD	USD	USD	USD	
AUD	139,826	22,389,424	–	22,529,250	2,252,925
CAD	146,740	22,667,482	–	22,814,222	2,281,422
CHF	7,899	47,675,966	–	47,683,865	4,768,386
DKK	297,164	25,193,753	–	25,490,917	2,549,092
EUR	1,030,236	255,931,720	–	256,961,956	25,696,196
GBP	404,770	94,585,287	–	94,990,057	9,499,006
HKD	31,639	8,106,779	–	8,138,418	813,842
ILS	47,525	1,853,326	–	1,900,851	190,085
INR	177,983	–	–	177,983	17,798
JPY	932,123	139,674,541	–	140,606,664	14,060,666
NOK	124,481	2,549,554	–	2,674,035	267,403
SEK	193,270	41,804,703	–	41,997,973	4,199,797
SGD	188,447	9,323,590	–	9,512,037	951,204
	<u>3,722,103</u>	<u>671,756,125</u>	<u>–</u>	<u>675,478,228</u>	<u>67,547,822</u>

WisdomTree Eurozone Quality Dividend Growth UCITS ETF

Currency	Monetary	Non-monetary	Monetary	Net financial	Sensitivity
	assets	assets	liabilities	assets	
	EUR	EUR	EUR	EUR	
GBP	104	–	–	104	10
USD	1	–	–	1	–
	<u>105</u>	<u>–</u>	<u>–</u>	<u>104</u>	<u>10</u>

WisdomTree AT1 CoCo Bond UCITS ETF

Currency	Monetary	Non-monetary	Monetary	Net financial	Sensitivity
	assets	assets	liabilities	assets	
	USD	USD	USD	USD	
EUR	7,223,534	199,732,353	(3,387,384)	203,568,504	20,356,850
GBP	3,404,506	45,593,802	(3,246,021)	45,752,287	4,575,229
	<u>10,628,040</u>	<u>245,326,155</u>	<u>(6,633,405)</u>	<u>249,320,791</u>	<u>24,932,079</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2025 (continued)

WisdomTree Artificial Intelligence UCITS ETF

Currency	Monetary	Non-monetary	Monetary	Net financial	Sensitivity
	assets	assets	liabilities	assets	
	USD	USD	USD	USD	
EUR	292,697	34,299,407	–	34,592,104	3,459,210
GBP	104,674	7,226,694	–	7,331,368	733,137
INR	187,163	–	–	187,163	18,716
JPY	322,016	24,446,600	–	24,768,616	2,476,862
KRW	403,991	78,729,137	(295,472)	78,837,655	7,883,766
TWD	66,208	25,684,251	–	25,750,459	2,575,046
	<u>1,376,749</u>	<u>170,386,089</u>	<u>(295,472)</u>	<u>171,467,365</u>	<u>17,146,737</u>

WisdomTree Battery Solutions UCITS ETF

Currency	Monetary	Non-monetary	Monetary	Net financial	Sensitivity
	assets	assets	liabilities	assets	
	USD	USD	USD	USD	
AUD	237	1,234,108	–	1,234,345	123,434
CAD	217	–	–	217	22
CHF	654	437,093	–	437,747	43,775
CLP	–	1,782,500	–	1,782,500	178,250
CNY	400	–	–	400	40
EUR	580,005	15,041,398	–	15,621,403	1,562,140
GBP	589	10,225,947	–	10,226,536	1,022,654
HKD	9	1,235,161	–	1,235,170	123,517
IDR	21	1,891,340	–	1,891,361	189,136
ILS	94	–	–	94	9
INR	48,349	–	–	48,349	4,835
JPY	49,330	12,588,414	–	12,637,744	1,263,774
KRW	206	7,001,965	–	7,002,171	700,217
NOK	11,906	2,291,007	–	2,302,913	230,291
SEK	33	–	–	33	3
TWD	1,004	–	–	1,004	100
ZAR	109	–	–	109	11
	<u>693,163</u>	<u>53,728,933</u>	<u>–</u>	<u>54,422,096</u>	<u>5,442,208</u>

WisdomTree Cybersecurity UCITS ETF

Currency	Monetary	Non-monetary	Monetary	Net financial	Sensitivity
	assets	assets	liabilities	assets	
	USD	USD	USD	USD	
EUR	150	–	–	150	15
INR	229,535	–	–	229,535	22,954
JPY	274,130	24,413,327	–	24,687,457	2,468,746
KRW	27,410	1,624,584	–	1,651,994	165,199
	<u>531,225</u>	<u>26,037,911</u>	<u>–</u>	<u>26,569,136</u>	<u>2,656,914</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2025 (continued)

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF

	<i>Monetary</i>	<i>Non-monetary</i>	<i>Monetary</i>	<i>Net financial</i>	
	<i>assets</i>	<i>assets</i>	<i>liabilities</i>	<i>assets</i>	<i>Sensitivity</i>
<i>Currency</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
EUR	7,332	–	–	7,332	733
	<u>7,332</u>	<u>–</u>	<u>–</u>	<u>7,332</u>	<u>733</u>

WisdomTree Emerging Markets ex-State Owned Enterprises UCITS ETF

	<i>Monetary</i>	<i>Non-monetary</i>	<i>Monetary</i>	<i>Net financial</i>	
	<i>assets</i>	<i>assets</i>	<i>liabilities</i>	<i>assets</i>	<i>Sensitivity</i>
<i>Currency</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
BRL	10,361	418,645	–	429,006	42,901
CLP	(152)	81,560	–	81,408	8,141
CNY	1,059	–	(13)	1,046	105
CZK	242	33,179	–	33,421	3,342
HKD	2,497	2,349,105	–	2,351,602	235,160
HUF	136	50,559	–	50,695	5,070
IDR	1,323	217,539	–	218,862	21,886
INR	376	2,865,015	–	2,865,391	286,539
KRW	4,165	2,013,510	(3)	2,017,673	201,767
MXN	4,502	350,355	–	354,857	35,486
MYR	1,229	190,475	–	191,704	19,170
PHP	1,372	64,124	–	65,496	6,550
PLN	612	186,391	–	187,003	18,700
SAR	904	455,869	–	456,773	45,677
THB	1,315	197,810	–	199,125	19,912
TRY	384	84,472	–	84,856	8,486
TWD	4,040	2,544,009	–	2,548,049	254,805
ZAR	1,351	632,248	–	633,599	63,360
	<u>35,716</u>	<u>12,734,865</u>	<u>(16)</u>	<u>12,770,566</u>	<u>1,277,057</u>

WisdomTree Broad Commodities UCITS ETF

	<i>Monetary</i>	<i>Non-monetary</i>	<i>Monetary</i>	<i>Net financial</i>	
	<i>assets</i>	<i>assets</i>	<i>liabilities</i>	<i>assets</i>	<i>Sensitivity</i>
<i>Currency</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
EUR	1,269	–	–	1,269	127
	<u>1,269</u>	<u>–</u>	<u>–</u>	<u>1,269</u>	<u>127</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2025 (continued)

WisdomTree BioRevolution UCITS ETF

	<i>Monetary</i>	<i>Non-monetary</i>	<i>Monetary</i>	<i>Net financial</i>	
	<i>assets</i>	<i>assets</i>	<i>liabilities</i>	<i>assets</i>	<i>Sensitivity</i>
<i>Currency</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
AUD	221	29,485	(3,047)	26,659	2,666
CHF	999	144,706	(14,527)	131,179	13,118
DKK	2,188	473,092	(48,112)	427,168	42,717
EUR	722	133,769	(13,767)	120,724	12,072
GBP	1,150	86,144	(8,937)	78,357	7,836
JPY	1,761	92,909	(15,424)	79,246	7,925
	<u>7,041</u>	<u>960,105</u>	<u>(103,814)</u>	<u>863,333</u>	<u>86,334</u>

WisdomTree New Economy Real Estate UCITS ETF

	<i>Monetary</i>	<i>Non-monetary</i>	<i>Monetary</i>	<i>Net financial</i>	
	<i>assets</i>	<i>assets</i>	<i>liabilities</i>	<i>assets</i>	<i>Sensitivity</i>
<i>Currency</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
AUD	3,308	687,571	–	690,879	69,088
EUR	949	854,798	–	855,747	85,575
GBP	2,499	551,430	–	553,929	55,393
HKD	1,290	51,239	–	52,529	5,253
INR	2,742	–	–	2,742	274
JPY	8,941	501,287	–	510,228	51,023
SGD	3,004	635,242	–	638,246	63,825
	<u>22,733</u>	<u>3,281,567</u>	<u>–</u>	<u>3,304,300</u>	<u>330,431</u>

WisdomTree Blockchain UCITS ETF

	<i>Monetary</i>	<i>Non-monetary</i>	<i>Monetary</i>	<i>Net financial</i>	
	<i>assets</i>	<i>assets</i>	<i>liabilities</i>	<i>assets</i>	<i>Sensitivity</i>
<i>Currency</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
CHF	210	1,269,999	(27,049)	1,243,160	124,316
EUR	89	83,754	(1,772)	82,071	8,207
HKD	43	914,210	(18,869)	895,384	89,538
INR	2,201	–	–	2,201	220
JPY	13,328	4,077,382	(87,107)	4,003,603	400,360
	<u>15,871</u>	<u>6,345,345</u>	<u>(134,797)</u>	<u>6,226,419</u>	<u>622,641</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2025 (continued)

WisdomTree Renewable Energy UCITS ETF

	<i>Monetary</i>	<i>Non-monetary</i>	<i>Monetary</i>	<i>Net financial</i>	
	<i>assets</i>	<i>assets</i>	<i>liabilities</i>	<i>assets</i>	<i>Sensitivity</i>
<i>Currency</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
AUD	349	125,992	–	126,341	12,634
BRL	41,855	299,318	–	341,173	34,117
CAD	1,147	130,053	–	131,200	13,120
CHF	450	80,645	–	81,095	8,109
CLP	–	77,131	–	77,131	7,713
CNY	3,922	–	–	3,922	392
DKK	870	323,565	–	324,435	32,443
EUR	1,119	2,857,036	–	2,858,155	285,815
GBP	1,253	150,895	–	152,148	15,215
HKD	75	49,173	–	49,248	4,925
ILS	686	284,321	–	285,007	28,501
JPY	1,361	869,775	–	871,136	87,114
KRW	4,533	1,085,539	–	1,090,072	109,007
NOK	769	220,319	–	221,088	22,109
SEK	260	272,175	–	272,435	27,244
	<u>58,649</u>	<u>6,825,937</u>	<u>–</u>	<u>6,884,586</u>	<u>688,458</u>

WisdomTree UK Quality Dividend Growth UCITS ETF

	<i>Monetary</i>	<i>Non-monetary</i>	<i>Monetary</i>	<i>Net financial</i>	
	<i>assets</i>	<i>assets</i>	<i>liabilities</i>	<i>assets</i>	<i>Sensitivity</i>
<i>Currency</i>	<i>GBP</i>	<i>GBP</i>	<i>GBP</i>	<i>GBP</i>	<i>GBP</i>
EUR	809	–	–	809	81
USD	10,412	–	–	10,412	1,041
	<u>11,221</u>	<u>–</u>	<u>–</u>	<u>11,221</u>	<u>1,122</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2025 (continued)

WisdomTree Megatrends UCITS ETF

	<i>Monetary</i>	<i>Non-monetary</i>	<i>Monetary</i>	<i>Net financial</i>	
	<i>assets</i>	<i>assets</i>	<i>liabilities</i>	<i>assets</i>	<i>Sensitivity</i>
<i>Currency</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
AUD	437	420,514	–	420,951	42,095
BRL	6,697	122,207	–	128,904	12,890
CAD	855	288,740	–	289,595	28,960
CHF	848	145,682	–	146,530	14,653
CLP	–	17,145	–	17,145	1,715
CNY	21,478	–	–	21,478	2,148
DKK	1,580	333,094	–	334,674	33,467
EUR	1,496	2,990,203	–	2,991,699	299,170
GBP	3,796	1,101,690	–	1,105,486	110,549
HKD	369	966,756	–	967,125	96,712
IDR	6,729	–	–	6,729	673
INR	3,043	–	–	3,043	304
JPY	3,392	1,441,507	–	1,444,899	144,490
KRW	846	763,634	–	764,480	76,448
MXN	1,032	138,645	–	139,677	13,968
MYR	1,654	54,343	–	55,997	5,600
NOK	6,022	240,295	–	246,317	24,632
PHP	423	–	–	423	42
PLN	944	92,943	–	93,887	9,389
SEK	508	213,002	–	213,510	21,351
SGD	4,602	133,669	–	138,271	13,827
THB	2,676	10,849	–	13,525	1,353
TRY	1,208	24,335	–	25,543	2,554
TWD	1,163	560,782	–	561,945	56,194
ZAR	5,556	227,335	–	232,891	23,289
	<u>77,354</u>	<u>10,287,370</u>	<u>–</u>	<u>10,364,724</u>	<u>1,036,473</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2025 (continued)

WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF^(a)

Currency	Monetary	Non-monetary	Monetary	Net financial	Sensitivity
	assets	assets	liabilities	assets	
	USD	USD	USD	USD	USD
AUD	22,339	10,384,435	(181,713)	10,225,061	1,022,506
BRL	1,734	3,504,573	(61,351)	3,444,957	344,496
CAD	12,197	13,593,924	–	13,606,121	1,360,612
CNY	151	–	–	151	15
EUR	24,298	4,608,671	(80,285)	4,552,684	455,268
GBP	1,673	12,657,209	(222,471)	12,436,411	1,243,641
HKD	1,260	1,178,572	(17,742)	1,162,090	116,209
IDR	6,174	7,483,541	(130,841)	7,358,874	735,887
JPY	2,751	14,115,080	(232,467)	13,885,364	1,388,536
KRW	21	–	–	21	2
MXN	17,266	3,835,989	–	3,853,255	385,326
MYR	1,017	2,735,573	(48,467)	2,688,123	268,812
NOK	1,672	2,768,156	(48,386)	2,721,442	272,144
PLN	3,727	3,776,900	(65,933)	3,714,694	371,469
SAR	19,848	934,337	(16,291)	937,893	93,789
SEK	48	3,960,998	(69,224)	3,891,822	389,182
ZAR	4,493	24,176,830	(432,824)	23,748,499	2,374,850
	<u>120,669</u>	<u>109,714,788</u>	<u>(1,607,995)</u>	<u>108,227,462</u>	<u>10,822,744</u>

(a) On 16 April 2025, WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF name was changed to WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF.

WisdomTree Global Sustainable Equity UCITS ETF

Currency	Monetary	Non-monetary	Monetary	Net financial	Sensitivity
	assets	assets	liabilities	assets	
	USD	USD	USD	USD	USD
AUD	27,903	3,143,530	–	3,171,433	317,143
CAD	16,242	18,386,532	–	18,402,774	1,840,277
CHF	609	10,655,677	–	10,656,286	1,065,629
DKK	2,716	5,355,614	–	5,358,330	535,833
EUR	60,344	43,760,640	–	43,820,984	4,382,098
GBP	124,235	14,388,448	–	14,512,683	1,451,268
HKD	4,902	1,610,144	–	1,615,046	161,505
ILS	5,043	879,270	–	884,313	88,431
INR	35,139	–	–	35,139	3,514
JPY	35,309	28,367,060	–	28,402,369	2,840,237
NOK	24,870	742,757	–	767,627	76,763
NZD	24,137	974,109	–	998,246	99,825
SEK	13,117	3,381,076	–	3,394,193	339,419
SGD	10,280	2,006,791	–	2,017,071	201,707
	<u>384,846</u>	<u>133,651,648</u>	<u>–</u>	<u>134,036,494</u>	<u>13,403,649</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2025 (continued)

WisdomTree Global Efficient Core UCITS ETF

Currency	Monetary	Non-monetary	Monetary	Net financial	Sensitivity
	assets	assets	liabilities	assets	
	USD	USD	USD	USD	
AUD	4,982	664,910	–	669,892	66,989
CAD	2,212	1,290,243	–	1,292,455	129,245
CHF	1,167	989,437	–	990,604	99,060
DKK	805	254,103	–	254,908	25,491
EUR	153,170	5,167,145	–	5,320,315	532,032
GBP	65,174	1,380,707	–	1,445,881	144,588
HKD	6,144	228,095	–	234,239	23,424
INR	3,641	–	–	3,641	364
JPY	42,824	2,378,457	–	2,421,281	242,128
NOK	2,277	157,135	–	159,412	15,941
SEK	2,951	351,845	–	354,796	35,480
SGD	695	196,073	–	196,768	19,677
	<u>286,042</u>	<u>13,058,150</u>	<u>–</u>	<u>13,344,192</u>	<u>1,334,419</u>

WisdomTree Strategic Metals UCITS ETF^(b)

Currency	Monetary	Non-monetary	Monetary	Net financial	Sensitivity
	assets	assets	liabilities	assets	
	USD	USD	USD	USD	
EUR	13,171	–	–	13,171	1,317
GBP	8,280	–	–	8,280	828
	<u>21,451</u>	<u>–</u>	<u>–</u>	<u>21,451</u>	<u>2,145</u>

(b) Launched 7 January 2025.

WisdomTree Global Quality Growth UCITS ETF^(c)

Currency	Monetary	Non-monetary	Monetary	Net financial	Sensitivity
	assets	assets	liabilities	assets	
	USD	USD	USD	USD	
AUD	325	29,444	–	29,769	2,977
CAD	2,330	85,618	–	87,948	8,795
CHF	368	39,318	–	39,686	3,969
DKK	38	24,043	–	24,081	2,408
EUR	129	203,045	–	203,174	20,317
GBP	56	72,504	–	72,560	7,256
HKD	180	11,988	–	12,168	1,217
INR	140	–	–	140	14
JPY	737	130,608	–	131,345	13,134
NOK	27	14,968	–	14,995	1,500
SEK	220	45,908	–	46,128	4,613
SGD	30	–	–	30	3
	<u>4,580</u>	<u>657,444</u>	<u>–</u>	<u>662,024</u>	<u>66,203</u>

(c) Launched 19 February 2025.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2025 (continued)

WisdomTree Europe Defence UCITS ETF^(a)

Currency	Monetary assets	Non-monetary assets	Monetary liabilities	Net financial assets	Sensitivity
	EUR	EUR	EUR	EUR	EUR
CZK	3,559	6,709,566	–	6,713,125	671,313
GBP	3,017,667	876,475,217	–	879,492,884	87,949,288
NOK	425,699	125,395,241	–	125,820,940	12,582,094
SEK	51,836	273,486,656	–	273,538,492	27,353,849
	<u>3,498,761</u>	<u>1,282,066,680</u>	<u>–</u>	<u>1,285,565,441</u>	<u>128,556,544</u>

(a) Launched 4 March 2025.

WisdomTree Uranium and Nuclear Energy UCITS ETF^(d)

Currency	Monetary assets	Non-monetary assets	Monetary liabilities	Net financial assets	Sensitivity
	USD	USD	USD	USD	USD
AUD	38,892	17,123,157	–	17,162,049	1,716,205
CAD	17,699	5,666,828	–	5,684,527	568,453
CNY	42	–	–	42	4
EUR	1,034	2,986,093	–	2,987,127	298,713
GBP	9,922	5,809,841	–	5,819,763	581,976
HKD	30,524	10,900,969	–	10,931,493	1,093,149
JPY	6,610	727,120	–	733,730	73,373
KRW	248,884	11,470,366	–	11,719,250	1,171,925
	<u>353,607</u>	<u>54,684,374</u>	<u>–</u>	<u>55,037,981</u>	<u>5,503,798</u>

(d) Launched 4 March 2025.

WisdomTree Quantum Computing UCITS ETF^(e)

Currency	Monetary assets	Non-monetary assets	Monetary liabilities	Net financial assets	Sensitivity
	USD	USD	USD	USD	USD
EUR	10,263	8,718,647	–	8,728,910	872,891
JPY	13,060	8,558,526	(122,050)	8,449,536	844,954
KRW	–	2,085,666	(29,695)	2,055,971	205,597
TWD	5,194	1,524,175	–	1,529,369	152,937
	<u>28,517</u>	<u>20,887,014</u>	<u>(151,745)</u>	<u>20,763,786</u>	<u>2,076,379</u>

(e) Launched 27 August 2025.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2025 (continued)

WisdomTree Global Ex-USA Quality Dividend Growth UCITS ETF^(f)

Currency	Monetary	Non-monetary	Monetary	Net financial	Sensitivity
	assets	assets	liabilities	assets	
	EUR	EUR	EUR	EUR	EUR
AUD	3,322	375,129	–	378,451	37,845
CAD	968	664,629	–	665,597	66,560
CHF	101	768,808	–	768,909	76,891
DKK	160	417,454	–	417,614	41,761
GBP	6,378	1,817,175	–	1,823,553	182,355
HKD	1,024	258,536	–	259,560	25,956
ILS	2,047	248,560	–	250,607	25,061
INR	3,118	–	–	3,118	312
JPY	3,296	2,253,658	–	2,256,954	225,695
NOK	1,289	46,877	–	48,166	4,817
SEK	3,104	734,786	–	737,890	73,789
SGD	1,718	146,426	–	148,144	14,814
USD	2,615	–	–	2,615	262
	<u>29,140</u>	<u>7,732,038</u>	<u>–</u>	<u>7,761,178</u>	<u>776,118</u>

(f) Launched 17 September 2025.

WisdomTree Europe Value UCITS ETF^(g)

Currency	Monetary	Non-monetary	Monetary	Net financial	Sensitivity
	assets	assets	liabilities	assets	
	EUR	EUR	EUR	EUR	EUR
CHF	10	35,315	–	35,325	3,533
DKK	3	38,234	–	38,237	3,824
GBP	564	203,811	–	204,375	20,438
NOK	1	10,423	–	10,424	1,042
SEK	3	22,934	–	22,937	2,294
	<u>581</u>	<u>310,717</u>	<u>–</u>	<u>311,298</u>	<u>31,131</u>

(g) Launched 3 December 2025.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2025 (continued)

WisdomTree Global Value UCITS ETF^(g)

Currency	Monetary	Non-monetary	Monetary	Net financial	Sensitivity
	assets	assets	liabilities	assets	
	USD	USD	USD	USD	USD
AUD	38	12,253	–	12,291	1,229
CAD	61	23,607	–	23,668	2,367
CHF	10	17,196	–	17,206	1,721
DKK	5	15,085	–	15,090	1,509
EUR	140	81,077	–	81,217	8,122
GBP	193	71,999	–	72,192	7,219
HKD	3	5,681	–	5,684	568
ILS	55	5,266	–	5,321	532
INR	22	–	–	22	2
JPY	31	48,549	–	48,580	4,858
NOK	10	3,830	–	3,840	384
SEK	29	8,047	–	8,076	808
SGD	7	2,480	–	2,487	249
	<u>604</u>	<u>295,070</u>	<u>–</u>	<u>295,674</u>	<u>29,568</u>

(g) Launched 3 December 2025.

31 December 2024

All of the financial assets and liabilities of WisdomTree US Efficient Core UCITS ETF were denominated in US Dollar at 31 December 2024 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 2024 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.

WisdomTree US Equity Income UCITS ETF

Currency	Monetary	Non-monetary	Monetary	Net financial	Sensitivity
	assets	assets	liabilities	assets	
	USD	USD	USD	USD	USD
EUR	73,854	–	–	73,854	7,385
GBP	2,487	–	–	2,487	249
	<u>76,341</u>	<u>–</u>	<u>–</u>	<u>76,341</u>	<u>7,634</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2024 (continued)

WisdomTree Europe Equity Income UCITS ETF

	<i>Monetary assets</i>	<i>Non-monetary assets</i>	<i>Monetary liabilities</i>	<i>Net financial assets</i>	<i>Sensitivity</i>
<i>Currency</i>	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
CHF	498	1,390,873	–	1,391,371	139,137
DKK	19,082	200,271	(8,046)	211,307	21,131
GBP	30,911	7,825,353	–	7,856,264	785,626
NOK	164,668	3,500,422	(53,569)	3,611,521	361,152
SEK	1,506	1,613,743	–	1,615,249	161,525
USD	4,196	–	–	4,196	420
	<u>220,861</u>	<u>14,530,662</u>	<u>(61,615)</u>	<u>14,689,908</u>	<u>1,468,991</u>

WisdomTree Europe SmallCap Dividend UCITS ETF

	<i>Monetary assets</i>	<i>Non-monetary assets</i>	<i>Monetary liabilities</i>	<i>Net financial assets</i>	<i>Sensitivity</i>
<i>Currency</i>	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
CHF	481	1,269,412	–	1,269,893	126,989
DKK	56,739	740,726	–	797,519	79,752
GBP	63,816	18,821,494	–	18,885,310	1,888,531
NOK	432,894	5,986,589	(61,237)	6,358,246	635,825
SEK	14,330	6,295,730	–	6,310,060	631,006
USD	17,915	–	–	17,915	1,792
	<u>586,229</u>	<u>33,113,951</u>	<u>(61,237)</u>	<u>33,638,943</u>	<u>3,363,895</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2024 (continued)

WisdomTree Emerging Markets Equity Income UCITS ETF

Currency	Monetary	Non-monetary	Monetary	Net financial	Sensitivity
	assets	assets	liabilities	assets	
	USD	USD	USD	USD	USD
BRL	595,937	12,667,085	–	13,263,022	1,326,302
CLP	7,245	1,918,203	–	1,925,448	192,545
CNY	216	8,146,592	–	8,146,808	814,681
CZK	295	38,360	–	38,655	3,866
EUR	89	–	–	89	9
GBP	1	–	–	1	–
HKD	12,646	29,565,990	–	29,578,636	2,957,864
HUF	377	1,399,666	–	1,400,043	140,004
IDR	66,081	5,893,496	–	5,959,577	595,958
INR	50,255	4,992,142	(19,070)	5,023,327	502,333
KRW	85,972	10,019,757	–	10,105,729	1,010,573
MXN	673	3,194,683	–	3,195,356	319,536
MYR	55,083	7,115,001	–	7,170,084	717,008
PHP	4,114	1,271,865	–	1,275,979	127,598
PLN	57,006	2,841,560	–	2,898,566	289,857
SAR	31,479	7,546,231	–	7,577,710	757,771
THB	31,037	5,915,436	–	5,946,473	594,647
TRY	1,249	2,934,406	–	2,935,655	293,566
TWD	2,198	36,273,832	–	36,276,030	3,627,603
ZAR	9,088	9,077,399	–	9,086,487	908,649
	<u>1,011,041</u>	<u>150,811,704</u>	<u>(19,070)</u>	<u>151,803,675</u>	<u>15,180,370</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2024 (continued)

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

Currency	Monetary	Non-monetary	Monetary	Net financial	Sensitivity
	assets	assets	liabilities	assets	
	USD	USD	USD	USD	USD
BRL	23,576	1,540,867	–	1,564,443	156,444
CLP	3,819	408,490	–	412,309	41,231
CNY	1,122	1,632,634	–	1,633,756	163,376
CZK	2,996	114,726	–	117,722	11,772
GBP	1	–	–	1	–
HKD	3,067	1,493,954	–	1,497,021	149,702
HUF	165	88,550	–	88,715	8,872
IDR	2,043	690,790	–	692,833	69,283
INR	1,024	4,016,843	(102,573)	3,915,294	391,529
KRW	46,469	3,233,998	–	3,280,467	328,047
MXN	427	675,576	–	676,003	67,600
MYR	15,964	1,853,282	–	1,869,246	186,925
PHP	897	187,218	–	188,115	18,812
PLN	6,180	282,803	–	288,983	28,898
SAR	5,989	1,817,395	–	1,823,384	182,338
THB	42	2,017,034	–	2,017,076	201,708
TRY	384	554,678	–	555,062	55,506
TWD	983	8,389,682	–	8,390,665	839,067
ZAR	8,016	2,860,317	–	2,868,333	286,833
	<u>123,164</u>	<u>31,858,837</u>	<u>(102,573)</u>	<u>31,879,428</u>	<u>3,187,943</u>

WisdomTree Japan Equity UCITS ETF

Currency	Monetary	Non-monetary	Monetary	Net financial	Sensitivity
	assets	assets	liabilities	assets	
	USD	USD	USD	USD	USD
CHF	5,006	–	–	5,006	501
EUR	33,666	–	–	33,666	3,367
GBP	23,886	–	–	23,886	2,389
JPY	752,060	339,546,193	–	340,298,253	34,029,825
	<u>814,618</u>	<u>339,546,193</u>	<u>–</u>	<u>340,360,811</u>	<u>34,036,082</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2024 (continued)

WisdomTree Europe Equity UCITS ETF

	<i>Monetary assets</i>	<i>Non-monetary assets</i>	<i>Monetary liabilities</i>	<i>Net financial assets</i>	<i>Sensitivity</i>
<i>Currency</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
CHF	5,715	–	–	5,715	572
EUR	658,200	64,466,717	(374,162)	64,750,755	6,475,076
GBP	207	–	–	207	21
	<u>664,122</u>	<u>64,466,717</u>	<u>(374,162)</u>	<u>64,756,677</u>	<u>6,475,669</u>

WisdomTree UK Equity Income UCITS ETF

	<i>Monetary assets</i>	<i>Non-monetary assets</i>	<i>Monetary liabilities</i>	<i>Net financial assets</i>	<i>Sensitivity</i>
<i>Currency</i>	<i>GBP</i>	<i>GBP</i>	<i>GBP</i>	<i>GBP</i>	<i>GBP</i>
USD	3,186	–	–	3,186	319
	<u>3,186</u>	<u>–</u>	<u>–</u>	<u>3,186</u>	<u>319</u>

WisdomTree Enhanced Commodity UCITS ETF

	<i>Monetary assets</i>	<i>Non-monetary assets</i>	<i>Monetary liabilities</i>	<i>Net financial assets</i>	<i>Sensitivity</i>
<i>Currency</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
CHF	3,103	–	–	3,103	310
EUR	7,676	–	–	7,676	768
GBP	106	–	–	106	11
	<u>10,885</u>	<u>–</u>	<u>–</u>	<u>10,885</u>	<u>1,089</u>

WisdomTree US Quality Dividend Growth UCITS ETF

	<i>Monetary assets</i>	<i>Non-monetary assets</i>	<i>Monetary liabilities</i>	<i>Net financial assets</i>	<i>Sensitivity</i>
<i>Currency</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
EUR	85,752	–	–	85,752	8,575
GBP	101	–	–	101	10
	<u>85,853</u>	<u>–</u>	<u>–</u>	<u>85,853</u>	<u>8,585</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2024 (continued)

WisdomTree Global Quality Dividend Growth UCITS ETF

Currency	Monetary	Non-monetary	Monetary	Net financial	Sensitivity
	assets	assets	liabilities	assets	
	USD	USD	USD	USD	
AUD	697,546	30,490,764	–	31,188,310	3,118,831
CAD	123,133	38,559,997	–	38,683,130	3,868,313
CHF	47,650	118,294,424	–	118,342,074	11,834,207
DKK	388,010	26,739,572	(35,482)	27,092,100	2,709,210
EUR	1,168,296	244,754,906	(230,202)	245,693,000	24,569,300
GBP	200,201	69,538,702	(245,072)	69,493,831	6,949,383
HKD	191,855	5,685,897	–	5,877,752	587,775
ILS	17,610	–	–	17,610	1,761
JPY	1,001,966	102,518,755	–	103,520,721	10,352,072
NOK	265,229	5,825,774	(7,600)	6,083,403	608,340
NZD	995	–	–	995	100
SEK	375,760	34,684,516	(45,457)	35,014,819	3,501,482
SGD	264,149	10,352,728	–	10,616,877	1,061,688
	<u>4,742,400</u>	<u>687,446,035</u>	<u>(563,813)</u>	<u>691,624,622</u>	<u>69,162,462</u>

WisdomTree Eurozone Quality Dividend Growth UCITS ETF

Currency	Monetary	Non-monetary	Monetary	Net financial	Sensitivity
	assets	assets	liabilities	assets	
	EUR	EUR	EUR	EUR	
GBP	107,601	–	–	107,601	10,760
USD	17,089	–	–	17,089	1,709
	<u>124,690</u>	<u>–</u>	<u>–</u>	<u>124,690</u>	<u>12,469</u>

WisdomTree AT1 CoCo Bond UCITS ETF

Currency	Monetary	Non-monetary	Monetary	Net financial	Sensitivity
	assets	assets	liabilities	assets	
	USD	USD	USD	USD	
EUR	94,766,376	–	–	94,766,376	9,476,638
GBP	23,781,404	–	–	23,781,404	2,378,140
	<u>118,547,780</u>	<u>–</u>	<u>–</u>	<u>118,547,780</u>	<u>11,854,778</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2024 (continued)

WisdomTree Artificial Intelligence UCITS ETF

	<i>Monetary assets</i>	<i>Non-monetary assets</i>	<i>Monetary liabilities</i>	<i>Net financial assets</i>	<i>Sensitivity</i>
<i>Currency</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
AUD	105	–	–	105	11
EUR	73,572	21,303,145	–	21,376,717	2,137,672
GBP	26,440	8,477,948	–	8,504,388	850,439
JPY	170,596	12,013,252	–	12,183,848	1,218,385
KRW	27,854	31,440,377	–	31,468,231	3,146,823
NOK	2,311	–	–	2,311	231
TWD	69,357	23,694,561	–	23,763,918	2,376,392
	<u>370,235</u>	<u>96,929,283</u>	<u>–</u>	<u>97,299,518</u>	<u>9,729,953</u>

WisdomTree USD Floating Rate Treasury Bond UCITS ETF

	<i>Monetary assets</i>	<i>Non-monetary assets</i>	<i>Monetary liabilities</i>	<i>Net financial assets</i>	<i>Sensitivity</i>
<i>Currency</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
EUR	3,847	–	(72)	3,775	378
	<u>3,847</u>	<u>–</u>	<u>(72)</u>	<u>3,775</u>	<u>378</u>

WisdomTree Cloud Computing UCITS ETF

	<i>Monetary assets</i>	<i>Non-monetary assets</i>	<i>Monetary liabilities</i>	<i>Net financial assets</i>	<i>Sensitivity</i>
<i>Currency</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
EUR	1,745	–	–	1,745	175
	<u>1,745</u>	<u>–</u>	<u>–</u>	<u>1,745</u>	<u>175</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2024 (continued)

WisdomTree Battery Solutions UCITS ETF

Currency	Monetary	Non-monetary	Monetary	Net financial	Sensitivity
	assets	assets	liabilities	assets	
	USD	USD	USD	USD	USD
AUD	358	2,869,308	–	2,869,666	286,967
BRL	1,798	–	–	1,798	180
CHF	145	388,177	–	388,322	38,832
CNY	383	31,158,666	–	31,159,049	3,115,905
EUR	559,162	22,130,541	–	22,689,703	2,268,970
GBP	6,704	4,424,666	–	4,431,370	443,137
HKD	1,327	818,039	–	819,366	81,937
IDR	256	1,960,848	–	1,961,104	196,110
JPY	137,972	22,570,572	–	22,708,544	2,270,854
KRW	4,907	5,572,719	–	5,577,626	557,763
NOK	1,589	4,103,267	–	4,104,856	410,486
NZD	939	–	–	939	94
SEK	5	1,347,637	–	1,347,642	134,764
TWD	27,692	2,395,738	–	2,423,430	242,343
ZAR	621	–	–	621	62
	<u>743,858</u>	<u>99,740,178</u>	<u>–</u>	<u>100,484,036</u>	<u>10,048,404</u>

WisdomTree Cybersecurity UCITS ETF

Currency	Monetary	Non-monetary	Monetary	Net financial	Sensitivity
	assets	assets	liabilities	assets	
	USD	USD	USD	USD	USD
CAD	65	–	–	65	7
CNY	–	–	(9,591)	(9,591)	(959)
EUR	269	–	–	269	27
GBP	196	–	–	196	20
JPY	131,863	8,782,536	–	8,914,399	891,440
	<u>132,393</u>	<u>8,782,536</u>	<u>(9,591)</u>	<u>8,905,338</u>	<u>890,535</u>

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF

Currency	Monetary	Non-monetary	Monetary	Net financial	Sensitivity
	assets	assets	liabilities	assets	
	USD	USD	USD	USD	USD
EUR	37,618	–	–	37,618	3,762
	<u>37,618</u>	<u>–</u>	<u>–</u>	<u>37,618</u>	<u>3,762</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2024 (continued)

WisdomTree Emerging Markets ex-State Owned Enterprises UCITS ETF

Currency	Monetary	Non-monetary	Monetary	Net financial	Sensitivity
	assets	assets	liabilities	assets	
	USD	USD	USD	USD	USD
AUD	1	–	–	1	–
BRL	6,987	369,779	–	376,766	37,677
CLP	150	41,723	–	41,873	4,187
CNY	2,096	913,331	–	915,427	91,543
CZK	242	23,360	–	23,602	2,360
GBP	43	–	–	43	4
HKD	1,454	1,472,426	–	1,473,880	147,388
HUF	321	36,630	–	36,951	3,695
IDR	1,240	266,677	–	267,917	26,792
INR	326	3,177,449	(50,657)	3,127,118	312,712
KRW	3,447	1,201,612	–	1,205,059	120,506
MXN	3,238	259,768	–	263,006	26,301
MYR	1,800	202,966	–	204,766	20,477
PHP	325	81,757	–	82,082	8,208
PLN	503	133,955	–	134,458	13,446
SAR	1,503	621,897	–	623,400	62,340
SGD	32	–	–	32	3
THB	185	235,629	–	235,814	23,581
TRY	804	100,412	–	101,216	10,122
TWD	4,013	2,417,211	–	2,421,224	242,122
ZAR	785	355,123	–	355,908	35,591
	<u>29,495</u>	<u>11,911,705</u>	<u>(50,657)</u>	<u>11,890,543</u>	<u>1,189,055</u>

WisdomTree Broad Commodities UCITS ETF

Currency	Monetary	Non-monetary	Monetary	Net financial	Sensitivity
	assets	assets	liabilities	assets	
	USD	USD	USD	USD	USD
EUR	402	–	–	402	40
	<u>402</u>	<u>–</u>	<u>–</u>	<u>402</u>	<u>40</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2024 (continued)

WisdomTree BioRevolution UCITS ETF

	<i>Monetary</i> <i>assets</i>	<i>Non-monetary</i> <i>assets</i>	<i>Monetary</i> <i>liabilities</i>	<i>Net financial</i> <i>assets</i>	<i>Sensitivity</i>
<i>Currency</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
AUD	339	19,112	–	19,451	1,945
CHF	138	48,449	–	48,587	4,859
DKK	362	94,996	–	95,358	9,536
EUR	411	58,321	–	58,732	5,873
GBP	378	37,399	–	37,777	3,778
JPY	807	52,204	–	53,011	5,301
SEK	372	–	–	372	37
	<u>2,807</u>	<u>310,481</u>	<u>–</u>	<u>313,288</u>	<u>31,329</u>

WisdomTree New Economy Real Estate UCITS ETF

	<i>Monetary</i> <i>assets</i>	<i>Non-monetary</i> <i>assets</i>	<i>Monetary</i> <i>liabilities</i>	<i>Net financial</i> <i>assets</i>	<i>Sensitivity</i>
<i>Currency</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
AUD	1,962	274,834	–	276,796	27,680
CAD	424	78,929	–	79,353	7,935
EUR	1,572	294,301	–	295,873	29,587
GBP	615	273,893	–	274,508	27,451
HKD	536	31,850	–	32,386	3,239
JPY	2,017	166,024	–	168,041	16,804
SEK	859	60,247	–	61,106	6,111
SGD	2,104	229,940	–	232,044	23,204
	<u>10,089</u>	<u>1,410,018</u>	<u>–</u>	<u>1,420,107</u>	<u>142,011</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2024 (continued)

WisdomTree Recycling UCITS ETF^{(a)(b)}

Currency	Monetary	Non-monetary	Monetary	Net financial	Sensitivity
	assets	assets	liabilities	assets	
	USD	USD	USD	USD	USD
AUD	2	–	–	2	–
BRL	1,827	343,977	–	345,804	34,580
CAD	20	–	–	20	2
CHF	41	92,210	–	92,251	9,225
EUR	2,381	197,672	–	200,053	20,005
GBP	6	72,345	–	72,351	7,235
HKD	19	–	–	19	2
JPY	18	59,094	–	59,112	5,911
NOK	31	14,776	–	14,807	1,481
THB	34,673	64,682	–	99,355	9,936
TRY	6	27,671	–	27,677	2,768
	<u>39,024</u>	<u>872,427</u>	<u>–</u>	<u>911,451</u>	<u>91,145</u>

(a) On 16 April 2025, WisdomTree Recycling Decarbonisation UCITS ETF name was changed to WisdomTree Recycling UCITS ETF.

(b) Terminated 25 November 2025.

WisdomTree Blockchain UCITS ETF

Currency	Monetary	Non-monetary	Monetary	Net financial	Sensitivity
	assets	assets	liabilities	assets	
	USD	USD	USD	USD	USD
CAD	1,917	708,634	–	710,551	71,055
CHF	15,127	476,928	(14,977)	477,078	47,708
EUR	5,395	176,045	(5,522)	175,918	17,592
GBP	8	–	–	8	1
HKD	1,288	33,866	(1,055)	34,099	3,410
JPY	45,977	1,528,177	(47,728)	1,526,426	152,643
THB	1,804	42,812	(1,341)	43,275	4,328
	<u>71,516</u>	<u>2,966,462</u>	<u>(70,623)</u>	<u>2,967,355</u>	<u>296,737</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2024 (continued)

WisdomTree Global Automotive Innovators UCITS ETF^(b)

	<i>Monetary assets</i>	<i>Non-monetary assets</i>	<i>Monetary liabilities</i>	<i>Net financial assets</i>	<i>Sensitivity</i>
<i>Currency</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
BRL	1	–	–	1	–
CAD	93	39,395	–	39,488	3,949
CNY	2,217	220,754	–	222,971	22,297
EUR	1,833	343,436	–	345,269	34,527
GBP	130	18,113	–	18,243	1,824
HKD	361	128,152	–	128,513	12,851
JPY	1,046	369,898	–	370,944	37,094
KRW	–	60,998	–	60,998	6,100
SEK	45	45,070	–	45,115	4,512
TWD	–	18,679	–	18,679	1,868
	<u>5,726</u>	<u>1,244,495</u>	<u>–</u>	<u>1,250,221</u>	<u>125,022</u>

(b) Terminated 25 November 2025.

WisdomTree Renewable Energy UCITS ETF

	<i>Monetary assets</i>	<i>Non-monetary assets</i>	<i>Monetary liabilities</i>	<i>Net financial assets</i>	<i>Sensitivity</i>
<i>Currency</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
AUD	958	29,265	(137)	30,086	3,009
BRL	365	45,699	–	46,064	4,606
CAD	223	78,005	–	78,228	7,823
CHF	20	8,058	–	8,078	808
CLP	–	10,292	–	10,292	1,029
CNY	507	322,784	–	323,291	32,329
DKK	451	49,429	(440)	49,440	4,944
EUR	355	240,573	(219)	240,689	24,069
GBP	424	16,299	–	16,723	1,672
HKD	69	8,857	–	8,926	893
ILS	83	17,633	–	17,716	1,772
JPY	285	98,302	(159)	98,428	9,843
KRW	–	30,128	–	30,128	3,013
NOK	339	37,260	(238)	37,361	3,736
NZD	19	–	–	19	2
SEK	5	–	–	5	1
	<u>4,083</u>	<u>992,584</u>	<u>(1,193)</u>	<u>995,474</u>	<u>99,549</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2024 (continued)

WisdomTree UK Quality Dividend Growth UCITS ETF

	<i>Monetary assets</i>	<i>Non-monetary assets</i>	<i>Monetary liabilities</i>	<i>Net financial assets</i>	<i>Sensitivity</i>
<i>Currency</i>	<i>GBP</i>	<i>GBP</i>	<i>GBP</i>	<i>GBP</i>	<i>GBP</i>
USD	667	–	–	667	67
	<u>667</u>	<u>–</u>	<u>–</u>	<u>667</u>	<u>67</u>

WisdomTree Megatrends UCITS ETF

	<i>Monetary assets</i>	<i>Non-monetary assets</i>	<i>Monetary liabilities</i>	<i>Net financial assets</i>	<i>Sensitivity</i>
<i>Currency</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>	<i>USD</i>
AUD	1,489	280,252	–	281,741	28,174
BRL	24,277	139,753	–	164,030	16,403
CAD	1,512	457,364	–	458,876	45,888
CHF	37	195,801	–	195,838	19,584
CLP	–	6,911	–	6,911	691
CNY	17,879	901,193	–	919,072	91,907
DKK	1,120	77,434	–	78,554	7,855
EUR	3,133	1,032,589	–	1,035,722	103,572
GBP	1,808	237,150	–	238,958	23,896
HKD	2,426	236,832	–	239,258	23,926
IDR	2,059	9,371	–	11,430	1,143
JPY	10,619	542,009	–	552,628	55,263
KRW	301	228,693	–	228,994	22,899
MXN	621	23,748	–	24,369	2,437
MYR	6,901	34,769	–	41,670	4,167
NOK	3,195	179,829	–	183,024	18,302
NZD	722	8,550	–	9,272	927
PHP	101	11,882	–	11,983	1,198
PLN	2,428	19,462	–	21,890	2,189
SEK	1,212	77,623	–	78,835	7,884
SGD	2,895	68,489	–	71,384	7,138
THB	1,955	8,600	–	10,555	1,056
TRY	44	38,849	–	38,893	3,889
TWD	1,025	409,190	–	410,215	41,022
ZAR	655	73,968	–	74,623	7,462
	<u>88,414</u>	<u>5,300,311</u>	<u>–</u>	<u>5,388,725</u>	<u>538,872</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2024 (continued)

WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF^{(c), (d)}

Currency	Monetary	Non-monetary	Monetary	Net financial	Sensitivity
	assets	assets	liabilities	assets	
	USD	USD	USD	USD	USD
AUD	7	174,068	–	174,075	17,408
BRL	49	15,394	–	15,443	1,544
CAD	–	101,638	–	101,638	10,164
CNY	145	445,016	–	445,161	44,516
EUR	173	52,737	–	52,910	5,291
GBP	4	114,540	–	114,544	11,454
HKD	1,924	29,401	–	31,325	3,133
IDR	36	104,462	–	104,498	10,450
JPY	12	129,343	–	129,355	12,936
KRW	80	76,589	–	76,669	7,667
MXN	16	34,251	–	34,267	3,427
MYR	323	49,735	–	50,058	5,006
NOK	929	60,936	(333)	61,532	6,153
PLN	40	22,384	–	22,424	2,242
SEK	3	39,595	–	39,598	3,960
ZAR	14	57,093	–	57,107	5,711
	<u>3,755</u>	<u>1,507,182</u>	<u>(333)</u>	<u>1,510,604</u>	<u>151,062</u>

(c) On 16 April 2025, WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF name was changed to WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF.

(d) Launched 3 April 2024.

WisdomTree US Quality Growth UCITS ETF^(e)

Currency	Monetary	Non-monetary	Monetary	Net financial	Sensitivity
	assets	assets	liabilities	assets	
	USD	USD	USD	USD	USD
EUR	74	–	–	74	7
	<u>74</u>	<u>–</u>	<u>–</u>	<u>74</u>	<u>7</u>

(e) Launched 16 April 2024.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Market risks (continued)

Currency risk (continued)

31 December 2024 (continued)

WisdomTree Global Sustainable Equity UCITS ETF^(f)

Currency	Monetary	Non-monetary	Monetary	Net financial	Sensitivity
	assets	assets	liabilities	assets	
	USD	USD	USD	USD	USD
AUD	50	2,386,345	–	2,386,395	238,640
CAD	10,559	9,574,706	–	9,585,265	958,527
CHF	521	10,747,675	–	10,748,196	1,074,820
DKK	4,820	3,295,920	–	3,300,740	330,074
EUR	29,435	35,568,510	–	35,597,945	3,559,795
GBP	137,638	12,459,780	–	12,597,418	1,259,742
HKD	64	1,339,612	–	1,339,676	133,968
ILS	241	134,083	–	134,324	13,432
JPY	84,763	23,306,353	–	23,391,116	2,339,112
NOK	6,531	1,800,924	–	1,807,455	180,746
NZD	113	935,472	–	935,585	93,559
SEK	143	1,372,967	–	1,373,110	137,311
SGD	7,005	1,349,837	–	1,356,842	135,684
	<u>281,883</u>	<u>104,272,184</u>	<u>–</u>	<u>104,554,067</u>	<u>10,455,410</u>

(f) Launched 5 June 2024.

WisdomTree Global Efficient Core UCITS ETF^(g)

Currency	Monetary	Non-monetary	Monetary	Net financial	Sensitivity
	assets	assets	liabilities	assets	
	USD	USD	USD	USD	USD
AUD	655	94,228	–	94,883	9,488
CAD	1,787	145,165	–	146,952	14,695
CHF	1,229	114,095	–	115,324	11,532
DKK	452	43,111	–	43,563	4,356
EUR	623,808	482,343	(10,332)	1,095,819	109,582
GBP	18,451	165,402	–	183,853	18,385
HKD	92	31,019	–	31,111	3,111
JPY	398,286	305,105	(1,243)	702,148	70,215
NOK	27	20,030	–	20,057	2,006
SEK	186	37,702	–	37,888	3,789
SGD	88	15,768	–	15,856	1,586
	<u>1,045,061</u>	<u>1,453,968</u>	<u>(11,575)</u>	<u>2,487,454</u>	<u>248,745</u>

(g) Launched 5 November 2024.

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.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

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 2025 and 31 December 2024, 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, WisdomTree Broad Commodities UCITS ETF, WisdomTree US Efficient Core UCITS ETF and WisdomTree Global Efficient Core 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 2025 and 31 December 2024, 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 2025 and 31 December 2024, 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 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 2025:

WisdomTree Enhanced Commodity UCITS ETF

As at 31 December 2025

	<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	336,963,538	–	–	–	336,963,538
Unrealised gain on open forward foreign currency exchange contracts	–	–	–	975,535	975,535
Unrealised gain on total return swaps	–	–	–	2,693,022	2,693,022
Receivable for investments sold	–	–	–	38,849	38,849
Cash and cash equivalents	1,708,766	–	–	–	1,708,766
Total assets	<u>338,672,304</u>	<u>–</u>	<u>–</u>	<u>3,707,406</u>	<u>342,379,710</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

WisdomTree Enhanced Commodity UCITS ETF (continued)

As at 31 December 2025

	<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 open forward foreign currency exchange contracts	–	–	–	(7,360)	(7,360)
Operating expenses payable	–	–	–	(105,801)	(105,801)
Total liabilities	–	–	–	(113,161)	(113,161)

Net assets attributable to holders of redeemable participating shares **342,266,549**

WisdomTree AT1 CoCo Bond UCITS ETF

As at 31 December 2025

	<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	3,399,677	–	475,492,997	–	478,892,674
Unrealised gain on open forward foreign currency exchange contracts	–	–	–	2,478,922	2,478,922
Interest Receivable	–	–	–	6,334,502	6,334,502
Cash and cash equivalents	8,731,296	–	–	–	8,731,296
Total assets	<u>12,130,973</u>	<u>–</u>	<u>475,492,997</u>	<u>8,813,424</u>	<u>496,437,394</u>

Liabilities

Unrealised loss on open forward foreign currency exchange contracts	–	–	–	(643,737)	(643,737)
Payable for investments purchased	–	–	–	(6,633,405)	(6,633,405)
Operating expenses payable	–	–	–	(170,576)	(170,576)
Total liabilities	–	–	–	(7,447,718)	(7,447,718)

Net assets attributable to holders of redeemable participating shares **488,989,676**

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

WisdomTree USD Floating Rate Treasury Bond UCITS ETF As at 31 December 2025

	<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	132,743,719	133,545,505	–	–	266,289,224
Receivable for investments sold	–	–	–	10,293,143	10,293,143
Interest Receivable	–	–	–	1,758,745	1,758,745
Receivable from holders of redeemable participating shares	–	–	–	5,394,114	5,394,114
Cash and cash equivalents	440,781	–	–	–	440,781
Total assets	<u>133,184,500</u>	<u>133,545,505</u>	<u>–</u>	<u>17,446,002</u>	<u>284,176,007</u>
<i>Liabilities</i>					
Payable for investments purchased	–	–	–	(15,251,781)	(15,251,781)
Operating expenses payable	–	–	–	(36,750)	(36,750)
Total liabilities	<u>–</u>	<u>–</u>	<u>–</u>	<u>(15,288,531)</u>	<u>(15,288,531)</u>
Net assets attributable to holders of redeemable participating shares					<u>268,887,476</u>

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF As at 31 December 2025

	<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	268,306,213	–	–	–	268,306,213
Unrealised gain on open forward foreign currency exchange contracts	–	–	–	2,318,002	2,318,002
Unrealised gain on total return swaps	–	–	–	14,440,923	14,440,923
Cash and cash equivalents	319,231	–	–	–	319,231
Total assets	<u>268,625,444</u>	<u>–</u>	<u>–</u>	<u>16,758,925</u>	<u>285,384,369</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF (continued)

As at 31 December 2025

	<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 open forward foreign currency exchange contracts	–	–	–	(24,542)	(24,542)
Unrealised loss on total return swaps	–	–	–	(440,006)	(440,006)
Operating expenses payable	–	–	–	(85,117)	(85,117)
Total liabilities	–	–	–	(549,665)	(549,665)

Net assets attributable to holders of redeemable participating shares **284,834,704**

WisdomTree Broad Commodities UCITS ETF

As at 31 December 2025

	<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	238,023,821	–	–	–	238,023,821
Exchange-traded Commodities	–	–	–	95,288,391	95,288,391
Receivable for investments sold	–	–	–	1,498	1,498
Other receivables	–	–	–	18,280	18,280
Cash and cash equivalents	304,948	–	–	–	304,948
Total assets	<u>238,328,769</u>	<u>–</u>	<u>–</u>	<u>95,308,169</u>	<u>333,636,938</u>

<i>Liabilities</i>					
Unrealised loss on total return swaps	–	–	–	(9,005,633)	(9,005,633)
Payable for investments purchased	–	–	–	(18,301)	(18,301)
Operating expenses payable	–	–	–	(55,811)	(55,811)
Total liabilities	–	–	–	(9,079,745)	(9,079,745)

Net assets attributable to holders of redeemable participating shares **324,557,193**

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

WisdomTree US Efficient Core UCITS ETF

As at 31 December 2025

	<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	1,539,983	–	–	21,774,404	23,314,387
Dividend Receivable	–	–	–	8,125	8,125
Cash and cash equivalents	918,307	–	–	–	918,307
Total assets	<u>2,458,290</u>	<u>–</u>	<u>–</u>	<u>21,782,529</u>	<u>24,240,819</u>
<i>Liabilities</i>					
Unrealised loss on futures contracts	–	–	–	(91,359)	(91,359)
Operating expenses payable	–	–	–	(4,501)	(4,501)
Total liabilities	<u>–</u>	<u>–</u>	<u>–</u>	<u>(95,860)</u>	<u>(95,860)</u>
Net assets attributable to holders of redeemable participating shares					<u>24,144,959</u>

WisdomTree Global Efficient Core UCITS ETF

As at 31 December 2025

	<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	3,569,613	–	–	42,620,856	46,190,469
Unrealised gain on futures contracts	–	–	–	4,133	4,133
Unrealised gain on open forward foreign currency exchange contracts	–	–	–	82,231	82,231
Dividend Receivable	–	–	–	24,483	24,483
Other receivables	–	–	–	4,286	4,286
Cash and cash equivalents	1,120,195	–	–	–	1,120,195
Total assets	<u>4,689,808</u>	<u>–</u>	<u>–</u>	<u>42,735,989</u>	<u>47,425,797</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

WisdomTree Global Efficient Core UCITS ETF (continued)

As at 31 December 2025

	Up to 1 year USD	Up to 5 years USD	Over 5 years USD	Non-interest bearing USD	Total USD
<i>Liabilities</i>					
Unrealised loss on futures contracts	–	–	–	(189,196)	(189,196)
Unrealised loss on open forward foreign currency exchange contracts	–	–	–	(49,816)	(49,816)
Operating expenses payable	–	–	–	(10,420)	(10,420)
Total liabilities	–	–	–	(249,432)	(249,432)

Net assets attributable to holders of redeemable participating shares **47,176,365**

WisdomTree Strategic Metals UCITS ETF^(a)

As at 31 December 2025

	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	9,375,968	–	–	–	9,375,968
Unrealised gain on open forward foreign currency exchange contracts	–	–	–	41,098	41,098
Unrealised gain on total return swaps	–	–	–	849,593	849,593
Receivable from holders of redeemable participating shares	–	–	–	696,040	696,040
Margin cash	579,000	–	–	–	579,000
Total assets	9,954,968	–	–	1,586,731	11,541,699

Liabilities

Unrealised loss on open forward foreign currency exchange contracts	–	–	–	(4,665)	(4,665)
Payable for investments purchased	–	–	–	(731,299)	(731,299)
Operating expenses payable	–	–	–	(3,767)	(3,767)
Bank overdraft	(547,689)	–	–	–	(547,689)
Total liabilities	(547,689)	–	–	(739,731)	(1,287,420)

Net assets attributable to holders of redeemable participating shares **10,254,279**

(a) Launched 7 January 2025.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

WisdomTree Eurozone Efficient Core UCITS ETF^(b)

As at 31 December 2025

	<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	78,688	–	–	950,797	1,029,485
Dividend Receivable	–	–	–	219	219
Other receivables	–	–	–	369	369
Cash and cash equivalents	21,885	–	–	–	21,885
Total assets	100,573	–	–	951,385	1,051,958
<i>Liabilities</i>					
Unrealised loss on futures contracts	–	–	–	(3,590)	(3,590)
Operating expenses payable	–	–	–	(187)	(187)
Total liabilities	–	–	–	(3,777)	(3,777)
Net assets attributable to holders of redeemable participating shares					1,048,181

(b) Launched 29 September 2025.

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 2024:

WisdomTree Enhanced Commodity UCITS ETF

As at 31 December 2024

	<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	307,016,212	–	–	–	307,016,212
Unrealised gain on open forward foreign currency exchange contracts	–	–	–	8,988	8,988
Receivable for investments sold	–	–	–	40,575,136	40,575,136
Cash and cash equivalents	4,612,297	–	–	–	4,612,297
Total assets	311,628,509	–	–	40,584,124	352,212,633

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

WisdomTree Enhanced Commodity UCITS ETF (continued)

As at 31 December 2024

	<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 open forward foreign currency exchange contracts	–	–	–	(1,153,632)	(1,153,632)
Unrealised loss on total return swaps	–	–	–	(2,174,961)	(2,174,961)
Payable to holders of redeemable participating shares	–	–	–	(4,034,222)	(4,034,222)
Payable for investments purchased	–	–	–	(40,821,553)	(40,821,553)
Operating expenses payable	–	–	–	(95,423)	(95,423)
Total liabilities	–	–	–	(48,279,791)	(48,279,791)
Net assets attributable to holders of redeemable participating shares					<u>303,932,842</u>

WisdomTree AT1 CoCo Bond UCITS ETF

As at 31 December 2024

	<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	47,953,672	153,130,607	70,496,866	–	271,581,145
Unrealised gain on open forward foreign currency exchange contracts	–	–	–	98,452	98,452
Interest Receivable	–	–	–	3,561,487	3,561,487
Cash and cash equivalents	1,983,987	–	–	–	1,983,987
Total assets	<u>49,937,659</u>	<u>153,130,607</u>	<u>70,496,866</u>	<u>3,659,939</u>	<u>277,225,071</u>
<i>Liabilities</i>					
Unrealised loss on open forward foreign currency exchange contracts	–	–	–	(2,367,304)	2,367,304
Operating expenses payable	–	–	–	(90,222)	(90,222)
Total liabilities	–	–	–	<u>2,457,526</u>	<u>2,457,526</u>
Net assets attributable to holders of redeemable participating shares					<u>274,767,545</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

WisdomTree USD Floating Rate Treasury Bond UCITS ETF As at 31 December 2024

	<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	121,450,855	145,324,770	–	–	266,775,625
Receivable for investments sold	–	–	–	10,955,497	10,955,497
Interest Receivable	–	–	–	2,179,213	2,179,213
Cash and cash equivalents	913,195	–	–	–	913,195
Total assets	<u>122,364,050</u>	<u>145,324,770</u>	<u>–</u>	<u>13,134,710</u>	<u>280,823,530</u>
<i>Liabilities</i>					
Payable to holders of redeemable participating shares	–	–	–	(233,665)	(233,665)
Payable for investments purchased	–	–	–	(10,815,942)	(10,815,942)
Capital gains tax payable	–	–	–	(72)	(72)
Operating expenses payable	–	–	–	(34,173)	(34,173)
Total liabilities	<u>–</u>	<u>–</u>	<u>–</u>	<u>(11,083,852)</u>	<u>(11,083,852)</u>
Net assets attributable to holders of redeemable participating shares					<u>269,739,678</u>

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF As at 31 December 2024

	<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	177,238,117	–	–	–	177,238,117
Unrealised gain on open forward foreign currency exchange contracts	–	–	–	5,966	5,966
Cash and cash equivalents	6,061,924	–	–	–	6,061,924
Total assets	<u>183,300,041</u>	<u>–</u>	<u>–</u>	<u>5,966</u>	<u>183,306,007</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF (continued)

As at 31 December 2024

	<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 open forward foreign currency exchange contracts	–	–	–	(2,920,653)	(2,920,653)
Unrealised loss on total return swaps	–	–	–	(3,583,791)	(3,583,791)
Operating expenses payable	–	–	–	(54,563)	(54,563)
Total liabilities	<u>–</u>	<u>–</u>	<u>–</u>	<u>(6,559,007)</u>	<u>(6,559,007)</u>

Net assets attributable to holders of redeemable participating shares **176,747,000**

WisdomTree Broad Commodities UCITS ETF

As at 31 December 2024

	<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	220,602,246	–	–	–	220,602,246
Exchange-traded Commodities	–	–	–	61,151,040	61,151,040
Unrealised gain on total return swaps	–	–	–	3,301,650	3,301,650
Receivable for investments sold	–	–	–	9,423,921	9,423,921
Other receivables	–	–	–	13,690	13,690
Cash and cash equivalents	240,303	–	–	–	240,303
Total assets	<u>220,842,549</u>	<u>–</u>	<u>–</u>	<u>73,890,301</u>	<u>294,732,850</u>

Liabilities

Payable for investments purchased	–	–	–	(24,985,772)	(24,985,772)
Operating expenses payable	–	–	–	(44,444)	(44,444)
Total liabilities	<u>–</u>	<u>–</u>	<u>–</u>	<u>(25,030,216)</u>	<u>(25,030,216)</u>

Net assets attributable to holders of redeemable participating shares **269,702,634**

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

WisdomTree US Efficient Core UCITS ETF

As at 31 December 2024

	<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	1,721,456	–	–	19,816,414	21,537,870
Dividend Receivable	–	–	–	8,148	8,148
Cash and cash equivalents	25,144	–	–	–	25,144
Margin cash	479,459	–	–	–	479,459
Total assets	<u>2,226,059</u>	<u>–</u>	<u>–</u>	<u>19,824,562</u>	<u>22,050,621</u>
<i>Liabilities</i>					
Unrealised loss on futures contracts	–	–	–	(235,695)	(235,695)
Operating expenses payable	–	–	–	(3,733)	(3,733)
Total liabilities	<u>–</u>	<u>–</u>	<u>–</u>	<u>(239,428)</u>	<u>(239,428)</u>
Net assets attributable to holders of redeemable participating shares					<u>21,811,193</u>

WisdomTree Global Efficient Core UCITS ETF

As at 31 December 2024

	<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	353,246	–	–	5,483,871	5,837,117
Unrealised gain on open forward foreign currency exchange contracts	–	–	–	49	49
Dividend Receivable	–	–	–	2,751	2,751
Cash and cash equivalents	109,676	–	–	–	109,676
Margin cash	135,927	–	–	–	135,927
Total assets	<u>598,849</u>	<u>–</u>	<u>–</u>	<u>5,486,671</u>	<u>6,085,520</u>

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Market risks (continued)

Interest rate risk (continued)

WisdomTree Global Efficient Core UCITS ETF (continued)

As at 31 December 2024

	Up to 1 year USD	Up to 5 years USD	Over 5 years USD	Non-interest bearing USD	Total USD
<i>Liabilities</i>					
Unrealised loss on futures contracts	–	–	–	(57,967)	(57,967)
Unrealised loss on open forward foreign currency exchange contracts	–	–	–	(23,408)	(23,408)
Payable for investments purchased	–	–	–	(39)	(39)
Operating expenses payable	–	–	–	(967)	(967)
Total liabilities	–	–	–	(82,381)	(82,381)

Net assets attributable to holders of redeemable participating shares **6,003,139**

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 2025 and at 31 December 2024, 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 2025</i>	<i>Sensitivity 2024</i>
WisdomTree Enhanced Commodity UCITS ETF	USD 16,933,615	USD 15,581,425
WisdomTree AT1 CoCo Bond UCITS ETF	USD 24,381,198	USD 13,678,257
WisdomTree USD Floating Rate Treasury Bond UCITS ETF	USD 13,336,500	USD 13,384,441
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	USD 13,431,272	USD 9,165,002
WisdomTree Broad Commodities UCITS ETF	USD 11,916,438	USD 11,042,127
WisdomTree US Efficient Core UCITS ETF	USD 122,915	USD 111,303
WisdomTree UK Quality Dividend Growth UCITS ETF	GBP 1,961	GBP –
WisdomTree Global Efficient Core UCITS ETF	USD 234,490	USD 29,942
WisdomTree Strategic Metals UCITS ETF ^(a)	USD 445,690	USD –
WisdomTree Eurozone Efficient Core UCITS ETF ^(b)	EUR 5,029	EUR –

(a) Launched 7 January 2025.

(b) Launched 30 September 2025.

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.

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

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Credit risk (continued)

credit ratings, credit spreads and press releases on a regular basis. At 31 December 2025 the long term credit rating of the Bank of New York Mellon is AA-, State Street Bank and Trust Company is AA- (31 December 2024: AA-), BNP Paribas is A+ (31 December 2024: A+), Morgan Stanley is A- (31 December 2024: A+) and Goldman Sachs is A- (31 December 2024: A+).

The maximum exposure of the Sub-Funds to credit risk at 31 December 2025 and at 31 December 2024 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 2025 and at 31 December 2024, 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.

The following tables detail the credit rating profile of the debt instruments held by each Sub-Fund:

		<i>Investment grade % of debt instruments</i>	<i>Non-Investment grade % of debt instruments</i>	<i>Not rated % of debt instruments</i>	<i>Total % of debt instruments</i>
<i>As at 31 December 2025</i>					
WisdomTree Enhanced Commodity UCITS ETF	USD	100.00%	–	–	100.00%
WisdomTree AT1 CoCo Bond UCITS ETF	USD	37.23%	35.64%	27.13%	100.00%
WisdomTree USD Floating Rate Treasury Bond UCITS ETF	USD	100.00%	–	–	100.00%
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	USD	100.00%	–	–	100.00%
WisdomTree Broad Commodities UCITS ETF	USD	100.00%	–	–	100.00%
WisdomTree US Efficient Core UCITS ETF	USD	100.00%	–	–	100.00%
WisdomTree Global Efficient Core UCITS ETF	USD	100.00%	–	–	100.00%
WisdomTree Strategic Metals UCITS ETF	USD	100.00%	–	–	100.00%
WisdomTree Eurozone Efficient Core UCITS ETF	EUR	100.00%	–	–	100.00%
<i>As at 31 December 2024</i>					
WisdomTree Enhanced Commodity UCITS ETF	USD	100.00%	–	–	100.00%
WisdomTree AT1 CoCo Bond UCITS ETF	USD	34.18%	65.82%	–	100.00%
WisdomTree USD Floating Rate Treasury Bond UCITS ETF	USD	100.00%	–	–	100.00%
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	USD	100.00%	–	–	100.00%

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Credit risk (continued)

<i>As at 31 December 2024</i>	<i>Currency</i>	<i>Investment grade % of debt instruments</i>	<i>Non-Investment grade % of debt instruments</i>	<i>Not rated % of debt instruments</i>	<i>Total % of debt instruments</i>
WisdomTree Broad Commodities UCITS ETF	USD	100.00%	–	–	100.00%
WisdomTree US Efficient Core UCITS ETF	USD	100.00%	–	–	100.00%
WisdomTree Global Efficient Core UCITS ETF	USD	100.00%	–	–	100.00%

Depository risk

The Sub-Funds' Depository is The Bank of New York Mellon SA/NV, Dublin Branch (from 23 June 2025) (State Street Custodial Services (Ireland) Limited until 22 June 2025) (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 The Bank of New York Mellon Corporation from 23 June 2025 (State Street Corporation until 22 June 2025) 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 2025 and at 31 December 2024 is the total value of investments disclosed in the Schedule of Investments as detailed in the Statement of Financial Position.

At 31 December 2025, the long-term rating of The Bank of New York Mellon Corporation is AA- (formerly State Street Corporation 31 December 2024: A) by Standard & Poor's. The Bank of New York Mellon Corporation is the parent company of the Depository, The Bank of New York Mellon SA/NV, Dublin Branch (formerly 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 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 2025

	<i>Collateral</i>	<i>Nominal Value</i>	<i>Market Value USD</i>	<i>Collateral as a % of TRS and Forwards</i>
WisdomTree Enhanced Commodity UCITS ETF	Cash	4,178,000	4,178,000	100.00%
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	Cash	20,882,000	20,882,000	100.00%
WisdomTree Broad Commodities UCITS ETF	Stock	7,307,000	7,106,021	97.24%
WisdomTree Strategic Metals UCITS ETF	Cash	(579,000)	(579,000)	100.00%

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Credit risk (continued)

Collateral pledged/(received) on TRS and Forwards (continued)

31 December 2024

	<i>Collateral</i>	<i>Nominal Value</i>	<i>Market Value USD</i>	<i>Collateral as a % of TRS and Forwards</i>
WisdomTree Enhanced Commodity UCITS ETF	Stock	3,706,000	3,649,523	100.25%
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	Cash	5,238,000	5,199,684	100.34%
WisdomTree Broad Commodities UCITS ETF	Cash	(1,600,000)	(1,600,000)	100.12%

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 2024: 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 stock and/or cash satisfying certain criteria and subject to certain margin percentages and concentration limits. Collateral received by the Funds is held with the Depository, The Bank of New York Mellon SA/NV, Dublin Branch (from 23 June 2025) (State Street Custodial Services (Ireland) Limited until 22 June 2025). The collateral cannot be re-used or repledged. All collateral as at 31 December 2025 and 31 December 2024 consist of stock and cash 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.

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

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Liquidity risk (continued)

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 2025 and as at 31 December 2024 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 2025 and 31 December 2024, 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 held on WisdomTree Global Quality Dividend Growth UCITS ETF, WisdomTree Cybersecurity UCITS ETF and WisdomTree Emerging Markets SmallCap Dividend UCITS ETF and total return swaps held on WisdomTree Enhanced Commodity UCITS ETF, WisdomTree Enhanced Commodity ex-Agriculture 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.

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 and liabilities not included in those tables are not subject to these agreements. The tables are presented by counterparty.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Offsetting (continued)

WisdomTree US Equity Income UCITS ETF 31 December 2025

<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	29,417	(464)	—	—	28,953
Total assets	29,417	(464)	—	—	28,953

<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	(464)	464	—	—	—
Total liabilities	(464)	464	—	—	—

(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 2025

<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	4,322,445	(121,771)	—	—	4,200,674
Total assets	4,322,445	(121,771)	—	—	4,200,674

<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	(121,771)	(121,771)	—	—	—
Total liabilities	(121,771)	(121,771)	—	—	—

(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 2025

<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	91,012	(91,012)	—	—	—
Total assets	91,012	(91,012)	—	—	—

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Offsetting (continued)

WisdomTree Europe Equity UCITS ETF (continued) 31 December 2025

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	(771,160)	91,012	—	—	(680,148)
Total liabilities	(771,160)	91,012	—	—	(680,148)

(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 2025

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	2,693,022	—	—	—	2,693,022
Goldman Sachs	698	(698)	—	—	—
Morgan Stanley	974,837	(2,334)	—	—	972,503
Total assets	3,668,557	(3,032)	—	—	3,665,525

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
Goldman Sachs	(5,026)	698	—	—	(4,328)
Morgan Stanley	(2,334)	2,334	—	—	—
Total liabilities	(7,360)	3,032	—	—	(4,328)

(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 US Quality Dividend Growth UCITS ETF 31 December 2025

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	469,008	(33)	—	—	468,975
Total assets	469,008	(33)	—	—	468,975

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Offsetting (continued)

WisdomTree US Quality Dividend Growth UCITS ETF (continued) 31 December 2025

<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	(33)	33	—	—	—
Total liabilities	(33)	33	—	—	—

(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 2025

<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	106,661	(28,653)	—	—	78,008
Total assets	106,661	(28,653)	—	—	78,008

<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	(28,653)	28,653	—	—	—
Total liabilities	(28,653)	28,653	—	—	—

(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 2025

<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>
Goldman Sachs	2,426,217	(643,737)	—	—	1,782,480
BNP Paribas	52,705	—	—	—	52,705
Total assets	2,478,922	(643,737)	—	—	1,835,185

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Offsetting (continued)

WisdomTree AT1 CoCo Bond UCITS ETF (continued) 31 December 2025

<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>
Goldman Sachs	(643,737)	643,737	—	—	—
Total liabilities	(643,737)	643,737	—	—	—

(1) WisdomTree AT1 CoCo Bond 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 2025

<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>
Goldman Sachs	2,306,476	(12,662)	—	—	2,293,814
Morgan Stanley	14,452,449	(451,886)	—	—	14,000,563
Total assets	16,758,925	(464,548)	—	—	16,294,377

<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>
Goldman Sachs	(12,662)	12,662	—	—	—
Morgan Stanley	(451,886)	451,886	—	—	—
Total liabilities	(464,548)	464,548	—	—	—

(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 Global Efficient Core UCITS ETF 31 December 2025

<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	82,231	(49,816)	—	—	32,415
Total assets	82,231	(49,816)	—	—	32,415

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Offsetting (continued)

WisdomTree Global Efficient Core UCITS ETF (continued) 31 December 2025

<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	(49,816)	49,816	—	—	—
Total liabilities	(49,816)	49,816	—	—	—

(1) WisdomTree Global Efficient Core 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 Strategic Metals UCITS ETF 31 December 2025

<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>
BNP Paribas	849,868	—	—	(579,000)	270,868
Goldman Sachs	40,823	(4,665)	—	—	36,158
Total assets	890,691	(4,665)	—	(579,000)	307,026

<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>
Goldman Sachs	(4,665)	4,665	—	—	—
Total liabilities	(4,665)	4,665	—	—	—

(1) WisdomTree Strategic Metals 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 2024

<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	15,101	(15,101)	—	—	—
Total assets	15,101	(15,101)	—	—	—

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Offsetting (continued)

WisdomTree US Equity Income UCITS ETF (continued) 31 December 2024

<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	(54,832)	15,101	—	—	(39,731)
Total liabilities	(54,832)	15,101	—	—	(39,731)

(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 2024

<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	9,070,749	(555,573)	—	—	8,515,174
Total assets	9,070,749	(555,573)	—	—	8,515,174

<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	(555,573)	555,573	—	—	—
Total liabilities	(555,573)	555,573	—	—	—

(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 2025

11. Financial Risks (continued)

Offsetting (continued)

WisdomTree Europe Equity UCITS ETF 31 December 2024

<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	1,135,639	(66,659)	—	—	1,068,980
Total assets	1,135,639	(66,659)	—	—	1,068,980

<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	(66,659)	66,659	—	—	—
Total liabilities	(66,659)	66,659	—	—	—

(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 2024

<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>
BNP Paribas	37	(37)	—	—	—
Goldman Sachs	7,201	—	—	—	7,201
Morgan Stanley	1,750	—	—	—	1,750
Total assets	8,988	(37)	—	—	8,951

<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	(3,328,593)	37	3,328,556	—	—
Total liabilities	(3,328,593)	37	3,328,556	—	—

(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 Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Offsetting (continued)

WisdomTree US Quality Dividend Growth UCITS ETF 31 December 2024

<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	2,863	(2,863)	—	—	—
Total assets	2,863	(2,863)	—	—	—
<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	(86,854)	2,863	—	—	(83,991)
Total liabilities	(86,854)	2,863	—	—	(83,991)

(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 2024

<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	23,969	(23,969)	—	—	—
Total assets	23,969	(23,969)	—	—	—
<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	(84,775)	23,969	—	—	(60,806)
Total liabilities	(84,775)	23,969	—	—	(60,806)

(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 Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

11. Financial Risks (continued)

Offsetting (continued)

WisdomTree AT1 CoCo Bond UCITS ETF 31 December 2024

<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>
BNP Paribas	2,588	(2,588)	—	—	—
Goldman Sachs	95,864	(95,864)	—	—	—
Total assets	98,452	(98,452)	—	—	—

<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	(2,184,311)	2,588	—	—	(2,181,723)
Goldman Sachs	(182,993)	95,864	—	—	(87,129)
Total liabilities	(2,367,304)	98,452	—	—	(2,268,852)

(1) WisdomTree AT1 CoCo Bond 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 2024

<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>
BNP Paribas	5,966	(5,966)	—	—	—
Total assets	5,966	(5,966)	—	—	—

<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	(2,920,653)	5,966	2,027,063	—	(887,624)
Morgan Stanley	(3,583,791)	—	3,172,621	—	(411,170)
Total liabilities	(6,504,444)	5,966	5,199,684	—	(1,298,794)

(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 2025

11. Financial Risks (continued)

Offsetting (continued)

WisdomTree Broad Commodities UCITS ETF 31 December 2024

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	3,301,650	—	—	(1,600,000)	1,701,650
Total assets	3,301,650	—	—	(1,600,000)	1,701,650

(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 Blockchain UCITS ETF 31 December 2024

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	12	—	—	—	12
Total assets	12	—	—	—	12

(1) WisdomTree Blockchain 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 Renewable Energy UCITS ETF 31 December 2024

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	1	(1)	—	—	—
Total assets	1	(1)	—	—	—

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	(3)	(1)	—	—	(2)
Total liabilities	(3)	(1)	—	—	(2)

(1) WisdomTree Renewable Energy 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 2025

11. Financial Risks (continued)

Offsetting (continued)

WisdomTree Global Efficient Core UCITS ETF 31 December 2024

<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	49	(49)	—	—	—
Total assets	49	(49)	—	—	—

<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	(23,408)	49	—	—	(23,359)
Total liabilities	(23,408)	49	—	—	(23,359)

(1) WisdomTree Global Efficient Core 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.
- 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

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

12. Fair Value (continued)

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 financial 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.

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 2025 between levels of the fair value hierarchy for financial assets which are recorded at fair value.

The following table presents transfers during the financial year ended 31 December 2024 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>
Level 1 to Level 2	WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF	Shanghai RAAS Blood Products Co. Ltd.	USD 5,836

The trading of securities for Shanghai RAAS Blood Products Co. Ltd. were suspended as at 31 December 2024. As a result, level classification was changed from Level 1 to Level 2.

Investments classified as Level 3 as at 31 December 2025 and 31 December 2024 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 UCITS ETF. All had nil fair value and therefore no unobservable inputs are used.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

12. Fair Value (continued)

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.

There were no other transfers during the financial year ended 31 December 2025 and no transfers during the financial year ended 31 December 2024 between levels of the fair value hierarchy for financial assets which are recorded at fair value.

The following tables analyse within the fair value hierarchy the Sub-Funds' financial assets and liabilities measured at fair value as at 31 December 2025:

	<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	153,292,969	–	–	153,292,969
Unrealised gain on open forward foreign currency exchange contracts	–	29,417	–	29,417
Total	153,292,969	29,417	–	153,322,386
Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	–	(464)	–	(464)
Total	–	(464)	–	(464)

	<i>Level 1 EUR</i>	<i>Level 2 EUR</i>	<i>Level 3 EUR</i>	<i>Total Fair Value EUR</i>
WisdomTree Europe Equity Income UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	117,114,534	–	–	117,114,534
Total	117,114,534	–	–	117,114,534

	<i>Level 1 EUR</i>	<i>Level 2 EUR</i>	<i>Level 3 EUR</i>	<i>Total Fair Value EUR</i>
WisdomTree Europe SmallCap Dividend UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	74,128,638	–	–	74,128,638
Total	74,128,638	–	–	74,128,638

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

12. Fair Value (continued)

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree Emerging Markets Equity Income UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	211,541,017	–	–	211,541,017
Total	211,541,017	–	–	211,541,017

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	37,239,851	–	66	37,239,917
Total	37,239,851	–	66	37,239,917

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree Japan Equity UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	547,635,328	–	–	547,635,328
Unrealised gain on open forward foreign currency exchange contracts	–	4,322,445	–	4,322,445
Total	547,635,328	4,322,445	–	551,957,773

Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	–	(121,771)	–	(121,771)
Total	–	(121,771)	–	(121,771)

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree Europe Equity UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	92,525,182	–	–	92,525,182
Unrealised gain on open forward foreign currency exchange contracts	–	91,012	–	91,012
Total	92,525,182	91,012	–	92,616,194

Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	–	(771,160)	–	(771,160)
Total	–	(771,160)	–	(771,160)

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

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 Enhanced Commodity UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	336,963,538	–	–	336,963,538
Unrealised gain on open forward foreign currency exchange contracts	–	975,535	–	975,535
Unrealised gain on total return swaps	–	2,693,022	–	2,693,022
Total	336,963,538	3,668,557	–	340,632,095
Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	–	(7,360)	–	(7,360)
Total	–	(7,360)	–	(7,360)
	<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	857,757,402	–	–	857,757,402
Unrealised gain on open forward foreign currency exchange contracts	–	469,008	–	469,008
Total	857,757,402	469,008	–	858,226,410
Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	–	(33)	–	(33)
Total	–	(33)	–	(33)
	<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	1,668,832,105	–	–	1,668,832,105
Unrealised gain on open forward foreign currency exchange contracts	–	106,661	–	106,661
Total	1,668,832,105	106,661	–	1,668,938,766
Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	–	(28,653)	–	(28,653)
Total	–	(28,653)	–	(28,653)

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

12. Fair Value (continued)

	<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 Eurozone Quality Dividend Growth UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	47,790,581	–	–	47,790,581
Total	47,790,581	–	–	47,790,581

	<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	3,399,677	475,492,997	–	478,892,674
Unrealised gain on open forward foreign currency exchange contracts	–	2,478,922	–	2,478,922
Total	3,399,677	477,971,919	–	481,371,596

Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	–	(643,737)	–	(643,737)
Total	–	(643,737)	–	(643,737)

	<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 Artificial Intelligence UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	999,623,554	–	–	999,623,554
Total	999,623,554	–	–	999,623,554

	<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 USD Floating Rate Treasury Bond UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	266,289,224	–	–	266,289,224
Total	266,289,224	–	–	266,289,224

	<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 Cloud Computing UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	235,849,074	–	–	235,849,074
Total	235,849,074	–	–	235,849,074

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

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	153,825,729	–	–	153,825,729
Total	153,825,729	–	–	153,825,729

	<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 Cybersecurity UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	317,302,394	–	–	317,302,394
Total	317,302,394	–	–	317,302,394

	<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	268,306,213	–	–	268,306,213
Unrealised gain on open forward foreign currency exchange contracts	–	2,318,002	–	2,318,002
Unrealised gain on total return swaps	–	14,440,923	–	14,440,923
Total	268,306,213	16,758,925	–	285,065,138
Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	–	(24,542)	–	(24,542)
Unrealised loss on total return swaps	–	(440,006)	–	(440,006)
Total	–	(464,548)	–	(464,548)

	<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 UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	14,160,746	–	668	14,161,414
Total	14,160,746	–	668	14,161,414

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

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 Broad Commodities UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	238,023,821	–	–	238,023,821
Exchange-traded Commodities	95,288,391	–	–	95,288,391
Total	333,312,212	–	–	333,312,212
Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on total return swaps	–	(9,005,633)	–	(9,005,633)
Total	–	(9,005,633)	–	(9,005,633)

	<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 BioRevolution UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	9,338,333	–	–	9,338,333
Total	9,338,333	–	–	9,338,333

	<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 New Economy Real Estate UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	10,295,557	–	–	10,295,557
Total	10,295,557	–	–	10,295,557

	<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 Blockchain UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	50,105,525	–	–	50,105,525
Total	50,105,525	–	–	50,105,525

	<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 Renewable Energy UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	15,487,183	–	–	15,487,183
Total	15,487,183	–	–	15,487,183

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

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 US Efficient Core UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	23,314,387	–	–	23,314,387
Total	23,314,387	–	–	23,314,387

Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on futures contracts outstanding	(91,359)	–	–	(91,359)
Total	(91,359)	–	–	(91,359)

	<i>Level 1</i> <i>GBP</i>	<i>Level 2</i> <i>GBP</i>	<i>Level 3</i> <i>GBP</i>	<i>Total</i> <i>Fair Value</i> <i>GBP</i>
WisdomTree UK Quality Dividend Growth UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	8,503,182	–	–	8,503,182
Total	8,503,182	–	–	8,503,182

	<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 Megatrends UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	28,510,448	–	–	28,510,448
Total	28,510,448	–	–	28,510,448

	<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 Strategic Metals and Rare Earths Miners UCITS ETF**				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	238,030,721	–	–	238,030,721
Total	238,030,721	–	–	238,030,721

	<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 US Quality Growth UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	28,896,091	–	–	28,896,091
Total	28,896,091	–	–	28,896,091

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

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 Global Sustainable Equity UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	398,241,826	–	–	398,241,826
Total	398,241,826	–	–	398,241,826

	<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 Global Efficient Core UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	46,190,469	–	–	46,190,469
Unrealised gain on futures contracts outstanding	4,133	–	–	4,133
Unrealised gain on open forward foreign currency exchange contracts	–	82,231	–	82,231
Total	46,194,602	82,231	–	46,276,833

Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on futures contracts outstanding	(189,196)	–	–	(189,196)
Unrealised loss on open forward foreign currency exchange contracts	–	(49,816)	–	(49,816)
Total	(189,196)	(49,816)	–	(239,012)

	<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 Strategic Metals UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	9,375,968	–	–	9,375,968
Unrealised gain on open forward foreign currency exchange contracts	–	41,098	–	41,098
Unrealised gain on total return swaps	–	849,593	–	849,593
Total	9,375,968	890,691	–	10,266,659

Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	–	(4,665)	–	(4,665)
Total	–	(4,665)	–	(4,665)

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

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 Global Quality Growth UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	2,290,163	–	–	2,290,163
Total	2,290,163	–	–	2,290,163

	<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 Europe Defence UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	3,326,380,626	–	–	3,326,380,626
Total	3,326,380,626	–	–	3,326,380,626

	<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 Uranium and Nuclear Energy UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	141,411,940	–	–	141,411,940
Total	141,411,940	–	–	141,411,940

	<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 Quantum Computing UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	83,116,583	–	–	83,116,583
Total	83,116,583	–	–	83,116,583

	<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 Global Ex-USA Quality Dividend Growth UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	11,170,385	–	–	11,170,385
Total	11,170,385	–	–	11,170,385

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

12. Fair Value (continued)

	<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 Eurozone Efficient Core UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	1,029,485	–	–	1,029,485
Total	1,029,485	–	–	1,029,485
Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on futures contracts outstanding	(3,590)	–	–	(3,590)
Total	(3,590)	–	–	(3,590)
	<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 Europe Value UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	508,684	–	–	508,684
Total	508,684	–	–	508,684
	<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 Global Value UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	768,245	–	–	768,245
Total	768,245	–	–	768,245
	<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 US Value UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	255,285	–	–	255,285
Total	255,285	–	–	255,285

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

12. Fair Value (continued)

The following tables analyse within the fair value hierarchy the Sub-Funds' financial assets and liabilities measured at fair value as at 31 December 2024:

	<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 US Equity Income UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	100,565,177	–	–	100,565,177
Unrealised gain on open forward foreign currency exchange contracts	–	15,101	–	15,101
Total	100,565,177	15,101	–	100,580,278

Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	–	(54,832)	–	(54,832)
Total	–	(54,832)	–	(54,832)

	<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 Europe Equity Income UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	34,642,651	–	–	34,642,651
Total	34,642,651	–	–	34,642,651

	<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 Europe SmallCap Dividend UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	52,490,566	–	–	52,490,566
Total	52,490,566	–	–	52,490,566

	<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 Equity Income UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	150,811,704	–	–	150,811,704
Total	150,811,704	–	–	150,811,704

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

12. Fair Value (continued)

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree Emerging Markets SmallCap Dividend UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	31,858,837	–	–	31,858,837
Total	31,858,837	–	–	31,858,837

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree Japan Equity UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	339,546,193	–	–	339,546,193
Unrealised gain on open forward foreign currency exchange contracts	–	9,070,747	–	9,070,747
Total	339,546,193	9,070,747	–	348,616,940

Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	–	(555,573)	–	(555,573)
Total	–	(555,573)	–	(555,573)

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree Europe Equity UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	64,466,717	–	–	64,466,717
Unrealised gain on open forward foreign currency exchange contracts	–	1,135,639	–	1,135,639
Total	64,466,717	1,135,639	–	65,602,356

Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	–	(66,659)	–	(66,659)
Total	–	(66,659)	–	(66,659)

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree Enhanced Commodity UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	307,016,212	–	–	307,016,212

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

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 (continued)				
Unrealised gain on open forward				
foreign currency exchange contracts	–	8,988	–	8,988
Total	307,016,212	8,988	–	307,025,200

Liabilities

Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward				
foreign currency exchange contracts	–	(1,153,632)	–	(1,153,632)
Unrealised loss on total return swaps	–	(2,174,961)	–	(2,174,961)
Total	–	(3,328,593)	–	(3,328,593)

	<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 US Quality Dividend Growth UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	559,955,325	–	–	559,955,325
Unrealised gain on open forward				
foreign currency exchange contracts	–	2,863	–	2,863
Total	559,955,325	2,863	–	559,958,188

Liabilities

Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward				
foreign currency exchange contracts	–	(86,854)	–	(86,854)
Total	–	(86,854)	–	(86,854)

	<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 Global Quality Dividend Growth UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	1,823,127,365	–	–	1,823,127,365
Unrealised gain on open forward				
foreign currency exchange contracts	–	23,969	–	23,969
Total	1,823,127,365	23,969	–	1,823,151,334

Liabilities

Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward				
foreign currency exchange contracts	–	(84,775)	–	(84,775)
Total	–	(84,775)	–	(84,775)

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

12. Fair Value (continued)

	Level 1 EUR	Level 2 EUR	Level 3 EUR	Total Fair Value EUR
WisdomTree Eurozone Quality Dividend Growth UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	45,496,468	–	–	45,496,468
Total	45,496,468	–	–	45,496,468

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree AT1 CoCo Bond UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	–	271,581,145	–	271,581,145
Unrealised gain on open forward foreign currency exchange contracts	–	98,452	–	98,452
Total	–	271,679,597	–	271,679,597

Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	–	(2,367,304)	–	(2,367,304)
Total	–	(2,367,304)	–	(2,367,304)

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree Artificial Intelligence UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	791,453,483	–	–	791,453,483
Total	791,453,483	–	–	791,453,483

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree USD Floating Rate Treasury Bond UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	–	266,775,625	–	266,775,625
Total	–	266,775,625	–	266,775,625

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree Cloud Computing UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	292,720,898	–	–	292,720,898
Total	292,720,898	–	–	292,720,898

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

12. Fair Value (continued)

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree Battery Solutions UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	148,270,243	–	–	148,270,243
Total	148,270,243	–	–	148,270,243

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree Cybersecurity UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	229,801,364	–	–	229,801,364
Total	229,801,364	–	–	229,801,364

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	177,238,117	–	–	177,238,117
Unrealised gain on open forward foreign currency exchange contracts	–	5,966	–	5,966
Total	177,238,117	5,966	–	177,244,083
Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	–	(2,920,653)	–	(2,920,653)
Unrealised loss on total return swaps	–	(3,583,791)	–	(3,583,791)
Total	–	(6,504,444)	–	(6,504,444)

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree Emerging Markets ex-State Owned Enterprises UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	12,241,427	5,836	–	12,247,263
Total	12,241,427	5,836	–	12,247,263

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree Broad Commodities UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	220,602,246	–	–	220,602,246

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

12. Fair Value (continued)

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree Broad Commodities UCITS ETF (continued)				
Exchange-traded Commodities	61,151,040	–	–	61,151,040
Unrealised gain on total return swaps	–	3,301,650	–	3,301,650
Total	281,753,286	3,301,650	–	285,054,936

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree BioRevolution UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	3,455,908	–	–	3,455,908
Total	3,455,908	–	–	3,455,908

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree New Economy Real Estate UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	4,306,387	–	–	4,306,387
Total	4,306,387	–	–	4,306,387

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree Recycling UCITS ETF^(a)				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	2,300,598	–	–	2,300,598
Total	2,300,598	–	–	2,300,598

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree Blockchain UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	28,117,155	–	–	28,117,155
Unrealised gain on open forward foreign currency exchange contracts	–	12	–	12
Total	28,117,155	12	–	28,117,167

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

12. Fair Value (continued)

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree Global Automotive Innovators UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	1,928,860	–	–	1,928,860
Total	1,928,860	–	–	1,928,860

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree Renewable Energy UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	1,442,043	–	–	1,442,043
Unrealised gain on open forward foreign currency exchange contracts	–	1	–	1
Total	1,442,043	1	–	1,442,044

Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on open forward foreign currency exchange contracts	–	(3)	–	(3)
Total	–	(3)	–	(3)

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree US Efficient Core UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	21,537,870	–	–	21,537,870
Total	21,537,870	–	–	21,537,870

Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on futures contracts outstanding	(235,695)	–	–	(235,695)
Total	(235,695)	–	–	(235,695)

	Level 1 GBP	Level 2 GBP	Level 3 GBP	Total Fair Value GBP
WisdomTree UK Quality Dividend Growth UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	11,918,544	–	–	11,918,544
Total	11,918,544	–	–	11,918,544

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

12. Fair Value (continued)

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree Megatrends UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	15,001,110	–	–	15,001,110
Total	15,001,110	–	–	15,001,110

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF^(b)				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	1,946,799	–	–	1,946,799
Total	1,946,799	–	–	1,946,799

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree US Quality Growth UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	13,178,750	–	–	13,178,750
Total	13,178,750	–	–	13,178,750

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree Global Sustainable Equity UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	323,868,559	–	–	323,868,559
Total	323,868,559	–	–	323,868,559

	Level 1 USD	Level 2 USD	Level 3 USD	Total Fair Value USD
WisdomTree Global Efficient Core UCITS ETF				
Assets				
Financial assets at fair value through profit or loss				
Transferable securities	5,837,117	–	–	5,837,117
Unrealised gain on open forward foreign currency exchange contracts	–	49	–	49
Total	5,837,117	49	–	5,837,166
Liabilities				
Financial liabilities at fair value through profit or loss				
Unrealised loss on futures contracts outstanding	(57,967)	–	–	(57,967)

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

12. Fair Value (continued)

	<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 Global Efficient Core UCITS ETF (continued)				
Unrealised loss on open forward				
foreign currency exchange contracts	–	(23,408)	–	(23,408)
Total	(57,967)	(23,408)	–	(81,375)

(a) On 16 April 2025, WisdomTree Recycling Decarbonisation UCITS ETF name was changed to WisdomTree Recycling UCITS ETF.

(b) On 16 April 2025, WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF name was changed to WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF.

13. 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 2025 or 31 December 2024.

14. Total NAV per Share

	2025	2024	2023
<i>WisdomTree US Equity Income UCITS ETF</i>			
DHS			
Net assets USD	59,174,668	44,629,848	30,456,376
Fund shares outstanding	2,159,797	1,765,330	1,354,948
Net assets per share	27.40	25.28	22.48
DHSA			
Net assets USD Acc	92,296,321	54,643,862	45,754,108
Fund shares outstanding	2,713,867	1,794,999	1,746,620
Net assets per share	34.01	30.44	26.20
DHSG			
Net assets GBP Hedged Acc	1,060,478	697,109	649,802
Fund shares outstanding	43,888	32,218	34,741
Net assets per share	24.16	21.64	18.70

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

14. Total NAV per Share (continued)

	2025	2024	2023
<i>WisdomTree US Equity Income UCITS ETF (continued)</i>			
DHSF			
Net assets EUR Hedged Acc	960,577	814,135	1,486,088
Fund shares outstanding	38,005	35,263	73,550
Net assets per share	25.28	23.09	20.21
<i>WisdomTree Europe Equity Income UCITS ETF</i>			
E EI			
Net assets EUR	99,535,918	31,719,748	24,613,876
Fund shares outstanding	6,933,006	2,655,643	1,987,171
Net assets per share	14.36	11.94	12.39
E EIA			
Net assets EUR Acc	18,417,299	3,416,581	4,124,906
Fund shares outstanding	773,830	183,089	227,477
Net assets per share	23.80	18.66	18.13
<i>WisdomTree Europe SmallCap Dividend UCITS ETF</i>			
D FE			
Net assets EUR	42,350,250	27,893,360	29,507,056
Fund shares outstanding	2,068,989	1,502,677	1,625,528
Net assets per share	20.47	18.53	18.15
D FEA			
Net assets EUR Acc	32,749,468	25,535,787	22,942,041
Fund shares outstanding	1,416,157	1,281,392	1,231,365
Net assets per share	23.13	19.93	18.63
<i>WisdomTree Emerging Markets Equity Income UCITS ETF</i>			
D EM			
Net assets USD	163,255,100	131,896,885	95,670,918
Fund shares outstanding	9,758,427	9,074,862	6,418,972
Net assets per share	16.73	14.53	14.90
D EMR			
Net assets USD Acc	50,349,873	20,397,435	12,359,343
Fund shares outstanding	1,592,717	778,102	496,087
Net assets per share	31.61	26.21	24.91
<i>WisdomTree Emerging Markets SmallCap Dividend UCITS ETF</i>			
D GSE			
Net assets USD	37,371,721	31,878,932	34,938,913
Fund shares outstanding	1,685,000	1,630,000	1,755,000
Net assets per share	22.18	19.56	19.91
<i>WisdomTree Japan Equity UCITS ETF</i>			
D XJ			
Net assets USD Hedged	91,997,347	78,088,070	35,499,217
Fund shares outstanding	2,041,116	2,227,125	1,298,769
Net assets per share	45.07	35.06	27.33

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

14. Total NAV per Share (continued)

	2025	2024	2023
<i>WisdomTree Japan Equity UCITS ETF (continued)</i>			
DXJA			
Net assets USD Hedged Acc	87,470,613	66,406,797	52,113,739
Fund shares outstanding	1,535,063	1,528,410	1,568,716
Net assets per share	56.98	43.45	33.22
DXJP			
Net assets GBP Hedged	20,485,453	16,682,960	11,677,458
Fund shares outstanding	736,134	771,677	693,216
Net assets per share	27.83	21.62	16.85
DXJD			
Net assets CHF Hedged Acc	15,486,214	12,215,970	2,260,663
Fund shares outstanding	315,679	313,858	73,272
Net assets per share	49.06	38.92	30.85
DXJF			
Net assets EUR Hedged Acc	87,441,232	27,825,717	16,333,617
Fund shares outstanding	1,946,039	797,981	604,185
Net assets per share	44.93	34.87	27.03
DXJZ			
Net assets USD Acc	218,766,300	142,313,230	98,723,233
Fund shares outstanding	5,902,239	4,888,461	3,805,190
Net assets per share	37.07	29.11	25.94
<i>WisdomTree Europe Equity UCITS ETF</i>			
HEDJ			
Net assets USD Hedged	28,922,466	22,140,157	21,200,608
Fund shares outstanding	966,695	888,472	876,256
Net assets per share	29.92	24.92	24.19
HEDK			
Net assets USD Hedged Acc	40,697,426	29,854,383	29,508,129
Fund shares outstanding	1,026,400	925,240	966,167
Net assets per share	39.65	32.27	30.54
HEDP			
Net assets GBP Hedged	2,291,878	1,904,718	1,713,811
Fund shares outstanding	132,327	132,327	122,259
Net assets per share	17.32	14.39	14.02
HEDD			
Net assets CHF Hedged Acc	3,888,643	2,177,186	1,859,553
Fund shares outstanding	143,849	95,208	82,704
Net assets per share	27.03	22.87	22.48
HEDF			
Net assets EUR Acc	12,658,676	8,752,420	8,136,300
Fund shares outstanding	425,875	356,411	344,983
Net assets per share	29.72	24.56	23.58

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

14. Total NAV per Share (continued)

	2025	2024	2023
<i>WisdomTree Enhanced Commodity UCITS ETF</i>			
WCOG			
Net assets USD	90,109,865	101,652,674	245,798,960
Fund shares outstanding	6,144,696	7,601,448	18,175,000
Net assets per share	14.66	13.37	13.52
WCOA			
Net assets USD Acc	177,343,905	136,620,490	172,049,022
Fund shares outstanding	10,513,959	9,312,971	12,150,000
Net assets per share	16.87	14.67	14.16
WCOM			
Net assets GBP Hedged Acc	38,281,701	33,999,226	43,856,195
Fund shares outstanding	2,595,084	2,646,207	3,525,000
Net assets per share	14.75	12.85	12.44
WCOE			
Net assets EUR Hedged Acc	14,339,845	17,646,892	22,399,219
Fund shares outstanding	1,062,000	1,470,000	1,900,000
Net assets per share	13.50	12.00	11.79
COMS			
Net assets CHF Hedged Acc	5,134,026	4,355,158	5,372,421
Fund shares outstanding	380,000	355,000	435,000
Net assets per share	13.51	12.27	12.35
<i>WisdomTree US Quality Dividend Growth UCITS ETF</i>			
DGRW			
Net assets USD	179,130,408	127,810,036	72,060,357
Fund shares outstanding	3,848,558	3,067,079	2,012,572
Net assets per share	46.54	41.67	35.81
DGRA			
Net assets USD Acc	643,469,614	429,569,128	439,985,316
Fund shares outstanding	12,009,939	9,061,849	10,941,955
Net assets per share	53.58	47.40	40.21
DGRE^(a)			
Net assets EUR Hedged Acc	31,919,080	2,563,867	153,823
Fund shares outstanding	1,617,749	144,063	10,000
Net assets per share	19.73	17.80	15.38
DGRB^(a)			
Net assets GBP Hedged	954,369	1,208,594	926,158
Fund shares outstanding	47,842	67,729	60,000
Net assets per share	19.95	17.84	15.44
<i>WisdomTree Global Quality Dividend Growth UCITS ETF</i>			
GGRW			
Net assets USD	341,546,615	374,765,387	164,963,915
Fund shares outstanding	8,751,089	11,023,940	5,199,025
Net assets per share	39.03	34.00	31.73

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

14. Total NAV per Share (continued)

	2025	2024	2023
<i>WisdomTree Global Quality Dividend Growth UCITS ETF (continued)</i>			
GGRA			
Net assets USD Acc	733,353,890	741,437,567	921,413,329
Fund shares outstanding	15,889,841	18,691,697	25,312,566
Net assets per share	46.15	39.67	36.40
GGRE^(b)			
Net assets EUR Hedged Acc	8,634,133	4,817,030	1,546,250
Fund shares outstanding	414,221	256,023	91,266
Net assets per share	20.84	18.81	16.94
GGRB^(b)			
Net assets GBP Hedged	1,930,829	1,160,040	170,003
Fund shares outstanding	92,046	61,678	10,000
Net assets per share	20.98	18.81	17.00
GGRI^(c)			
Net assets USD (Inst)	587,394,487	707,241,168	–
Fund shares outstanding	48,022	66,381	–
Net assets per share	12,231.78	10,654.27	–
<i>WisdomTree Eurozone Quality Dividend Growth UCITS ETF</i>			
EGRW			
Net assets EUR	8,046,654	6,971,869	5,584,614
Fund shares outstanding	381,877	363,022	280,641
Net assets per share	21.07	19.21	19.90
EGRA			
Net assets EUR Acc	40,181,014	39,035,837	60,283,845
Fund shares outstanding	1,506,683	1,642,687	2,500,525
Net assets per share	26.67	23.76	24.11
<i>WisdomTree AT1 CoCo Bond UCITS ETF</i>			
CCBO			
Net assets USD	48,201,082	53,775,788	58,726,527
Fund shares outstanding	524,850	638,392	706,119
Net assets per share	91.84	84.24	83.17
COCB			
Net assets USD Acc	19,258,326	7,662,924	5,252,781
Fund shares outstanding	137,723	63,434	47,208
Net assets per share	139.83	120.80	111.27
CODO			
Net assets USD Hedged	7,589,479	7,501,088	8,589,851
Fund shares outstanding	75,342	77,525	92,522
Net assets per share	100.73	96.76	92.84
COBO			
Net assets EUR Hedged	338,412,993	186,794,075	123,633,766
Fund shares outstanding	3,932,028	2,214,989	1,503,593
Net assets per share	86.07	84.33	82.33

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

14. Total NAV per Share (continued)

	2025	2024	2023
<i>WisdomTree AT1 CoCo Bond UCITS ETF (continued)</i>			
COGO			
Net assets GBP Hedged	6,550,963	9,902,964	48,533,341
Fund shares outstanding	70,587	111,059	565,797
Net assets per share	92.81	89.17	85.78
COBA^(d)			
Net assets EUR Hedged Acc	6,536,611	–	–
Fund shares outstanding	72,081	–	–
Net assets per share	90.68	–	–
<i>WisdomTree Artificial Intelligence UCITS ETF</i>			
WTAI			
Net assets USD Acc	1,001,632,203	792,118,654	734,489,294
Fund shares outstanding	11,731,630	11,462,630	11,838,630
Net assets per share	85.38	69.10	62.04
<i>WisdomTree USD Floating Rate Treasury Bond UCITS ETF</i>			
USFR			
Net assets USD	27,418,600	24,837,016	21,189,474
Fund shares outstanding	540,443	488,313	416,140
Net assets per share	50.73	50.86	50.92
TFRN			
Net assets USD Acc	241,468,876	244,902,662	254,945,089
Fund shares outstanding	4,028,874	4,256,527	4,665,464
Net assets per share	59.93	57.54	54.65
<i>WisdomTree Cloud Computing UCITS ETF</i>			
WCLD			
Net assets USD Acc	235,867,414	293,000,454	400,375,209
Fund shares outstanding	6,846,963	7,943,863	11,653,545
Net assets per share	34.45	36.88	34.46
<i>WisdomTree Battery Solutions UCITS ETF</i>			
VOLT			
Net assets USD Acc	154,462,405	149,126,629	230,341,495
Fund shares outstanding	3,358,258	5,029,258	6,748,258
Net assets per share	45.99	29.65	34.13
<i>WisdomTree Cybersecurity UCITS ETF</i>			
WCBR			
Net assets USD Acc	317,592,625	229,904,038	155,009,054
Fund shares outstanding	11,547,520	8,218,520	6,191,411
Net assets per share	27.50	27.97	25.04
<i>WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF</i>			
EXAG			
Net assets EUR Hedged Acc	206,558,347	132,445,335	122,978,134
Fund shares outstanding	15,474,715	12,844,636	12,075,000
Net assets per share	13.35	10.31	10.18

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

14. Total NAV per Share (continued)

	2025	2024	2023
<i>WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF (continued)</i>			
WXAG			
Net assets USD Acc	42,240,245	39,599,850	10,878,574
Fund shares outstanding	2,840,987	3,530,751	1,000,000
Net assets per share	14.87	11.22	10.88
<i>WisdomTree Emerging Markets ex-State Owned Enterprises UCITS ETF</i>			
XSOE			
Net assets USD Acc	14,140,827	12,234,129	3,612,017
Fund shares outstanding	520,000	580,000	180,000
Net assets per share	27.19	21.09	20.07
<i>WisdomTree Broad Commodities UCITS ETF</i>			
PCOM			
Net assets USD Acc	324,557,193	269,702,634	244,423,510
Fund shares outstanding	25,095,000	24,175,000	23,050,000
Net assets per share	12.93	11.16	10.60
<i>WisdomTree BioRevolution UCITS ETF</i>			
WDNA			
Net assets USD Acc	9,356,277	3,458,169	2,361,316
Fund shares outstanding	491,000	222,000	130,000
Net assets per share	19.06	15.58	18.16
<i>WisdomTree New Economy Real Estate UCITS ETF</i>			
WTRE			
Net assets USD Acc	6,960,000	3,024,324	2,273,281
Fund shares outstanding	253,749	144,642	104,408
Net assets per share	27.43	20.91	21.77
WNER			
Net assets USD	3,384,407	1,306,277	972,837
Fund shares outstanding	131,785	65,424	45,943
Net assets per share	25.68	19.97	21.17
<i>WisdomTree Recycling UCITS ETF^{(e) (v)}</i>			
WRCY			
Net assets USD Acc	–	2,349,870	2,623,409
Fund shares outstanding	–	150,000	150,000
Net assets per share	–	15.67	17.49
<i>WisdomTree Blockchain UCITS ETF</i>			
WBLK			
Net assets USD Acc	50,154,705	28,158,988	2,248,302
Fund shares outstanding	944,500	639,500	72,500
Net assets per share	53.10	44.03	31.01

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

14. Total NAV per Share (continued)

	2025	2024	2023
<i>WisdomTree Global Automotive Innovators UCITS ETF^(v)</i>			
WCAR			
Net assets USD Acc	–	1,935,651	925,223
Fund shares outstanding	–	60,000	60,000
Net assets per share	–	32.26	30.84
<i>WisdomTree Renewable Energy UCITS ETF</i>			
WRNW^(f)			
Net assets USD Acc	15,543,685	1,449,162	671,373
Fund shares outstanding	570,000	90,000	30,000
Net assets per share	27.27	16.10	22.38
<i>WisdomTree US Efficient Core UCITS ETF</i>			
NTSX^(g)			
Net assets USD Acc	24,144,959	21,811,193	2,130,539
Fund shares outstanding	608,000	646,000	76,000
Net assets per share	39.71	33.76	28.03
<i>WisdomTree UK Quality Dividend Growth UCITS ETF</i>			
UGRW^(h)			
Net assets GBP	8,556,428	11,956,762	550,059
Fund shares outstanding	277,631	417,631	20,000
Net assets per share	30.82	28.63	27.50
<i>WisdomTree Megatrends UCITS ETF</i>			
WMGT⁽ⁱ⁾			
Net assets USD Acc	28,576,287	15,096,417	1,100,026
Fund shares outstanding	771,000	531,000	40,000
Net assets per share	37.06	28.43	27.50
<i>WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF^(j)</i>			
RARE^(k)			
Net assets USD Acc	238,210,411	1,951,356	–
Fund shares outstanding	4,580,000	80,000	–
Net assets per share	52.01	24.39	–
<i>WisdomTree US Quality Growth UCITS ETF</i>			
QGRW^(l)			
Net assets USD Acc	28,924,735	13,208,995	–
Fund shares outstanding	760,000	420,000	–
Net assets per share	38.06	31.45	–
<i>WisdomTree Global Sustainable Equity UCITS ETF</i>			
WSDG^(m)			
Net assets USD Acc	398,861,579	324,587,554	–
Fund shares outstanding	13,547,000	12,809,000	–
Net assets per share	29.44	25.34	–

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

14. Total NAV per Share (continued)

	2025	2024	2023
<i>WisdomTree Global Efficient Core UCITS ETF</i>			
NTSG⁽ⁿ⁾			
Net assets USD Acc	47,176,365	6,003,139	–
Fund shares outstanding	1,560,000	240,000	–
Net assets per share	30.24	25.01	–
<i>WisdomTree Strategic Metals UCITS ETF</i>			
WENU^(o)			
Net assets USD Acc	5,417,021	–	–
Fund shares outstanding	400,000	–	–
Net assets per share	13.54	–	–
WENH^(o)			
Net assets EUR Hedged Acc	2,309,843	–	–
Fund shares outstanding	175,000	–	–
Net assets per share	13.20	–	–
WENG^(o)			
Net assets GBP Hedged Acc	1,009,482	–	–
Fund shares outstanding	75,000	–	–
Net assets per share	13.46	–	–
WENP^(o)			
Net assets GBP Hedged	569,968	–	–
Fund shares outstanding	50,000	–	–
Net assets per share	11.40	–	–
<i>WisdomTree Global Quality Growth UCITS ETF</i>			
WGRO^(p)			
Net assets USD Acc	2,296,975	–	–
Fund shares outstanding	80,000	–	–
Net assets per share	28.71	–	–
<i>WisdomTree Europe Defence UCITS ETF</i>			
WDEF^(q)			
Net assets EUR Acc	3,329,619,414	–	–
Fund shares outstanding	111,790,000	–	–
Net assets per share	29.78	–	–
<i>WisdomTree Uranium and Nuclear Energy UCITS ETF</i>			
NCLR^(q)			
Net assets USD Acc	141,498,451	–	–
Fund shares outstanding	2,813,000	–	–
Net assets per share	50.30	–	–
<i>WisdomTree Quantum Computing UCITS ETF</i>			
WQTM^(r)			
Net assets USD Acc	83,432,726	–	–
Fund shares outstanding	2,803,000	–	–
Net assets per share	29.77	–	–

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

14. Total NAV per Share (continued)

	2025	2024	2023
<i>WisdomTree Global Ex-USA Quality Dividend Growth UCITS ETF</i>			
XUSA^(s)			
Net assets EUR Acc	11,199,652	–	–
Fund shares outstanding	426,000	–	–
Net assets per share	26.29	–	–
<i>WisdomTree Eurozone Efficient Core UCITS ETF</i>			
NTSZ^(t)			
Net assets EUR Acc	1,048,181	–	–
Fund shares outstanding	40,000	–	–
Net assets per share	26.20	–	–
<i>WisdomTree Europe Value UCITS ETF</i>			
WTVE^(w)			
Net assets EUR Acc	510,846	–	–
Fund shares outstanding	20,000	–	–
Net assets per share	25.54	–	–
<i>WisdomTree Global Value UCITS ETF</i>			
WTVG^(w)			
Net assets USD Acc	769,824	–	–
Fund shares outstanding	30,000	–	–
Net assets per share	25.66	–	–
<i>WisdomTree US Value UCITS ETF</i>			
WTVU^(w)			
Net assets USD Acc	255,796	–	–
Fund shares outstanding	10,000	–	–
Net assets per share	25.58	–	–

(a) Launched 31 July 2023.

(b) Launched 20 March 2023.

(c) Launched 31 January 2024.

(d) Launched 11 March 2025.

(e) On 16 April 2025, WisdomTree Recycling Decarbonisation UCITS ETF name was changed to WisdomTree Recycling UCITS ETF.

(f) Launched 5 June 2023.

(g) Launched 10 October 2023.

(h) Launched 13 November 2023.

(i) Launched 5 December 2023.

(j) On 16 April 2025, WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF name was changed to WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF.

(k) Launched 3 April 2024.

(l) Launched 16 April 2024.

Launched 5 June 2024.

(n) Launched 5 November 2024.

(o) Launched 7 January 2025.

(p) Launched 19 February 2025.

(q) Launched 4 March 2025.

(r) Launched 27 August 2025.

(s) Launched 17 September 2025.

(t) Launched 30 September 2025.

(u) Launched 18 November 2025.

(v) Terminated 25 November 2025.

Launched 3 December 2025.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

15. 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 UCITS ETF, WisdomTree Broad Commodities UCITS ETF, WisdomTree BioRevolution UCITS ETF, WisdomTree New Economy Real Estate UCITS ETF, WisdomTree Recycling UCITS ETF, WisdomTree Blockchain UCITS ETF, WisdomTree Global Automotive Innovators UCITS ETF, WisdomTree Renewable Energy UCITS ETF, WisdomTree US Efficient Core UCITS ETF, WisdomTree Megatrends UCITS ETF, WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF, WisdomTree US Quality Growth UCITS ETF, WisdomTree Global Sustainable Equity UCITS ETF, WisdomTree Global Efficient Core UCITS ETF, WisdomTree Strategic Metals UCITS ETF, WisdomTree Global Quality Growth UCITS ETF, WisdomTree Uranium and Nuclear Energy UCITS ETF, WisdomTree Quantum Computing UCITS ETF, WisdomTree Global Value UCITS ETF and WisdomTree US Value UCITS ETF are prepared in US Dollar (“USD”).

The following exchange rates at the financial year end date have been used to translate assets and liabilities in other currencies to USD:

		31 December 2025	31 December 2024
Australian Dollar	AUD	1.4996	1.6151
Brazilian Real	BRL	5.4798	6.1779
British Pound	GBP	0.7435	0.7985
Canadian Dollar	CAD	1.3708	1.4382
Chilean Peso	CLP	901.5753	994.5250
Chinese Yuan	CNH	6.9800	-
Chinese Yuan Renminbi	CNY	6.9882	7.2993
Czech Koruna	CZK	20.5815	24.3120
Danish Krone	DKK	6.3596	7.2016
Euro	EUR	0.8515	0.9657
Hong Kong Dollar	HKD	7.7835	7.7680
Hungarian Forint	HUF	326.9105	397.2622
Indian Rupee	INR	89.8794	85.6138
Indonesian Rupiah	IDR	16,675.0000	16,095.0000
Israeli Shekel	ILS	3.1871	3.6437
Japanese Yen	JPY	156.7450	157.1600
Malaysian Ringgit	MYR	4.0580	4.4715
Mexican Peso	MXN	17.9795	20.7928
New Zealand Dollar	NZD	1.7390	1.7849
Norwegian Krone	NOK	10.0868	11.3574
Philippine Peso	PHP	58.8325	57.8450
Polish Zloty	PLN	3.5952	4.1306
Saudi Arabia Riyal	SAR	3.7508	3.7574
Singapore Dollar	SGD	1.2860	1.3642
South African Rand	ZAR	16.5700	18.8700
South Korean Won	KRW	1,440.5501	1,472.1500
Swedish Krona	SEK	9.2188	11.0493
Swiss Franc	CHF	0.7922	0.9063
Taiwan Dollar	TWD	31.4205	32.7845

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

15. Exchange Rates (continued)

		31 December 2025	31 December 2024
Thai Baht	THB	31.5050	34.0950
Turkish Lira	TRY	42.9640	35.36050

The financial statements for WisdomTree Europe Equity Income UCITS ETF, WisdomTree Europe SmallCap Dividend UCITS ETF, WisdomTree Eurozone Quality Dividend Growth UCITS ETF, WisdomTree Europe Defence UCITS ETF, WisdomTree Global Ex-USA Quality Dividend Growth UCITS ETF, WisdomTree Eurozone Efficient Core UCITS ETF and WisdomTree Europe Value 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:

		31 December 2025	31 December 2024
Australian Dollar	AUD	1.7612	-
British Pound	GBP	0.8732	0.8268
Canadian Dollar	CAD	1.6099	1.4893
Czech Koruna	CZK	24.1722	-
Danish Krone	DKK	7.4691	7.4573
Hong Kong Dollar	HKD	9.1414	-
Israeli Shekel	ILS	3.7431	-
Japanese Yen	JPY	184.0907	-
Norwegian Krone	NOK	11.8466	11.7605
Singapore Dollar	SGD	1.5104	-
Swedish Krona	SEK	10.8271	11.4415
Swiss Franc	CHF	0.9305	0.9384
US Dollar	USD	1.1745	1.0355

The financial statements for 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 2025	31 December 2024
Euro	EUR	1.1453	-
US Dollar	USD	1.3451	1.2524

The Sub-Funds’ financial statements were not aggregated during the financial year ended 31 December 2025 and during financial year ended 31 December 2024.

16. Material Changes to the Prospectus

On 23 June 2025, an updated Prospectus was issued to reflect update Risk factors, Management and administration, Taxation chapters and List of Depositary Sub-Delegates.

As of 23 June 2025, the depositary of WisdomTree Issuer ICAV (the ICAV) changed from State Street Custodial Services (Ireland) Limited to The Bank of New York Mellon SA/NV, Dublin Branch, as depositary. This change forms part of WisdomTree’s ongoing efforts to optimise its operational structure and service provider relationships. BNY Mellon is a leading global provider of fund administration and depositary services, with extensive experience in the exchange-traded fund (ETF) industry.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

17. Segregated liability of Sub-Funds

The ICAV is an umbrella fund with segregated liability between Sub-Funds.

18. Crossholdings

There were no crossholdings between the Sub-Funds at 31 December 2025 (31 December 2024: None).

19. Commitments and Contingencies

There are no commitments or contingencies at 31 December 2025 (31 December 2024: None).

20. 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 Strategic Metals UCITS ETF	7 January 2025
WisdomTree Global Quality Growth UCITS ETF	19 February 2025
WisdomTree Europe Defence UCITS ETF	4 March 2025
WisdomTree Uranium and Nuclear Energy UCITS ETF	4 March 2025
WisdomTree Quantum Computing UCITS ETF	27 August 2025
WisdomTree Global Ex-USA Quality Dividend Growth UCITS ETF	17 September 2025
WisdomTree Eurozone Efficient Core UCITS ETF	30 September 2025
WisdomTree Europe Value UCITS ETF	3 December 2025
WisdomTree Global Value UCITS ETF	3 December 2025
WisdomTree US Value UCITS ETF	3 December 2025

The following share classes were launched during the financial year:

	<i>Launch Date</i>
WisdomTree Strategic Metals UCITS ETF - EUR Hedged Acc - WENH	7 January 2025
WisdomTree Strategic Metals UCITS ETF - GBP Hedged Acc - WENG	7 January 2025
WisdomTree Global Quality Growth UCITS ETF - USD Acc - WGRO	19 February 2025
WisdomTree Europe Defence UCITS ETF - EUR Acc - WDEF	4 March 2025
WisdomTree Uranium and Nuclear Energy UCITS ETF - USD Acc - NCLR	4 March 2025
WisdomTree AT1 CoCo Bond UCITS ETF - EUR Hedged Acc - COBA	11 March 2025
WisdomTree Quantum Computing UCITS ETF – USD Acc - WQTM	27 August 2025
WisdomTree Global Ex-USA Quality Dividend Growth UCITS ETF – EUR Acc - XUSA	17 September 2025
WisdomTree Eurozone Efficient Core UCITS ETF – EUR Acc - NTSZ	30 September 2025
WisdomTree Strategic Metals UCITS ETF - GBP Hedged - WENP	18 November 2025
WisdomTree Europe Value UCITS ETF – EUR Acc - WTVE	3 December 2025
WisdomTree Global Value UCITS ETF – USD Acc - WTVG	3 December 2025
WisdomTree US Value UCITS ETF - USD Acc - WTVU	3 December 2025

Peter Ziembra and Bryan Governey resigned as Directors of WisdomTree Issuer ICAV on 13 March 2025. Dermot Hudson and Sarah Warr were appointed as Directors of the ICAV on 13 March 2025.

On 10 April 2025 NERE Index changed from CenterSquare New Economy Real Estate UCITS Index to WisdomTree New Economy Real Estate UCITS Index.

The ESMA Fund Name Guidelines (the Guidelines) took effect on 21 May 2025 (the Effective Date) and apply to funds having ESG, sustainability or transition-related terms in their name. In advance of the Effective Date, the Central Bank of Ireland approved the following name changes to ensure compliance with the Guidelines:

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

20. Significant Events During the Financial Year (continued)

1. WisdomTree Recycling Decarbonisation UCITS ETF changed its name to WisdomTree Recycling UCITS ETF effective 16 April 2025.

2. WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF changed its name to WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF effective 16 April 2025.

The Sub-Funds name changes have been reflected in updated versions of the Supplements for the Sub-Funds, as well as the Sub-Funds' KIIDs, packaged retail and insurance-based investment products ("PRIIPs"), Key Information Documents ("KIDs") and marketing materials. All other key features of the Sub-Funds remain the same and for the avoidance of doubt, the Sub-Funds' SFDR classifications as Article 8 and investment strategies are unchanged. Additionally, the amendments do not affect the tracking error between the Sub-Funds' performance and that of their indices.

WisdomTree, Inc is the index provider in relation to WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF. Following consultation, WisdomTree, Inc has changed the name of WisdomTree Energy Transition Metals and Rare Earths Miners Index to align with the Sub-Fund name change described above. The Index name change took effect on 16 April 2025.

As of 23 June 2025, the administrator and depositary of WisdomTree Issuer ICAV (the ICAV) changed from State Street Fund Services (Ireland) Limited to BNY Mellon Fund Services (Ireland) Designated Activity Company as administrator, and from State Street Custodial Services (Ireland) Limited to The Bank of New York Mellon SA/NV, Dublin Branch, as depositary. This change forms part of WisdomTree's ongoing efforts to optimise its operational structure and service provider relationships. BNY Mellon is a leading global provider of fund administration and depositary services, with extensive experience in the exchange-traded fund (ETF) industry.

As of 18 September 2025, the index tracked by WisdomTree Enhanced Commodity UCITS ETF (the Fund) changed from Optimised Roll Commodity Total Return Index to WisdomTree Enhanced Commodity Total Return Index (the Index Change). The investment objective of the Fund remained unchanged, and the Index Change did not represent a material change to the investment policy of the Fund, nor did it significantly alter the asset type, credit quality, borrowing or leverage limits or risk profile of the Fund. The Index Change has been reflected in an updated version of the Supplement for the Fund, as well as the Fund's KIIDs, PRIIPs KIDs and marketing materials. All other key features of the Fund remain the same.

The following funds were terminated during the financial year:

<i>Sub-Fund</i>	<i>Launch Date</i>
WisdomTree Recycling UCITS ETF	25 November 2025
WisdomTree Global Automotive Innovators UCITS ETF	25 November 2025

On 1 October 2025, the Swiss Federal Administrative Court overturned FINMA's March 2023 decision to write down Credit Suisse AT1 bonds. FINMA has indicated that it intends to appeal to the Swiss Federal Supreme Court. WisdomTree AT1 CoCo Bond UCITS ETF (the "Fund"), a sub-fund issued by WisdomTree Issuer ICAV (the "ICAV"), previously held Credit Suisse AT1 CoCo bond positions with a nominal value of approximately USD 25 million, which were fully written down in March 2023.

Following this development, the Board approved the ICAV joining a coordinated civil action for the purpose of preserving the Fund's entitlement to compensation within the applicable statute of limitation period. Participation at this stage is limited to preserving rights and does not commit the Fund to significant ongoing litigation expenditure. As of March 2026, we have been informed that the application to preserve our rights to claim has been successfully filed.

The AT1 holdings remain valued at zero. The Pricing Committee has reviewed recent developments but has not attributed any value, given the uncertainty regarding the appeal outcome, the potential basis of recovery, and the absence of confirmed executable bids for legal claims.

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

20. Significant Events During the Financial Year (continued)

Initial legal costs associated with preserving the claim are not considered material in the context of the Fund's AUM and will be reflected in the NAV in accordance with the Fund's expense accrual procedures.

There were no other significant events affecting the ICAV during the financial year.

21 Significant Events After the Financial Year End

The following distributions, with an ex-date of 2 January 2026, were declared by the Sub-Funds to holders of redeemable participating shares and were payable after the financial year end:

		<i>Declared 23 December 2025 Payable 16 January 2026 Ex-Date: 2 January 2026 Total Distribution</i>
WisdomTree US Equity Income UCITS ETF - DHS	USD 0.1802	USD 389,195
WisdomTree Europe Equity Income UCITS ETF - EEI	EUR 0.1022	EUR 707,865
WisdomTree Europe Small Cap Dividend UCITS ETF - DFE	EUR 0.1390	EUR 287,589
WisdomTree Emerging Markets Equity Income UCITS ETF - DEM	USD 0.1062	USD 1,036,345
WisdomTree Emerging Markets Small Cap Dividend UCITS ETF - DGSE	USD 0.0934	USD 157,379
WisdomTree Japan Equity UCITS ETF - USD Hedged - DXJ	USD 0.3679	USD 750,927
WisdomTree Japan Equity UCITS ETF - GBP Hedged - DXJP	GBP 0.2318	GBP 170,636
WisdomTree Europe Equity UCITS ETF - USD Hedged - HEDJ USD Hedged	USD 0.0744	USD 71,922
WisdomTree Europe Equity UCITS ETF - GBP Hedged - HEDP GBP Hedged	GBP 0.0605	GBP 8,006
WisdomTree Enhanced Commodity UCITS ETF - USD - WCOG USD	USD 0.5008	USD 3,089,784
WisdomTree US Quality Dividend Growth UCITS ETF - USD - DGRW	USD 0.1360	USD 523,404
WisdomTree US Quality Dividend Growth UCITS ETF - GBP Hedged - DGRB GBP Hedged	GBP 0.0567	GBP 2,713
WisdomTree Global Quality Dividend Growth UCITS ETF - USD - GGRW USD	USD 0.0926	USD 810,864
WisdomTree Global Quality Dividend Growth UCITS ETF - GBP Hedged - GGRB GBP Hedged	GBP 0.0470	GBP 4,326
WisdomTree Global Quality Dividend Growth UCITS ETF - USD (Inst) - GGRI USD (Inst)	USD 29.0178	USD 1,393,493
WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EUR - EGRW EUR	EUR 0.1021	EUR 38,990
WisdomTree AT1 CoCo Bond UCITS ETF - USD - CCBO USD	USD 1.2863	USD 675,115
WisdomTree AT1 CoCo Bond UCITS ETF - USD Hedged - CODO USD Hedged	USD 1.4137	USD 106,511
WisdomTree AT1 CoCo Bond UCITS ETF - EUR Dist - COBO EUR Hedged	EUR 1.2055	EUR 4,740,060
WisdomTree AT1 CoCo Bond UCITS ETF - GBP Hedged - COGO GBP Hedged	GBP 1.2955	GBP 91,445
WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD - USFR USD	USD 0.4687	USD 253,306

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

21 Significant Events After the Financial Year End (continued)

		<i>Declared 23 December 2025 Payable 16 January 2026 Ex-Date: 2 January 2026</i>
	<i>Distribution</i>	<i>Total Distribution</i>
WisdomTree New Economy Real Estate UCITS ETF - USD - WNER USD	USD 0.1812	USD 23,879
WisdomTree UK Quality Dividend Growth UCITS ETF - GBP - UGRW GBP	GBP 0.2277	GBP 63,217
WisdomTree Strategic Metals UCITS ETF - GBP Hedged - WENP GBP Hedged	GBP 0.0174	GBP 870

The ICAV launched the following Sub-Funds after the financial year end:

<i>Sub-Fund</i>	<i>Launch Date</i>
WisdomTree Physical AI, Humanoids and Drones UCITS ETF	12 February 2026
WisdomTree India Earnings UCITS ETF	24 February 2026
WisdomTree Europe Infrastructure UCITS ETF	12 March 2026
WisdomTree Tech Megatrends UCITS ETF	25 March 2026
WisdomTree Asia Defence UCITS ETF	31 March 2026
WisdomTree Global Defence UCITS ETF	31 March 2026
WisdomTree True Emerging Markets UCITS ETF	15 April 2026

WisdomTree Issuer ICAV

Notes to the Financial Statements (continued) For the financial year ended 31 December 2025

21 Significant Events After the Financial Year End (continued)

The table below presents the material subscriptions and redemptions of redeemable participating shares made after the financial year end until 29 April 2026, the date the financial statements are available for issue, which exceeded 50% of the net assets of the relevant Sub-Fund.

	<i>Subscriptions Amount</i>	<i>Number of Shares</i>	<i>Redemptions Amount</i>	<i>Number of Shares</i>
WisdomTree Europe Equity Income UCITS ETF	EUR 69,592,158	4,063,103	–	–
WisdomTree Enhanced Commodity UCITS ETF	USD 182,887,911	9,200,000	–	–
WisdomTree Cloud Computing UCITS ETF	USD 226,805,598	7,966,000	USD 174,546,719	6,070,000
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	USD 243,560,195	13,484,000	–	–
WisdomTree Renewable Energy UCITS ETF	USD 17,393,748	570,000	–	–
WisdomTree Megatrends UCITS ETF	USD 19,770,948	480,000	–	–
WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF	USD 838,200,980	13,655,000	–	–
WisdomTree Strategic Metals UCITS ETF	USD 314,138,696	18,991,497	–	–
WisdomTree Global Quality Growth UCITS ETF	USD 2,302,612	80,000	–	–
WisdomTree Uranium and Nuclear Energy UCITS ETF	USD 196,056,900	3,107,000	–	–
WisdomTree Quantum Computing UCITS ETF	USD 90,944,756	2,800,000	–	–
WisdomTree Global Ex-USA Quality Dividend Growth UCITS ETF	EUR 6,630,168	240,000	–	–
WisdomTree Eurozone Efficient Core UCITS ETF	EUR 3,193,688	120,000	–	–
WisdomTree Europe Value UCITS ETF	EUR 2,610,790	100,000	–	–
WisdomTree Global Value UCITS ETF	USD 2,370,651	90,000	USD 1,570,266	60,000
WisdomTree US Value UCITS ETF	USD 7,934,475	310,000	–	–

There were no other significant events affecting the ICAV since the financial year end.

22. Approval of the Financial Statements

The financial statements were approved by the Directors on 29 April 2026.

WisdomTree Issuer ICAV

Schedule of Investments As at 31 December 2025

WisdomTree US Equity Income UCITS ETF

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.52%) (2024: 99.58%)		
	Equities (99.52%) (2024: 99.58%)		
	Puerto Rico (0.14%) (2024: 0.16%)		
	Banks (0.14%) (2024: 0.16%)		
10,223	First BanCorp	211,923	0.14
	United States (99.38%) (2024: 99.42%)		
	Advertising (0.62%) (2024: 0.54%)		
11,799	Omnicom Group, Inc.	952,769	0.62
	Aerospace & Defense (3.39%) (2024: 0.03%)		
3,926	TransDigm Group, Inc.	5,220,991	3.39
	Agriculture (0.80%) (2024: 0.74%)		
21,340	Archer-Daniels-Midland Co.	1,226,837	0.80
	Airlines (0.00%) (2024: 0.00%)		
	Apparel (0.11%) (2024: 0.18%)		
4,114	Carter's, Inc.	133,417	0.09
972	Weyco Group, Inc.	29,733	0.02
		163,150	0.11
	Auto Manufacturers (3.74%) (2024: 0.00%)		
242,735	Ford Motor Co.	3,184,683	2.07
23,237	PACCAR, Inc.	2,544,684	1.65
4,295	Wabash National Corp.	37,152	0.02
		5,766,519	3.74
	Auto Parts & Equipment (0.43%) (2024: 0.42%)		
2,592	Douglas Dynamics, Inc.	84,629	0.05
4,219	Lear Corp.	483,497	0.31
2,739	Standard Motor Products, Inc.	100,932	0.07
		669,058	0.43
	Banks (15.56%) (2024: 15.87%)		
2,222	Alerus Financial Corp.	50,039	0.03
1,557	Arrow Financial Corp.	48,890	0.03
7,370	Associated Banc-Corp.	189,851	0.12
6,792	Atlantic Union Bankshares Corp.	239,758	0.16
2,119	Bank of Hawaii Corp.	144,876	0.09
1,507	Bank of Marin Bancorp	39,197	0.03
5,063	Bank OZK	232,999	0.15
1,462	Banner Corp.	91,609	0.06
1,568	Bar Harbor Bankshares	48,686	0.03
1,052	Burke & Herbert Financial Services Corp.	65,550	0.04
1,058	Camden National Corp.	45,896	0.03
1,988	Central Pacific Financial Corp.	61,946	0.04
1,330	ChoiceOne Financial Services, Inc.	39,262	0.03
1,798	Citizens & Northern Corp.	36,266	0.02
14,559	Citizens Financial Group, Inc.	850,391	0.55
507	Citizens Financial Services, Inc.	28,909	0.02
16,525	Columbia Banking System, Inc.	461,874	0.30
4,732	Comerica, Inc.	411,353	0.27
2,171	Community Financial System, Inc.	124,702	0.08

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Banks (15.56%) (2024: 15.87%) (continued)		
1,310	Community Trust Bancorp, Inc.	74,015	0.05
2,287	Cullen/Frost Bankers, Inc.	289,603	0.19
7,113	CVB Financial Corp.	132,302	0.09
2,334	Dime Community Bancshares, Inc.	70,230	0.05
520	Eagle Financial Services, Inc.	20,693	0.01
1,406	Farmers & Merchants Bancorp, Inc.	34,756	0.02
3,754	Farmers National Banc Corp.	50,003	0.03
570	Fidelity D&D Bancorp, Inc.	24,812	0.02
23,814	Fifth Third Bancorp	1,114,733	0.72
1,607	Financial Institutions, Inc.	50,090	0.03
815	First Bancorp, Inc.	21,549	0.01
4,340	First Busey Corp.	103,249	0.07
4,778	First Commonwealth Financial Corp.	80,557	0.05
5,164	First Financial Bancorp	129,203	0.08
994	First Financial Corp.	60,058	0.04
6,399	First Hawaiian, Inc.	161,895	0.11
6,738	First Interstate BancSystem, Inc. Class A	233,135	0.15
3,067	First Merchants Corp.	114,951	0.07
8,527	Fulton Financial Corp.	164,827	0.11
2,246	Hanmi Financial Corp.	60,709	0.04
2,296	HBT Financial, Inc.	59,352	0.04
5,328	Heritage Commerce Corp.	63,989	0.04
2,520	Heritage Financial Corp.	59,598	0.04
3,189	Horizon Bancorp, Inc.	54,086	0.04
57,560	Huntington Bancshares, Inc.	998,666	0.65
3,303	Independent Bank Corp.	187,492	0.12
6,118	Kearny Financial Corp.	45,334	0.03
48,350	KeyCorp	997,944	0.65
1,268	Lakeland Financial Corp.	72,352	0.05
1,648	LCNB Corp.	27,011	0.02
2,738	LINKBANCORP, Inc.	22,616	0.01
4,835	M&T Bank Corp.	974,156	0.63
14,016	Mechanics Bancorp Class A	205,054	0.13
1,152	Mercantile Bank Corp.	55,411	0.04
1,832	Metrocity Bankshares, Inc.	48,621	0.03
2,022	Midland States Bancorp, Inc.	42,806	0.03
1,793	National Bank Holdings Corp. Class A	68,152	0.04
2,464	NBT Bancorp, Inc.	102,305	0.07
3,061	NewtekOne, Inc.	34,742	0.02
1,359	Northeast Community Bancorp, Inc.	30,727	0.02
880	Norwood Financial Corp.	24,684	0.02
1,442	OP Bancorp	20,361	0.01
847	Parke Bancorp, Inc.	21,209	0.01
1,447	PCB Bancorp	31,328	0.02
2,834	Peoples Bancorp, Inc.	85,105	0.06
941	Peoples Financial Services Corp.	45,836	0.03
13,399	PNC Financial Services Group, Inc.	2,796,773	1.82
837	Preferred Bank	79,038	0.05
1,796	Primis Financial Corp.	24,982	0.02
717	Princeton Bancorp, Inc.	24,873	0.02
3,575	Prosperity Bancshares, Inc.	247,068	0.16

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Banks (15.56%) (2024: 15.87%) (continued)			
1,640	RBB Bancorp	33,850	0.02
36,492	Regions Financial Corp.	988,933	0.64
2,161	S&T Bancorp, Inc.	85,035	0.06
1,042	Sierra Bancorp	34,053	0.02
2,197	Southside Bancshares, Inc.	66,767	0.04
8,039	State Street Corp.	1,037,111	0.67
4,879	Synovus Financial Corp.	244,194	0.16
1,095	Tompkins Financial Corp.	79,409	0.05
3,323	Towne Bank	110,889	0.07
56,022	Truist Financial Corp.	2,756,843	1.79
1,396	TrustCo Bank Corp. NY	57,697	0.04
62,856	U.S. Bancorp	3,353,996	2.18
6,348	United Bankshares, Inc.	243,763	0.16
4,768	United Community Banks, Inc.	148,857	0.10
24,257	Valley National Bancorp	283,322	0.18
614	Virginia National Bankshares Corp.	24,468	0.02
2,023	Washington Trust Bancorp, Inc.	59,780	0.04
5,208	WesBanco, Inc.	173,114	0.11
1,665	West BanCorp, Inc.	36,946	0.02
1,642	Westamerica BanCorp	78,537	0.05
5,369	Zions Bancorp NA	314,301	0.20
		23,966,960	15.56
Beverages (5.05%) (2024: 4.91%)			
15,547	Brown-Forman Corp. Class A	409,041	0.26
51,361	PepsiCo, Inc.	7,371,331	4.79
		7,780,372	5.05
Biotechnology (0.00%) (2024: 5.14%)			
Chemicals (0.46%) (2024: 0.48%)			
13,257	Kronos Worldwide, Inc.	58,596	0.04
6,311	Mativ Holdings, Inc.	76,679	0.05
23,585	Mosaic Co.	568,162	0.37
		703,437	0.46
Coal (0.00%) (2024: 0.07%)			
Commercial Services (0.85%) (2024: 0.41%)			
4,980	Deluxe Corp.	111,203	0.07
2,742	Ennis, Inc.	49,383	0.03
11,905	H&R Block, Inc.	518,820	0.34
5,010	Information Services Group, Inc.	28,958	0.02
4,886	John Wiley & Sons, Inc. Class A	149,658	0.10
3,464	Kelly Services, Inc. Class A	30,483	0.02
2,038	Kforce, Inc.	63,015	0.04
3,523	Matthews International Corp. Class A	92,021	0.06
3,342	Monro, Inc.	66,974	0.04
3,214	National Research Corp.	60,327	0.04
4,078	Quad/Graphics, Inc.	25,569	0.02
6,312	Upbound Group, Inc.	110,839	0.07
		1,307,250	0.85

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Computers (0.19%) (2024: 3.60%)		
5,818	Cricut, Inc. Class A	28,799	0.02
4,382	OneSpan, Inc.	56,265	0.03
20,164	Pitney Bowes, Inc.	213,133	0.14
		298,197	0.19
	Cosmetics & Personal Care (0.20%) (2024: 0.95%)		
3,661	Interparfums, Inc.	310,563	0.20
	Electric (3.89%) (2024: 3.54%)		
3,112	Avista Corp.	119,936	0.08
1,024	Clearway Energy, Inc. Class A	32,174	0.02
12,150	Consolidated Edison, Inc.	1,206,738	0.79
21,057	Edison International	1,263,841	0.82
16,075	Eversource Energy	1,082,330	0.70
52,395	Exelon Corp.	2,283,898	1.48
		5,988,917	3.89
	Electrical Components & Equipment (0.14%) (2024: 0.15%)		
7,646	Energizer Holdings, Inc.	152,079	0.10
2,192	Insteel Industries, Inc.	69,421	0.04
		221,500	0.14
	Electronics (0.02%) (2024: 0.02%)		
544	NVE Corp.	32,276	0.02
	Entertainment (0.36%) (2024: 0.51%)		
4,149	Vail Resorts, Inc.	550,987	0.36
	Food (2.98%) (2024: 5.07%)		
34,977	Albertsons Cos., Inc. Class A	600,555	0.39
2,407	Calavo Growers, Inc.	52,352	0.03
5,665	Cal-Maine Foods, Inc.	450,764	0.29
6,043	Hershey Co.	1,099,705	0.71
7,552	J M Smucker Co.	738,661	0.48
25,289	The Campbell's Company	704,805	0.46
15,388	Tyson Foods, Inc. Class A	902,045	0.59
1,195	Village Super Market, Inc. Class A	42,297	0.03
		4,591,184	2.98
	Forest Products & Paper (0.14%) (2024: 0.59%)		
4,569	Sylvamo Corp.	219,997	0.14
	Gas (0.79%) (2024: 1.14%)		
3,419	New Jersey Resources Corp.	157,684	0.10
1,909	Northwest Natural Holding Co.	89,227	0.06
1,637	ONE Gas, Inc.	126,458	0.08
74	RGC Resources, Inc.	1,576	0.00
2,947	Southwest Gas Holdings, Inc.	235,819	0.16
1,909	Spire, Inc.	157,874	0.10
11,811	UGI Corp.	442,086	0.29
		1,210,724	0.79
	Hand & Machine Tools (0.53%) (2024: 0.53%)		
11,095	Stanley Black & Decker, Inc.	824,137	0.53

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Healthcare Products (0.06%) (2024: 0.34%)		
7,182	Embecta Corp.	85,322	0.06
	Home Builders (0.22%) (2024: 0.14%)		
2,849	LCI Industries	345,698	0.22
	Home Furnishings (0.04%) (2024: 0.37%)		
2,869	Ethan Allen Interiors, Inc.	65,528	0.04
	Household Products (0.99%) (2024: 1.68%)		
9,618	ACCO Brands Corp.	35,875	0.02
8,452	Clorox Co.	852,215	0.56
20,079	Reynolds Consumer Products, Inc.	460,211	0.30
2,875	Spectrum Brands Holdings, Inc.	169,855	0.11
		<u>1,518,156</u>	<u>0.99</u>
	Housewares (0.26%) (2024: 0.20%)		
6,756	Scotts Miracle-Gro Co.	394,213	0.26
	Insurance (3.49%) (2024: 3.47%)		
4,971	American Financial Group, Inc.	679,436	0.44
2,898	Donegal Group, Inc. Class A	57,902	0.04
596	F&G Annuities & Life, Inc.	18,387	0.01
9,943	Fidelity National Financial, Inc.	542,789	0.35
3,896	First American Financial Corp.	239,370	0.16
1,996	Horace Mann Educators Corp.	92,175	0.06
193	Investors Title Co.	48,181	0.03
2,465	Jackson Financial, Inc. Class A	262,892	0.17
8,800	Lincoln National Corp.	391,864	0.25
8,334	Principal Financial Group, Inc.	735,142	0.48
17,292	Prudential Financial, Inc.	1,951,921	1.27
4,235	RLI Corp.	270,955	0.18
1,076	Safety Insurance Group, Inc.	83,831	0.05
		<u>5,374,845</u>	<u>3.49</u>
	Internet (0.07%) (2024: 0.25%)		
8,239	Entravision Communications Corp. Class A	24,140	0.02
4,247	Shutterstock, Inc.	81,118	0.05
		<u>105,258</u>	<u>0.07</u>
	Investment Companies (0.14%) (2024: 0.18%)		
7,108	HA Sustainable Infrastructure Capital, Inc.	223,404	0.14
	Iron & Steel (0.04%) (2024: 0.02%)		
1,709	Mesabi Trust	65,831	0.04
	Leisure Time (0.32%) (2024: 0.22%)		
1,018	Johnson Outdoors, Inc. Class A	43,214	0.03
4,071	Marine Products Corp.	35,662	0.02
6,467	Polaris, Inc.	409,038	0.27
		<u>487,914</u>	<u>0.32</u>
	Lodging (0.34%) (2024: 0.19%)		
7,372	Travel & Leisure Co.	519,947	0.34

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Machinery — Diversified (0.00%) (2024: 0.37%)		
	Media (4.45%) (2024: 0.31%)		
184,630	Comcast Corp. Class A	5,518,591	3.58
6,239	CuriosityStream, Inc.	23,708	0.02
10,401	Gray Media, Inc.	50,341	0.03
2,712	Nexstar Media Group, Inc.	550,671	0.36
5,841	Sinclair, Inc.	89,367	0.06
31,045	Sirius XM Holdings, Inc.	620,745	0.40
		6,853,423	4.45
	Metal Fabricate/Hardware (0.08%) (2024: 0.00%)		
1,089	Omega Flex, Inc.	32,060	0.02
3,837	Ryerson Holding Corp.	96,539	0.06
		128,599	0.08
	Mining (0.13%) (2024: 0.06%)		
1,730	Kaiser Aluminum Corp.	198,708	0.13
	Miscellaneous Manufacturers (0.44%) (2024: 0.20%)		
10,424	Avient Corp.	325,646	0.21
4,110	Myers Industries, Inc.	76,939	0.05
5,985	NL Industries, Inc.	32,738	0.02
9,122	Trinity Industries, Inc.	241,186	0.16
		676,509	0.44
	Municipal (0.00%) (2024: 0.07%)		
	Office Furnishings (0.14%) (2024: 0.02%)		
5,236	HNI Corp.	220,121	0.14
	Oil & Gas (5.57%) (2024: 8.91%)		
1,049	California Resources Corp.	46,901	0.03
63,543	Exxon Mobil Corp.	7,646,765	4.97
1,117	Helmerich & Payne, Inc.	32,035	0.02
2,410	HF Sinclair Corp.	111,053	0.07
4,513	Patterson-UTI Energy, Inc.	27,574	0.02
1,397	PBF Energy, Inc. Class A	37,887	0.02
5,125	Phillips 66	661,330	0.43
2,889	VAAALCO Energy, Inc.	10,516	0.01
		8,574,061	5.57
	Oil & Gas Services (0.06%) (2024: 0.03%)		
2,183	Archrock, Inc.	56,802	0.04
1,096	Kodiak Gas Services, Inc.	40,990	0.02
		97,792	0.06
	Packaging & Containers (0.16%) (2024: 0.51%)		
2,467	Greif, Inc. Class B	184,260	0.12
2,544	Karat Packaging, Inc.	57,418	0.04
		241,678	0.16
	Pharmaceuticals (16.69%) (2024: 17.40%)		
33,023	AbbVie, Inc.	7,545,425	4.90
102,965	Bristol-Myers Squibb Co.	5,553,932	3.60
48,089	CVS Health Corp.	3,816,343	2.48

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Pharmaceuticals (16.69%) (2024: 17.40%) (continued)			
74,359	Merck & Co., Inc.	7,827,029	5.08
78,091	Viatis, Inc.	972,233	0.63
		25,714,962	16.69
Pipelines (1.23%) (2024: 0.98%)			
5,989	Antero Midstream Corp.	106,544	0.07
28,978	Kinder Morgan, Inc.	796,605	0.52
781	Sunoco corp LLC	38,488	0.02
15,767	Williams Cos., Inc.	947,755	0.62
		1,889,392	1.23
Private Equity (5.25%) (2024: 3.95%)			
22,578	Blackstone, Inc.	3,480,173	2.26
39,159	Blue Owl Capital, Inc.	585,036	0.38
2,477	Cohen & Steers, Inc.	155,506	0.10
283	Diamond Hill Investment Group, Inc.	47,969	0.03
453	Federal Agricultural Mortgage Corp. Class C	79,533	0.05
30,036	Franklin Resources, Inc.	717,560	0.47
4,570	GCM Grosvenor, Inc. Class A	51,732	0.03
4,186	Lazard, Inc.	203,272	0.13
4,714	Moelis & Co. Class A	324,040	0.21
11,860	OneMain Holdings, Inc.	801,143	0.52
956	Regional Management Corp.	37,045	0.03
10,678	T Rowe Price Group, Inc.	1,093,214	0.71
5,146	TPG, Inc.	328,521	0.21
20,335	UWM Holdings Corp.	89,067	0.06
536	Virtus Investment Partners, Inc.	87,448	0.06
		8,081,259	5.25
Real Estate (0.00%) (2024: 0.01%)			
Real Estate Investment Trusts (4.25%) (2024: 4.86%)			
8,527	Alexander & Baldwin, Inc.	175,997	0.11
581	Alexander's, Inc.	126,623	0.08
1,544	Alpine Income Property Trust, Inc.	25,816	0.02
7,288	American Assets Trust, Inc.	137,962	0.09
32,412	Americold Realty Trust, Inc.	416,818	0.27
21,932	Broadstone Net Lease, Inc.	380,959	0.25
2,073	BRT Apartments Corp.	30,473	0.02
3,720	CTO Realty Growth, Inc.	68,485	0.04
8,900	EPR Properties	444,110	0.29
12,760	Four Corners Property Trust, Inc.	294,246	0.19
6,674	Getty Realty Corp.	182,667	0.12
12,905	Highwoods Properties, Inc.	333,207	0.22
5,416	LTC Properties, Inc.	186,202	0.12
6,888	LXP Industrial Trust	341,507	0.22
72,414	Medical Properties Trust, Inc.	362,070	0.23
17,544	Millrose Properties, Inc.	524,039	0.34
8,764	National Storage Affiliates Trust	247,233	0.16
18,231	NNN REIT, Inc.	722,495	0.47
2,314	One Liberty Properties, Inc.	46,951	0.03
2,690	Postal Realty Trust, Inc. Class A	43,417	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Real Estate Investment Trusts (4.25%) (2024: 4.86%) (continued)			
28,410	Sabra Health Care REIT, Inc.	538,085	0.35
2,822	Saul Centers, Inc.	88,978	0.06
6,661	Sila Realty Trust, Inc.	155,268	0.10
8,637	SL Green Realty Corp.	396,179	0.26
12,661	Summit Hotel Properties, Inc.	61,659	0.04
9,720	UMH Properties, Inc.	154,645	0.10
1,613	Universal Health Realty Income Trust	63,246	0.04
		6,549,337	4.25
Retail (4.20%) (2024: 4.05%)			
21,962	Bath & Body Works, Inc.	440,997	0.29
14,528	Best Buy Co., Inc.	972,359	0.63
5,900	Buckle, Inc.	315,178	0.20
5,582	Darden Restaurants, Inc.	1,027,200	0.67
1,215	Dillard's, Inc. Class A	736,703	0.48
6,723	Genuine Parts Co.	826,660	0.54
1,721	Haverty Furniture Cos., Inc.	40,202	0.03
21,813	Macy's, Inc.	480,977	0.31
1,756	Movado Group, Inc.	36,209	0.02
5,899	MSC Industrial Direct Co., Inc. Class A	496,106	0.32
3,715	Papa John's International, Inc.	142,990	0.09
3,926	Penske Automotive Group, Inc.	621,446	0.40
21,711	Wendy's Co.	180,853	0.12
388	Winmark Corp.	157,117	0.10
		6,474,997	4.20
Savings & Loans (0.68%) (2024: 0.76%)			
9,645	Capitol Federal Financial, Inc.	65,682	0.04
3,295	Flushing Financial Corp.	49,985	0.03
3,164	Northfield Bancorp, Inc.	36,165	0.02
10,903	Northwest Bancshares, Inc.	130,836	0.09
4,290	OceanFirst Financial Corp.	77,006	0.05
10,356	Provident Financial Services, Inc.	204,531	0.13
23,861	TFS Financial Corp.	319,260	0.21
566	Timberland Bancorp, Inc.	20,263	0.01
3,535	WaFd, Inc.	113,226	0.08
1,420	Waterstone Financial, Inc.	23,501	0.02
		1,040,455	0.68
Semiconductors (3.73%) (2024: 0.55%)			
10,238	Skyworks Solutions, Inc.	649,191	0.42
29,361	Texas Instruments, Inc.	5,093,840	3.31
		5,743,031	3.73
Software (0.20%) (2024: 0.02%)			
7,529	Concentrix Corp.	313,056	0.20
Telecommunications (5.11%) (2024: 3.74%)			
300,388	AT&T, Inc.	7,461,638	4.84
1,749	ATN International, Inc.	39,877	0.03
4,672	Global Industrial Co.	136,516	0.09
11,703	Iridium Communications, Inc.	203,398	0.13

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree US Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>	
	Telecommunications (5.11%) (2024: 3.74%) (continued)			
2,465	Spok Holdings, Inc.	32,513	0.02	
		<u>7,873,942</u>	<u>5.11</u>	
	Toys, Games & Hobbies (0.57%) (2024: 0.40%)			
10,619	Hasbro, Inc.	870,758	0.57	
	Water (0.22%) (2024: 0.27%)			
122	Artesian Resources Corp. Class A	3,856	0.00	
8,946	Essential Utilities, Inc.	343,169	0.22	
		<u>347,025</u>	<u>0.22</u>	
		153,081,046	99.38	
	Total Equities	<u>153,292,969</u>	<u>99.52</u>	
	Total Transferable Securities (99.52%) (2024: 99.58%)	<u>153,292,969</u>	<u>99.52</u>	
	Financial Derivative Instruments (0.02%) (2024: (0.04%))			
	Open Forward Foreign Currency Exchange Contracts (0.02%) (2024: (0.04%))			
<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
05/01/2026	EUR 953,224	USD 1,108,340	11,183	0.01
05/01/2026	GBP 139,481	USD 188,074	(464)	0.00
05/01/2026	GBP 911,389	USD 1,207,630	18,234	0.01
	Unrealised gain on open forward foreign currency exchange contracts		29,417	0.02
	Unrealised loss on open forward foreign currency exchange contracts		(464)	0.00
	Net unrealised gain on open forward foreign currency exchange contracts		<u>28,953</u>	<u>0.02</u>
	Total Financial Derivative Instruments		<u>28,953</u>	<u>0.02</u>
			<i>Fair Value USD</i>	<i>Fund %</i>
	Total Investments (99.54%) (2024: 99.54%)		153,321,922	99.54
	Other Net Assets (0.46%) (2024: 0.46%)		703,621	0.46
	Net Asset (100.00%) (2024: 100.00%)		<u>154,025,543</u>	<u>100.00</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

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	99.50
Over the counter financial derivative instruments	0.02
Other assets	0.48
	<u>100.00</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 2025

WisdomTree Europe Equity Income UCITS ETF

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Transferable Securities (99.29%) (2024: 98.59%)		
	Equities (99.29%) (2024: 98.59%)		
	Australia (2.69%) (2024: 0.00%)		
	Mining (2.69%) (2024: 0.00%)		
46,196	Rio Tinto PLC	3,171,184	2.69
	Austria (0.16%) (2024: 0.72%)		
	Banks (0.06%) (2024: 0.28%)		
576	BAWAG Group AG	74,304	0.06
	Insurance (0.03%) (2024: 0.05%)		
2,313	UNIQA Insurance Group AG	35,759	0.03
	Oil & Gas Services (0.07%) (2024: 0.09%)		
2,978	Schoeller-Bleckmann Oilfield Equipment AG	81,150	0.07
	Transportation (0.00%) (2024: 0.30%)		
		191,213	0.16
	Belgium (3.08%) (2024: 1.65%)		
	Banks (0.00%) (2024: 0.25%)		
	Chemicals (0.39%) (2024: 0.00%)		
16,698	Solvay SA	453,518	0.39
	Electrical Components & Equipment (0.31%) (2024: 0.25%)		
9,481	Bekaert SA	359,330	0.31
	Food (0.44%) (2024: 0.00%)		
16,638	Colruyt Group NV	524,097	0.44
	Insurance (0.08%) (2024: 0.07%)		
1,499	Ageas SA	89,640	0.08
	Real Estate Investment Trusts (1.23%) (2024: 0.85%)		
6,161	Cofinimmo SA	487,951	0.41
4,215	Montea NV	308,538	0.26
2,823	Retail Estates NV	180,108	0.15
21,670	Warehouses De Pauw CVA	479,340	0.41
		1,455,937	1.23
	Semiconductors (0.29%) (2024: 0.23%)		
5,966	Melexis NV	343,045	0.29
	Telecommunications (0.34%) (2024: 0.00%)		
57,056	Proximus SADP	403,671	0.34
		3,629,238	3.08
	Cyprus (0.00%) (2024: 0.27%)		
	Transportation (0.00%) (2024: 0.27%)		
	Denmark (0.34%) (2024: 0.31%)		
	Banks (0.26%) (2024: 0.22%)		
6,442	Danske Bank AS	274,790	0.23
391	Sydbank AS	29,839	0.03
		304,629	0.26

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Insurance (0.08%) (2024: 0.09%)		
4,573	Tryg AS	101,941	0.08
		<u>406,570</u>	<u>0.34</u>
	Finland (3.52%) (2024: 4.35%)		
	Auto Parts & Equipment (0.00%) (2024: 0.19%)		
	Banks (1.49%) (2024: 1.08%)		
388	Aktia Bank OYJ	4,811	0.00
109,141	Nordea Bank Abp	1,755,533	1.49
		<u>1,760,344</u>	<u>1.49</u>
	Computers (0.00%) (2024: 0.28%)		
	Electric (0.73%) (2024: 0.69%)		
47,483	Fortum OYJ	863,241	0.73
	Food (0.00%) (2024: 0.35%)		
	Forest Products & Paper (0.00%) (2024: 0.56%)		
	Healthcare Services (0.21%) (2024: 0.00%)		
24,889	Terveystalo OYJ	243,414	0.21
	Insurance (0.00%) (2024: 0.02%)		
	Iron & Steel (0.30%) (2024: 0.24%)		
79,466	Outokumpu OYJ	356,008	0.30
	Machinery — Diversified (0.40%) (2024: 0.33%)		
16,624	Valmet OYJ	470,958	0.40
	Retail (0.00%) (2024: 0.14%)		
	Telecommunications (0.39%) (2024: 0.47%)		
12,187	Elisa OYJ	459,937	0.39
		<u>4,153,902</u>	<u>3.52</u>
	France (15.61%) (2024: 17.63%)		
	Advertising (0.25%) (2024: 0.00%)		
8,637	IPSOS SA	295,904	0.25
	Auto Manufacturers (0.00%) (2024: 0.58%)		
	Auto Parts & Equipment (0.38%) (2024: 0.54%)		
28,001	Opmobility	447,176	0.38
	Banks (2.34%) (2024: 1.05%)		
26,118	BNP Paribas SA	2,110,073	1.79
36,754	Credit Agricole SA	645,033	0.55
		<u>2,755,106</u>	<u>2.34</u>
	Building & Construction Materials (0.00%) (2024: 0.56%)		
	Commercial Services (0.03%) (2024: 0.00%)		
1,789	Edenred SE	33,830	0.03
	Electric (2.47%) (2024: 2.70%)		
129,792	Engie SA	2,908,639	2.47
	Engineering & Construction (1.30%) (2024: 0.96%)		
19,989	Bouygues SA	886,512	0.75
5,272	Eiffage SA	645,293	0.55
		<u>1,531,805</u>	<u>1.30</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Entertainment (0.21%) (2024: 0.62%)		
9,993	Cie des Alpes	253,323	0.21
	Food (0.00%) (2024: 0.47%)		
	Home Builders (0.10%) (2024: 0.00%)		
3,929	Kaufman & Broad SA	117,477	0.10
	Household Products (0.32%) (2024: 0.33%)		
7,323	Societe BIC SA	377,135	0.32
	Insurance (2.47%) (2024: 1.98%)		
70,157	AXA SA	2,873,631	2.44
1,283	SCOR SE	36,873	0.03
		2,910,504	2.47
	Investment Companies (0.02%) (2024: 0.00%)		
327	Wendel SE	26,879	0.02
	Machinery, Construction & Mining (0.00%) (2024: 0.13%)		
	Media (0.28%) (2024: 0.52%)		
40,234	Television Francaise 1 SA	335,149	0.28
	Metal Fabricate/Hardware (0.42%) (2024: 0.00%)		
31,759	Vallourec SACA	498,299	0.42
	Office & Business Equipment (0.08%) (2024: 0.00%)		
6,340	Quadiant SA	91,803	0.08
	Oil & Gas (0.61%) (2024: 3.97%)		
40,047	Etablissements Maurel et Prom SA	221,260	0.19
15,471	Rubis SCA	496,000	0.42
		717,260	0.61
	Packaging & Containers (0.00%) (2024: 0.33%)		
	Pipelines (0.47%) (2024: 0.00%)		
3,524	Gaztransport Et Technigaz SA	551,858	0.47
	Private Equity (0.10%) (2024: 0.11%)		
1,523	Amundi SA	107,524	0.09
1,325	Antin Infrastructure Partners SA	14,972	0.01
		122,496	0.10
	Real Estate (0.00%) (2024: 0.37%)		
	Real Estate Investment Trusts (1.09%) (2024: 0.93%)		
8,245	Covivio SA	467,079	0.40
24,261	Klepierre SA	818,566	0.69
		1,285,645	1.09
	Telecommunications (1.87%) (2024: 1.48%)		
111,443	Orange SA	1,582,491	1.34
18,424	Rexel SA	618,862	0.53
		2,201,353	1.87
	Water (0.80%) (2024: 0.00%)		
31,860	Veolia Environnement SA	946,879	0.80
		18,408,520	15.61

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Georgia (0.02%) (2024: 0.00%)		
	Banks (0.02%) (2024: 0.00%)		
378	TBC Bank Group PLC	17,576	0.02
	Germany (9.82%) (2024: 7.73%)		
	Advertising (0.29%) (2024: 0.00%)		
9,373	Stroeer SE & Co. KGaA	346,801	0.29
	Agriculture (0.00%) (2024: 0.33%)		
	Auto Manufacturers (3.68%) (2024: 1.52%)		
22,185	Bayerische Motoren Werke AG	2,066,311	1.75
35,683	Daimler Truck Holding AG	1,331,690	1.13
30,924	Traton SE	943,182	0.80
		<u>4,341,183</u>	<u>3.68</u>
	Auto Parts & Equipment (0.12%) (2024: 0.14%)		
8,848	SAF-Holland SE	135,374	0.12
	Chemicals (1.34%) (2024: 0.49%)		
35,523	BASF SE	1,578,287	1.34
	Commercial Services (0.00%) (2024: 0.29%)		
	Insurance (1.94%) (2024: 2.73%)		
5,815	Allianz SE	2,270,757	1.93
848	Wuestenrot & Wuerttembergische AG	12,330	0.01
		<u>2,283,087</u>	<u>1.94</u>
	Investment Companies (0.11%) (2024: 0.00%)		
4,728	Arcus Biosciences, Inc.	133,330	0.11
	Machinery, Construction & Mining (0.00%) (2024: 0.20%)		
	Miscellaneous Manufacturers (0.00%) (2024: 0.11%)		
	Private Equity (0.01%) (2024: 0.06%)		
786	MLP SE	5,439	0.00
187	Mutares SE & Co. KGaA	5,610	0.01
663	ProCredit Holding AG	5,596	0.00
		<u>16,645</u>	<u>0.01</u>
	Real Estate (0.25%) (2024: 0.24%)		
272,183	Sirius Real Estate Ltd.	300,184	0.25
	Real Estate Investment Trusts (0.00%) (2024: 0.09%)		
	Telecommunications (0.40%) (2024: 0.37%)		
16,157	Freenet AG	474,046	0.40
	Transportation (1.68%) (2024: 1.16%)		
42,352	Deutsche Post AG	1,979,109	1.68
		<u>11,588,046</u>	<u>9.82</u>
	Ireland (0.13%) (2024: 0.30%)		
	Agriculture (0.00%) (2024: 0.06%)		
	Banks (0.13%) (2024: 0.18%)		
16,236	AIB Group PLC	149,371	0.13

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Mining (0.00%) (2024: 0.06%)		
	Israel (0.29%) (2024: 0.02%)		
	Oil & Gas (0.27%) (2024: 0.00%)		
31,798	Energean PLC	322,652	0.27
	Private Equity (0.02%) (2024: 0.02%)		
572	Plus500 Ltd.	23,779	0.02
		346,431	0.29
	Italy (12.39%) (2024: 12.04%)		
	Auto Parts & Equipment (0.06%) (2024: 0.04%)		
21,503	Sogefi SpA	72,788	0.06
	Banks (4.18%) (2024: 3.11%)		
5,545	Banca Mediolanum SpA	107,961	0.09
9,863	Banca Monte dei Paschi di Siena SpA	90,049	0.08
3,356	Banca Popolare di Sondrio SpA	55,877	0.05
11,123	Banco BPM SpA	144,822	0.12
946	Banco di Desio e della Brianza SpA	8,940	0.01
14,427	BPER Banca SpA	167,353	0.14
2,508	Credito Emiliano SpA	38,322	0.03
728,761	Intesa Sanpaolo SpA	4,314,994	3.66
		4,928,318	4.18
	Electric (3.97%) (2024: 4.38%)		
215,924	A2A SpA	498,784	0.42
20,628	ACEA SpA	455,879	0.39
376,800	Enel SpA	3,344,854	2.83
151,833	Iren SpA	388,085	0.33
		4,687,602	3.97
	Energy – Alternate Sources (0.33%) (2024: 0.00%)		
17,573	ERG SpA	386,255	0.33
	Engineering & Construction (0.76%) (2024: 0.32%)		
88,097	Enav SpA	415,289	0.35
60,502	Infrastrutture Wireless Italiane SpA	477,058	0.41
		892,347	0.76
	Entertainment (0.24%) (2024: 0.27%)		
51,816	RAI Way SpA	289,651	0.24
	Food (0.00%) (2024: 0.04%)		
	Gas (1.58%) (2024: 1.16%)		
43,796	Ascopiave SpA	144,527	0.12
78,391	Italgas SpA	745,890	0.63
171,835	Snam SpA	971,899	0.83
		1,862,316	1.58
	Insurance (0.45%) (2024: 0.32%)		
11,836	Generali	423,137	0.36
5,212	Unipol Assicurazioni SpA	107,211	0.09
		530,348	0.45

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Leisure Time (0.00%) (2024: 0.16%)		
	Media (0.09%) (2024: 0.16%)		
48,696	Arnoldo Mondadori Editore SpA	102,992	0.09
	Oil & Gas (0.00%) (2024: 1.59%)		
	Oil & Gas Services (0.43%) (2024: 0.00%)		
210,932	Saipem SpA	511,510	0.43
	Packaging & Containers (0.00%) (2024: 0.16%)		
	Private Equity (0.07%) (2024: 0.06%)		
1,053	Azimut Holding SpA	37,634	0.03
857	Banca Generali SpA	49,021	0.04
		86,655	0.07
	Telecommunications (0.05%) (2024: 0.14%)		
9,436	Esprinet SpA	58,314	0.05
	Transportation (0.18%) (2024: 0.13%)		
9,721	Poste Italiane SpA	208,807	0.18
		14,617,903	12.39
	Luxembourg (0.79%) (2024: 0.47%)		
	Iron & Steel (0.36%) (2024: 0.00%)		
12,212	APERAM SA	430,351	0.36
	Media (0.43%) (2024: 0.00%)		
14,567	RTL Group SA	501,833	0.43
	Retail (0.00%) (2024: 0.38%)		
	Transportation (0.00%) (2024: 0.09%)		
		932,184	0.79
	Netherlands (1.76%) (2024: 3.13%)		
	Advertising (0.29%) (2024: 0.00%)		
19,945	Havas NV	339,065	0.29
	Agriculture (0.06%) (2024: 0.06%)		
16,332	ForFarmers NV	72,351	0.06
	Banks (0.57%) (2024: 1.41%)		
28,109	ING Groep NV	674,897	0.57
	Commercial Services (0.06%) (2024: 0.08%)		
9,290	Brunel International NV	72,090	0.06
	Electrical Components & Equipment (0.00%) (2024: 0.30%)		
	Engineering & Construction (0.00%) (2024: 0.20%)		
	Food (0.11%) (2024: 0.00%)		
5,394	Acomo NV	131,344	0.11
	Hand & Machine Tools (0.00%) (2024: 0.25%)		
	Insurance (0.19%) (2024: 0.14%)		
1,550	ASR Nederland NV	93,961	0.08
1,989	NN Group NV	130,757	0.11
		224,718	0.19

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Media (0.00%) (2024: 0.18%)		
	Oil & Gas Services (0.00%) (2024: 0.28%)		
	Real Estate Investment Trusts (0.38%) (2024: 0.12%)		
10,435	Eurocommercial Properties NV	271,832	0.23
8,858	Wereldhave NV	170,605	0.15
		<u>442,437</u>	<u>0.38</u>
	Transportation (0.10%) (2024: 0.11%)		
106,580	PostNL NV	112,868	0.10
	Norway (8.17%) (2024: 8.72%)		
	Airlines (0.24%) (2024: 0.00%)		
190,236	Norwegian Air Shuttle ASA	280,217	0.24
	Banks (0.52%) (2024: 0.32%)		
21,216	DNB Bank ASA	504,137	0.43
677	SpareBank 1 Nord Norge	8,681	0.01
1,112	Sparebank 1 Oestlandet	19,322	0.01
979	SpareBank 1 SMN	17,028	0.01
2,898	SpareBank 1 Sor-Norge ASA	48,534	0.04
1,232	Sparebanken Norge	20,598	0.02
		<u>618,300</u>	<u>0.52</u>
	Commercial Services (0.00%) (2024: 0.08%)		
	Computers (0.09%) (2024: 0.00%)		
19,489	Bouvet ASA	101,339	0.09
	Electric (0.06%) (2024: 0.07%)		
23,620	Elmera Group ASA	76,563	0.06
	Engineering & Construction (0.37%) (2024: 0.30%)		
33,243	Moreld AS	52,699	0.04
25,666	Veidekke ASA	386,943	0.33
		<u>439,642</u>	<u>0.37</u>
	Environmental Control (0.07%) (2024: 0.00%)		
5,257	Multiconsult ASA	78,545	0.07
	Food (0.59%) (2024: 0.90%)		
37,900	Austevoll Seafood ASA	311,925	0.26
89,357	Leroy Seafood Group ASA	382,800	0.33
		<u>694,725</u>	<u>0.59</u>
	Insurance (0.00%) (2024: 0.06%)		
	Internet (0.00%) (2024: 0.26%)		
	Investment Companies (0.48%) (2024: 0.30%)		
8,646	Aker ASA Class A	560,510	0.48
	Iron & Steel (0.00%) (2024: 0.04%)		
	Oil & Gas (2.57%) (2024: 3.30%)		
134,694	Equinor ASA	2,694,657	2.28
45,781	Odfjell Drilling Ltd.	338,143	0.29
		<u>3,032,800</u>	<u>2.57</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Oil & Gas Services (0.34%) (2024: 0.50%)		
50,285	DOF Group ASA	404,306	0.34
	Retail (0.08%) (2024: 0.19%)		
8,195	Kid ASA	93,664	0.08
	Telecommunications (0.97%) (2024: 1.00%)		
92,874	Telenor ASA	1,150,088	0.97
	Transportation (1.79%) (2024: 1.40%)		
34,998	BW Offshore Ltd.	133,533	0.11
21,332	Frontline PLC	400,473	0.34
42,263	Hoegh Autoliners ASA	349,796	0.30
12,089	Odfjell SE Class A	129,599	0.11
11,748	Stolt-Nielsen Ltd.	323,287	0.28
90,366	Wallenius Wilhelmsen ASA	770,430	0.65
		2,107,118	1.79
		9,637,817	8.17
	Portugal (1.95%) (2024: 1.85%)		
	Electric (0.95%) (2024: 0.78%)		
186,299	EDP SA	729,361	0.62
122,238	REN - Redes Energeticas Nacionais SGPS SA	392,995	0.33
		1,122,356	0.95
	Food (0.37%) (2024: 0.26%)		
272,664	Sonae SGPS SA	439,535	0.37
	Forest Products & Paper (0.15%) (2024: 0.49%)		
39,268	Altri SGPS SA	176,706	0.15
	Media (0.34%) (2024: 0.32%)		
99,352	NOS SGPS SA	398,898	0.34
	Packaging & Containers (0.14%) (2024: 0.00%)		
25,415	Corticeira Amorim SGPS SA	167,993	0.14
		2,305,488	1.95
	Singapore (0.00%) (2024: 0.70%)		
	Transportation (0.00%) (2024: 0.70%)		
	Spain (10.31%) (2024: 8.30%)		
	Auto Parts & Equipment (0.00%) (2024: 0.23%)		
	Banks (3.92%) (2024: 2.71%)		
138,124	Banco Bilbao Vizcaya Argentaria SA	2,769,386	2.35
41,040	Banco de Sabadell SA	138,100	0.12
7,010	Bankinter SA	99,226	0.08
149,310	CaixaBank SA	1,559,543	1.32
19,465	Unicaja Banco SA	54,074	0.05
		4,620,329	3.92
	Commercial Services (0.37%) (2024: 0.00%)		
269,516	Prosegur Cash SA	170,873	0.14
102,239	Prosegur Cia de Seguridad SA	265,822	0.23
		436,695	0.37

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Electric (1.42%) (2024: 1.25%)		
54,684	Endesa SA	1,674,971	1.42
	Engineering & Construction (0.30%) (2024: 0.53%)		
14,662	Elecnor SA	358,486	0.30
	Gas (1.87%) (2024: 0.90%)		
33,693	Enagas SA	443,063	0.37
68,238	Naturgy Energy Group SA	1,768,729	1.50
		<u>2,211,792</u>	<u>1.87</u>
	Insurance (0.00%) (2024: 0.06%)		
	Iron & Steel (0.00%) (2024: 0.30%)		
	Media (0.00%) (2024: 0.19%)		
	Metal Fabricate/Hardware (0.07%) (2024: 0.00%)		
24,212	Tubacex SA	80,747	0.07
	Oil & Gas (0.94%) (2024: 0.75%)		
69,543	Repsol SA	1,107,472	0.94
	Real Estate (0.17%) (2024: 0.44%)		
8,201	Aedas Homes SA	196,004	0.17
	Real Estate Investment Trusts (0.35%) (2024: 0.00%)		
75,332	Colonial SFL Socimi SA	411,689	0.35
	Telecommunications (0.90%) (2024: 0.94%)		
302,764	Telefonica SA	1,057,555	0.90
		<u>12,155,740</u>	<u>10.31</u>
	Sweden (4.79%) (2024: 4.59%)		
	Auto Manufacturers (1.83%) (2024: 2.07%)		
79,052	Volvo AB Class B	2,160,455	1.83
	Banks (0.21%) (2024: 0.53%)		
8,409	Swedbank AB Class A	249,386	0.21
	Commercial Services (0.00%) (2024: 0.05%)		
	Engineering & Construction (0.00%) (2024: 0.24%)		
	Entertainment (0.28%) (2024: 0.00%)		
24,167	Betsson AB Class B	329,678	0.28
	Healthcare Products (0.31%) (2024: 0.00%)		
69,838	Elekta AB Class B	366,054	0.31
	Housewares (0.08%) (2024: 0.00%)		
9,126	Duni AB	88,671	0.08
	Internet (0.24%) (2024: 0.00%)		
21,071	Atea ASA	280,672	0.24
	Iron & Steel (0.39%) (2024: 0.33%)		
71,902	SSAB AB Class B	462,607	0.39
	Miscellaneous Manufacturers (0.35%) (2024: 0.00%)		
50,272	Hexpol AB	408,366	0.35

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Packaging & Containers (0.00%) (2024: 0.06%)		
	Pharmaceuticals (0.15%) (2024: 0.00%)		
18,646	BioGaia AB Class B	182,893	0.15
	Real Estate (0.06%) (2024: 0.07%)		
24,417	Sagax AB Class D	76,225	0.06
	Retail (0.19%) (2024: 0.19%)		
18,323	Bilia AB Class A	227,449	0.19
	Telecommunications (0.70%) (2024: 1.05%)		
225,975	Telia Co. AB	821,908	0.70
		<u>5,654,364</u>	<u>4.79</u>
	Switzerland (2.88%) (2024: 3.96%)		
	Banks (0.08%) (2024: 0.09%)		
642	Banque Cantonale Vaudoise	69,275	0.06
207	Cembra Money Bank AG	22,102	0.02
		<u>91,377</u>	<u>0.08</u>
	Chemicals (0.34%) (2024: 0.21%)		
51,753	Clariant AG	398,249	0.34
	Insurance (1.07%) (2024: 2.40%)		
1,957	Zurich Insurance Group AG	1,265,753	1.07
	Private Equity (0.11%) (2024: 0.06%)		
1,514	Julius Baer Group Ltd.	101,535	0.09
392	Vontobel Holding AG	27,090	0.02
		<u>128,625</u>	<u>0.11</u>
	Real Estate (0.00%) (2024: 0.29%)		
	Retail (0.00%) (2024: 0.09%)		
	Telecommunications (0.35%) (2024: 0.03%)		
8,993	Sunrise Communications AG Class A	409,998	0.35
	Transportation (0.93%) (2024: 0.79%)		
5,987	Kuehne & Nagel International AG	1,101,910	0.93
		<u>3,395,912</u>	<u>2.88</u>
	United Kingdom (13.89%) (2024: 21.85%)		
	Advertising (0.05%) (2024: 0.51%)		
16,386	Next 15 Group PLC	60,145	0.05
	Agriculture (0.00%) (2024: 0.12%)		
	Banks (5.07%) (2024: 6.59%)		
385,081	HSBC Holdings PLC	5,176,623	4.39
4,602	Investec PLC	29,066	0.02
103,917	NatWest Group PLC	775,713	0.66
		<u>5,981,402</u>	<u>5.07</u>
	Building & Construction Materials (0.11%) (2024: 0.00%)		
82,374	James Halstead PLC	129,244	0.11
	Chemicals (0.00%) (2024: 0.49%)		
	Coal (0.04%) (2024: 0.00%)		
6,495	Hargreaves Services PLC	48,647	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Commercial Services (0.00%) (2024: 0.20%)		
	Computers (0.19%) (2024: 0.09%)		
43,600	Bytes Technology Group PLC	179,060	0.15
19,693	Midwich Group PLC	41,949	0.04
		<u>221,009</u>	<u>0.19</u>
	Cosmetics & Personal Care (0.03%) (2024: 0.00%)		
14,048	Warpaint London PLC	30,970	0.03
	Electric (1.85%) (2024: 2.01%)		
148,683	National Grid PLC	1,943,737	1.65
15,159	Telecom Plus PLC	235,760	0.20
		<u>2,179,497</u>	<u>1.85</u>
	Electronics (0.00%) (2024: 0.05%)		
	Engineering & Construction (0.00%) (2024: 0.04%)		
	Entertainment (0.39%) (2024: 0.00%)		
491,247	ITV PLC	463,302	0.39
	Food (0.12%) (2024: 0.58%)		
16,579	Hilton Food Group PLC	95,695	0.08
15,918	Kitwave Group PLC	41,018	0.04
		<u>136,713</u>	<u>0.12</u>
	Home Builders (0.00%) (2024: 0.32%)		
	Insurance (0.23%) (2024: 0.12%)		
2,278	Admiral Group PLC	82,858	0.07
23,161	Aviva PLC	181,538	0.15
1,732	Chesnara PLC	5,971	0.01
		<u>270,367</u>	<u>0.23</u>
	Internet (0.19%) (2024: 0.24%)		
104,724	MONY Group PLC	220,441	0.19
	Leisure Time (0.08%) (2024: 0.00%)		
30,237	Hollywood Bowl Group PLC	95,403	0.08
	Machinery — Diversified (0.00%) (2024: 0.26%)		
	Media (0.03%) (2024: 0.38%)		
48,379	Smiths News PLC	41,998	0.03
	Mining (0.00%) (2024: 2.46%)		
	Miscellaneous Manufacturers (0.11%) (2024: 0.00%)		
52,208	Morgan Advanced Materials PLC	130,345	0.11
	Oil & Gas (0.11%) (2024: 2.81%)		
33,686	Paratus Energy Services Ltd.	125,513	0.11
	Private Equity (0.12%) (2024: 0.10%)		
2,251	CMC Markets PLC	7,708	0.01
1,144	Foresight Group Holdings Ltd.	5,634	0.00
8,997	Man Group PLC	23,575	0.02
4,453	Ninety One PLC	11,026	0.01
2,714	OSB Group PLC	19,815	0.02
453	PayPoint PLC	2,456	0.00
770	Polar Capital Holdings PLC	4,691	0.00

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
Private Equity (0.12%) (2024: 0.10%) (continued)			
11,413	Schroders PLC	53,198	0.05
5,667	TP ICAP Group PLC	16,842	0.01
		<u>144,945</u>	<u>0.12</u>
Real Estate Investment Trusts (1.74%) (2024: 1.93%)			
28,463	Big Yellow Group PLC	340,967	0.29
18,092	Derwent London PLC	360,319	0.30
98,303	Hammerson PLC	371,519	0.31
232,245	LondonMetric Property PLC	504,561	0.43
37,506	Safestore Holdings PLC	316,140	0.27
35,434	Workspace Group PLC	161,917	0.14
		<u>2,055,423</u>	<u>1.74</u>
Retail (1.40%) (2024: 0.62%)			
191,346	B&M European Value Retail SA	369,907	0.31
67,642	Brickability Group PLC	43,226	0.04
78,336	Card Factory PLC	60,916	0.05
78,523	Domino's Pizza Group PLC	155,936	0.13
35,600	Dunelm Group PLC	460,711	0.39
38,953	Halfords Group PLC	62,812	0.05
80,902	Pets at Home Group PLC	183,453	0.16
24,994	WH Smith PLC	182,910	0.16
47,188	Wickes Group PLC	126,999	0.11
		<u>1,646,870</u>	<u>1.40</u>
Telecommunications (0.73%) (2024: 0.69%)			
410,552	BT Group PLC	865,375	0.73
Transportation (0.00%) (2024: 0.53%)			
Water (1.30%) (2024: 0.71%)			
69,861	Pennon Group PLC	422,044	0.36
17,888	Severn Trent PLC	571,361	0.48
39,868	United Utilities Group PLC	545,166	0.46
		<u>1,538,571</u>	<u>1.30</u>
		<u>16,386,180</u>	<u>13.89</u>
United States (6.70%) (2024: 0.00%)			
Electrical Components & Equipment (0.32%) (2024: 0.00%)			
18,208	Signify NV	381,640	0.32
Insurance (0.07%) (2024: 0.00%)			
12,429	Aegon Ltd.	82,529	0.07
Iron & Steel (0.36%) (2024: 0.00%)			
33,520	Acerinox SA	424,363	0.36
Metal Fabricate/Hardware (0.73%) (2024: 0.00%)			
51,736	Tenaris SA	854,161	0.73
Oil & Gas (2.57%) (2024: 0.00%)			
610,336	BP PLC	3,025,217	2.57

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Europe Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Pharmaceuticals (2.65%) (2024: 0.00%)		
37,829	Sanofi SA	3,129,215	2.65
		<u>7,897,125</u>	<u>6.70</u>
	Total Equities	<u>117,114,534</u>	<u>99.29</u>
	Total Transferable Securities (99.29%) (2024: 98.59%)	<u>117,114,534</u>	<u>99.29</u>
		<i>Fair Value EUR</i>	<i>Fund %</i>
	Total Investments (99.29%) (2024: 98.59%)	117,114,534	99.29
	Other Net Assets (0.71%) (2024: 1.41%)	838,683	0.71
	Net Asset (100.00%) (2024: 100.00%)	<u><u>117,953,217</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		98.99
	Other assets		<u>1.01</u>
			<u>100.00</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 2025

WisdomTree Europe SmallCap Dividend UCITS ETF

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Transferable Securities (98.71%) (2024: 98.34%)		
	Equities (98.71%) (2024: 98.24%)		
	Austria (1.07%) (2024: 0.58%)		
	Computers (0.30%) (2024: 0.31%)		
9,961	Kontron AG	227,111	0.30
	Engineering & Construction (0.27%) (2024: 0.00%)		
6,408	Porr AG	206,017	0.27
	Machinery, Construction & Mining (0.24%) (2024: 0.00%)		
5,383	Palfinger AG	179,523	0.24
	Oil & Gas Services (0.26%) (2024: 0.27%)		
7,038	Schoeller-Bleckmann Oilfield Equipment AG	191,786	0.26
		804,437	1.07
	Belgium (2.53%) (2024: 1.54%)		
	Building & Construction Materials (0.06%) (2024: 0.09%)		
20,821	Deceuninck NV	47,160	0.06
	Chemicals (0.29%) (2024: 0.13%)		
8,253	Tessenderlo Group SA	216,229	0.29
	Electronics (0.12%) (2024: 0.00%)		
2,366	EVS Broadcast Equipment SA	87,187	0.12
	Entertainment (0.13%) (2024: 0.12%)		
3,375	Kinopolis Group NV	101,250	0.13
	Healthcare Products (0.09%) (2024: 0.06%)		
5,058	Ion Beam Applications	65,349	0.09
	Home Furnishings (0.38%) (2024: 0.35%)		
23,831	Barco NV	282,159	0.38
	Pharmaceuticals (0.23%) (2024: 0.23%)		
8,180	Fagron	174,234	0.23
	Real Estate Investment Trusts (1.23%) (2024: 0.56%)		
7,774	Montea NV	569,057	0.76
5,599	Retail Estates NV	357,216	0.47
		926,273	1.23
		1,899,841	2.53
	Denmark (1.36%) (2024: 1.39%)		
	Banks (0.00%) (2024: 1.05%)		
	Building & Construction Materials (0.48%) (2024: 0.00%)		
19,200	Cementir Holding NV	360,576	0.48
	Electronics (0.16%) (2024: 0.09%)		
1,282	Chemometec AS	118,004	0.16
	Engineering & Construction (0.36%) (2024: 0.00%)		
2,318	Per Aarsleff Holding AS	271,243	0.36
	Retail (0.10%) (2024: 0.09%)		
4,373	Matas AS	73,185	0.10

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Transportation (0.26%) (2024: 0.16%)		
5,922	D/S Norden AS	199,803	0.26
		<u>1,022,811</u>	<u>1.36</u>
	Finland (3.55%) (2024: 3.40%)		
	Auto Parts & Equipment (0.38%) (2024: 0.52%)		
30,202	Nokian Renkaat OYJ	285,862	0.38
	Banks (0.41%) (2024: 0.26%)		
17,551	Aktia Bank OYJ	217,632	0.29
7,409	Oma Saastopankki OYJ	90,390	0.12
		<u>308,022</u>	<u>0.41</u>
	Beverages (0.00%) (2024: 0.07%)		
	Commercial Services (0.01%) (2024: 0.07%)		
2,194	Talenom OYJ	6,637	0.01
	Environmental Control (0.00%) (2024: 0.07%)		
	Food (0.08%) (2024: 0.11%)		
21,506	Raisio OYJ Class V	56,668	0.08
	Healthcare Services (0.64%) (2024: 0.22%)		
5,793	Pihlajalinna OYJ	84,578	0.11
40,278	Terveystalo OYJ	393,919	0.53
		<u>478,497</u>	<u>0.64</u>
	Home Furnishings (0.16%) (2024: 0.10%)		
2,773	Harvia OYJ	118,962	0.16
	Iron & Steel (1.08%) (2024: 0.84%)		
181,038	Outokumpu OYJ	811,050	1.08
	Media (0.11%) (2024: 0.13%)		
8,689	Sanoma OYJ	82,545	0.11
	Retail (0.45%) (2024: 0.89%)		
26,768	Puuilo OYJ	339,418	0.45
	Software (0.08%) (2024: 0.00%)		
32,671	F-Secure OYJ	63,186	0.08
	Textile (0.15%) (2024: 0.12%)		
8,850	Marimekko OYJ	114,519	0.15
		<u>2,665,366</u>	<u>3.55</u>
	France (5.18%) (2024: 6.26%)		
	Advertising (0.66%) (2024: 0.00%)		
14,337	IPSOS SA	491,186	0.66
	Auto Parts & Equipment (0.79%) (2024: 1.68%)		
37,252	Opmobility	594,914	0.79
	Building & Construction Materials (0.00%) (2024: 0.52%)		
	Commercial Services (0.27%) (2024: 0.16%)		
6,870	GL Events SACA	205,070	0.27
	Entertainment (0.54%) (2024: 0.27%)		
15,952	Cie des Alpes	404,383	0.54

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Environmental Control (0.16%) (2024: 0.22%)		
17,762	Derichebourg SA	120,693	0.16
	Food (0.08%) (2024: 0.07%)		
5,559	Bonduelle SCA	58,370	0.08
	Home Builders (0.31%) (2024: 0.00%)		
7,880	Kaufman & Broad SA	235,612	0.31
	Insurance (0.00%) (2024: 1.14%)		
	Leisure Time (0.05%) (2024: 0.05%)		
13,018	Catana Group	38,273	0.05
	Machinery, Construction & Mining (0.00%) (2024: 0.18%)		
	Media (0.81%) (2024: 0.80%)		
49,795	Louis Hachette Group	77,829	0.10
63,996	Television Francaise 1 SA	533,087	0.71
		610,916	0.81
	Miscellaneous Manufacturers (0.15%) (2024: 0.21%)		
4,613	Mersen SA	110,020	0.15
	Office & Business Equipment (0.23%) (2024: 0.21%)		
11,815	Quadient SA	171,081	0.23
	Oil & Gas (0.52%) (2024: 0.54%)		
70,629	Etablissements Maurel et Prom SA	390,225	0.52
	Private Equity (0.14%) (2024: 0.10%)		
19,135	ABC arbitrage	103,329	0.14
	Retail (0.00%) (2024: 0.11%)		
	Software (0.47%) (2024: 0.00%)		
4,498	Lectra	114,699	0.15
7,323	Planisware SA	172,823	0.23
4,326	Pullup Entertainment	67,745	0.09
		355,267	0.47
		3,889,339	5.18
	Germany (6.10%) (2024: 5.58%)		
	Auto Parts & Equipment (0.36%) (2024: 0.56%)		
17,666	SAF-Holland SE	270,290	0.36
	Biotechnology (0.09%) (2024: 0.00%)		
4,400	Eckert & Ziegler SE	67,144	0.09
	Chemicals (0.23%) (2024: 0.00%)		
1,113	AlzChem Group AG	172,515	0.23
	Computers (1.14%) (2024: 0.41%)		
8,004	CANCOM SE	213,307	0.28
1,854	Nagarro SE	141,367	0.19
51,467	Softwareone Holding AG	500,592	0.67
		855,266	1.14
	Electric (0.10%) (2024: 0.04%)		
880	Friedrich Vorwerk Group SE	71,808	0.10

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Electrical Components & Equipment (0.20%) (2024: 0.13%)		
1,965	Vossloh AG	150,126	0.20
	Energy – Alternate Sources (0.05%) (2024: 0.06%)		
3,806	PNE AG	38,440	0.05
	Engineering & Construction (0.00%) (2024: 0.74%)		
	Entertainment (0.06%) (2024: 0.00%)		
13,923	Borussia Dortmund GmbH & Co. KGaA	45,946	0.06
	Healthcare Services (0.00%) (2024: 0.12%)		
	Insurance (0.12%) (2024: 0.14%)		
6,131	Wuestenrot & Wuerttembergische AG	89,145	0.12
	Investment Companies (0.29%) (2024: 0.00%)		
7,640	Arcus Biosciences, Inc.	215,448	0.29
	Iron & Steel (0.14%) (2024: 0.00%)		
2,669	Salzgitter AG	107,134	0.14
	Machinery — Diversified (0.18%) (2024: 0.58%)		
15,556	Deutz AG	132,226	0.18
	Machinery, Construction & Mining (0.41%) (2024: 0.29%)		
12,582	Wacker Neuson SE	308,888	0.41
	Media (0.09%) (2024: 0.00%)		
14,187	ProSiebenSat.1 Media SE	69,034	0.09
	Metal Fabricate/Hardware (0.00%) (2024: 0.13%)		
	Miscellaneous Manufacturers (0.00%) (2024: 0.17%)		
	Pharmaceuticals (0.41%) (2024: 0.32%)		
7,857	Dermapharm Holding SE	309,173	0.41
	Private Equity (0.95%) (2024: 0.13%)		
34,105	MLP SE	236,007	0.31
9,172	Mutares SE & Co. KGaA	275,160	0.37
23,857	ProCredit Holding AG	201,353	0.27
		712,520	0.95
	Real Estate (0.74%) (2024: 1.03%)		
506,956	Sirius Real Estate Ltd.	559,109	0.74
	Real Estate Investment Trusts (0.00%) (2024: 0.23%)		
	Semiconductors (0.54%) (2024: 0.39%)		
8,830	AIXTRON SE	152,803	0.20
2,153	Elmos Semiconductor SE	208,841	0.28
1,200	SUSS MicroTec SE	46,968	0.06
		408,612	0.54
	Software (0.00%) (2024: 0.11%)		
		4,582,824	6.10
	Ireland (1.48%) (2024: 1.37%)		
	Agriculture (0.12%) (2024: 0.13%)		
22,019	Origin Enterprises PLC	90,058	0.12
	Food (0.34%) (2024: 0.16%)		
94,908	C&C Group PLC	146,736	0.20

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Food (0.34%) (2024: 0.16%) (continued)		
36,922	Greencore Group PLC	107,404	0.14
		<u>254,140</u>	<u>0.34</u>
	Home Builders (0.49%) (2024: 0.58%)		
176,017	Cairn Homes PLC	366,115	0.49
	Lodging (0.00%) (2024: 0.24%)		
	Mining (0.00%) (2024: 0.22%)		
	Pharmaceuticals (0.53%) (2024: 0.04%)		
3,149	COSMO Pharmaceuticals NV	356,036	0.47
12,604	Uniphar PLC	44,366	0.06
		<u>400,402</u>	<u>0.53</u>
		<u>1,110,715</u>	<u>1.48</u>
	Israel (1.56%) (2024: 0.00%)		
	Oil & Gas (1.56%) (2024: 0.00%)		
115,449	Energean PLC	1,171,451	1.56
	Italy (5.26%) (2024: 7.99%)		
	Apparel (0.09%) (2024: 0.00%)		
8,987	BasicNet SpA	67,223	0.09
	Auto Parts & Equipment (0.31%) (2024: 0.28%)		
67,970	Sogefi SpA	230,078	0.31
	Banks (0.43%) (2024: 0.17%)		
34,185	Banco di Desio e della Brianza SpA	323,048	0.43
	Chemicals (0.00%) (2024: 0.04%)		
	Commercial Services (0.24%) (2024: 0.13%)		
19,486	Fiera Milano SpA	152,575	0.20
59,812	FNM SpA	28,172	0.04
		<u>180,747</u>	<u>0.24</u>
	Computers (0.16%) (2024: 0.00%)		
1,936	Digital Value SpA	55,273	0.07
4,523	Tinexta SpA	67,800	0.09
		<u>123,073</u>	<u>0.16</u>
	Cosmetics & Personal Care (0.00%) (2024: 0.13%)		
	Electronics (0.37%) (2024: 0.23%)		
10,330	El.En. SpA	143,794	0.19
2,259	Industrie De Nora SpA	16,468	0.02
1,273	Sesa SpA	114,315	0.16
		<u>274,577</u>	<u>0.37</u>
	Energy – Alternate Sources (0.24%) (2024: 0.13%)		
9,623	Alerion Cleanpower SpA	177,448	0.24
	Entertainment (0.58%) (2024: 0.61%)		
77,289	RAI Way SpA	432,045	0.58
	Food (0.12%) (2024: 0.09%)		
4,782	Orsero SpA	88,658	0.12

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Gas (0.28%) (2024: 0.22%)		
34,545	Ascopiave SpA	113,998	0.15
14,520	Gas Plus SpA	97,865	0.13
		211,863	0.28
	Healthcare Services (0.26%) (2024: 0.00%)		
11,361	Garofalo Health Care SpA	63,508	0.08
8,451	GPI SpA	134,878	0.18
		198,386	0.26
	Household Products (0.11%) (2024: 0.04%)		
8,852	Fila SpA	86,396	0.11
	Insurance (0.09%) (2024: 0.00%)		
3,517	Revo Insurance SpA	67,386	0.09
	Leisure Time (0.65%) (2024: 1.83%)		
78,144	Ferretti SpA	240,215	0.32
90,414	IMMSI SpA	49,728	0.06
6,658	Sanlorenzo SpA	201,737	0.27
		491,680	0.65
	Machinery, Construction & Mining (0.00%) (2024: 0.10%)		
	Media (0.34%) (2024: 0.63%)		
93,726	Arnoldo Mondadori Editore SpA	198,231	0.26
58,323	Rizzoli Corriere Della Sera Mediagroup SpA	57,448	0.08
		255,679	0.34
	Office & Business Equipment (0.07%) (2024: 0.05%)		
11,828	Datalogic SpA	54,645	0.07
	Packaging & Containers (0.00%) (2024: 0.47%)		
	Private Equity (0.23%) (2024: 2.05%)		
16,571	Equita Group SpA	103,900	0.14
1,917	Multiply Group SpA	66,520	0.09
		170,420	0.23
	Real Estate Investment Trusts (0.15%) (2024: 0.00%)		
31,542	Immobiliare Grande Distribuzione SIIQ SpA	109,451	0.15
	Retail (0.27%) (2024: 0.20%)		
41,809	OVS SpA	203,108	0.27
	Shipbuilding (0.00%) (2024: 0.23%)		
	Software (0.08%) (2024: 0.06%)		
3,133	Wiit SpA	63,443	0.08
	Telecommunications (0.19%) (2024: 0.30%)		
23,151	Esprinet SpA	143,073	0.19
		3,952,427	5.26
	Luxembourg (0.00%) (2024: 0.23%)		
	Transportation (0.00%) (2024: 0.23%)		
	Netherlands (4.89%) (2024: 3.11%)		
	Advertising (0.78%) (2024: 0.00%)		
34,701	Havas NV	589,917	0.78

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Agriculture (0.21%) (2024: 0.17%)		
35,281	ForFarmers NV	156,295	0.21
	Auto Parts & Equipment (0.07%) (2024: 0.05%)		
3,537	Kendrion NV	49,518	0.07
	Building & Construction Materials (0.00%) (2024: 0.35%)		
	Commercial Services (0.19%) (2024: 0.23%)		
18,538	Brunel International NV	143,855	0.19
	Engineering & Construction (1.19%) (2024: 0.76%)		
48,684	Koninklijke BAM Groep NV	452,761	0.60
6,534	Koninklijke Heijmans NV	441,699	0.59
		894,460	1.19
	Food (0.63%) (2024: 0.39%)		
8,440	Acomo NV	205,514	0.27
14,323	Corbion NV	265,978	0.36
		471,492	0.63
	Hand & Machine Tools (0.00%) (2024: 0.44%)		
	Miscellaneous Manufacturers (0.11%) (2024: 0.00%)		
3,008	AMG Critical Materials NV	85,427	0.11
	Real Estate Investment Trusts (1.43%) (2024: 0.49%)		
19,120	Eurocommercial Properties NV	498,076	0.67
29,727	Wereldhave NV	572,542	0.76
		1,070,618	1.43
	Transportation (0.28%) (2024: 0.23%)		
195,889	PostNL NV	207,446	0.28
		3,669,028	4.89
	Norway (12.19%) (2024: 9.81%)		
	Airlines (1.03%) (2024: 0.00%)		
523,495	Norwegian Air Shuttle ASA	771,107	1.03
	Banks (2.06%) (2024: 1.82%)		
67,969	MORROW BANK ASA	92,086	0.12
37,814	SpareBank 1 Nord Norge	484,861	0.64
13,245	Sparebank 1 Oestlandet	230,149	0.31
39,387	SpareBank 1 SMN	685,066	0.91
5,781	Sparebanken More	57,095	0.08
		1,549,257	2.06
	Commercial Services (0.35%) (2024: 0.35%)		
5,320	Wilh Wilhelmsen Holding ASA Class A	264,954	0.35
	Computers (0.20%) (2024: 0.13%)		
28,364	Bouvet ASA	147,487	0.20
	Electric (0.17%) (2024: 0.24%)		
39,871	Elmera Group ASA	129,240	0.17
	Electrical Components & Equipment (0.08%) (2024: 0.12%)		
9,753	Kitron ASA	59,852	0.08

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Electronics (0.22%) (2024: 0.18%)		
10,512	NORBIT ASA	166,111	0.22
	Engineering & Construction (1.22%) (2024: 0.75%)		
9,073	AF Gruppen ASA	144,137	0.19
40,588	Moreld AS	64,343	0.09
90,097	Norconsult Norge AS	349,084	0.46
23,988	Veidekke ASA	361,645	0.48
		919,209	1.22
	Environmental Control (0.17%) (2024: 0.00%)		
8,428	Multiconsult ASA	125,923	0.17
	Food (0.55%) (2024: 0.50%)		
49,928	Austevoll Seafood ASA	410,919	0.55
	Insurance (0.00%) (2024: 0.14%)		
	Internet (0.00%) (2024: 0.34%)		
	Iron & Steel (0.00%) (2024: 0.32%)		
	Miscellaneous Manufacturers (0.17%) (2024: 0.00%)		
48,953	Elkem ASA	125,951	0.17
	Oil & Gas (1.31%) (2024: 0.67%)		
101,450	Deep Value Driller AS	174,699	0.23
109,238	Odfjell Drilling Ltd.	806,842	1.08
		981,541	1.31
	Oil & Gas Services (0.06%) (2024: 1.57%)		
83,242	Reach Subsea ASA	47,992	0.06
	Packaging & Containers (0.31%) (2024: 0.00%)		
49,393	Elopak ASA	231,401	0.31
	Private Equity (0.15%) (2024: 0.08%)		
15,072	Pareto Bank ASA	115,903	0.15
	Retail (0.65%) (2024: 0.56%)		
38,409	Europris ASA	310,603	0.42
15,272	Kid ASA	174,551	0.23
		485,154	0.65
	Software (0.31%) (2024: 0.07%)		
34,905	Pexip Holding ASA	229,526	0.31
	Transportation (3.18%) (2024: 1.97%)		
38,778	BW Offshore Ltd.	147,955	0.19
168,572	Hoegh Autoliners ASA	1,395,211	1.86
20,400	Odfjell SE Class A	218,696	0.29
22,878	Stolt-Nielsen Ltd.	629,568	0.84
		2,391,430	3.18
		9,152,957	12.19
	Portugal (4.01%) (2024: 3.43%)		
	Commercial Services (0.17%) (2024: 0.36%)		
17,289	CTT-Correios de Portugal SA	128,457	0.17

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Electric (1.09%) (2024: 0.61%)		
255,743	REN - Redes Energeticas Nacionais SGPS SA	822,214	1.09
	Engineering & Construction (0.30%) (2024: 0.00%)		
44,986	Mota-Engil SGPS SA	222,591	0.30
	Food (0.00%) (2024: 0.84%)		
	Forest Products & Paper (0.76%) (2024: 0.65%)		
80,467	Altri SGPS SA	362,102	0.48
10,096	Semapa-Sociedade de Investimento e Gestao	211,006	0.28
		573,108	0.76
	Holding Companies - Diversified Operations (0.05%) (2024: 0.00%)		
14,295	Martifer SGPS SA	36,452	0.05
	Media (1.25%) (2024: 0.62%)		
234,199	NOS SGPS SA	940,309	1.25
	Packaging & Containers (0.39%) (2024: 0.27%)		
43,963	Corticeira Amorim SGPS SA	290,595	0.39
	Retail (0.00%) (2024: 0.08%)		
		3,013,726	4.01
	Singapore (0.00%) (2024: 1.40%)		
	Transportation (0.00%) (2024: 1.40%)		
	South Africa (0.58%) (2024: 0.00%)		
	Mining (0.58%) (2024: 0.00%)		
317,040	Pan African Resources PLC	439,339	0.58
	Spain (5.24%) (2024: 4.48%)		
	Auto Parts & Equipment (0.48%) (2024: 0.63%)		
119,124	Gestamp Automocion SA	362,375	0.48
	Biotechnology (0.12%) (2024: 0.11%)		
1,163	Pharma Mar SA	87,109	0.12
	Chemicals (0.00%) (2024: 0.07%)		
	Commercial Services (0.43%) (2024: 0.23%)		
203,935	Prosegur Cash SA	129,295	0.17
75,575	Prosegur Cia de Seguridad SA	196,495	0.26
		325,790	0.43
	Computers (0.13%) (2024: 0.12%)		
30,214	Global Dominion Access SA	100,008	0.13
	Engineering & Construction (1.29%) (2024: 0.26%)		
35,901	Elecnor SA	877,780	1.17
12,247	Grupo Empresarial San Jose SA	92,097	0.12
		969,877	1.29
	Environmental Control (0.18%) (2024: 0.00%)		
4,560	Befesa SA	134,520	0.18
	Forest Products & Paper (0.00%) (2024: 0.23%)		
	Insurance (0.17%) (2024: 0.15%)		
	Linea Directa Aseguradora SA Cia de Seguros y		
112,495	Reaseguros	125,769	0.17

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Lodging (0.30%) (2024: 0.19%)		
28,559	Melia Hotels International SA	226,187	0.30
	Media (0.00%) (2024: 0.42%)		
	Metal Fabricate/Hardware (0.22%) (2024: 0.17%)		
48,958	Tubacex SA	163,275	0.22
	Mining (0.17%) (2024: 0.00%)		
12,920	ATALAYA MINING COPPER SA	126,511	0.17
	Pharmaceuticals (0.43%) (2024: 0.52%)		
62,072	Faes Farma SA	320,292	0.43
	Private Equity (0.05%) (2024: 0.00%)		
4,598	Alantra Partners SA	38,623	0.05
	Real Estate (0.67%) (2024: 0.94%)		
17,466	Aedas Homes SA	417,437	0.56
9,115	Metrovacesa SA	85,317	0.11
		502,754	0.67
	Transportation (0.60%) (2024: 0.44%)		
7,628	Construcciones y Auxiliar de Ferrocarriles SA	449,289	0.60
		3,932,379	5.24
	Sweden (15.70%) (2024: 11.80%)		
	Apparel (0.41%) (2024: 0.30%)		
18,876	New Wave Group AB Class B	199,794	0.26
17,825	Rvrc Holding AB	109,892	0.15
		309,686	0.41
	Auto Manufacturers (0.13%) (2024: 0.15%)		
2,569	VBG Group AB Class B	94,340	0.13
	Building & Construction Materials (0.72%) (2024: 0.74%)		
17,487	Alimak Group AB	234,514	0.31
9,913	Inwido AB	150,337	0.20
19,660	Systemair AB	158,157	0.21
		543,008	0.72
	Commercial Services (0.94%) (2024: 0.91%)		
22,407	AcadeMedia AB	204,676	0.27
48,946	Bravida Holding AB	405,732	0.54
13,139	Coor Service Management Holding AB	59,730	0.08
2,043	Rejlers AB	35,776	0.05
		705,914	0.94
	Computers (0.19%) (2024: 0.24%)		
9,667	Addnode Group AB	86,517	0.11
5,563	Proact IT Group AB	58,163	0.08
		144,680	0.19
	Electrical Components & Equipment (0.21%) (2024: 0.29%)		
4,611	AQ Group AB	83,982	0.11
19,970	Fagerhult Group AB	76,637	0.10
		160,619	0.21

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Electronics (0.13%) (2024: 0.30%)		
7,225	OEM International AB Class B	97,026	0.13
	Energy – Alternate Sources (0.00%) (2024: 0.04%)		
	Engineering & Construction (1.62%) (2024: 1.46%)		
1,907	Eolus Vind AB Class B	7,591	0.01
35,713	NCC AB Class B	726,325	0.97
75,872	Nyab AB	42,256	0.05
56,038	Peab AB Class B	441,747	0.59
		1,217,919	1.62
	Entertainment (0.88%) (2024: 0.14%)		
38,402	Betsson AB Class B	523,868	0.70
9,005	SkiStar AB	137,731	0.18
		661,599	0.88
	Food (0.58%) (2024: 0.46%)		
84,515	Cloetta AB Class B	315,825	0.42
12,721	Scandi Standard AB	116,670	0.16
		432,495	0.58
	Hand & Machine Tools (0.50%) (2024: 0.42%)		
49,331	Alleima AB	372,929	0.50
	Healthcare Products (1.26%) (2024: 0.35%)		
5,591	AddLife AB Class B	82,157	0.11
53,297	Arjo AB Class B	157,620	0.21
119,873	Elekta AB Class B	628,311	0.84
3,618	RaySearch Laboratories AB	76,189	0.10
		944,277	1.26
	Healthcare Services (0.41%) (2024: 0.33%)		
9,849	Ambega AB	128,535	0.17
17,706	Attendo AB	133,934	0.18
9,841	Humana AB	45,810	0.06
		308,279	0.41
	Housewares (0.24%) (2024: 0.17%)		
12,779	Duni AB	124,166	0.17
8,305	Svedbergs Group AB	52,313	0.07
		176,479	0.24
	Internet (0.79%) (2024: 0.30%)		
35,004	Atea ASA	466,263	0.62
25,809	Bahnhof AB Class B	129,914	0.17
		596,177	0.79
	Leisure Time (0.15%) (2024: 0.48%)		
3,523	MIPS AB	114,992	0.15
	Lodging (0.50%) (2024: 0.00%)		
41,677	Scandic Hotels Group AB	374,539	0.50
	Machinery — Diversified (0.15%) (2024: 0.16%)		
18,847	Electrolux Professional AB Class B	113,495	0.15

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Machinery, Construction & Mining (0.07%) (2024: 0.12%)		
6,540	Engcon AB	50,256	0.07
	Metal Fabricate/Hardware (0.81%) (2024: 0.88%)		
18,560	Granges AB	249,761	0.34
12,566	Lindab International AB	241,870	0.32
8,217	Troax Group AB	113,081	0.15
		604,712	0.81
	Mining (0.05%) (2024: 0.04%)		
8,542	Bulten AB	40,552	0.05
	Miscellaneous Manufacturers (0.26%) (2024: 0.13%)		
7,093	Beijer Alma AB	194,897	0.26
	Packaging & Containers (0.00%) (2024: 0.20%)		
	Pharmaceuticals (0.53%) (2024: 0.15%)		
40,774	BioGaia AB Class B	399,940	0.53
	Private Equity (0.25%) (2024: 0.26%)		
53,779	Ratos AB Class B	189,047	0.25
	Real Estate (1.14%) (2024: 0.49%)		
221,895	Corem Property Group AB Class B	89,069	0.12
29,286	Dios Fastigheter AB	177,575	0.24
26,486	FastPartner AB Class A	116,075	0.15
17,726	Heba Fastighets AB Class B	50,262	0.07
10,770	Intea Fastigheter AB	65,701	0.09
25,457	Logistea AB Class B	33,717	0.05
7,964	NP3 Fastigheter AB	190,510	0.25
19,062	Platzer Fastigheter Holding AB Class B	131,163	0.17
		854,072	1.14
	Retail (1.56%) (2024: 1.15%)		
30,332	Bilia AB Class A	376,520	0.50
11,385	Clas Ohlson AB Class B	319,033	0.42
23,693	Rusta AB	189,288	0.25
31,081	Synsam AB	193,770	0.26
6,479	Zinzino AB Class B	95,266	0.13
		1,173,877	1.56
	Software (0.30%) (2024: 0.32%)		
12,353	Paradox Interactive AB	185,516	0.25
20,685	Truecaller AB Class B	36,872	0.05
		222,388	0.30
	Telecommunications (0.92%) (2024: 0.82%)		
3,320	Alligo AB Class B	39,311	0.05
1,280	Bergman & Beving AB	38,245	0.05
396,993	Bredband2 i Skandinavien AB	118,066	0.16
10,510	Bufab AB	97,615	0.13
2,066	INVISIO AB	50,185	0.07
14,728	Munters Group AB	233,833	0.31

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Telecommunications (0.92%) (2024: 0.82%) (continued)		
6,892	Note AB	115,725	0.15
		692,980	0.92
		11,791,174	15.70
	Switzerland (0.76%) (2024: 2.38%)		
	Banks (0.00%) (2024: 1.00%)		
	Building & Construction Materials (0.00%) (2024: 0.16%)		
	Chemicals (0.00%) (2024: 0.50%)		
	Electrical Components & Equipment (0.00%) (2024: 0.24%)		
	Electronics (0.13%) (2024: 0.00%)		
401	Comet Holding AG	96,969	0.13
	Energy – Alternate Sources (0.26%) (2024: 0.00%)		
3,454	Landis & Gyr Group AG	190,806	0.26
	Engineering & Construction (0.13%) (2024: 0.09%)		
1,216	Implenia AG	99,977	0.13
	Machinery — Diversified (0.11%) (2024: 0.00%)		
964	Zehnder Group AG	84,749	0.11
	Packaging & Containers (0.13%) (2024: 0.00%)		
4,031	Vetropack Holding AG	95,311	0.13
	Retail (0.00%) (2024: 0.25%)		
	Semiconductors (0.00%) (2024: 0.06%)		
	Telecommunications (0.00%) (2024: 0.08%)		
		567,812	0.76
	United Kingdom (27.25%) (2024: 33.49%)		
	Advertising (0.20%) (2024: 0.14%)		
27,923	Next 15 Group PLC	102,492	0.14
210,040	S4 Capital PLC	49,072	0.06
		151,564	0.20
	Aerospace & Defense (0.04%) (2024: 0.00%)		
2,523	Cohort PLC	26,207	0.04
	Agriculture (0.21%) (2024: 0.39%)		
5,277	Genus PLC	156,828	0.21
	Apparel (0.21%) (2024: 0.30%)		
177,613	Dr. Martens PLC	155,813	0.21
	Auto Parts & Equipment (0.00%) (2024: 0.30%)		
	Banks (0.14%) (2024: 1.15%)		
7,350	Secure Trust Bank PLC	104,799	0.14
	Beverages (0.77%) (2024: 0.70%)		
27,907	AG Barr PLC	199,434	0.27
17,345	Fevertree Drinks PLC	162,689	0.22
8,068	Fuller Smith & Turner PLC Class A	66,527	0.09
7,130	Nichols PLC	77,900	0.10
8,122	Young & Co.'s Brewery PLC Class A	68,833	0.09
		575,383	0.77

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Biotechnology (0.05%) (2024: 0.05%)		
51,347	NIOX GROUP PLC	39,047	0.05
	Building & Construction Materials (0.67%) (2024: 1.96%)		
1,771	Alumasc Group PLC	5,172	0.01
13,445	Eurocell PLC	20,094	0.03
33,829	Forterra PLC	71,829	0.10
45,204	Genuit Group PLC	169,288	0.22
101,025	James Halstead PLC	158,507	0.21
33,231	Michelmersh Brick Holdings PLC	32,349	0.04
12,633	Norcros PLC	48,468	0.06
		505,707	0.67
	Chemicals (0.25%) (2024: 0.84%)		
74,518	Elementis PLC	141,667	0.19
10,483	Zotefoams PLC	48,383	0.06
		190,050	0.25
	Coal (0.12%) (2024: 0.11%)		
12,501	Hargreaves Services PLC	93,632	0.12
	Commercial Services (1.80%) (2024: 4.60%)		
7,237	Elixirr International PLC	68,460	0.09
5,453	Fintel PLC	12,927	0.02
13,823	Franchise Brands PLC	22,084	0.03
62,795	Johnson Service Group PLC	97,087	0.13
4,884	Keystone Law Group PLC	35,015	0.05
4,334	Knights Group Holdings PLC	8,885	0.01
246,040	Mitie Group PLC	468,877	0.62
12,521	Restore PLC	37,928	0.05
28,250	Savills PLC	322,239	0.43
7,372	Wilmington PLC	24,991	0.03
46,438	XPS Pensions Group PLC	180,291	0.24
25,812	YouGov PLC	75,824	0.10
		1,354,608	1.80
	Computers (1.01%) (2024: 1.28%)		
74,892	Bytes Technology Group PLC	307,571	0.41
2,182	Cerillion PLC	30,487	0.04
30,668	GB Group PLC	90,265	0.12
21,593	Kainos Group PLC	248,283	0.33
37,691	Midwich Group PLC	80,288	0.11
		756,894	1.01
	Cosmetics & Personal Care (0.24%) (2024: 0.10%)		
131,644	PZ Cussons PLC	111,415	0.15
29,891	Warpaint London PLC	65,898	0.09
		177,313	0.24
	Electric (0.65%) (2024: 1.04%)		
25,852	Telecom Plus PLC	402,063	0.53
5,073	Yu Group PLC	87,729	0.12
		489,792	0.65

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Electrical Components & Equipment (0.16%) (2024: 0.20%)		
9,950	FW Thorpe PLC	31,736	0.04
27,512	Supreme PLC	47,104	0.06
9,186	Volex PLC	43,975	0.06
		<u>122,815</u>	<u>0.16</u>
	Electronics (0.29%) (2024: 0.34%)		
9,353	DiscoverIE Group PLC	64,269	0.09
24,211	Luceco PLC	36,545	0.05
4,870	Oxford Instruments PLC	114,336	0.15
		<u>215,150</u>	<u>0.29</u>
	Engineering & Construction (0.99%) (2024: 1.99%)		
19,233	Costain Group PLC	35,154	0.05
29,749	Galliford Try Holdings PLC	177,164	0.24
13,173	Keller Group PLC	251,339	0.33
77,685	Kier Group PLC	197,511	0.26
8,160	Renew Holdings PLC	83,266	0.11
		<u>744,434</u>	<u>0.99</u>
	Entertainment (0.15%) (2024: 0.04%)		
96,911	Rank Group PLC	110,210	0.15
	Food (1.63%) (2024: 1.25%)		
27,325	Greggs PLC	525,739	0.70
29,866	Hilton Food Group PLC	172,388	0.23
29,938	Kitwave Group PLC	77,145	0.10
87,047	Premier Foods PLC	172,066	0.23
116,808	SSP Group PLC	275,575	0.37
		<u>1,222,913</u>	<u>1.63</u>
	Healthcare Products (0.07%) (2024: 0.04%)		
19,539	Advanced Medical Solutions Group PLC	48,782	0.07
	Healthcare Services (0.15%) (2024: 0.21%)		
27,277	Spire Healthcare Group PLC	52,169	0.07
12,272	Tristel PLC	58,678	0.08
		<u>110,847</u>	<u>0.15</u>
	Home Builders (0.00%) (2024: 0.05%)		
	Home Furnishings (0.06%) (2024: 0.03%)		
17,286	Focusrite PLC	45,038	0.06
	Insurance (1.44%) (2024: 0.85%)		
114,060	Chesnara PLC	393,188	0.52
55,989	Lancashire Holdings Ltd.	411,018	0.55
19,117	Personal Group Holdings PLC	68,528	0.09
139,844	Sabre Insurance Group PLC	208,203	0.28
		<u>1,080,937</u>	<u>1.44</u>
	Internet (0.88%) (2024: 0.80%)		
34,989	Baltic Classifieds Group PLC	81,344	0.11
217,039	MONY Group PLC	456,861	0.61
30,758	Moonpig Group PLC	71,508	0.09

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Internet (0.88%) (2024: 0.80%) (continued)		
59,005	Victorian Plumbing Group PLC	49,330	0.07
		<u>659,043</u>	<u>0.88</u>
	Investment Companies (0.14%) (2024: 0.09%)		
24,584	City of London Investment Group PLC	106,144	0.14
	Leisure Time (0.28%) (2024: 0.27%)		
51,798	Hollywood Bowl Group PLC	163,431	0.22
16,801	On the Beach Group PLC	44,063	0.06
		<u>207,494</u>	<u>0.28</u>
	Lodging (0.22%) (2024: 0.00%)		
8,141	PPHE Hotel Group Ltd.	167,450	0.22
	Machinery — Diversified (0.00%) (2024: 0.68%)		
	Media (0.28%) (2024: 0.49%)		
17,754	Bloomsbury Publishing PLC	98,004	0.13
131,831	Smiths News PLC	114,442	0.15
		<u>212,446</u>	<u>0.28</u>
	Metal Fabricate/Hardware (0.38%) (2024: 0.48%)		
35,368	Bodycote PLC	282,726	0.38
	Mining (0.00%) (2024: 0.15%)		
	Miscellaneous Manufacturers (1.53%) (2024: 1.72%)		
1,505	Avon Technologies PLC	31,266	0.04
20,302	Chemring Group PLC	109,860	0.14
18,365	Hill & Smith PLC	450,096	0.60
107,869	ME GROUP INTERNATIONAL PLC	186,541	0.25
86,635	Morgan Advanced Materials PLC	216,297	0.29
23,370	Senior PLC	52,137	0.07
14,413	Volution Group PLC	106,467	0.14
		<u>1,152,664</u>	<u>1.53</u>
	Oil & Gas (0.36%) (2024: 0.52%)		
59,994	Paratus Energy Services Ltd.	223,536	0.30
55,761	Petronor E&P ASA	49,893	0.06
		<u>273,429</u>	<u>0.36</u>
	Oil & Gas Services (0.18%) (2024: 0.11%)		
31,574	Hunting PLC	133,973	0.18
	Packaging & Containers (0.07%) (2024: 0.00%)		
44,932	Essentra PLC	49,709	0.07
	Pharmaceuticals (0.06%) (2024: 0.06%)		
3,164	CVS Group PLC	46,527	0.06
	Private Equity (3.59%) (2024: 2.42%)		
39,451	Begbies Traynor Group PLC	51,281	0.07
5,083	Brooks Macdonald Group PLC	93,869	0.13
91,008	CMC Markets PLC	311,638	0.41
55,530	Foresight Group Holdings Ltd.	273,462	0.36
67,436	FRP Advisory Group PLC	103,490	0.14
59,721	IntegraFin Holdings PLC	246,224	0.33

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
Private Equity (3.59%) (2024: 2.42%) (continued)			
144,198	Jupiter Fund Management PLC	261,916	0.35
12,783	Mortgage Advice Bureau Holdings Ltd.	100,721	0.13
226,428	Ninety One PLC	560,643	0.75
22,127	PayPoint PLC	119,989	0.16
53,575	Polar Capital Holdings PLC	326,418	0.43
117,958	Premier Miton Group PLC	72,949	0.10
12,199	Ramsdens Holdings PLC	52,391	0.07
16,289	Tatton Asset Management PLC	123,123	0.16
		<u>2,698,114</u>	<u>3.59</u>
Real Estate (0.47%) (2024: 0.40%)			
25,419	Harworth Group PLC	48,615	0.06
22,197	Helical PLC	47,944	0.06
25,469	Henry Boot PLC	65,629	0.09
22,867	LSL Property Services PLC	68,876	0.09
21,182	Property Franchise Group PLC	124,690	0.17
		<u>355,754</u>	<u>0.47</u>
Real Estate Investment Trusts (2.63%) (2024: 3.53%)			
187,147	Grainger PLC	390,509	0.52
183,891	Hammerson PLC	694,984	0.93
59,235	Safestore Holdings PLC	499,294	0.66
85,441	Workspace Group PLC	390,427	0.52
		<u>1,975,214</u>	<u>2.63</u>
Retail (2.71%) (2024: 1.62%)			
88,046	Brickability Group PLC	56,266	0.07
122,521	Card Factory PLC	95,275	0.13
81,006	Currys PLC	116,893	0.16
149,920	Domino's Pizza Group PLC	297,721	0.40
90,229	Halfords Group PLC	145,495	0.19
19,677	J D Wetherspoon PLC	166,196	0.22
175,180	Pets at Home Group PLC	397,237	0.53
24,769	Travis Perkins PLC	180,271	0.24
81,880	Vertu Motors PLC	58,515	0.08
42,714	WH Smith PLC	312,587	0.42
76,764	Wickes Group PLC	206,598	0.27
		<u>2,033,054</u>	<u>2.71</u>
Software (0.48%) (2024: 0.39%)			
78,502	Alfa Financial Software Holdings PLC	190,597	0.25
5,003	Craneware PLC	110,583	0.15
15,291	Everplay Group PLC	58,490	0.08
		<u>359,670</u>	<u>0.48</u>
Telecommunications (0.28%) (2024: 0.39%)			
33,090	Fonix PLC	63,855	0.08
12,526	Gamma Communications PLC	132,552	0.18
17,670	Macfarlane Group PLC	14,570	0.02
		<u>210,977</u>	<u>0.28</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Europe SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Textile (0.46%) (2024: 0.49%)		
359,669	Coats Group PLC	348,065	0.46
	Transportation (0.95%) (2024: 0.92%)		
5,458	Clarkson PLC	238,467	0.32
17,059	Ferrari Group PLC	155,919	0.21
145,411	Firstgroup PLC	317,410	0.42
		<u>711,796</u>	<u>0.95</u>
		20,463,012	27.25
	Total Equities	<u>74,128,638</u>	<u>98.71</u>
	Preferred Stock (0.00%) (2024: 0.10%)		
	Italy (0.00%) (2024: 0.10%)		
	Machinery, Construction & Mining (0.00%) (2024: 0.10%)		
	Total Transferable Securities (98.71%) (2024: 98.34%)	<u>74,128,638</u>	<u>98.71</u>
		<i>Fair Value</i>	<i>Fund</i>
		<i>EUR</i>	<i>%</i>
	Total Investments (98.71%) (2024: 98.34%)	74,128,638	98.71
	Other Net Assets (1.29%) (2024: 1.66%)	971,080	1.29
	Net Asset (100.00%) (2024: 100.00%)	<u><u>75,099,718</u></u>	<u><u>100.00</u></u>
			<i>% of Total</i>
	<i>Analysis of Total Assets</i>		<i>Assets</i>
	Transferable securities admitted to an official stock exchange listing		98.67
	Other assets		<u>1.33</u>
			<u>100.00</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 2025

WisdomTree Emerging Markets Equity Income UCITS ETF

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.03%) (2024: 99.03%)		
	Equities (99.02%) (2024: 99.03%)		
	Brazil (7.66%) (2024: 8.32%)		
	Agriculture (0.00%) (2024: 0.05%)		
	Apparel (0.26%) (2024: 0.11%)		
316,174	Grendene SA	265,413	0.12
78,596	Vulcabras SA	287,577	0.14
		552,990	0.26
	Auto Parts & Equipment (0.00%) (2024: 0.12%)		
	Banks (0.03%) (2024: 0.95%)		
17,494	Banco Bradesco SA	49,802	0.02
3,760	Banco Santander Brasil SA	23,371	0.01
		73,173	0.03
	Beverages (0.96%) (2024: 0.54%)		
806,434	Ambev SA	2,039,720	0.96
	Commercial Services (0.66%) (2024: 0.18%)		
109,800	Localiza Rent a Car SA	873,029	0.41
107,890	Mills Locacao Servicos e Logistica SA	275,643	0.13
120,514	YDUQS Participacoes SA	267,650	0.12
		1,416,322	0.66
	Electric (1.96%) (2024: 0.95%)		
150,100	Axia Energia	1,386,295	0.65
204,709	Cia Paranaense de Energia - Copel	488,634	0.23
68,849	CPFL Energia SA	669,548	0.31
66,440	Energisa SA	571,797	0.26
77,538	Engie Brasil Energia SA	443,882	0.21
82,767	Transmissora Alianca de Energia Eletrica SA	636,035	0.30
		4,196,191	1.96
	Engineering & Construction (0.16%) (2024: 0.12%)		
58,804	Cury Construtora e Incorporadora SA	345,864	0.16
	Food (0.54%) (2024: 0.36%)		
315,000	MBRF Global Foods Co. SA	1,148,536	0.54
	Forest Products & Paper (0.08%) (2024: 0.00%)		
108,612	Irani Papel e Embalagem SA	172,043	0.08
	Healthcare Services (0.15%) (2024: 0.11%)		
116,093	Fleury SA	317,787	0.15
	Home Builders (0.00%) (2024: 0.05%)		
	Insurance (0.20%) (2024: 0.18%)		
6,394	BB Seguridade Participacoes SA	42,181	0.02
6,592	Caixa Seguridade Participacoes SA	19,993	0.01
170,917	Odontoprev SA	349,335	0.16
2,261	Porto Seguro SA	19,954	0.01
		431,463	0.20

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Iron & Steel (0.00%) (2024: 0.12%)		
	Oil & Gas (0.33%) (2024: 2.97%)		
150,549	Vibra Energia SA	695,908	0.33
	Packaging & Containers (0.28%) (2024: 0.00%)		
177,457	Klabin SA	607,525	0.28
	Pharmaceuticals (0.17%) (2024: 0.12%)		
85,306	Hypera SA	366,770	0.17
	Real Estate (0.32%) (2024: 0.36%)		
124,444	Ez Tec Empreendimentos e Participacoes SA	311,805	0.15
249,004	JHSF Participacoes SA	360,345	0.17
		672,150	0.32
	Retail (0.38%) (2024: 0.16%)		
238,237	Lojas Renner SA	584,750	0.27
289,732	Pet Center Comercio e Participacoes SA	229,469	0.11
		814,219	0.38
	Telecommunications (0.31%) (2024: 0.35%)		
169,800	TIM SA	661,257	0.31
	Textile (0.00%) (2024: 0.13%)		
	Transportation (0.38%) (2024: 0.09%)		
101,423	JSL SA	112,348	0.05
186,400	Rumo SA	502,077	0.24
29,321	Tegma Gestao Logistica SA	197,925	0.09
		812,350	0.38
	Water (0.49%) (2024: 0.30%)		
63,290	Cia de Saneamento de Minas Gerais Copasa MG	507,266	0.24
73,083	Cia De Sanena Do Parana	535,877	0.25
		1,043,143	0.49
		16,367,411	7.66
	Chile (1.18%) (2024: 1.26%)		
	Banks (0.07%) (2024: 0.23%)		
465,677	Banco de Chile	89,874	0.04
772,695	Banco Santander Chile	60,936	0.03
		150,810	0.07
	Electric (0.00%) (2024: 0.27%)		
	Food (0.00%) (2024: 0.15%)		
	Forest Products & Paper (0.00%) (2024: 0.20%)		
	Oil & Gas (0.45%) (2024: 0.00%)		
62,379	Empresas Copec SA	488,474	0.23
97,101	Quinenco SA	471,732	0.22
		960,206	0.45
	Real Estate (0.19%) (2024: 0.19%)		
156,161	Cencosud Shopping SA	403,577	0.19
	Telecommunications (0.17%) (2024: 0.00%)		
67,890	Empresa Nacional de Telecomunicaciones SA	353,993	0.17

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Water (0.30%) (2024: 0.22%)		
823,618	Aguas Andinas SA Class A	337,093	0.15
278,085	Inversiones Aguas Metropolitanas SA	315,908	0.15
		653,001	0.30
		2,521,587	1.18
	Czech Republic (0.03%) (2024: 0.03%)		
	Banks (0.03%) (2024: 0.03%)		
688	Komerčni Banka AS	38,843	0.02
2,946	Moneta Money Bank AS	27,683	0.01
		66,526	0.03
	Hong Kong (0.00%) (2024: 0.96%)		
	Holding Companies - Diversified Operations (0.00%) (2024: 0.56%)		
	Mining (0.00%) (2024: 0.13%)		
	Pharmaceuticals (0.00%) (2024: 0.27%)		
	Hungary (0.97%) (2024: 0.92%)		
	Oil & Gas (0.47%) (2024: 0.40%)		
112,096	MOL Hungarian Oil & Gas PLC	1,008,111	0.47
	Pharmaceuticals (0.28%) (2024: 0.32%)		
19,999	Richter Gedeon Nyrt	603,499	0.28
	Telecommunications (0.22%) (2024: 0.20%)		
85,704	Magyar Telekom Telecommunications PLC	469,797	0.22
		2,081,407	0.97
	India (3.39%) (2024: 3.28%)		
	Chemicals (0.13%) (2024: 0.00%)		
134,737	Castrol India Ltd.	288,649	0.13
	Commercial Services (0.14%) (2024: 0.00%)		
151,882	Gujarat Pipavav Port Ltd.	307,602	0.14
	Computers (0.46%) (2024: 0.00%)		
333,910	Wipro Ltd.	978,109	0.46
	Environmental Control (0.07%) (2024: 0.00%)		
24,689	MSTC Ltd.	143,635	0.07
	Gas (0.29%) (2024: 0.00%)		
321,622	GAIL India Ltd.	616,053	0.29
	Media (0.00%) (2024: 0.09%)		
	Mining (2.07%) (2024: 1.21%)		
86,404	Hindustan Zinc Ltd.	588,768	0.28
206,286	National Aluminium Co. Ltd.	721,363	0.34
527,899	NMDC Ltd.	488,492	0.23
388,962	Vedanta Ltd.	2,615,601	1.22
		4,414,224	2.07
	Oil & Gas (0.00%) (2024: 1.81%)		
	Real Estate Investment Trusts (0.16%) (2024: 0.17%)		
66,236	Mindspace Business Parks REIT	350,040	0.16

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transportation (0.07%) (2024: 0.00%)		
415,920	Allcargo Logistics Ltd.	46,923	0.02
395,883	Allcargo World	102,495	0.05
		149,418	0.07
		7,247,730	3.39
	Indonesia (3.85%) (2024: 3.87%)		
	Agriculture (0.32%) (2024: 0.00%)		
2,485,801	Japfa Comfeed Indonesia Tbk. PT	390,573	0.19
3,487,503	Sumber Tani Agung Resources Tbk. PT	279,209	0.13
		669,782	0.32
	Auto Parts & Equipment (0.00%) (2024: 0.08%)		
	Banks (1.18%) (2024: 1.48%)		
28,514	Bank CIMB Niaga Tbk. PT	3,061	0.00
3,156,600	Bank Mandiri Persero Tbk. PT	965,437	0.45
182,200	Bank Negara Indonesia Persero Tbk. PT	47,749	0.02
6,843,358	Bank Rakyat Indonesia Persero Tbk. PT	1,502,050	0.71
		2,518,297	1.18
	Building & Construction Materials (0.00%) (2024: 0.10%)		
	Chemicals (0.16%) (2024: 0.00%)		
11,200,030	Avia Avian Tbk. PT	339,191	0.16
	Commercial Services (0.11%) (2024: 0.00%)		
1,154,973	Jasa Marga Persero Tbk. PT	236,189	0.11
	Cosmetics & Personal Care (0.11%) (2024: 0.12%)		
7,267,353	Industri Jamu Dan Farmasi Sido Muncul Tbk. PT	235,345	0.11
	Food (0.11%) (2024: 0.00%)		
2,690,541	Triputra Agro Persada PT	242,028	0.11
	Gas (0.24%) (2024: 0.28%)		
4,482,427	Perusahaan Gas Negara Tbk. PT	513,429	0.24
	Household Products (0.18%) (2024: 0.14%)		
2,472,400	Unilever Indonesia Tbk. PT	385,502	0.18
	Media (0.10%) (2024: 0.00%)		
10,607,600	Surya Citra Media Tbk. PT	215,015	0.10
	Mining (0.20%) (2024: 0.00%)		
2,275,854	Aneka Tambang Tbk.	429,921	0.20
	Oil & Gas Services (0.06%) (2024: 0.06%)		
4,481,061	Elnusa Tbk. PT	133,827	0.06
	Retail (0.19%) (2024: 0.86%)		
7,824,124	Aspirasi Hidup Indonesia Tbk. PT	192,377	0.09
8,356,422	Erajaya Swasembada Tbk. PT	204,463	0.10
		396,840	0.19
	Telecommunications (0.89%) (2024: 0.75%)		
2,973,464	Indosat Tbk. PT	413,699	0.19

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Telecommunications (0.89%) (2024: 0.75%) (continued)		
7,134,728	Telkom Indonesia Persero Tbk. PT	1,488,987	0.70
		1,902,686	0.89
		8,218,052	3.85
	Malaysia (3.45%) (2024: 4.67%)		
	Banks (0.92%) (2024: 1.32%)		
11,600	Alliance Bank Malaysia Bhd	14,436	0.01
27,000	AMMB Holdings Bhd	43,248	0.02
205,000	CIMB Group Holdings Bhd	416,770	0.20
8,700	Hong Leong Bank Bhd	47,466	0.02
399,487	Malayan Banking Bhd	1,031,699	0.48
29,200	MBSB Bhd	5,073	0.00
326,900	Public Bank Bhd	365,729	0.17
21,801	RHB Bank Bhd	41,421	0.02
		1,965,842	0.92
	Beverages (0.32%) (2024: 0.36%)		
76,600	Carlsberg Brewery Malaysia Bhd	315,235	0.15
64,129	Heineken Malaysia Bhd	362,840	0.17
		678,075	0.32
	Commercial Services (0.21%) (2024: 0.20%)		
313,283	Westports Holdings Bhd	437,733	0.21
	Electronics (0.00%) (2024: 0.15%)		
	Food (0.00%) (2024: 0.29%)		
	Lodging (0.17%) (2024: 0.20%)		
730,200	Genting Malaysia Bhd	367,080	0.17
	Oil & Gas (0.33%) (2024: 0.23%)		
281,800	Gas Malaysia Bhd	303,467	0.14
80,900	Petronas Dagangan Bhd	397,922	0.19
		701,389	0.33
	Oil & Gas Services (0.29%) (2024: 0.00%)		
760,800	Dayang Enterprise Holdings Bhd	316,844	0.15
4,385,800	Velesto Energy Bhd	297,215	0.14
		614,059	0.29
	Pipelines (0.25%) (2024: 0.35%)		
120,552	Petronas Gas Bhd	538,891	0.25
	Real Estate (0.12%) (2024: 0.18%)		
813,450	Matrix Concepts Holdings Bhd	260,593	0.12
	Retail (0.00%) (2024: 0.14%)		
	Telecommunications (0.61%) (2024: 0.98%)		
454,800	Maxis Bhd	424,765	0.20
831,090	Sime Darby Bhd	440,327	0.20
322,623	TIME dotCom Bhd	444,423	0.21
		1,309,515	0.61

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transportation (0.23%) (2024: 0.27%)		
254,061	MISC Bhd	488,339	0.23
		7,361,516	3.45
	Mexico (6.39%) (2024: 2.10%)		
	Banks (1.70%) (2024: 0.00%)		
9,643	Banco del Bajío SA	24,392	0.01
387,879	Grupo Financiero Banorte SAB de CV Class O	3,601,468	1.69
1,185	Regional SAB de CV	9,403	0.00
		3,635,263	1.70
	Beverages (2.00%) (2024: 0.28%)		
58,914	Arca Continental SAB de CV	638,570	0.30
74,469	Coca-Cola Femsa SAB de CV	708,553	0.33
288,658	Fomento Economico Mexicano SAB de CV	2,919,736	1.37
		4,266,859	2.00
	Engineering & Construction (1.94%) (2024: 0.68%)		
53,797	Grupo Aeroportuario del Centro Norte SAB de CV	728,674	0.34
56,317	Grupo Aeroportuario del Pacifico SAB de CV Class B	1,481,762	0.69
60,217	Grupo Aeroportuario del Sureste SAB de CV Class B	1,939,794	0.91
		4,150,230	1.94
	Household Products (0.31%) (2024: 0.20%)		
308,856	Kimberly-Clark de Mexico SAB de CV Class A	659,645	0.31
	Insurance (0.01%) (2024: 0.01%)		
2,100	Qualitas Controladora SAB de CV	21,801	0.01
	Mining (0.00%) (2024: 0.61%)		
	Private Equity (0.00%) (2024: 0.00%)		
4,822	Bolsa Mexicana de Valores SAB de CV	9,928	0.00
	Real Estate Investment Trusts (0.21%) (2024: 0.18%)		
231,933	FIBRA Macquarie Mexico	437,693	0.21
	Telecommunications (0.22%) (2024: 0.14%)		
160,044	Megacable Holdings SAB de CV	460,385	0.22
		13,641,804	6.39
	Netherlands (0.00%) (2024: 0.53%)		
	Real Estate (0.00%) (2024: 0.53%)		
	People's Republic of China (23.72%) (2024: 23.78%)		
	Advertising (0.00%) (2024: 0.16%)		
	Apparel (0.59%) (2024: 0.29%)		
244,646	EEKA Fashion Holdings Ltd.	237,935	0.11
139,500	JNBY Design Ltd.	348,235	0.16
85,700	Shenzhou International Group Holdings Ltd.	673,841	0.32
		1,260,011	0.59
	Auto Manufacturers (0.03%) (2024: 0.17%)		
13,700	Yutong Bus Co. Ltd. Class A	64,182	0.03
	Auto Parts & Equipment (0.44%) (2024: 0.23%)		
65,300	Weichai Power Co. Ltd. Class A	160,912	0.08

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Auto Parts & Equipment (0.44%) (2024: 0.23%) (continued)			
318,000	Weichai Power Co. Ltd. Class H	770,129	0.36
		931,041	0.44
Banks (12.20%) (2024: 15.46%)			
1,305,750	Agricultural Bank of China Ltd. Class H	969,645	0.45
29,500	Bank of Chengdu Co. Ltd. Class A	68,129	0.03
4,535	Bank of Chongqing Co. Ltd. Class H	4,574	0.00
34,200	Bank of Guiyang Co. Ltd. Class A	28,761	0.01
185,586	Bank of Jiangsu Co. Ltd. Class A	276,519	0.13
100,200	Bank of Nanjing Co. Ltd. Class A	164,082	0.08
108,999	Bank of Shanghai Co. Ltd. Class A	157,721	0.07
48,400	Bank of Suzhou Co. Ltd. Class A	57,484	0.03
56,500	China CITIC Bank Corp. Ltd. Class A	62,328	0.03
96,601	China CITIC Bank Corp. Ltd. Class H	86,132	0.04
9,379,094	China Construction Bank Corp. Class H	9,266,424	4.34
199,160	China Everbright Bank Co. Ltd. Class A	99,581	0.05
22,875	China Everbright Bank Co. Ltd. Class H	10,698	0.01
858,100	China Merchants Bank Co. Ltd. Class A	5,175,673	2.42
103,000	China Merchants Bank Co. Ltd. Class H	698,709	0.33
310,657	China Minsheng Banking Corp. Ltd. Class A	170,462	0.08
81,500	China Minsheng Banking Corp. Ltd. Class H	41,150	0.02
212,600	China Zheshang Bank Co. Ltd. Class A	92,594	0.04
42,000	China Zheshang Bank Co. Ltd. Class H	13,598	0.01
7,106,001	Industrial & Commercial Bank of China Ltd. Class H	5,742,498	2.69
888,098	Industrial Bank Co. Ltd. Class A	2,679,576	1.25
113,874	Postal Savings Bank of China Co. Ltd. Class H	77,833	0.04
71,000	Shanghai Rural Commercial Bank Co. Ltd. Class A	94,498	0.04
21,000	Xiamen Bank Co. Ltd. Class A	22,083	0.01
		26,060,752	12.20
Beverages (0.43%) (2024: 0.22%)			
5,800	Hebei Yangyuan Zhihui Beverage Co. Ltd. Class A	23,890	0.01
86,000	Tsingtao Brewery Co. Ltd. Class H	538,308	0.25
340,320	Uni-President China Holdings Ltd.	355,470	0.17
		917,668	0.43
Building & Construction Materials (0.13%) (2024: 0.43%)			
451,824	China Lesso Group Holdings Ltd.	269,347	0.13
Chemicals (0.21%) (2024: 0.02%)			
383,237	Fufeng Group Ltd.	387,988	0.18
2,000	Luyang Energy-Saving Materials Co. Ltd.	3,000	0.00
12,400	Yunnan Yuntianhua Co. Ltd. Class A	59,354	0.03
		450,342	0.21
Commercial Services (0.85%) (2024: 0.94%)			
222,676	Anhui Expressway Co. Ltd. Class H	374,202	0.17
345,056	Jiangsu Expressway Co. Ltd. Class H	442,874	0.21
323,348	Qingdao Port International Co. Ltd. Class H	289,137	0.13
473,353	Sichuan Expressway Co. Ltd. Class H	318,062	0.15
432,036	Zhejiang Expressway Co. Ltd. Class H	397,983	0.19
		1,822,258	0.85

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Cosmetics & Personal Care (0.05%) (2024: 0.11%)		
377,555	Cheerwin Group Ltd.	106,231	0.05
	Electric (0.00%) (2024: 0.13%)		
	Energy – Alternate Sources (0.21%) (2024: 0.41%)		
872,773	Beijing Jingneng Clean Energy Co. Ltd. Class H	254,537	0.12
1,428,738	Xinyi Energy Holdings Ltd.	201,916	0.09
		<u>456,453</u>	<u>0.21</u>
	Engineering & Construction (0.41%) (2024: 0.39%)		
21,000	Anhui Construction Engineering Group Co. Ltd. Class A	14,111	0.00
630,163	China Communications Services Corp. Ltd. Class H	362,707	0.17
603,400	China State Construction Engineering Corp. Ltd. Class A	443,475	0.21
25,200	Sichuan Road & Bridge Group Co. Ltd. Class A	35,923	0.02
14,900	Sinoma International Engineering Co. Class A	22,179	0.01
		<u>878,395</u>	<u>0.41</u>
	Environmental Control (0.14%) (2024: 0.00%)		
	Beijing GeoEnviron Engineering & Technology, Inc. Class A		
18,200	A	20,129	0.01
	Dynagreen Environmental Protection Group Co. Ltd. Class H		
419,520	Class H	279,734	0.13
		<u>299,863</u>	<u>0.14</u>
	Food (0.61%) (2024: 0.42%)		
	Henan Shuanghui Investment & Development Co. Ltd. Class A		
11,000	Class A	41,715	0.02
413,889	Tingyi Cayman Islands Holding Corp.	626,935	0.30
195,706	Weilong Delicious Global Holdings Ltd.	282,867	0.13
213,722	Yihai International Holding Ltd.	345,975	0.16
		<u>1,297,492</u>	<u>0.61</u>
	Gas (0.54%) (2024: 0.49%)		
616,929	China Suntien Green Energy Corp. Ltd. Class H	312,289	0.14
91,900	ENN Energy Holdings Ltd.	817,046	0.38
11,700	ENN Natural Gas Co. Ltd. Class A	34,798	0.02
		<u>1,164,133</u>	<u>0.54</u>
	Healthcare Products (0.24%) (2024: 0.19%)		
143,211	Hengan International Group Co. Ltd.	513,340	0.24
	Holding Companies - Diversified Operations (0.69%) (2024: 0.00%)		
955,000	CITIC Ltd.	1,479,707	0.69
	Home Furnishings (0.41%) (2024: 0.00%)		
144,500	Haier Smart Home Co. Ltd. Class A	540,118	0.25
110,000	Hisense Home Appliances Group Co. Ltd. Class H	327,590	0.16
		<u>867,708</u>	<u>0.41</u>
	Insurance (1.95%) (2024: 1.21%)		
30,839	China Pacific Insurance Group Co. Ltd. Class H	139,466	0.07
11,700	New China Life Insurance Co. Ltd. Class H	81,698	0.04
470,557	Ping An Insurance Group Co. of China Ltd. Class H	3,938,688	1.84

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Insurance (1.95%) (2024: 1.21%) (continued)		
20,000	Sunshine Insurance Group Co. Ltd. Class H	9,970	0.00
		4,169,822	1.95
	Iron & Steel (0.02%) (2024: 0.02%)		
14,200	Citic Pacific Special Steel Group Co. Ltd. Class A	33,303	0.02
	Lodging (0.46%) (2024: 0.00%)		
209,417	H World Group Ltd.	992,803	0.46
	Machinery — Diversified (0.01%) (2024: 0.13%)		
21,000	Tian Di Science & Technology Co. Ltd. Class A	17,540	0.01
	Machinery, Construction & Mining (0.24%) (2024: 0.18%)		
	Zoomlion Heavy Industry Science & Technology Co. Ltd.		
53,600	Class A	66,271	0.03
	Zoomlion Heavy Industry Science & Technology Co. Ltd.		
447,408	Class H	445,482	0.21
		511,753	0.24
	Mining (0.99%) (2024: 0.41%)		
505,500	China Hongqiao Group Ltd.	2,118,508	0.99
	Miscellaneous Manufacturers (0.23%) (2024: 0.13%)		
	China Railway Signal & Communication Corp. Ltd. Class		
673,773	H	288,259	0.13
180,466	Launch Tech Co. Ltd. Class H	199,861	0.09
	Zhejiang Weixing New Building Materials Co. Ltd. Class		
9,000	A	13,448	0.01
		501,568	0.23
	Pharmaceuticals (0.15%) (2024: 0.70%)		
4,800	Dong-E-E-Jiao Co. Ltd. Class A	33,752	0.02
	Guangzhou Baiyunshan Pharmaceutical Holdings Co. Ltd.		
121,938	Class H	277,605	0.13
2,000	Jiangzhong Pharmaceutical Co. Ltd. Class A	6,639	0.00
		317,996	0.15
	Pipelines (0.04%) (2024: 0.05%)		
180,245	Tian Lun Gas Holdings Ltd.	79,893	0.04
	Private Equity (0.00%) (2024: 0.03%)		
	Real Estate (0.59%) (2024: 0.22%)		
80,728	Binjiang Service Group Co. Ltd.	246,431	0.12
483,769	Country Garden Services Holdings Co. Ltd.	374,783	0.18
1,014,000	Ever Sunshine Services Group Ltd.	222,771	0.10
276,680	Midea Real Estate Holding Ltd.	145,743	0.07
111,769	Onewo, Inc. Class H	264,363	0.12
		1,254,091	0.59
	Retail (0.56%) (2024: 0.50%)		
342,000	Haidilao International Holding Ltd.	626,132	0.29
439,619	Xtep International Holdings Ltd.	299,913	0.14

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Retail (0.56%) (2024: 0.50%) (continued)		
176,500	Zhongsheng Group Holdings Ltd.	263,497	0.13
		<u>1,189,542</u>	<u>0.56</u>
	Software (0.10%) (2024: 0.00%)		
156,809	NetDragon Websoft Holdings Ltd.	210,529	0.10
	Telecommunications (0.00%) (2024: 0.01%)		
	Transportation (0.19%) (2024: 0.13%)		
25,000	Shenzhen Yan Tian Port Holding Co. Ltd. Class A	15,939	0.01
596,661	Sinotrans Ltd. Class H	371,787	0.17
17,700	Xiamen C & D, Inc. Class A	23,456	0.01
		<u>411,182</u>	<u>0.19</u>
	Water (0.01%) (2024: 0.00%)		
	Beijing Capital Eco-Environment Protection Group Co. Ltd. Class A	25,358	0.01
		<u>50,672,811</u>	<u>23.72</u>
	Philippines (0.43%) (2024: 0.84%)		
	Banks (0.01%) (2024: 0.00%)		
20,470	Metropolitan Bank & Trust Co.	23,834	0.01
	Food (0.27%) (2024: 0.00%)		
2,612,217	Monde Nissin Corp.	257,525	0.12
275,660	Universal Robina Corp.	315,335	0.15
		<u>572,860</u>	<u>0.27</u>
	Real Estate (0.15%) (2024: 0.12%)		
1,139,514	Robinsons Land Corp.	312,999	0.15
	Retail (0.00%) (2024: 0.14%)		
	Telecommunications (0.00%) (2024: 0.44%)		
	Water (0.00%) (2024: 0.14%)		
		<u>909,693</u>	<u>0.43</u>
	Poland (4.68%) (2024: 1.87%)		
	Banks (2.11%) (2024: 1.13%)		
742	Alior Bank SA	22,796	0.01
26,873	Bank Polska Kasa Opieki SA	1,533,066	0.72
121,296	Powszechna Kasa Oszczednosci Bank Polski SA	2,873,169	1.35
433	Santander Bank Polska SA	65,687	0.03
		<u>4,494,718</u>	<u>2.11</u>
	Computers (0.00%) (2024: 0.20%)		
	Engineering & Construction (0.23%) (2024: 0.18%)		
2,794	Budimex SA	495,667	0.23
	Insurance (0.50%) (2024: 0.04%)		
56,847	Powszechny Zaklad Ubezpieczen SA	1,055,293	0.50
	Oil & Gas (1.53%) (2024: 0.00%)		
122,491	ORLEN SA	3,274,552	1.53
	Private Equity (0.00%) (2024: 0.00%)		
327	Warsaw Stock Exchange	5,912	0.00

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Software (0.09%) (2024: 0.15%)		
17,518	Text SA	194,418	0.09
	Telecommunications (0.22%) (2024: 0.17%)		
164,995	Orange Polska SA	467,653	0.22
		9,988,213	4.68
	Republic of South Korea (3.79%) (2024: 6.58%)		
	Advertising (0.41%) (2024: 0.36%)		
24,364	Cheil Worldwide, Inc.	355,173	0.17
15,355	Echo Marketing, Inc.	114,053	0.05
19,880	Innocean Worldwide, Inc.	254,753	0.12
49,957	SAMT Co. Ltd.	143,918	0.07
		867,897	0.41
	Apparel (0.08%) (2024: 0.07%)		
14,395	Handsome Co. Ltd.	159,883	0.08
	Auto Manufacturers (0.00%) (2024: 1.27%)		
	Auto Parts & Equipment (0.28%) (2024: 0.12%)		
16,341	DN Automotive Corp.	276,783	0.13
17,789	Hankook & Co. Ltd.	322,920	0.15
		599,703	0.28
	Banks (0.34%) (2024: 0.21%)		
8,185	Hana Financial Group, Inc.	534,662	0.25
3,049	Industrial Bank of Korea	44,342	0.02
7,608	Woori Financial Group, Inc.	147,877	0.07
		726,881	0.34
	Beverages (0.00%) (2024: 0.13%)		
	Building & Construction Materials (0.11%) (2024: 0.12%)		
19,558	Hanil Cement Co. Ltd./New	243,974	0.11
	Chemicals (0.12%) (2024: 0.18%)		
19,739	TKG Huchems Co. Ltd.	259,524	0.12
	Commercial Services (0.27%) (2024: 0.56%)		
8,884	KEPCO Plant Service & Engineering Co. Ltd.	304,963	0.14
12,139	Lotte Rental Co. Ltd.	265,439	0.13
		570,402	0.27
	Electric (0.05%) (2024: 0.07%)		
7,402	SGC Energy Co. Ltd.	112,786	0.05
	Food (0.24%) (2024: 0.61%)		
4,635	Binggrae Co. Ltd.	239,705	0.11
14,283	Dongsuh Cos., Inc.	266,217	0.13
		505,922	0.24
	Food Service (0.09%) (2024: 0.00%)		
17,514	Hyundai Green Food	189,784	0.09
	Forest Products & Paper (0.00%) (2024: 0.07%)		
	Home Furnishings (0.13%) (2024: 0.00%)		
8,965	Hanssem Co. Ltd.	287,206	0.13

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Insurance (0.09%) (2024: 0.12%)		
509	DB Insurance Co. Ltd.	46,322	0.02
1,180	Korean Reinsurance Co.	9,453	0.01
368	Samsung Fire & Marine Insurance Co. Ltd.	126,963	0.06
		<u>182,738</u>	<u>0.09</u>
	Iron & Steel (0.07%) (2024: 0.20%)		
42,758	KG Dongbusteel	158,797	0.07
	Leisure Time (0.12%) (2024: 0.26%)		
7,499	Hana Tour Service, Inc.	253,776	0.12
	Machinery — Diversified (0.22%) (2024: 0.00%)		
7,834	Hyundai Elevator Co. Ltd.	480,193	0.22
	Machinery, Construction & Mining (0.00%) (2024: 0.17%)		
	Oil & Gas (0.00%) (2024: 0.25%)		
	Private Equity (0.06%) (2024: 0.48%)		
3,311	BNK Financial Group, Inc.	36,476	0.02
290	Daishin Securities Co. Ltd.	5,436	0.00
1,203	JB Financial Group Co. Ltd.	21,420	0.01
1,587	NH Investment & Securities Co. Ltd.	23,245	0.01
726	Samsung Securities Co. Ltd.	38,000	0.02
		<u>124,577</u>	<u>0.06</u>
	Retail (0.08%) (2024: 0.19%)		
14,687	K Car Co. Ltd.	163,433	0.08
	Semiconductors (0.11%) (2024: 0.00%)		
6,652	LX Semicon Co. Ltd.	226,959	0.11
	Software (0.00%) (2024: 0.04%)		
	Telecommunications (0.86%) (2024: 1.10%)		
7,094	HL Holdings Corp.	220,864	0.10
46,748	LG Uplus Corp.	477,686	0.23
13,338	LX International Corp.	300,916	0.14
83,148	SK Networks Co. Ltd.	260,893	0.12
15,674	SK Telecom Co. Ltd.	582,110	0.27
		<u>1,842,469</u>	<u>0.86</u>
	Textile (0.06%) (2024: 0.00%)		
15,110	JS Corp.	134,470	0.06
		<u>8,091,374</u>	<u>3.79</u>
	Romania (0.49%) (2024: 0.00%)		
	Real Estate (0.49%) (2024: 0.00%)		
119,389	NEPI Rockcastle NV	1,050,870	0.49
	Saudi Arabia (5.11%) (2024: 4.95%)		
	Apparel (0.09%) (2024: 0.12%)		
222,806	Alaseel Co.	200,186	0.09
	Banks (0.96%) (2024: 0.92%)		
13,769	Alinma Bank	89,498	0.04
2,124	Arab National Bank	12,243	0.01
12,508	Banque Saudi Fransi	56,091	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Banks (0.96%) (2024: 0.92%) (continued)		
22,839	Riyad Bank	165,258	0.08
3,211	Saudi Awwal Bank	27,720	0.01
7,101	Saudi Investment Bank	24,858	0.01
165,494	Saudi National Bank	<u>1,671,358</u>	<u>0.78</u>
		<u>2,047,026</u>	<u>0.96</u>
	Building & Construction Materials (0.79%) (2024: 0.95%)		
44,751	Arabian Cement Co.	253,297	0.12
27,464	Qassim Cement Co.	308,264	0.14
38,148	Riyadh Cement Co.	240,841	0.11
33,302	Saudi Cement Co.	305,781	0.14
38,300	Southern Province Cement Co.	227,811	0.11
49,509	Tabuk Cement Co.	119,853	0.06
59,416	Yanbu Cement Co.	<u>228,585</u>	<u>0.11</u>
		<u>1,684,432</u>	<u>0.79</u>
	Chemicals (0.83%) (2024: 0.88%)		
29,072	Alujain Corp.	209,429	0.10
30,191	SABIC Agri-Nutrients Co.	891,051	0.42
71,909	Sahara International Petrochemical Co.	287,575	0.13
51,384	Yanbu National Petrochemical Co.	<u>376,463</u>	<u>0.18</u>
		<u>1,764,518</u>	<u>0.83</u>
	Electric (0.00%) (2024: 0.27%)		
	Engineering & Construction (0.11%) (2024: 0.00%)		
25,514	Saudi Ground Services Co.	<u>246,924</u>	<u>0.11</u>
	Food (0.49%) (2024: 0.12%)		
15,788	Almunajem Foods Co.	210,294	0.10
17,828	First Milling Co.	232,903	0.11
29,118	Modern Mills Co.	222,182	0.10
5,720	Saudia Dairy & Foodstuff Co.	<u>376,678</u>	<u>0.18</u>
		<u>1,042,057</u>	<u>0.49</u>
	Healthcare Services (0.00%) (2024: 0.21%)		
	Other Finance (0.00%) (2024: 0.19%)		
	Real Estate (0.16%) (2024: 0.00%)		
68,253	Arabian Centres Co.	<u>343,559</u>	<u>0.16</u>
	Retail (0.58%) (2024: 0.64%)		
146,006	Abdullah Al Othaim Markets Co.	238,621	0.11
128,352	Jarir Marketing Co.	437,332	0.21
10,347	Nahdi Medical Co.	262,069	0.12
13,387	United Electronics Co.	<u>301,590</u>	<u>0.14</u>
		<u>1,239,612</u>	<u>0.58</u>
	Telecommunications (1.10%) (2024: 0.65%)		
111,593	Mobile Telecommunications Co. Saudi Arabia	310,312	0.15
177,757	Saudi Telecom Co.	<u>2,036,903</u>	<u>0.95</u>
		<u>2,347,215</u>	<u>1.10</u>
		<u>10,915,529</u>	<u>5.11</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Singapore (0.00%) (2024: 0.12%)		
	Chemicals (0.00%) (2024: 0.12%)		
	South Africa (5.52%) (2024: 5.43%)		
	Banks (1.58%) (2024: 1.57%)		
16,524	Absa Group Ltd.	238,696	0.11
326,296	FirstRand Ltd.	1,787,049	0.84
77,081	Standard Bank Group Ltd.	1,350,896	0.63
		3,376,641	1.58
	Chemicals (0.18%) (2024: 0.19%)		
79,324	Omnia Holdings Ltd.	377,232	0.18
	Commercial Services (0.47%) (2024: 0.16%)		
44,356	Bidvest Group Ltd.	635,735	0.30
49,988	Motus Holdings Ltd.	367,836	0.17
		1,003,571	0.47
	Computers (0.20%) (2024: 0.00%)		
90,229	DataTec Ltd.	430,453	0.20
	Engineering & Construction (0.15%) (2024: 0.00%)		
116,391	Raubex Group Ltd.	312,999	0.15
	Food (0.00%) (2024: 0.50%)		
	Healthcare Services (0.34%) (2024: 0.18%)		
438,771	Life Healthcare Group Holdings Ltd.	301,606	0.14
444,610	Netcare Ltd.	424,754	0.20
		726,360	0.34
	Holding Companies - Diversified Operations (0.29%) (2024: 0.27%)		
99,035	AVI Ltd.	630,550	0.29
	Insurance (0.02%) (2024: 0.02%)		
9,261	Momentum Group Ltd.	21,373	0.01
475	Santam Ltd.	12,253	0.01
		33,626	0.02
	Iron & Steel (0.00%) (2024: 0.19%)		
	Lodging (0.13%) (2024: 0.15%)		
123,629	Sun International Ltd.	288,369	0.13
	Private Equity (0.09%) (2024: 0.09%)		
4,244	Coronation Fund Managers Ltd.	11,976	0.01
2,890	Investec Ltd.	21,310	0.01
982	JSE Ltd.	8,500	0.00
45,052	Old Mutual Ltd.	40,512	0.02
17,762	Sanlam Ltd.	105,575	0.05
		187,873	0.09
	Real Estate (0.19%) (2024: 0.17%)		
364,441	Equites Property Fund Ltd.	403,591	0.19
	Real Estate Investment Trusts (1.03%) (2024: 0.96%)		
1,020,440	Growthpoint Properties Ltd.	1,056,776	0.49
1,862,257	Redefine Properties Ltd.	674,324	0.32

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Real Estate Investment Trusts (1.03%) (2024: 0.96%) (continued)		
96,714	Resilient REIT Ltd.	466,936	0.22
		2,198,036	1.03
	Retail (0.38%) (2024: 0.22%)		
38,817	Mr. Price Group Ltd.	409,910	0.19
345,280	Super Group Ltd.	394,040	0.19
		803,950	0.38
	Telecommunications (0.47%) (2024: 0.65%)		
86,342	Reunert Ltd.	324,734	0.15
80,974	Vodacom Group Ltd.	690,552	0.32
		1,015,286	0.47
	Transportation (0.00%) (2024: 0.11%)		
		11,788,537	5.52
	Taiwan (22.97%) (2024: 23.71%)		
	Aerospace & Defense (0.00%) (2024: 0.14%)		
	Agriculture (0.14%) (2024: 0.19%)		
179,704	Great Wall Enterprise Co. Ltd.	291,114	0.14
	Airlines (0.35%) (2024: 0.42%)		
450,000	Eva Airways Corp.	523,464	0.25
104,000	Tigerair Taiwan Co. Ltd.	213,491	0.10
		736,955	0.35
	Apparel (0.28%) (2024: 0.36%)		
64,461	Fulgent Sun International Holding Co. Ltd.	209,259	0.10
43,010	Makalot Industrial Co. Ltd.	394,914	0.18
		604,173	0.28
	Auto Parts & Equipment (0.37%) (2024: 0.24%)		
59,000	Depo Auto Parts Ind Co. Ltd.	261,947	0.12
58,000	Iron Force Industrial Co. Ltd.	194,745	0.09
106,000	Tong Yang Industry Co. Ltd.	327,239	0.16
		783,931	0.37
	Banks (0.03%) (2024: 0.04%)		
53,000	Shanghai Commercial & Savings Bank Ltd.	68,484	0.03
	Beverages (0.00%) (2024: 0.16%)		
	Building & Construction Materials (0.20%) (2024: 0.48%)		
79,000	Taiwan Sakura Corp.	210,446	0.10
219,948	Universal Cement Corp.	210,004	0.10
		420,450	0.20
	Chemicals (0.49%) (2024: 0.81%)		
83,000	China Steel Chemical Corp.	179,892	0.08
19,903	Nan Pao Resins Chemical Co. Ltd.	199,217	0.09
198,000	Sesoda Corp.	202,597	0.10
160,036	Sinon Corp.	222,835	0.10
165,000	Taiwan Fertilizer Co. Ltd.	251,014	0.12
		1,055,555	0.49

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Commercial Services (0.11%) (2024: 0.17%)		
71,137	Taiwan Secom Co. Ltd.	244,515	0.11
	Computers (3.61%) (2024: 1.26%)		
104,000	Asustek Computer, Inc.	1,813,847	0.85
122,945	Chicony Electronics Co. Ltd.	457,808	0.21
501,000	Compal Electronics, Inc.	484,728	0.23
24,000	Ennoconn Corp.	218,838	0.10
68,554	Flytech Technology Co. Ltd.	200,291	0.09
83,032	Getac Holdings Corp.	309,185	0.14
1,326,000	Innolux Corp.	719,540	0.34
112,897	Primax Electronics Ltd.	275,950	0.13
333,000	Quanta Computer, Inc.	2,882,704	1.35
70,717	Syscom Computer Engineering Co.	119,285	0.06
63,472	System Corp.	238,370	0.11
		7,720,546	3.61
	Electrical Components & Equipment (0.39%) (2024: 0.28%)		
173,071	Hong TAI Electric Industrial	189,483	0.09
48,114	Kung Long Batteries Industrial Co. Ltd.	191,411	0.09
444,000	Tatung Co. Ltd.	445,830	0.21
		826,724	0.39
	Electronics (2.36%) (2024: 2.67%)		
200,234	Alltek Technology Corp.	201,697	0.09
194,000	Chin-Poon Industrial Co. Ltd.	189,551	0.09
33,000	CyberPower Systems, Inc.	222,132	0.10
167,975	Darfon Electronics Corp.	160,114	0.08
77,359	Holy Stone Enterprise Co. Ltd.	251,130	0.12
84,000	Merry Electronics Co. Ltd.	261,193	0.12
89,478	Nichidenbo Corp.	280,219	0.13
137,228	Promate Electronic Co. Ltd.	194,789	0.09
41,000	Sinbon Electronics Co. Ltd.	251,189	0.12
41,303	Stark Technology, Inc.	198,493	0.09
243,177	Synnex Technology International Corp.	448,113	0.21
73,889	Taiwan Surface Mounting Technology Corp.	224,344	0.11
90,316	TXC Corp.	231,104	0.11
11,000	Voltronic Power Technology Corp.	339,937	0.16
243,963	Weikeng Industrial Co. Ltd.	236,428	0.11
223,000	WPG Holdings Ltd.	413,062	0.19
114,000	WT Microelectronics Co. Ltd.	497,064	0.23
208,147	Zenitron Corp.	247,427	0.12
115,509	Zippy Technology Corp.	186,017	0.09
		5,034,003	2.36
	Energy – Alternate Sources (0.07%) (2024: 0.00%)		
54,000	J&V Energy Technology Co. Ltd.	157,082	0.07
	Engineering & Construction (0.35%) (2024: 1.51%)		
30,000	L&K Engineering Co. Ltd.	527,044	0.25
169,000	Taiwan Cogeneration Corp.	219,718	0.10
		746,762	0.35

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Environmental Control (0.00%) (2024: 0.34%)		
	Food (0.25%) (2024: 0.37%)		
211,000	Standard Foods Corp.	202,804	0.09
263,352	Taisun Enterprise Co. Ltd.	152,544	0.07
40,816	Ttet Union Corp.	187,709	0.09
		543,057	0.25
	Food Service (0.12%) (2024: 0.25%)		
36,000	Wowprime Corp.	248,627	0.12
	Healthcare Products (0.00%) (2024: 0.22%)		
	Home Furnishings (0.00%) (2024: 0.54%)		
	Insurance (0.47%) (2024: 0.00%)		
416,000	Cathay Financial Holding Co. Ltd.	1,003,574	0.47
1,842	Shinkong Insurance Co. Ltd.	6,888	0.00
		1,010,462	0.47
	Internet (0.10%) (2024: 0.00%)		
31,000	momo.com, Inc.	204,723	0.10
	Investment Companies (0.10%) (2024: 0.13%)		
275,000	Cathay Real Estate Development Co. Ltd.	204,803	0.10
	Iron & Steel (0.36%) (2024: 0.44%)		
344,000	Chun Yuan Steel Industry Co. Ltd.	226,082	0.10
127,730	Feng Hsin Steel Co. Ltd.	249,196	0.12
145,201	Tung Ho Steel Enterprise Corp.	293,909	0.14
		769,187	0.36
	Leisure Time (0.53%) (2024: 0.57%)		
36,439	Fusheng Precision Co. Ltd.	296,308	0.14
55,000	KMC Kuei Meng International, Inc.	158,766	0.07
43,049	Lion Travel Service Co. Ltd.	224,010	0.11
136,000	Sanyang Motor Co. Ltd.	265,763	0.12
57,230	Sports Gear Co. Ltd.	192,160	0.09
		1,137,007	0.53
	Lodging (0.11%) (2024: 0.12%)		
38,437	Formosa International Hotels Corp.	231,205	0.11
	Machinery — Diversified (0.10%) (2024: 0.20%)		
262,000	Rechi Precision Co. Ltd.	206,795	0.10
	Metal Fabricate/Hardware (0.00%) (2024: 0.19%)		
	Mining (0.11%) (2024: 0.12%)		
411,000	Ton Yi Industrial Corp.	232,835	0.11
	Miscellaneous Manufacturers (0.22%) (2024: 0.12%)		
20,000	Genius Electronic Optical Co. Ltd.	286,119	0.14
34,647	Topkey Corp.	178,084	0.08
		464,203	0.22
	Office Furnishings (0.00%) (2024: 0.12%)		
	Packaging & Containers (0.00%) (2024: 0.12%)		
	Pharmaceuticals (0.10%) (2024: 0.10%)		
121,000	YungShin Global Holding Corp.	219,506	0.10

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Private Equity (1.61%) (2024: 0.64%)			
1,540	Capital Futures Corp.	2,500	0.00
25,000	Capital Securities Corp.	19,056	0.01
1,113,923	CTBC Financial Holding Co. Ltd.	1,779,696	0.83
369,000	Fubon Financial Holding Co. Ltd.	1,128,591	0.53
115,010	Hua Nan Financial Holdings Co. Ltd.	113,471	0.05
312,000	Taishin Financial Holding Co. Ltd.	202,568	0.10
154,000	Yuanta Financial Holding Co. Ltd.	192,619	0.09
		3,438,501	1.61
Real Estate (1.13%) (2024: 1.11%)			
96,205	Chong Hong Construction Co. Ltd.	262,095	0.12
218,725	Crowell Development Corp.	209,881	0.10
162,242	Da-Li Development Co. Ltd.	277,284	0.13
246,000	Delpha Construction Co. Ltd.	221,177	0.10
332,000	Fu Hua Innovation Co. Ltd.	190,194	0.09
283,000	Highwealth Construction Corp.	362,076	0.17
83,950	Huaku Development Co. Ltd.	311,267	0.14
137,000	Huang Hsiang Construction Corp.	170,702	0.08
282,000	Hung Sheng Construction Ltd.	186,681	0.09
212,155	Kindom Development Co. Ltd.	227,884	0.11
		2,419,241	1.13
Retail (0.20%) (2024: 0.27%)			
69,449	Chicony Power Technology Co. Ltd.	203,127	0.09
326,000	Far Eastern Department Stores Ltd.	228,259	0.11
		431,386	0.20
Semiconductors (6.03%) (2024: 6.78%)			
63,000	Elan Microelectronics Corp.	237,600	0.11
143,610	Everlight Electronics Co. Ltd.	252,296	0.12
26,000	Foxsemicon Integrated Technology, Inc.	229,627	0.11
30,776	Global Mixed Mode Technology, Inc.	205,692	0.10
110,809	Greatek Electronics, Inc.	313,872	0.15
59,219	ITE Technology, Inc.	216,743	0.10
158,962	ITH Corp.	197,814	0.09
122,307	MediaTek, Inc.	5,566,397	2.60
88,359	Novatek Microelectronics Corp.	1,051,742	0.49
91,318	Powertech Technology, Inc.	502,793	0.23
75,000	Realtek Semiconductor Corp.	1,167,231	0.55
36,993	Sitronix Technology Corp.	211,335	0.10
67,357	Transcend Information, Inc.	420,171	0.20
1,478,594	United Microelectronics Corp.	2,317,619	1.08
		12,890,932	6.03
Telecommunications (1.13%) (2024: 2.17%)			
186,000	Far EasTone Telecommunications Co. Ltd.	522,710	0.24
42,000	JPC connectivity, Inc.	185,802	0.09
18,588	Pan German Universal Motors Ltd.	166,532	0.08
76,000	Sercomm Corp.	192,537	0.09
178,000	Taiwan Mobile Co. Ltd.	614,662	0.29
79,484	Wah Lee Industrial Corp.	271,941	0.13
74,000	WNC Corp.	233,160	0.11

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Telecommunications (1.13%) (2024: 2.17%) (continued)			
60,667	Zero One Technology Co. Ltd.	218,181	0.10
		<u>2,405,525</u>	<u>1.13</u>
Textile (0.39%) (2024: 0.06%)			
48,300	Cathay Consolidated, Inc.	137,119	0.06
580,000	Far Eastern New Century Corp.	513,168	0.24
115,000	Taiwan Paiho Ltd.	184,832	0.09
		<u>835,119</u>	<u>0.39</u>
Transportation (1.16%) (2024: 0.00%)			
112,000	Evergreen International Storage & Transport Corp.	205,674	0.10
260,000	Evergreen Marine Corp. Taiwan Ltd.	1,572,222	0.73
275,000	Sincere Navigation Corp.	227,996	0.11
192,000	Wan Hai Lines Ltd.	481,520	0.22
		<u>2,487,412</u>	<u>1.16</u>
		<u>49,070,820</u>	<u>22.97</u>
Thailand (4.84%) (2024: 3.88%)			
Apparel (0.07%) (2024: 0.14%)			
444,100	MC Group PCL	159,287	0.07
Banks (0.12%) (2024: 0.10%)			
7,326	Bangkok Bank PCL	39,415	0.02
15,800	Kasikornbank PCL	97,543	0.04
3,479	Kiatnakin Phatra Bank PCL NVDR	7,509	0.00
40,200	Krung Thai Bank PCL	36,047	0.02
10,188	SCB X PCL	44,949	0.02
592,300	TMBThanachart Bank PCL	37,976	0.02
		<u>263,439</u>	<u>0.12</u>
Beverages (0.18%) (2024: 0.13%)			
675,600	Ichitan Group PCL	287,353	0.14
94,275	Sappe PCL	92,015	0.04
		<u>379,368</u>	<u>0.18</u>
Building & Construction Materials (0.12%) (2024: 0.28%)			
600,200	Tipco Asphalt PCL NVDR	260,998	0.12
Chemicals (0.11%) (2024: 0.00%)			
527,649	TOA Paint Thailand PCL	227,774	0.11
		<u>227,774</u>	<u>0.11</u>
Electric (0.12%) (2024: 0.17%)			
4,335,046	Gunkul Engineering PCL	261,438	0.12
		<u>261,438</u>	<u>0.12</u>
Electronics (0.10%) (2024: 0.00%)			
385,533	KCE Electronics PCL	222,717	0.10
		<u>222,717</u>	<u>0.10</u>
Entertainment (0.00%) (2024: 0.18%)			
Food (0.68%) (2024: 0.21%)			
758,700	Charoen Pokphand Foods PCL	524,985	0.25
555,700	I-TAIL Corp. PCL	266,341	0.13

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Food (0.68%) (2024: 0.21%) (continued)		
765,816	Thai Union Group PCL	311,139	0.14
54,800	Thai Union Group PCL Class F	22,265	0.01
2,179,694	Thaifoods Group PCL	308,568	0.14
155,800	Thaifoods Group PCL Class F	24,133	0.01
		1,457,431	0.68
	Hand & Machine Tools (0.00%) (2024: 0.05%)		
	Healthcare Services (0.12%) (2024: 0.00%)		
4,968,867	Chularat Hospital PCL	236,575	0.11
355,300	Chularat Hospital PCL Class F	16,917	0.01
		253,492	0.12
	Home Builders (0.27%) (2024: 0.24%)		
988,769	AP Thailand PCL	269,907	0.13
2,856,900	WHA Corp. PCL	297,433	0.14
		567,340	0.27
	Miscellaneous Manufacturers (0.00%) (2024: 0.08%)		
	Oil & Gas (0.77%) (2024: 0.83%)		
1,321,137	PTT PCL	1,341,894	0.63
269,700	Thai Oil PCL	308,180	0.14
		1,650,074	0.77
	Pharmaceuticals (0.14%) (2024: 0.12%)		
282,986	Mega Lifesciences PCL	300,906	0.14
	Private Equity (0.01%) (2024: 0.01%)		
3,560	Tisco Financial Group PCL	12,486	0.01
	Real Estate (0.54%) (2024: 0.69%)		
535,633	Amata Corp. PCL	282,225	0.13
562,790	MBK PCL	312,612	0.15
6,450,800	Sansiri PCL NVDR	274,371	0.13
511,825	Supalai PCL	276,179	0.13
		1,145,387	0.54
	Retail (0.21%) (2024: 0.11%)		
1,446,600	Home Product Center PCL	305,345	0.14
247,540	MK Restaurants Group PCL	143,000	0.07
		448,345	0.21
	Telecommunications (0.82%) (2024: 0.26%)		
154,300	Advanced Info Service PCL	1,532,960	0.72
740,149	Karmarts PCL	210,263	0.10
		1,743,223	0.82
	Transportation (0.31%) (2024: 0.13%)		
886,080	Precious Shipping PCL	170,157	0.08
1,054,059	Prima Marine PCL	230,853	0.11
292,070	Regional Container Lines PCL	252,623	0.12
		653,633	0.31

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Water (0.15%) (2024: 0.15%)		
1,126,972	TTW PCL	323,729	0.15
		10,331,067	4.84
	Turkey (0.55%) (2024: 1.93%)		
	Auto Manufacturers (0.12%) (2024: 0.00%)		
46,129	Tofas Turk Otomobil Fabrikasi AS	265,196	0.12
	Banks (0.00%) (2024: 0.02%)		
	Building & Construction Materials (0.26%) (2024: 0.05%)		
51,030	Nuh Cimento Sanayi AS	264,747	0.12
546,038	Oyak Cimento Fabrikalari AS	292,820	0.14
		557,567	0.26
	Electric (0.00%) (2024: 0.14%)		
	Energy – Alternate Sources (0.00%) (2024: 0.10%)		
	Food (0.00%) (2024: 0.13%)		
	Holding Companies - Diversified Operations (0.00%) (2024: 0.39%)		
	Home Furnishings (0.00%) (2024: 0.11%)		
	Oil & Gas (0.00%) (2024: 0.70%)		
	Real Estate Investment Trusts (0.12%) (2024: 0.18%)		
152,033	Torunlar Gayrimenkul Yatirim Ortakligi AS	261,857	0.12
	Software (0.00%) (2024: 0.11%)		
	Transportation (0.05%) (2024: 0.00%)		
2,806	Celebi Hava Servisi AS	99,468	0.05
		1,184,088	0.55
	Total Equities	211,509,035	99.02
	Preferred Stock (0.01%) (2024: 0.00%)		
	Brazil (0.01%) (2024: 0.00%)		
	Commercial Services (0.01%) (2024: 0.00%)		
4,223	Localiza Rent a Car SA	31,982	0.01
	Total Preferred Stock	31,982	0.01
	Total Transferable Securities (99.03%) (2024: 99.03%)	211,541,017	99.03
	Other Transferable Securities (0.00%) (2024: 0.00%)		
	Equities (0.00%) (2024: 0.00%)		
	Russian Federation (0.00%) (2024: 0.00%)		
	Banks (0.00%) (2024: 0.00%)		
61,337	Sberbank of Russia PJSC ADR	–	0.00
	Chemicals (0.00%) (2024: 0.00%)		
9,952	PhosAgro PJSC	–	0.00
64	PhosAgro PJSC GDR	–	0.00
		–	0.00
	Iron & Steel (0.00%) (2024: 0.00%)		
77,475	Evraz PLC	–	0.00
7,693	Magnitogorsk Iron & Steel Works PJSC	–	0.00
18,364	Novolipetsk Steel PJSC	–	0.00
27,324	Severstal PAO GDR	–	0.00
		–	0.00

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets Equity Income UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Mining (0.00%) (2024: 0.00%)		
2,517	Polyus PJSC	–	0.00
	Oil & Gas (0.00%) (2024: 0.00%)		
7,907	Tatneft PJSC ADR	–	0.00
	Telecommunications (0.00%) (2024: 0.00%)		
51,469	Mobile TeleSystems PJSC	–	0.00
	Total Equities	–	0.00
	Total Other Transferable Securities (0.00%) (2024: 0.00%)	–	0.00
		<i>Fair Value USD</i>	<i>Fund %</i>
	Total Investments (99.03%) (2024: 99.03%)	211,541,017	99.03
	Other Net Assets (0.97%) (2024: 0.97%)	2,063,956	0.97
	Net Asset (100.00%) (2024: 100.00%)	<u>213,604,973</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	98.80
Other transferable securities of the type referred to in Regulations 68 (1)(a), (b) and (c)	0.00
Other assets	1.20
	<u>100.00</u>

Abbreviation used:

REIT – Real Estate Investment Trust
 ADR – American Depositary Receipt
 GDR – Global 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 2025

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.65%) (2024: 99.94%)		
	Equities (99.65%) (2024: 99.94%)		
	Brazil (6.71%) (2024: 4.83%)		
	Agriculture (0.07%) (2024: 0.06%)		
8,343	Boa Safra Sementes SA	13,763	0.03
4,836	Tres Tentos Agroindustrial SA	14,562	0.04
		28,325	0.07
	Apparel (0.41%) (2024: 0.19%)		
85,683	Grendene SA	71,927	0.19
21,814	Vulcabras SA	79,816	0.22
		151,743	0.41
	Auto Parts & Equipment (0.30%) (2024: 0.30%)		
2,067	Fras-Le SA	9,109	0.02
16,762	Mahle Metal Leve SA	104,339	0.28
		113,448	0.30
	Biotechnology (0.04%) (2024: 0.03%)		
5,246	Blau Farmaceutica SA	13,451	0.04
	Building & Construction Materials (0.00%) (2024: 0.12%)		
	Commercial Services (0.34%) (2024: 0.43%)		
13,472	Armac Locacao Logistica E Servicos SA	11,014	0.03
82,250	Cogna Educacao SA	47,431	0.13
13,502	EcoRodovias Infraestrutura e Logistica SA	26,118	0.07
8,758	Mills Locacao Servicos e Logistica SA	22,375	0.06
8,622	YDUQS Participacoes SA	19,149	0.05
		126,087	0.34
	Electric (1.26%) (2024: 0.94%)		
20,154	Alupar Investimento SA	116,773	0.31
46,327	Transmissora Alianca de Energia Eletrica SA	356,007	0.95
		472,780	1.26
	Energy – Alternate Sources (0.00%) (2024: 0.08%)		
	Engineering & Construction (0.29%) (2024: 0.04%)		
18,400	Cury Construtora e Incorporadora SA	108,222	0.29
	Food (0.04%) (2024: 0.04%)		
3,139	M Dias Branco SA	13,725	0.04
	Forest Products & Paper (0.08%) (2024: 0.06%)		
17,893	Irani Papel e Embalagem SA	28,343	0.08
	Healthcare Services (0.14%) (2024: 0.10%)		
18,656	Fleury SA	51,068	0.14
	Home Builders (0.00%) (2024: 0.03%)		
	Insurance (0.43%) (2024: 0.10%)		
73,487	Odontoprev SA	150,199	0.40
6,237	Wiz Co.	10,153	0.03
		160,352	0.43
	Internet (0.05%) (2024: 0.00%)		
24,524	LWSA SA	19,065	0.05

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Leisure Time (0.04%) (2024: 0.03%)		
3,642	Smartfit Escola de Ginastica e Danca SA	15,486	0.04
	Pharmaceuticals (0.30%) (2024: 0.00%)		
26,171	Hypera SA	112,521	0.30
	Private Equity (0.03%) (2024: 0.04%)		
2,899	Valid Solucoes e Servicos de Seguranca em Meios de Pagamento e Identificacao SA	11,321	0.03
	Real Estate (1.10%) (2024: 0.96%)		
2,071	Allos SA	10,722	0.03
6,271	Construtora Tenda SA	28,106	0.07
17,689	Cyrela Brazil Realty SA Empreendimentos e Participacoes	95,615	0.26
24,690	Ez Tec Empreendimentos e Participacoes SA	61,863	0.16
6,058	Iguatemi SA	28,268	0.08
54,360	JHSF Participacoes SA	78,667	0.21
6,335	Lavvi Empreendimentos Imobiliarios SA	18,474	0.05
17,776	Multiplan Empreendimentos Imobiliarios SA	88,398	0.24
		410,113	1.10
	Retail (0.29%) (2024: 0.16%)		
7,919	Azzas 2154 SA	36,359	0.10
8,415	Grupo SBF SA	19,902	0.05
34,728	Pet Center Comercio e Participacoes SA	27,505	0.07
4,287	Vivara Participacoes SA	26,005	0.07
		109,771	0.29
	Software (0.08%) (2024: 0.04%)		
6,901	Bemobi Mobile Tech SA	28,600	0.08
	Telecommunications (0.12%) (2024: 0.29%)		
	Intelbras SA Industria de Telecomunicacao Eletronica		
4,772	Brasileira	10,110	0.03
26,718	Sendas Distribuidora SA	35,496	0.09
		45,606	0.12
	Textile (0.09%) (2024: 0.31%)		
11,811	SLC Agricola SA	34,594	0.09
	Transportation (0.09%) (2024: 0.07%)		
9,807	JSL SA	10,863	0.03
3,385	Tegma Gestao Logistica SA	22,850	0.06
		33,713	0.09
	Water (1.12%) (2024: 0.41%)		
19,606	Cia de Saneamento de Minas Gerais Copasa MG	157,141	0.42
35,537	Cia De Sanena Do Parana	260,573	0.70
		417,714	1.12
		2,506,048	6.71
	Chile (1.71%) (2024: 1.28%)		
	Banks (0.24%) (2024: 0.33%)		
4,006	Banco Itau Chile SA	88,645	0.24

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Beverages (0.22%) (2024: 0.11%)		
7,220	Cia Cervecerias Unidas SA	46,972	0.13
31,442	Vina Concha y Toro SA	35,747	0.09
		82,719	0.22
	Food (0.07%) (2024: 0.29%)		
143,168	SMU SA	24,437	0.07
	Real Estate (0.51%) (2024: 0.28%)		
25,741	Cencosud Shopping SA	66,524	0.18
37,580	Parque Arauco SA	124,631	0.33
		191,155	0.51
	Retail (0.05%) (2024: 0.00%)		
38,793	Ripley Corp. SA	18,050	0.05
	Telecommunications (0.14%) (2024: 0.00%)		
10,360	Empresa Nacional de Telecomunicaciones SA	54,019	0.14
	Water (0.48%) (2024: 0.27%)		
326,481	Aguas Andinas SA Class A	133,623	0.36
39,861	Inversiones Aguas Metropolitanas SA	45,283	0.12
		178,906	0.48
		637,931	1.71
	Czech Republic (0.60%) (2024: 0.36%)		
	Banks (0.60%) (2024: 0.36%)		
23,938	Moneta Money Bank AS	224,940	0.60
	Hong Kong (0.06%) (2024: 0.34%)		
	Healthcare Products (0.00%) (2024: 0.12%)		
	Mining (0.00%) (2024: 0.22%)		
	Other Finance (0.00%) (2024: 0.00%)		
	Pharmaceuticals (0.06%) (2024: 0.00%)		
5,883	Gushengtang Holdings Ltd.	21,314	0.06
		21,314	0.06
	Telecommunications (0.00%) (2024: 0.00%)		
		21,314	0.06
	Hungary (0.00%) (2024: 0.28%)		
	Telecommunications (0.00%) (2024: 0.28%)		
	India (9.10%) (2024: 12.60%)		
	Agriculture (0.14%) (2024: 0.17%)		
1,899	DCM Shriram Ltd.	26,455	0.07
4,100	Godrej Agrovet Ltd.	26,056	0.07
		52,511	0.14
	Apparel (0.25%) (2024: 0.40%)		
21,102	Arvind Ltd.	74,437	0.20
345	Pearl Global Industries Ltd.	6,183	0.02
804	Relaxo Footwears Ltd.	3,618	0.01
1,250	Vedant Fashions Ltd.	8,096	0.02
		92,334	0.25

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Auto Manufacturers (0.03%) (2024: 0.02%)		
43	Force Motors Ltd.	9,839	0.03
	Auto Parts & Equipment (0.53%) (2024: 0.31%)		
1,389	Asahi India Glass Ltd.	15,686	0.04
1,561	Banco Products India Ltd.	11,964	0.03
402	Ceat Ltd.	17,052	0.05
1,856	CIE Automotive India Ltd.	8,766	0.02
668	FIEM Industries Ltd.	16,800	0.05
2,042	Gabriel India Ltd.	22,942	0.06
1,115	Gulf Oil Lubricants India Ltd.	14,891	0.04
18,695	Jamna Auto Industries Ltd.	26,329	0.07
2,925	JK Tyre & Industries Ltd.	16,360	0.04
958	Sharda Motor Industries Ltd.	10,023	0.03
1,442	Sundram Fasteners Ltd.	14,995	0.04
721	Timken India Ltd.	24,090	0.06
		199,898	0.53
	Banks (0.72%) (2024: 0.68%)		
13,261	Bandhan Bank Ltd.	21,515	0.06
9,001	City Union Bank Ltd.	29,122	0.08
8,580	Jammu & Kashmir Bank Ltd.	9,575	0.02
14,825	Karnataka Bank Ltd.	33,896	0.09
28,826	Karur Vysya Bank Ltd.	84,615	0.22
8,372	RBL Bank Ltd.	29,416	0.08
60,236	South Indian Bank Ltd.	25,681	0.07
6,343	Tamilnad Mercantile Bank Ltd.	36,260	0.10
		270,080	0.72
	Beverages (0.12%) (2024: 0.10%)		
1,240	Allied Blenders & Distillers Ltd.	8,464	0.02
369	Bombay Burmah Trading Co.	7,756	0.02
2,595	CCL Products India Ltd.	27,261	0.08
		43,481	0.12
	Building & Construction Materials (0.23%) (2024: 0.40%)		
655	Birla Corp. Ltd.	7,750	0.02
393	Bosch Home Comfort India Ltd.	6,247	0.02
159	Cera Sanitaryware Ltd.	9,262	0.02
24	Dalmia Bharat Refractories Ltd.	46	0.00
5,369	Finolex Industries Ltd.	10,394	0.03
771	Grindwell Norton Ltd.	13,417	0.04
1,299	JK Lakshmi Cement Ltd.	11,246	0.03
1,563	Kajaria Ceramics Ltd.	16,842	0.04
1,029	Ramco Cements Ltd.	12,097	0.03
		87,301	0.23
	Chemicals (1.29%) (2024: 1.60%)		
1,818	Advanced Enzyme Technologies Ltd.	6,114	0.02
636	Akzo Nobel India Ltd.	22,483	0.06
373	Alkyl Amines Chemicals	6,624	0.02
111	Atul Ltd.	7,584	0.02
562	Bayer CropScience Ltd.	28,500	0.08

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Chemicals (1.29%) (2024: 1.60%) (continued)			
6,097	Bhansali Engineering Polymers Ltd.	6,152	0.02
27,015	Castrol India Ltd.	57,875	0.15
11,770	Chambal Fertilisers & Chemicals Ltd.	63,133	0.17
565	Clean Science & Technology Ltd.	5,507	0.01
2,873	Deepak Fertilisers & Petrochemicals Corp. Ltd.	41,142	0.11
8,688	GHCL Ltd.	54,586	0.15
11,260	Gujarat Narmada Valley Fertilizers & Chemicals Ltd.	61,856	0.16
2,398	Jubilant Ingrevia Ltd.	18,768	0.05
3,485	Kansai Nerolac Paints Ltd.	9,129	0.02
4,584	National Fertilizers Ltd.	4,667	0.01
285	Navin Fluorine International Ltd.	18,772	0.05
5,392	Paradeep Phosphates Ltd.	9,881	0.03
3,572	Rallis India Ltd.	11,128	0.03
2,890	Rashtriya Chemicals & Fertilizers Ltd.	4,702	0.01
832	Sharda Cropchem Ltd.	8,082	0.02
804	Sumitomo Chemical India Ltd.	4,213	0.01
3,109	Supreme Petrochem Ltd.	22,346	0.06
557	Vinati Organics Ltd.	9,849	0.03
		483,093	1.29
Commercial Services (0.45%) (2024: 0.65%)			
2,551	Care Ratings Ltd.	45,409	0.12
48,352	Gujarat Pipavav Port Ltd.	97,926	0.26
3,416	International Gemmological Institute India Ltd.	12,732	0.04
4,514	Quess Corp. Ltd.	10,325	0.03
		166,392	0.45
Computers (0.27%) (2024: 0.56%)			
4,328	Birlasoft Ltd.	20,865	0.06
774	Indegene Ltd.	4,482	0.01
24,493	Redington Ltd.	74,218	0.20
		99,565	0.27
Cosmetics & Personal Care (0.00%) (2024: 0.06%)			
Electric (0.21%) (2024: 0.27%)			
9,393	Indian Energy Exchange Ltd.	14,027	0.04
5,248	Mahanagar Gas Ltd.	66,336	0.17
		80,363	0.21
Electrical Components & Equipment (0.08%) (2024: 0.13%)			
421	RR Kabel Ltd.	6,805	0.02
2,645	V-Guard Industries Ltd.	9,652	0.02
154	Voltamp Transformers Ltd.	13,454	0.04
		29,911	0.08
Electronics (0.09%) (2024: 0.17%)			
2,209	Genus Power Infrastructures Ltd.	7,412	0.02
3,451	Graphite India Ltd.	24,639	0.07
		32,051	0.09
Energy – Alternate Sources (0.04%) (2024: 0.07%)			
1,239	Techno Electric & Engineering Co. Ltd.	14,917	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Engineering & Construction (0.53%) (2024: 0.97%)			
1,483	Afcons Infrastructure Ltd.	6,384	0.02
4,627	Cyient Ltd.	57,545	0.15
24,583	Engineers India Ltd.	55,041	0.15
24,500	IRB Infrastructure Developers Ltd.	11,462	0.03
2,808	Kalpataru Projects International Ltd.	37,565	0.10
2,091	KEC International Ltd.	17,167	0.05
658	LG Balakrishnan & Bros Ltd.	13,101	0.03
		198,265	0.53
Entertainment (0.02%) (2024: 0.00%)			
390	MPS Ltd.	8,818	0.02
Environmental Control (0.02%) (2024: 0.03%)			
1,380	MSTC Ltd.	8,029	0.02
Food (0.17%) (2024: 0.22%)			
2,810	Avanti Feeds Ltd.	26,010	0.07
1,150	Dalmia Bharat Sugar & Industries Ltd.	3,838	0.01
759	Hatsun Agro Product Ltd.	8,252	0.02
2,824	KRBL Ltd.	12,395	0.04
2,624	LT Foods Ltd.	11,370	0.03
		61,865	0.17
Forest Products & Paper (0.00%) (2024: 0.18%)			
Gas (0.12%) (2024: 0.15%)			
12,875	Gujarat State Petronet Ltd.	43,870	0.12
Healthcare Services (0.22%) (2024: 0.11%)			
3,470	Aster DM Healthcare Ltd.	23,815	0.07
1,604	Dr. Lal PathLabs Ltd.	26,459	0.07
1,081	Syngene International Ltd.	7,830	0.02
4,729	Thyrocare Technologies Ltd.	23,450	0.06
		81,554	0.22
Home Furnishings (0.12%) (2024: 0.06%)			
11,930	Crompton Greaves Consumer Electricals Ltd.	33,482	0.09
661	Symphony Ltd.	6,485	0.02
586	Whirlpool of India Ltd.	5,862	0.01
		45,829	0.12
Household Products (0.04%) (2024: 0.06%)			
4,611	Jyothy Labs Ltd.	14,501	0.04
Internet (0.02%) (2024: 0.03%)			
362	IndiaMart InterMesh Ltd.	8,955	0.02
Iron & Steel (0.19%) (2024: 0.20%)			
7,577	Godawari Power & Ispat Ltd.	22,430	0.06
2,566	MOIL Ltd.	10,522	0.03
759	Sarda Energy & Minerals Ltd.	4,396	0.01
732	Shyam Metalics & Energy Ltd.	6,904	0.02
5,548	Usha Martin Ltd.	28,024	0.07
		72,276	0.19

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Lodging (0.05%) (2024: 0.06%)		
4,324	EIH Ltd.	17,716	0.05
	Machinery — Diversified (0.19%) (2024: 0.26%)		
2,052	Greaves Cotton Ltd.	4,377	0.01
410	Kirloskar Brothers Ltd.	7,345	0.02
2,696	Kirloskar Oil Engines Ltd.	36,559	0.10
1,447	KSB Ltd.	12,151	0.03
1,625	Triveni Turbine Ltd.	9,731	0.03
		70,163	0.19
	Machinery, Construction & Mining (0.04%) (2024: 0.05%)		
2,580	Elgi Equipments Ltd.	13,599	0.04
	Media (0.14%) (2024: 0.14%)		
1,191	Saregama India Ltd.	4,651	0.01
2,057	Tips Music Ltd.	12,639	0.03
35,112	Zee Entertainment Enterprises Ltd.	35,144	0.10
		52,434	0.14
	Metal Fabricate/Hardware (0.30%) (2024: 0.39%)		
6,902	Electrosteel Castings Ltd.	6,022	0.02
275	Gravita India Ltd.	5,684	0.02
8,152	Jindal Saw Ltd.	15,232	0.04
1,762	Maharashtra Seamless Ltd.	11,005	0.03
1,939	Mishra Dhatu Nigam Ltd.	7,409	0.02
496	Ratnamani Metals & Tubes Ltd.	13,137	0.03
139	SKF India Ltd.	2,863	0.01
1,847	Surya Roshni Ltd.	5,656	0.01
4,849	Welspun Corp. Ltd.	43,937	0.12
		110,945	0.30
	Mining (0.01%) (2024: 0.02%)		
961	Rhi Magnesita India Ltd.	4,908	0.01
	Miscellaneous Manufacturers (0.05%) (2024: 0.11%)		
570	BEML Ltd.	11,795	0.03
741	Kirloskar Pneumatic Co. Ltd.	8,738	0.02
		20,533	0.05
	Oil & Gas (0.01%) (2024: 0.21%)		
406	Chennai Petroleum Corp. Ltd.	3,777	0.01
	Packaging & Containers (0.11%) (2024: 0.15%)		
497	AGI Greenpac Ltd.	4,153	0.01
4,701	Balmer Lawrie & Co. Ltd.	9,596	0.02
8,083	EPL Ltd.	19,354	0.05
4,621	Time Technoplast Ltd.	9,666	0.03
		42,769	0.11
	Pharmaceuticals (0.39%) (2024: 0.53%)		
2,325	Alembic Pharmaceuticals Ltd.	21,888	0.06
463	Alivus Life Sciences Ltd.	4,722	0.01
45	AstraZeneca Pharma India Ltd.	4,521	0.01
212	Caplin Point Laboratories Ltd.	4,336	0.01

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Pharmaceuticals (0.39%) (2024: 0.53%) (continued)			
773	Concord Biotech Ltd.	11,573	0.03
4,694	Emami Ltd.	27,606	0.07
1,271	JB Chemicals & Pharmaceuticals Ltd.	25,733	0.07
885	Jubilant Pharmova Ltd.	10,568	0.03
3,599	Natco Pharma Ltd.	36,160	0.10
		147,107	0.39
Private Equity (0.68%) (2024: 1.48%)			
3,476	Aditya Birla Sun Life Asset Management Co. Ltd.	31,142	0.09
1,001	Anand Rathi Wealth Ltd.	34,663	0.09
10,348	Computer Age Management Services Ltd.	85,301	0.23
2,987	IIFL Capital Services Ltd.	12,072	0.03
478	India Shelter Finance Corp. Ltd.	4,275	0.01
1,324	Kfin Technologies Ltd.	15,939	0.04
5,505	UTI Asset Management Co. Ltd.	69,181	0.19
		252,573	0.68
Real Estate (0.07%) (2024: 0.05%)			
934	Brigade Enterprises Ltd.	9,197	0.03
1,900	Mahindra Lifespace Developers Ltd.	8,342	0.02
578	NESCO Ltd.	7,878	0.02
		25,417	0.07
Real Estate Investment Trusts (0.14%) (2024: 0.18%)			
10,200	Mindspace Business Parks REIT	53,904	0.14
Retail (0.02%) (2024: 0.03%)			
3,006	Vaibhav Global Ltd.	7,815	0.02
Shipbuilding (0.06%) (2024: 0.05%)			
799	Garden Reach Shipbuilders & Engineers Ltd.	21,727	0.06
Software (0.41%) (2024: 0.59%)			
16,612	Firstsource Solutions Ltd.	62,064	0.16
1,256	Intellect Design Arena Ltd.	13,569	0.04
458	Mastek Ltd.	10,451	0.03
614	Newgen Software Technologies Ltd.	5,773	0.01
4,360	Sonata Software Ltd.	17,456	0.05
1,028	Tanla Platforms Ltd.	6,011	0.02
4,834	Zensar Technologies Ltd.	37,845	0.10
		153,169	0.41
Storage & Warehousing (0.05%) (2024: 0.00%)			
2,111	Aegis Logistics Ltd.	16,854	0.05
Telecommunications (0.04%) (2024: 0.07%)			
3,613	Railtel Corp. of India Ltd.	14,936	0.04
Textile (0.13%) (2024: 0.16%)			
1,075	Siyaram Silk Mills Ltd.	7,562	0.02
27,632	Trident Ltd.	8,218	0.02
3,493	Vardhman Textiles Ltd.	17,004	0.05
10,278	Welspun Living Ltd.	14,931	0.04
		47,715	0.13

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transportation (0.31%) (2024: 0.47%)		
41,166	Allcargo Logistics Ltd.	4,644	0.01
42,884	Allcargo World	11,103	0.03
4,377	Great Eastern Shipping Co. Ltd.	54,981	0.15
8,621	Shipping Corp. of India Ltd.	22,230	0.06
1,108	Transport Corp. of India Ltd.	13,289	0.03
3,790	VRL Logistics Ltd.	11,309	0.03
		117,556	0.31
		3,401,315	9.10
	Indonesia (2.96%) (2024: 2.17%)		
	Agriculture (0.35%) (2024: 0.00%)		
559,698	Japfa Comfeed Indonesia Tbk. PT	87,940	0.24
141,957	Sawit Sumbermas Sarana Tbk. PT	13,068	0.03
384,645	Sumber Tani Agung Resources Tbk. PT	30,795	0.08
		131,803	0.35
	Auto Parts & Equipment (0.00%) (2024: 0.06%)		
	Banks (0.21%) (2024: 0.11%)		
115,200	Bank BTPN Syariah Tbk. PT	8,325	0.02
279,778	Bank CIMB Niaga Tbk. PT	30,033	0.08
585,597	Bank Tabungan Negara Persero Tbk. PT	41,264	0.11
		79,622	0.21
	Building & Construction Materials (0.25%) (2024: 0.14%)		
478,118	Dharma Satya Nusantara Tbk. PT	44,156	0.12
41,435	Indocement Tunggul Prakarsa Tbk. PT	18,575	0.05
204,138	Semen Indonesia Persero Tbk. PT	32,319	0.08
		95,050	0.25
	Chemicals (0.11%) (2024: 0.00%)		
1,318,459	Avia Avian Tbk. PT	39,929	0.11
	Commercial Services (0.05%) (2024: 0.08%)		
98,955	Jasa Marga Persero Tbk. PT	20,236	0.05
	Cosmetics & Personal Care (0.10%) (2024: 0.11%)		
1,164,051	Industri Jamu Dan Farmasi Sido Muncul Tbk. PT	37,696	0.10
	Engineering & Construction (0.09%) (2024: 0.00%)		
935,117	Sarana Menara Nusantara Tbk. PT	32,806	0.09
	Entertainment (0.00%) (2024: 0.03%)		
	Food (0.29%) (2024: 0.00%)		
118,846	Cisarua Mountain Dairy PT Tbk	40,269	0.11
144,545	Mayora Indah Tbk. PT	18,464	0.05
554,058	Triputra Agro Persada PT	49,840	0.13
		108,573	0.29
	Forest Products & Paper (0.00%) (2024: 0.02%)		
	Gas (0.77%) (2024: 0.70%)		
2,508,316	Perusahaan Gas Negara Tbk. PT	287,309	0.77
	Healthcare Services (0.09%) (2024: 0.04%)		
136,809	Medikaloka Hermina Tbk. PT	11,281	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Healthcare Services (0.09%) (2024: 0.04%) (continued)		
164,884	Mitra Keluarga Karyasehat Tbk. PT	23,534	0.06
		<u>34,815</u>	<u>0.09</u>
	Media (0.07%) (2024: 0.00%)		
1,209,500	Surya Citra Media Tbk. PT	24,516	0.07
	Mining (0.13%) (2024: 0.00%)		
182,018	Timah Tbk. PT	33,948	0.09
46,269	Vale Indonesia Tbk. PT	14,359	0.04
		<u>48,307</u>	<u>0.13</u>
	Oil & Gas (0.09%) (2024: 0.08%)		
127,484	ESSA Industries Indonesia Tbk. PT	4,625	0.01
243,931	Medco Energi Internasional Tbk. PT	19,676	0.06
14,120	Raharja Energi Cepu PT	8,341	0.02
		<u>32,642</u>	<u>0.09</u>
	Oil & Gas Services (0.05%) (2024: 0.05%)		
561,800	Elnusa Tbk. PT	16,778	0.05
	Pipelines (0.02%) (2024: 0.00%)		
15,171	Rukun Raharja Tbk. PT	5,550	0.02
	Real Estate (0.13%) (2024: 0.17%)		
344,832	Ciputra Development Tbk. PT	17,164	0.05
1,172,788	Pakuwon Jati Tbk. PT	23,772	0.06
406,396	Summarecon Agung Tbk. PT	9,310	0.02
		<u>50,246</u>	<u>0.13</u>
	Retail (0.16%) (2024: 0.25%)		
721,665	Aspirasi Hidup Indonesia Tbk. PT	17,744	0.05
1,054,410	Erajaya Swasembada Tbk. PT	25,799	0.07
145,696	Map Aktif Adiperkasa PT	5,854	0.01
167,093	Mitra Adiperkasa Tbk. PT	11,674	0.03
		<u>61,071</u>	<u>0.16</u>
	Telecommunications (0.00%) (2024: 0.33%)		
		<u>1,106,949</u>	<u>2.96</u>
	Malaysia (4.53%) (2024: 5.81%)		
	Aerospace & Defense (0.00%) (2024: 0.02%)		
	Agriculture (0.34%) (2024: 0.17%)		
114,509	Leong Hup International Bhd	21,023	0.06
14,407	United Plantations BHD	106,721	0.28
		<u>127,744</u>	<u>0.34</u>
	Auto Manufacturers (0.00%) (2024: 0.03%)		
	Banks (0.33%) (2024: 0.52%)		
74,184	Alliance Bank Malaysia Bhd	92,319	0.25
177,664	MBSB Bhd	30,866	0.08
		<u>123,185</u>	<u>0.33</u>
	Beverages (0.49%) (2024: 0.49%)		
7,508	Carlsberg Brewery Malaysia Bhd	30,898	0.08
8,425	Fraser & Neave Holdings Bhd	73,703	0.20

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Beverages (0.49%) (2024: 0.49%) (continued)		
13,955	Heineken Malaysia Bhd	78,957	0.21
		183,558	0.49
	Building & Construction Materials (0.08%) (2024: 0.04%)		
16,513	Malayan Cement Bhd	31,171	0.08
	Chemicals (0.13%) (2024: 0.00%)		
45,206	Hextar Global Bhd	10,026	0.03
45,604	Scientex BHD	39,333	0.10
		49,359	0.13
	Commercial Services (0.04%) (2024: 0.07%)		
82,644	CTOS Digital Bhd	16,394	0.04
	Electronics (0.01%) (2024: 0.32%)		
22,841	Nationgate Holdings Bhd	5,009	0.01
	Engineering & Construction (0.14%) (2024: 0.15%)		
19,635	Frontken Corp. Bhd	20,225	0.05
133,815	Malaysian Resources Corp. Bhd	12,531	0.03
14,873	Sunway Construction Group Bhd	20,745	0.06
		53,501	0.14
	Food (0.03%) (2024: 0.50%)		
16,368	Farm Fresh Bhd	11,455	0.03
	Healthcare Services (0.16%) (2024: 0.40%)		
91,455	KPJ Healthcare Bhd	60,625	0.16
	Holding Companies - Diversified Operations (0.23%) (2024: 0.53%)		
53,646	IJM Corp. Bhd	30,009	0.08
3,453	Malaysian Pacific Industries Bhd	27,434	0.07
33,738	Mega First Corp. BHD	28,018	0.08
		85,461	0.23
	Insurance (0.00%) (2024: 0.09%)		
	Internet (0.12%) (2024: 0.14%)		
229,994	My EG Services Bhd	45,908	0.12
	Lodging (0.31%) (2024: 0.00%)		
231,316	Genting Malaysia Bhd	116,285	0.31
	Machinery — Diversified (0.03%) (2024: 0.03%)		
11,375	ViTrox Corp. Bhd	11,156	0.03
	Miscellaneous Manufacturers (0.00%) (2024: 0.04%)		
	Oil & Gas (0.20%) (2024: 0.06%)		
54,417	Gas Malaysia Bhd	58,601	0.16
43,156	Hibiscus Petroleum Bhd	15,952	0.04
		74,553	0.20
	Oil & Gas Services (0.37%) (2024: 0.17%)		
43,882	Dayang Enterprise Holdings Bhd	18,275	0.05
166,065	Dialog Group Bhd	68,751	0.19
241,200	Velesto Energy Bhd	16,346	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Oil & Gas Services (0.37%) (2024: 0.17%) (continued)		
57,005	Yinson Holdings BHD	33,152	0.09
		<u>136,524</u>	<u>0.37</u>
	Private Equity (0.25%) (2024: 0.26%)		
44,257	Bursa Malaysia Bhd	91,830	0.25
	Real Estate (0.62%) (2024: 0.74%)		
110,154	Eco World Development Group Bhd	56,733	0.15
103,318	IOI Properties Group Bhd	67,215	0.18
67,470	Mah Sing Group Bhd	16,045	0.04
132,296	Matrix Concepts Holdings Bhd	42,382	0.11
126,749	Sime Darby Property Bhd	43,416	0.12
43,672	UEM Sunrise Bhd	5,919	0.02
		<u>231,710</u>	<u>0.62</u>
	Retail (0.04%) (2024: 0.25%)		
50,800	Aeon Co. M Bhd	13,520	0.04
	Semiconductors (0.22%) (2024: 0.48%)		
196,735	Inari Amertron Bhd	81,448	0.22
	Telecommunications (0.39%) (2024: 0.31%)		
104,275	TIME dotCom Bhd	143,642	0.39
		<u>1,694,038</u>	<u>4.53</u>
	Mexico (2.96%) (2024: 2.12%)		
	Banks (1.63%) (2024: 0.64%)		
136,522	Banco del Bajio SA	345,339	0.92
75,443	Gentera SAB de CV	193,355	0.52
8,840	Regional SAB de CV	70,142	0.19
		<u>608,836</u>	<u>1.63</u>
	Building & Construction Materials (0.00%) (2024: 0.08%)		
	Cosmetics & Personal Care (0.15%) (2024: 0.19%)		
57,733	Genomma Lab Internacional SAB de CV Class B	57,446	0.15
	Engineering & Construction (0.00%) (2024: 0.07%)		
	Private Equity (0.26%) (2024: 0.21%)		
46,450	Bolsa Mexicana de Valores SAB de CV	95,641	0.26
	Real Estate (0.00%) (2024: 0.26%)		
	Real Estate Investment Trusts (0.29%) (2024: 0.29%)		
57,291	FIBRA Macquarie Mexico	108,117	0.29
	Retail (0.20%) (2024: 0.14%)		
16,820	Alesa SAB de CV	50,396	0.13
11,581	La Comer SAB de CV	24,998	0.07
		<u>75,394</u>	<u>0.20</u>
	Telecommunications (0.43%) (2024: 0.24%)		
56,485	Megacable Holdings SAB de CV	162,485	0.43
		<u>1,107,919</u>	<u>2.96</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	People's Republic of China (11.46%) (2024: 9.44%)		
	Aerospace & Defense (0.01%) (2024: 0.00%)		
627	Baimtec Material Co. Ltd. Class A	5,251	0.01
	Agriculture (0.08%) (2024: 0.03%)		
1,868	Dekon Food & Agriculture Group Class H	16,836	0.05
5,700	Heilongjiang Agriculture Co. Ltd. Class A	12,208	0.03
		29,044	0.08
	Apparel (0.26%) (2024: 0.29%)		
22,949	EEKA Fashion Holdings Ltd.	22,319	0.06
30,245	JNBY Design Ltd.	75,501	0.20
		97,820	0.26
	Auto Manufacturers (0.00%) (2024: 0.24%)		
	Auto Parts & Equipment (0.00%) (2024: 0.09%)		
	Banks (0.97%) (2024: 1.14%)		
73,084	Bank of Chongqing Co. Ltd. Class H	73,708	0.20
47,406	Bank of Zhengzhou Co. Ltd. Class H	7,004	0.02
278,409	Jiangsu Changshu Rural Commercial Bank Co. Ltd. Class A	280,804	0.75
		361,516	0.97
	Beverages (0.21%) (2024: 0.02%)		
10,700	Chongqing Brewery Co. Ltd. Class A	80,082	0.21
	Biotechnology (0.36%) (2024: 0.10%)		
57,000	Hualan Biological Engineering, Inc. Class A	123,555	0.33
6,900	Yili Chuanning Biotechnology Co. Ltd. Class A	10,024	0.03
		133,579	0.36
	Building & Construction Materials (0.10%) (2024: 0.15%)		
61,645	China Lesso Group Holdings Ltd.	36,749	0.10
	Chemicals (0.82%) (2024: 0.67%)		
43,512	China XLX Fertiliser Ltd.	50,313	0.14
24,403	Dongyue Group Ltd.	33,923	0.09
154,582	Fufeng Group Ltd.	156,498	0.42
5,410	Hangzhou Oxygen Plant Group Co. Ltd. Class A	23,151	0.06
1,200	Jiangsu Yangnong Chemical Co. Ltd. Class A	11,930	0.03
4,400	Luxi Chemical Group Co. Ltd. Class A	10,445	0.03
2,200	Sunresin New Materials Co. Ltd. Class A	19,463	0.05
		305,723	0.82
	Commercial Services (0.99%) (2024: 0.93%)		
80,598	Anhui Expressway Co. Ltd. Class H	135,443	0.36
16,230	China Chunlai Education Group Co. Ltd.	7,402	0.02
75,332	China East Education Holdings Ltd.	64,265	0.17
113,203	Shenzhen Expressway Corp. Ltd. Class H	103,408	0.28
71,629	Sichuan Expressway Co. Ltd. Class H	48,130	0.13
35,185	Tianli International Holdings Ltd.	10,759	0.03
		369,407	0.99
	Computers (0.16%) (2024: 0.18%)		
31,607	Chinasoft International Ltd.	20,182	0.05

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Computers (0.16%) (2024: 0.18%) (continued)		
27,278	Wangsu Science & Technology Co. Ltd. Class A	40,058	0.11
		60,240	0.16
	Cosmetics & Personal Care (0.02%) (2024: 0.09%)		
31,333	Cheerwin Group Ltd.	8,816	0.02
	Electric (0.11%) (2024: 0.11%)		
149,964	China Datang Corp. Renewable Power Co. Ltd. Class H	39,690	0.11
	Electrical Components & Equipment (0.37%) (2024: 0.06%)		
455	Hainan Jinpan Smart Technology Co. Ltd. Class A	5,889	0.02
31,374	Harbin Electric Co. Ltd. Class H	67,033	0.18
14,200	Henan Pinggao Electric Co. Ltd. Class A	35,297	0.09
4,400	Qingdao TGOOD Electric Co. Ltd. Class A	16,188	0.04
4,882	Zhuhai CosMX Battery Co. Ltd. Class A	15,058	0.04
		139,465	0.37
	Electronics (0.45%) (2024: 0.19%)		
	Guangzhou Shiyuan Electronic Technology Co. Ltd. Class		
2,600	A	14,762	0.04
400	Hebei Sinopack Electronic Technology Co. Ltd. Class A	4,193	0.01
17,573	Q Technology Group Co. Ltd.	19,010	0.05
23,800	Shenzhen Sunlord Electronics Co. Ltd. Class A	121,149	0.33
600	Xiamen Faratronic Co. Ltd. Class A	9,021	0.02
		168,135	0.45
	Energy – Alternate Sources (0.22%) (2024: 0.20%)		
204,360	Beijing Jingneng Clean Energy Co. Ltd. Class H	59,600	0.16
156,114	Xinyi Energy Holdings Ltd.	22,063	0.06
		81,663	0.22
	Engineering & Construction (0.64%) (2024: 0.69%)		
183,163	China Communications Services Corp. Ltd. Class H	105,424	0.28
5,500	Guangzhou Baiyun International Airport Co. Ltd. Class A	7,454	0.02
28,634	Shanghai Construction Group Co. Ltd. Class A	10,871	0.03
4,000	Shenzhen SED Industry Co. Ltd. Class A	11,089	0.03
70,400	Sinoma International Engineering Co. Class A	104,794	0.28
		239,632	0.64
	Environmental Control (0.22%) (2024: 0.11%)		
44,009	China Conch Venture Holdings Ltd.	53,149	0.14
	Dynagreen Environmental Protection Group Co. Ltd.		
44,318	Class H	29,551	0.08
		82,700	0.22
	Food (0.32%) (2024: 0.83%)		
67,711	Guoquan Food Shanghai Co. Ltd. Class H	31,143	0.08
50,382	Yihai International Holding Ltd.	81,559	0.22
36,274	Zhou Hei Ya International Holdings Co. Ltd.	7,643	0.02
		120,345	0.32
	Forest Products & Paper (0.02%) (2024: 0.00%)		
10,100	China Hainan Rubber Industry Group Co. Ltd. Class A	8,465	0.02

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Gas (0.20%) (2024: 0.21%)		
147,699	China Suntien Green Energy Corp. Ltd. Class H	74,765	0.20
	Hand & Machine Tools (0.07%) (2024: 0.00%)		
9,623	Chervon Holdings Ltd.	24,257	0.07
	Healthcare Products (0.15%) (2024: 0.17%)		
17,245	AK Medical Holdings Ltd.	12,629	0.04
4,100	Autobio Diagnostics Co. Ltd. Class A	20,806	0.06
	LEPU ScienTech Medical Technology Shanghai Co. Ltd.		
5,996	Class H	12,387	0.03
6,235	MicroPort NeuroScientific Corp.	8,715	0.02
		<u>54,537</u>	<u>0.15</u>
	Healthcare Services (0.02%) (2024: 0.10%)		
20,553	China Resources Medical Holdings Co. Ltd.	8,476	0.02
	Home Furnishings (0.29%) (2024: 0.14%)		
25,000	Jason Furniture Hangzhou Co. Ltd. Class A	110,101	0.29
	Internet (0.07%) (2024: 0.04%)		
25,376	Maoyan Entertainment	22,626	0.06
4,820	YSB, Inc.	3,325	0.01
		<u>25,951</u>	<u>0.07</u>
	Iron & Steel (0.44%) (2024: 0.25%)		
21,600	Hesteel Co. Ltd. Class A	7,148	0.02
46,558	Tiangong International Co. Ltd.	18,423	0.05
33,415	Zhejiang JIULI Hi-tech Metals Co. Ltd. Class A	138,592	0.37
		<u>164,163</u>	<u>0.44</u>
	Leisure Time (0.14%) (2024: 0.00%)		
1,300	Loncin Motor Co. Ltd. Class A	3,001	0.01
37,323	TravelSky Technology Ltd. Class H	49,294	0.13
		<u>52,295</u>	<u>0.14</u>
	Machinery — Diversified (0.41%) (2024: 0.18%)		
50,990	CIMC Enric Holdings Ltd.	61,907	0.17
108,300	Tian Di Science & Technology Co. Ltd. Class A	90,458	0.24
		<u>152,365</u>	<u>0.41</u>
	Machinery, Construction & Mining (0.24%) (2024: 0.11%)		
	China Railway Construction Heavy Industry Corp. Ltd.		
6,161	Class A	4,475	0.01
3,000	CITIC Heavy Industries Co. Ltd. Class A	2,832	0.01
52,168	Sany Heavy Equipment International Holdings Co. Ltd.	58,043	0.15
3,200	Zhejiang Dingli Machinery Co. Ltd. Class A	25,967	0.07
		<u>91,317</u>	<u>0.24</u>
	Metal Fabricate/Hardware (0.08%) (2024: 0.00%)		
16,300	Zhejiang Hailiang Co. Ltd. Class A	29,564	0.08
	Mining (0.13%) (2024: 0.22%)		
21,664	Lingbao Gold Group Co. Ltd. Class H	49,849	0.13

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Miscellaneous Manufacturers (0.42%) (2024: 0.23%)			
30,922	Launch Tech Co. Ltd. Class H	34,245	0.09
2,500	Levima Advanced Materials Corp. Class A	7,096	0.02
9,976	Shanghai Conant Optical Co. Ltd. Class H	69,211	0.19
7,900	Weihai Guangwei Composites Co. Ltd. Class A	44,661	0.12
		155,213	0.42
Pharmaceuticals (0.38%) (2024: 0.25%)			
1,400	Betta Pharmaceuticals Co. Ltd. Class A	9,365	0.03
123,900	Jointown Pharmaceutical Group Co. Ltd. Class A	90,884	0.24
9,036	Tasly Pharmaceutical Group Co. Ltd. Class A	19,509	0.05
40,886	Tong Ren Tang Technologies Co. Ltd. Class H	23,165	0.06
		142,923	0.38
Pipelines (0.04%) (2024: 0.09%)			
36,772	Tian Lun Gas Holdings Ltd.	16,299	0.04
Private Equity (0.09%) (2024: 0.02%)			
6,300	Caida Securities Co. Ltd. Class A	6,020	0.02
30,100	Sealand Securities Co. Ltd. Class A	18,284	0.05
10,600	Shanxi Securities Co. Ltd. Class A	9,097	0.02
		33,401	0.09
Real Estate (0.73%) (2024: 0.14%)			
8,389	Binjiang Service Group Co. Ltd.	25,608	0.07
172,854	Country Garden Services Holdings Co. Ltd.	133,913	0.36
102,704	Ever Sunshine Services Group Ltd.	22,563	0.06
89,377	Greentown Service Group Co. Ltd.	53,855	0.14
40,968	Midea Real Estate Holding Ltd.	21,580	0.06
8,800	Shanghai Lingang Holdings Corp. Ltd. Class A	14,751	0.04
		272,270	0.73
Retail (0.29%) (2024: 0.25%)			
16,100	Shanghai M&G Stationery, Inc. Class A	62,417	0.17
66,194	Xtep International Holdings Ltd.	45,158	0.12
		107,575	0.29
Semiconductors (0.00%) (2024: 0.31%)			
Software (0.20%) (2024: 0.19%)			
14,454	AsiaInfo Technologies Ltd.	14,039	0.04
10,700	Beijing Ultrapower Software Co. Ltd. Class A	17,660	0.05
31,013	NetDragon Websoft Holdings Ltd.	41,637	0.11
		73,336	0.20
Telecommunications (0.14%) (2024: 0.31%)			
10,200	Hengyi Petrochemical Co. Ltd. Class A	15,739	0.04
4,300	Shenzhen Sunway Communication Co. Ltd. Class A	38,195	0.10
		53,934	0.14
Transportation (0.27%) (2024: 0.08%)			
5,600	Eastern Air Logistics Co. Ltd. Class A	14,770	0.04
76,454	Guangshen Railway Co. Ltd. Class H	21,315	0.06
3,100	Shanghai Zhonggu Logistics Co. Ltd. Class A	4,459	0.01

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transportation (0.27%) (2024: 0.08%) (continued)		
92,500	Shenzhen Yan Tian Port Holding Co. Ltd. Class A	58,973	0.16
		<u>99,517</u>	<u>0.27</u>
	Water (0.33%) (2024: 0.03%)		
285,800	Beijing Capital Eco-Environment Protection Group Co. Ltd. Class A	122,837	0.33
		<u>4,283,267</u>	<u>11.46</u>
	Philippines (0.97%) (2024: 0.59%)		
	Auto Manufacturers (0.05%) (2024: 0.07%)		
1,927	GT Capital Holdings, Inc.	19,489	0.05
	Banks (0.07%) (2024: 0.00%)		
22,891	Security Bank Corp.	25,544	0.07
	Food (0.47%) (2024: 0.05%)		
22,558	Century Pacific Food, Inc.	14,953	0.04
91,804	JG Summit Holdings, Inc.	36,904	0.10
313,535	Monde Nissin Corp.	30,910	0.08
82,082	Universal Robina Corp.	93,896	0.25
		<u>176,663</u>	<u>0.47</u>
	Leisure Time (0.03%) (2024: 0.06%)		
43,621	DigiPlus Interactive Corp.	12,011	0.03
	Media (0.09%) (2024: 0.00%)		
127,635	Converge Information & Communications Technology Solutions, Inc.	33,236	0.09
	Real Estate (0.11%) (2024: 0.17%)		
151,306	Robinsons Land Corp.	41,560	0.11
	Retail (0.15%) (2024: 0.11%)		
74,205	Puregold Price Club, Inc.	47,929	0.13
49,419	Wilcon Depot, Inc.	5,847	0.02
		<u>53,776</u>	<u>0.15</u>
	Water (0.00%) (2024: 0.13%)		
		<u>362,279</u>	<u>0.97</u>
	Poland (0.92%) (2024: 0.89%)		
	Auto Parts & Equipment (0.02%) (2024: 0.02%)		
1,351	Auto Partner SA	6,238	0.02
	Computers (0.00%) (2024: 0.28%)		
	Healthcare Services (0.11%) (2024: 0.00%)		
854	Diagnostyka SA	40,619	0.11
	Private Equity (0.20%) (2024: 0.11%)		
4,074	Warsaw Stock Exchange	73,657	0.20
	Software (0.07%) (2024: 0.11%)		
2,470	Text SA	27,413	0.07

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Telecommunications (0.52%) (2024: 0.37%)		
68,667	Orange Polska SA	194,626	0.52
		<u>342,553</u>	<u>0.92</u>
	Republic of South Korea (11.95%) (2024: 10.14%)		
	Advertising (0.49%) (2024: 0.66%)		
7,344	Cheil Worldwide, Inc.	107,059	0.29
2,116	Echo Marketing, Inc.	15,717	0.04
3,486	Innocean Worldwide, Inc.	44,671	0.12
5,995	SAMT Co. Ltd.	17,271	0.04
		<u>184,718</u>	<u>0.49</u>
	Aerospace & Defense (0.00%) (2024: 0.15%)		
	Agriculture (0.04%) (2024: 0.00%)		
1,848	Harim Holdings Co. Ltd.	13,637	0.04
	Apparel (0.05%) (2024: 0.09%)		
926	Handsome Co. Ltd.	10,285	0.03
1,343	Shinsegae International, Inc.	10,209	0.02
		<u>20,494</u>	<u>0.05</u>
	Auto Parts & Equipment (0.61%) (2024: 0.34%)		
1,788	DN Automotive Corp.	30,285	0.08
4,284	Hankook & Co. Ltd.	77,766	0.21
1,040	HL Mando Co. Ltd.	42,378	0.11
457	Hyundai Wia Corp.	24,015	0.06
1,269	Myoung Shin Industrial Co. Ltd.	7,902	0.02
2,056	Nexen Tire Corp.	10,747	0.03
838	SL Corp.	24,927	0.07
2,018	Sungwoo Hitech Co. Ltd.	9,540	0.03
		<u>227,560</u>	<u>0.61</u>
	Beverages (0.14%) (2024: 0.15%)		
4,175	Hite Jinro Co. Ltd.	53,443	0.14
	Biotechnology (0.00%) (2024: 0.08%)		
	Building & Construction Materials (0.16%) (2024: 0.16%)		
1,410	Asia Cement Co. Ltd.	11,765	0.03
3,129	Hanil Cement Co. Ltd./New	39,032	0.11
223	Kyung Dong Navien Co. Ltd.	8,592	0.02
		<u>59,389</u>	<u>0.16</u>
	Chemicals (0.52%) (2024: 0.37%)		
227	Hansol Chemical Co. Ltd.	35,849	0.10
2,813	KG Chemical Corp.	10,271	0.03
1,322	Kolon Industries, Inc.	41,159	0.11
355	OCI Co. Ltd.	14,688	0.04
649	PI Advanced Materials Co. Ltd.	7,037	0.02
109	Soulbrain Co. Ltd.	19,824	0.05
3,430	TKG Huchems Co. Ltd.	45,097	0.12
406	Unid Co. Ltd.	18,940	0.05
		<u>192,865</u>	<u>0.52</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Commercial Services (0.76%) (2024: 0.67%)			
947	Cuckoo Homesys Co. Ltd.	15,810	0.04
2,077	KEPCO Plant Service & Engineering Co. Ltd.	71,298	0.19
1,381	Lotte Rental Co. Ltd.	30,198	0.08
805	MegaStudyEdu Co. Ltd.	23,554	0.06
3,687	NICE Information Service Co. Ltd.	43,510	0.12
2,026	S-1 Corp.	101,402	0.27
		285,772	0.76
Computers (0.11%) (2024: 0.03%)			
130	Hyundai Autoever Corp.	29,961	0.08
631	Posco DX Co. Ltd.	12,593	0.03
		42,554	0.11
Cosmetics & Personal Care (0.25%) (2024: 0.14%)			
658	Aekyung Industrial Co. Ltd.	6,002	0.02
887	Caregen Co. Ltd.	44,210	0.12
158	Cosmax, Inc.	17,878	0.05
630	Kolmar BNH Co. Ltd.	5,598	0.01
421	Kolmar Korea Co. Ltd.	18,148	0.05
		91,836	0.25
Electric (0.06%) (2024: 0.07%)			
687	Korea Electronic Power Industrial Development Co. Ltd.	4,969	0.01
1,146	SGC Energy Co. Ltd.	17,462	0.05
		22,431	0.06
Electrical Components & Equipment (0.20%) (2024: 0.07%)			
1,308	Dongsung Finetec Co. Ltd.	23,017	0.06
586	Iljin Electric Co. Ltd.	22,129	0.06
152	Sanil Electric Co. Ltd.	13,728	0.04
1,192	Vitzrocell Co. Ltd.	14,580	0.04
		73,454	0.20
Electronics (0.32%) (2024: 0.19%)			
1,045	BH Co. Ltd.	11,679	0.03
190	Cheryong Electric Co. Ltd.	4,629	0.01
876	Daeduck Electronics Co. Ltd. / New	28,642	0.08
444	Innox Advanced Materials Co. Ltd.	7,012	0.02
865	KH Vatec Co. Ltd.	6,713	0.02
1,792	Koh Young Technology, Inc.	28,487	0.07
306	Korea Electric Terminal Co. Ltd.	14,296	0.04
900	Mcnex Co. Ltd.	18,024	0.05
		119,482	0.32
Energy – Alternate Sources (0.03%) (2024: 0.03%)			
363	CS Wind Corp.	10,483	0.03
Engineering & Construction (0.27%) (2024: 0.12%)			
1,823	GS Engineering & Construction Corp.	24,930	0.07
2,021	HDC Holdings Co. Ltd.	26,249	0.07
	HDC Hyundai Development Co.-Engineering &		
1,974	Construction Class E	30,010	0.08
215	KEPCO Engineering & Construction Co., Inc.	13,432	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Engineering & Construction (0.27%) (2024: 0.12%) (continued)			
274	LS Marine Solution Co. Ltd.	5,697	0.01
		<u>100,318</u>	<u>0.27</u>
Entertainment (0.17%) (2024: 0.13%)			
557	JYP Entertainment Corp.	28,072	0.07
398	SM Entertainment Co. Ltd.	37,298	0.10
		<u>65,370</u>	<u>0.17</u>
Environmental Control (0.00%) (2024: 0.02%)			
Food (0.80%) (2024: 0.80%)			
406	Binggrae Co. Ltd.	20,997	0.06
2,493	Daesang Corp.	36,429	0.10
1,330	Daesang Holdings Co. Ltd.	9,048	0.02
5,339	Dongsuh Cos., Inc.	99,512	0.27
948	Dongwon Industries Co. Ltd.	27,574	0.07
131	NongShim Co. Ltd.	39,330	0.10
910	Orion Corp.	66,771	0.18
		<u>299,661</u>	<u>0.80</u>
Food Service (0.04%) (2024: 0.04%)			
1,326	Hyundai Green Food	14,369	0.04
Forest Products & Paper (0.00%) (2024: 0.04%)			
Gas (0.18%) (2024: 0.00%)			
1,732	Korea Gas Corp.	47,251	0.13
493	SK Discovery Co. Ltd.	19,781	0.05
		<u>67,032</u>	<u>0.18</u>
Healthcare Products (0.11%) (2024: 0.03%)			
296	Classys, Inc.	11,198	0.03
1,708	Seegene, Inc.	28,219	0.08
		<u>39,417</u>	<u>0.11</u>
Home Builders (0.00%) (2024: 0.05%)			
Home Furnishings (0.15%) (2024: 0.00%)			
1,740	Hanssem Co. Ltd.	55,743	0.15
Insurance (0.42%) (2024: 0.90%)			
19,464	Korean Reinsurance Co.	155,923	0.42
Internet (0.08%) (2024: 0.09%)			
356	Ahnlab, Inc.	14,853	0.04
293	SOOP Co. Ltd.	13,790	0.04
		<u>28,643</u>	<u>0.08</u>
Iron & Steel (0.02%) (2024: 0.21%)			
2,459	KG Dongbusteel	9,132	0.02
Leisure Time (0.32%) (2024: 0.41%)			
1,631	Hana Tour Service, Inc.	55,195	0.15
2,180	Misto Holdings Corp.	64,619	0.17
		<u>119,814</u>	<u>0.32</u>
Lodging (0.09%) (2024: 0.06%)			
1,936	Grand Korea Leisure Co. Ltd.	20,119	0.05

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Lodging (0.09%) (2024: 0.06%) (continued)		
1,269	Paradise Co. Ltd.	14,579	0.04
		34,698	0.09
	Machinery — Diversified (0.55%) (2024: 0.04%)		
3,218	Hyundai Elevator Co. Ltd.	197,251	0.53
31	MNC Solution Co. Ltd.	3,073	0.01
252	SNT Energy Co. Ltd.	6,402	0.01
		206,726	0.55
	Machinery, Construction & Mining (0.19%) (2024: 0.36%)		
1,027	HD Hyundai Construction Equipment Co. Ltd.	70,152	0.19
	Metal Fabricate/Hardware (0.02%) (2024: 0.00%)		
490	TK Corp.	7,381	0.02
	Packaging & Containers (0.02%) (2024: 0.03%)		
321	Dongwon Systems Corp.	5,582	0.02
	Pharmaceuticals (0.42%) (2024: 0.43%)		
1,249	Boryung	7,812	0.02
308	Chong Kun Dang Pharmaceutical Corp.	17,725	0.05
492	Daewoong Co. Ltd.	7,531	0.02
132	Daewoong Pharmaceutical Co. Ltd.	15,788	0.04
974	DongKook Pharmaceutical Co. Ltd.	11,596	0.03
102	Green Cross Corp.	11,258	0.03
1,712	Green Cross Holdings Corp.	18,920	0.05
668	Hanmi Science Co. Ltd.	16,809	0.05
342	HK inno N Corp.	11,704	0.03
611	JW Pharmaceutical Corp.	10,816	0.03
620	Korea United Pharm, Inc.	8,207	0.02
214	ST Pharm Co. Ltd.	17,708	0.05
		155,874	0.42
	Private Equity (2.12%) (2024: 1.48%)		
27,912	BNK Financial Group, Inc.	307,496	0.82
4,319	Daishin Securities Co. Ltd.	80,950	0.22
2,823	DB Securities Co. Ltd.	21,263	0.06
3,657	Eugene Investment & Securities Co. Ltd.	8,733	0.02
1,583	Hyundai Motor Securities Co. Ltd.	8,703	0.02
15,490	iM Financial Group Co. Ltd.	167,207	0.45
9,211	JB Financial Group Co. Ltd.	164,008	0.44
2,203	Kyobo Securities Co. Ltd.	14,482	0.04
7,197	Yuanta Securities Korea Co. Ltd.	18,435	0.05
		791,277	2.12
	Retail (0.49%) (2024: 0.48%)		
583	F&F Co. Ltd. / New	27,722	0.07
912	Hyundai Department Store Co. Ltd.	56,092	0.15
2,557	K Car Co. Ltd.	28,454	0.08
407	Shinsegae, Inc.	69,785	0.19
		182,053	0.49
	Semiconductors (1.10%) (2024: 0.60%)		
2,469	DB HiTek Co. Ltd.	115,862	0.31

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Semiconductors (1.10%) (2024: 0.60%) (continued)			
621	DIT Corp.	6,281	0.02
458	Dongjin Semichem Co. Ltd.	11,652	0.03
513	HAESUNG DS Co. Ltd.	19,836	0.05
507	HPSP Co. Ltd.	11,790	0.03
165	ISC Co. Ltd.	12,725	0.04
432	Jusung Engineering Co. Ltd.	8,307	0.02
130	KoMiCo Ltd.	7,978	0.02
280	KONA I Co. Ltd.	8,824	0.02
2,322	LEENO Industrial, Inc.	97,197	0.26
1,450	LX Semicon Co. Ltd.	49,472	0.13
188	PSK Holdings, Inc.	6,042	0.02
585	PSK, Inc.	14,985	0.04
440	TES Co. Ltd.	13,607	0.04
251	Tokai Carbon Korea Co. Ltd.	24,777	0.07
		<u>409,335</u>	<u>1.10</u>
Shipbuilding (0.05%) (2024: 0.03%)			
1,689	Sejin Heavy Industries Co. Ltd.	20,401	0.05
Software (0.07%) (2024: 0.09%)			
222	Douzone Bizon Co. Ltd.	13,191	0.03
879	Hancom, Inc.	14,004	0.04
		<u>27,195</u>	<u>0.07</u>
Telecommunications (0.37%) (2024: 0.15%)			
580	HL Holdings Corp.	18,058	0.05
625	Hyosung Corp.	49,764	0.13
1,908	LX International Corp.	43,046	0.11
9,030	SK Networks Co. Ltd.	28,333	0.08
		<u>139,201</u>	<u>0.37</u>
Textile (0.03%) (2024: 0.06%)			
1,339	JS Corp.	11,916	0.03
Transportation (0.13%) (2024: 0.29%)			
209	CJ Logistics Corp.	13,725	0.04
13,138	Pan Ocean Co. Ltd.	35,112	0.09
		<u>48,837</u>	<u>0.13</u>
		<u>4,464,168</u>	<u>11.95</u>
Saudi Arabia (5.49%) (2024: 5.70%)			
Agriculture (0.02%) (2024: 0.03%)			
599	Al Jouf Agricultural Development Co.	6,963	0.02
Apparel (0.04%) (2024: 0.06%)			
17,395	Alaseel Co.	15,629	0.04
Building & Construction Materials (0.83%) (2024: 1.48%)			
7,361	Arabian Cement Co.	41,664	0.11
6,950	City Cement Co.	23,366	0.06
3,604	Qassim Cement Co.	40,452	0.11
6,387	Riyadh Cement Co.	40,323	0.11
6,205	Saudi Cement Co.	56,975	0.15
1,329	Saudi Ceramic Co.	9,652	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Building & Construction Materials (0.83%) (2024: 1.48%) (continued)			
3,796	Southern Province Cement Co.	22,579	0.06
3,547	Tabuk Cement Co.	8,587	0.02
7,827	Yamama Cement Co.	48,663	0.13
4,285	Yanbu Cement Co.	16,485	0.05
		308,746	0.83
Chemicals (0.14%) (2024: 0.00%)			
730	Al Majed for Oud Co.	25,749	0.07
3,602	Alujain Corp.	25,948	0.07
		51,697	0.14
Commercial Services (0.49%) (2024: 0.67%)			
881	Ataa Educational Co.	13,717	0.04
17,024	Maharah Human Resources Co.	29,230	0.08
539	National Co. for Learning & Education	20,650	0.05
15,154	Saudi Manpower Solutions Co.	21,332	0.06
3,382	Sustained Infrastructure Holding Co.	28,096	0.07
2,668	Theeb Rent A Car Co.	26,746	0.07
2,699	United International Transportation Co.	44,902	0.12
		184,673	0.49
Computers (0.09%) (2024: 0.00%)			
745	Al Moammar Information Systems Co.	34,561	0.09
Electrical Components & Equipment (0.38%) (2024: 0.25%)			
46,328	Electrical Industries Co.	138,337	0.37
570	Middle East Specialized Cables Co.	3,232	0.01
		141,569	0.38
Engineering & Construction (0.25%) (2024: 0.23%)			
1,950	Al Babtain Power & Telecommunication Co.	33,455	0.09
751	Al Yamamah Steel Industries Co.	6,423	0.02
329	AlKhorayef Water & Power Technologies Co.	11,798	0.03
4,436	Saudi Ground Services Co.	42,931	0.11
		94,607	0.25
Food (0.44%) (2024: 0.33%)			
1,590	Almunajem Foods Co.	21,178	0.05
15,931	BinDawood Holding Co.	19,580	0.05
1,202	First Milling Co.	15,703	0.04
2,337	Modern Mills Co.	17,832	0.05
1,239	Saudia Dairy & Foodstuff Co.	81,592	0.22
691	Tanniah Food Co.	10,529	0.03
		166,414	0.44
Food Service (0.08%) (2024: 0.13%)			
1,346	Catrion Catering Holding Co.	28,834	0.08
Forest Products & Paper (0.02%) (2024: 0.03%)			
534	Saudi Paper Manufacturing Co.	8,834	0.02
Healthcare Services (0.21%) (2024: 0.22%)			
5,315	Al Hammadi Holding	39,649	0.11
155	Almoosa Health Co.	7,248	0.02

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Healthcare Services (0.21%) (2024: 0.22%) (continued)			
860	Dr. Soliman Abdel Kader Fakeeh Hospital Co.	7,819	0.02
629	Middle East Healthcare Co.	5,460	0.01
488	National Medical Care Co.	18,566	0.05
		78,742	0.21
Holding Companies - Diversified Operations (0.26%) (2024: 0.35%)			
2,537	Astra Industrial Group Co.	95,845	0.26
Insurance (0.04%) (2024: 0.10%)			
2,399	Gulf Insurance Group	13,675	0.04
Investment Companies (0.08%) (2024: 0.00%)			
3,695	Taiba Investments Co.	31,622	0.08
Iron & Steel (0.02%) (2024: 0.03%)			
638	Saudi Steel Pipe Co.	6,324	0.02
Leisure Time (0.11%) (2024: 0.21%)			
1,534	Leejam Sports Co. JSC	40,694	0.11
Metal Fabricate/Hardware (0.07%) (2024: 0.04%)			
5,960	Arabian Pipes Co.	7,516	0.02
465	East Pipes Integrated Co. for Industry	17,146	0.05
		24,662	0.07
Mining (0.09%) (2024: 0.07%)			
1,429	Al Masane Al Kobra Mining Co.	33,527	0.09
Oil & Gas (0.07%) (2024: 0.07%)			
1,016	Arabian Drilling Co.	26,749	0.07
Packaging & Containers (0.03%) (2024: 0.03%)			
1,051	National Co. for Glass Industries	9,931	0.03
Pharmaceuticals (0.25%) (2024: 0.09%)			
1,476	Jamjoom Pharmaceuticals Factory Co.	55,997	0.15
402	Middle East Pharmaceutical Co.	11,918	0.03
12,472	Saudi Chemical Co. Holding	21,314	0.06
741	Scientific & Medical Equipment House Co.	6,267	0.01
		95,496	0.25
Private Equity (0.11%) (2024: 0.00%)			
5,784	Derayah Financial Co.	39,631	0.11
Real Estate (0.54%) (2024: 0.22%)			
27,967	Arabian Centres Co.	140,775	0.38
3,546	Arriyadh Development Co.	21,168	0.06
9,765	Retal Urban Development Co.	30,512	0.08
918	Sumou Real Estate Co.	7,832	0.02
		200,287	0.54
Retail (0.58%) (2024: 0.82%)			
33,573	Abdullah Al Othaim Markets Co.	54,869	0.15
762	Alamar Foods	8,171	0.02
1,874	Al-Dawaa Medical Services Co.	24,932	0.06
1,295	National Gas & Industrialization Co.	32,731	0.09

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Retail (0.58%) (2024: 0.82%) (continued)		
4,282	United Electronics Co.	96,467	0.26
		<u>217,170</u>	<u>0.58</u>
	Telecommunications (0.25%) (2024: 0.24%)		
381	Abdullah Saad Mohammed Abo Moati Stationaries Co.	4,673	0.01
1,021	Al Hassan Ghazi Ibrahim Shaker Co.	5,793	0.02
29,868	Mobile Telecommunications Co. Saudi Arabia	83,055	0.22
		<u>93,521</u>	<u>0.25</u>
		<u>2,050,403</u>	<u>5.49</u>
	Singapore (0.00%) (2024: 0.07%)		
	Chemicals (0.00%) (2024: 0.07%)		
	South Africa (10.33%) (2024: 8.97%)		
	Agriculture (0.12%) (2024: 0.00%)		
2,781	Astral Foods Ltd.	44,761	0.12
	Chemicals (0.21%) (2024: 0.20%)		
16,249	Omnia Holdings Ltd.	77,274	0.21
	Commercial Services (0.19%) (2024: 0.18%)		
9,720	Motus Holdings Ltd.	71,525	0.19
	Computers (0.15%) (2024: 0.09%)		
11,648	DataTec Ltd.	55,569	0.15
	Engineering & Construction (0.18%) (2024: 0.10%)		
14,950	Raubex Group Ltd.	40,204	0.11
2,672	Wilson Bayly Holmes-Ovcon Ltd.	26,944	0.07
		<u>67,148</u>	<u>0.18</u>
	Food (1.36%) (2024: 0.65%)		
14,425	Tiger Brands Ltd.	318,778	0.85
56,438	Woolworths Holdings Ltd.	190,738	0.51
		<u>509,516</u>	<u>1.36</u>
	Healthcare Services (0.50%) (2024: 0.52%)		
69,926	Life Healthcare Group Holdings Ltd.	48,066	0.13
146,715	Netcare Ltd.	140,163	0.37
		<u>188,229</u>	<u>0.50</u>
	Holding Companies - Diversified Operations (0.92%) (2024: 0.89%)		
54,275	AVI Ltd.	345,565	0.92
	Insurance (0.69%) (2024: 0.55%)		
80,526	Momentum Group Ltd.	185,837	0.50
2,799	Santam Ltd.	72,205	0.19
		<u>258,042</u>	<u>0.69</u>
	Lodging (0.10%) (2024: 0.10%)		
16,240	Sun International Ltd.	37,880	0.10
	Mining (0.12%) (2024: 0.13%)		
14,369	DRDGOLD Ltd.	45,405	0.12
	Private Equity (1.07%) (2024: 0.94%)		
41,164	Coronation Fund Managers Ltd.	116,164	0.31

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Private Equity (1.07%) (2024: 0.94%) (continued)		
22,007	Investec Ltd.	162,270	0.44
8,214	JSE Ltd.	71,101	0.19
29,899	PSG Financial Services Ltd.	49,170	0.13
		<u>398,705</u>	<u>1.07</u>
	Real Estate (0.15%) (2024: 0.25%)		
49,629	Equites Property Fund Ltd.	54,960	0.15
	Real Estate Investment Trusts (2.84%) (2024: 2.52%)		
615,767	Growthpoint Properties Ltd.	637,693	1.71
723,109	Redefine Properties Ltd.	261,838	0.70
33,384	Resilient REIT Ltd.	161,179	0.43
		<u>1,060,710</u>	<u>2.84</u>
	Retail (1.19%) (2024: 1.32%)		
23,534	Dis-Chem Pharmacies Ltd.	49,710	0.13
28,133	Foschini Group Ltd.	142,533	0.38
18,006	Mr. Price Group Ltd.	190,144	0.51
38,298	Super Group Ltd.	43,706	0.12
6,428	We Buy Cars Holdings Ltd.	18,555	0.05
		<u>444,648</u>	<u>1.19</u>
	Telecommunications (0.32%) (2024: 0.38%)		
13,166	Reunert Ltd.	49,518	0.13
20,159	Telkom SA SOC Ltd.	71,791	0.19
		<u>121,309</u>	<u>0.32</u>
	Transportation (0.22%) (2024: 0.15%)		
78,510	Grindrod Ltd.	80,547	0.22
		<u>3,861,793</u>	<u>10.33</u>
	Taiwan (23.01%) (2024: 26.28%)		
	Aerospace & Defense (0.10%) (2024: 0.04%)		
1,795	Drewloong Precision, Inc.	8,683	0.02
5,275	Evergreen Aviation Technologies Corp.	23,840	0.06
1,822	National Aerospace Fasteners Corp.	6,002	0.02
		<u>38,525</u>	<u>0.10</u>
	Agriculture (0.17%) (2024: 0.18%)		
40,003	Great Wall Enterprise Co. Ltd.	64,803	0.17
	Airlines (0.18%) (2024: 0.00%)		
32,917	Tigerair Taiwan Co. Ltd.	67,572	0.18
	Apparel (0.61%) (2024: 0.58%)		
6,717	Fulgent Sun International Holding Co. Ltd.	21,805	0.06
4,451	Lai Yih Footwear Co. Ltd.	35,486	0.09
18,647	Makalot Industrial Co. Ltd.	171,215	0.46
		<u>228,506</u>	<u>0.61</u>
	Auto Manufacturers (0.06%) (2024: 0.09%)		
22,440	Yulon Motor Co. Ltd.	23,675	0.06
	Auto Parts & Equipment (0.46%) (2024: 0.69%)		
8,030	Depo Auto Parts Ind Co. Ltd.	35,652	0.10

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Auto Parts & Equipment (0.46%) (2024: 0.69%) (continued)			
3,813	Global PMX Co. Ltd.	13,652	0.04
3,875	Iron Force Industrial Co. Ltd.	13,011	0.03
10,986	Nan Kang Rubber Tire Co. Ltd.	13,024	0.04
30,731	Tong Yang Industry Co. Ltd.	94,871	0.25
		170,210	0.46
Banks (0.45%) (2024: 1.15%)			
10,336	Bank of Kaohsiung Co. Ltd.	4,046	0.01
288,764	Far Eastern International Bank	118,095	0.32
114,655	O-Bank Co. Ltd.	33,352	0.09
20,641	Union Bank Of Taiwan	12,712	0.03
		168,205	0.45
Beverages (0.08%) (2024: 0.11%)			
7,742	Grape King Bio Ltd.	31,170	0.08
Biotechnology (0.02%) (2024: 0.00%)			
2,542	SciVision Biotech, Inc.	5,873	0.02
Building & Construction Materials (0.30%) (2024: 0.69%)			
3,428	Kinik Co.	43,258	0.11
13,728	Taiwan Sakura Corp.	36,570	0.10
33,903	Universal Cement Corp.	32,370	0.09
		112,198	0.30
Chemicals (1.06%) (2024: 1.13%)			
2,611	Allied Supreme Corp.	19,196	0.05
11,931	China Steel Chemical Corp.	25,859	0.07
1,477	Daxin Materials Corp.	16,312	0.04
48,000	Eternal Materials Co. Ltd.	62,481	0.17
11,149	Everlight Chemical Industrial Corp.	6,795	0.02
4,620	Nan Pao Resins Chemical Co. Ltd.	46,243	0.13
25,705	Sesoda Corp.	26,302	0.07
4,316	Shiny Chemical Industrial Co. Ltd.	18,956	0.05
31,146	Sinon Corp.	43,368	0.12
6,583	Swancor Holding Co. Ltd.	23,256	0.06
59,515	Taiwan Fertilizer Co. Ltd.	90,540	0.24
30,722	TSRC Corp.	15,155	0.04
		394,463	1.06
Commercial Services (0.14%) (2024: 0.21%)			
14,979	Taiwan Secom Co. Ltd.	51,486	0.14
Computers (1.91%) (2024: 2.22%)			
2,390	Adlink Technology, Inc.	4,807	0.01
2,099	ASROCK, Inc.	16,567	0.05
4,091	Castles Technology Co. Ltd.	8,711	0.02
788	Chenbro Micom Co. Ltd.	25,205	0.07
5,625	Ennoconn Corp.	51,290	0.14
16,898	Flytech Technology Co. Ltd.	49,370	0.13
39,795	Getac Holdings Corp.	148,184	0.40
50,329	Lien Hwa Industrial Holdings Corp.	76,165	0.20
6,825	Posiflex Technology, Inc.	38,447	0.10

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Computers (1.91%) (2024: 2.22%) (continued)			
49,726	Primax Electronics Ltd.	121,544	0.33
115,284	Qisda Corp.	86,223	0.23
6,493	Syscom Computer Engineering Co.	10,952	0.03
13,220	System Corp.	49,648	0.13
4,220	Team Group, Inc.	25,384	0.07
		712,497	1.91
Electrical Components & Equipment (1.11%) (2024: 0.44%)			
3,628	Allis Electric Co. Ltd.	11,489	0.03
3,577	China Wire & Cable Co. Ltd.	4,212	0.01
12,046	Hong TAI Electric Industrial	13,188	0.04
7,561	Kung Long Batteries Industrial Co. Ltd.	30,080	0.08
6,448	Shihlin Electric & Engineering Corp.	34,887	0.09
7,255	Sunonwealth Electric Machine Industry Co. Ltd.	37,060	0.10
11,342	Ta Ya Electric Wire & Cable	13,699	0.04
269,170	Tatung Co. Ltd.	270,279	0.72
		414,894	1.11
Electronics (4.64%) (2024: 4.38%)			
797	Advanced Energy Solution Holding Co. Ltd.	33,736	0.09
2,366	Airoha Technology Corp.	33,321	0.09
24,136	Alltek Technology Corp.	24,312	0.07
4,940	Chin-Poon Industrial Co. Ltd.	4,827	0.01
72,004	Compeq Manufacturing Co. Ltd.	213,350	0.57
1,184	CyberPower Systems, Inc.	7,970	0.02
17,758	Darfon Electronics Corp.	16,927	0.05
3,000	Dynamic Holding Co. Ltd.	12,174	0.03
268	Fositek Corp.	13,860	0.04
22,478	Global Brands Manufacture Ltd.	80,124	0.21
7,963	Holy Stone Enterprise Co. Ltd.	25,850	0.07
10,087	Ichia Technologies, Inc.	20,225	0.05
10,628	ITEQ Corp.	38,391	0.10
4,884	Kinsus Interconnect Technology Corp.	24,715	0.07
11,039	Lelon Electronics Corp.	37,592	0.10
2,615	Machvision, Inc.	43,943	0.12
22,327	Merry Electronics Co. Ltd.	69,424	0.19
29,139	Nichidenbo Corp.	91,255	0.24
17,608	Pan Jit International, Inc.	44,888	0.12
27,696	Pan-International Industrial Corp.	43,809	0.12
29,240	Promate Electronic Co. Ltd.	41,505	0.11
852	Scientech Corp.	9,057	0.02
5,066	SDI Corp.	12,512	0.03
1,636	ShenMao Technology, Inc.	5,389	0.01
11,025	Sinbon Electronics Co. Ltd.	67,545	0.18
9,170	Stark Technology, Inc.	44,069	0.12
1,108	Symtek Automation Asia Co. Ltd.	4,849	0.01
2,328	Taiflex Scientific Co. Ltd.	6,313	0.02
25,578	Taiwan Surface Mounting Technology Corp.	77,661	0.21
5,292	Test Research, Inc.	32,253	0.09
3,497	Thinking Electronic Industrial Co. Ltd.	19,421	0.05
12,831	Topco Scientific Co. Ltd.	118,834	0.32

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Electronics (4.64%) (2024: 4.38%) (continued)			
40,966	TXC Corp.	104,825	0.28
29,025	Unitech Printed Circuit Board Corp.	25,126	0.07
5,404	Voltronic Power Technology Corp.	167,002	0.45
51,093	Weikeng Industrial Co. Ltd.	49,515	0.13
2,056	Winmate, Inc.	9,783	0.03
28,607	Zenitron Corp.	34,006	0.09
14,511	Zippy Technology Corp.	23,369	0.06
		1,733,727	4.64
Energy – Alternate Sources (0.09%) (2024: 0.14%)			
1,701	J&V Energy Technology Co. Ltd.	4,948	0.01
5,035	Phoenix Silicon International Corp.	28,524	0.08
		33,472	0.09
Engineering & Construction (1.12%) (2024: 2.12%)			
16,295	Chung-Hsin Electric & Machinery Manufacturing Corp.	77,532	0.21
4,956	Hwang Chang General Contractor Co. Ltd.	9,480	0.03
8,086	L&K Engineering Co. Ltd.	142,056	0.38
3,999	Marketch International Corp.	35,000	0.09
9,071	Taiwan Cogeneration Corp.	11,793	0.03
7,971	Yankey Engineering Co. Ltd.	141,558	0.38
		417,419	1.12
Environmental Control (0.24%) (2024: 0.17%)			
4,080	Mega Union Technology, Inc.	89,857	0.24
Food (0.29%) (2024: 0.24%)			
12,529	Charoen Pokphand Enterprise	52,436	0.14
2,085	Lian HWA Food Corp.	6,476	0.02
17,275	Standard Foods Corp.	16,604	0.04
30,469	Taisun Enterprise Co. Ltd.	17,649	0.05
3,177	Ttet Union Corp.	14,611	0.04
		107,776	0.29
Food Service (0.21%) (2024: 0.22%)			
1,499	Bafang Yunji International Co. Ltd.	9,089	0.02
10,159	Wowprime Corp.	70,161	0.19
		79,250	0.21
Hand & Machine Tools (0.04%) (2024: 0.03%)			
823	Kaori Heat Treatment Co. Ltd.	15,192	0.04
Healthcare Products (0.07%) (2024: 0.11%)			
1,924	CHC Healthcare Group	2,358	0.01
1,028	Pegavision Corp.	9,324	0.02
2,921	Visco Vision, Inc.	16,222	0.04
		27,904	0.07
Home Furnishings (0.02%) (2024: 0.05%)			
19,265	Darwin Precisions Corp.	7,450	0.02
Insurance (0.27%) (2024: 0.17%)			
27,026	Shinkong Insurance Co. Ltd.	101,066	0.27

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Internet (0.14%) (2024: 0.00%)		
7,856	momo.com, Inc.	51,881	0.14
	Investment Companies (0.06%) (2024: 0.05%)		
31,295	Cathay Real Estate Development Co. Ltd.	23,306	0.06
	Iron & Steel (0.65%) (2024: 0.64%)		
3,051	Century Iron & Steel Industrial Co. Ltd.	13,546	0.04
33,766	Chun Yuan Steel Industry Co. Ltd.	22,191	0.06
13,836	Feng Hsin Steel Co. Ltd.	26,993	0.07
96,436	TA Chen Stainless Pipe	109,264	0.29
34,340	Tung Ho Steel Enterprise Corp.	69,510	0.19
		<u>241,504</u>	<u>0.65</u>
	Leisure Time (0.56%) (2024: 0.91%)		
627	Alexander Marine Co. Ltd.	3,752	0.01
6,661	Fusheng Precision Co. Ltd.	54,165	0.15
1,000	Johnson Health Tech Co. Ltd.	4,806	0.01
3,051	KMC Kuei Meng International, Inc.	8,807	0.02
7,559	Lion Travel Service Co. Ltd.	39,334	0.11
3,466	Power Wind Health Industry, Inc.	16,657	0.04
26,949	Sanyang Motor Co. Ltd.	52,662	0.14
8,886	Sports Gear Co. Ltd.	29,836	0.08
		<u>210,019</u>	<u>0.56</u>
	Lodging (0.04%) (2024: 0.05%)		
2,763	Formosa International Hotels Corp.	16,620	0.04
	Machinery — Diversified (0.11%) (2024: 0.13%)		
558	Apex Dynamics, Inc.	11,579	0.03
1,523	C Sun Manufacturing Ltd.	12,142	0.03
23,047	Rechi Precision Co. Ltd.	18,191	0.05
		<u>41,912</u>	<u>0.11</u>
	Metal Fabricate/Hardware (0.13%) (2024: 0.78%)		
6,624	Shin Zu Shing Co. Ltd.	42,691	0.12
2,299	Waffer Technology Corp.	4,573	0.01
		<u>47,264</u>	<u>0.13</u>
	Mining (0.14%) (2024: 0.17%)		
5,524	First Copper Technology Co. Ltd.	8,483	0.02
76,860	Ton Yi Industrial Corp.	43,542	0.12
		<u>52,025</u>	<u>0.14</u>
	Miscellaneous Manufacturers (0.52%) (2024: 0.72%)		
7,994	Asia Optical Co., Inc.	35,364	0.10
4,030	Genius Electronic Optical Co. Ltd.	57,653	0.15
9,263	Hiwin Technologies Corp.	57,193	0.15
8,940	Topkey Corp.	45,951	0.12
		<u>196,161</u>	<u>0.52</u>
	Office & Business Equipment (0.06%) (2024: 0.06%)		
30,732	Kinpo Electronics	21,909	0.06

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Office Furnishings (0.00%) (2024: 0.07%)		
	Packaging & Containers (0.06%) (2024: 0.16%)		
43,444	Cheng Loong Corp.	23,920	0.06
	Pharmaceuticals (0.20%) (2024: 0.25%)		
1,649	Bora Pharmaceuticals Co. Ltd.	25,611	0.07
1,961	Lotus Pharmaceutical Co. Ltd.	17,663	0.05
17,353	YungShin Global Holding Corp.	31,480	0.08
		<u>74,754</u>	<u>0.20</u>
	Private Equity (0.76%) (2024: 0.76%)		
10,821	Capital Futures Corp.	17,564	0.05
175,395	Capital Securities Corp.	133,693	0.36
36,500	China Bills Finance Corp.	19,632	0.05
188,167	IBF Financial Holdings Co. Ltd.	99,112	0.26
21,050	President Securities Corp.	16,012	0.04
		<u>286,013</u>	<u>0.76</u>
	Real Estate (1.32%) (2024: 1.26%)		
18,286	Chong Hong Construction Co. Ltd.	49,817	0.13
30,415	Crowell Development Corp.	29,185	0.08
10,530	Da-Li Development Co. Ltd.	17,997	0.05
9,813	Delpha Construction Co. Ltd.	8,823	0.02
51,153	Fu Hua Innovation Co. Ltd.	29,304	0.08
138,158	Highwealth Construction Corp.	176,762	0.47
29,177	Huaku Development Co. Ltd.	108,182	0.29
5,892	Huang Hsiang Construction Corp.	7,342	0.02
18,475	Hung Sheng Construction Ltd.	12,230	0.03
1,766	JSL Construction & Development Co. Ltd.	2,793	0.01
24,955	Kindom Development Co. Ltd.	26,805	0.07
3,778	Ruentex Engineering & Construction Co.	20,200	0.06
3,169	Sakura Development Co. Ltd.	4,892	0.01
		<u>494,332</u>	<u>1.32</u>
	Retail (0.28%) (2024: 0.36%)		
15,345	Chicony Power Technology Co. Ltd.	44,882	0.12
74,515	Far Eastern Department Stores Ltd.	52,174	0.14
3,617	Gourmet Master Co. Ltd.	8,150	0.02
		<u>105,206</u>	<u>0.28</u>
	Semiconductors (3.30%) (2024: 3.19%)		
4,338	Advanced Power Electronics Corp.	12,439	0.03
10,485	AMPOC Far-East Co. Ltd.	40,378	0.11
2,952	AP Memory Technology Corp.	42,090	0.11
18,840	Elan Microelectronics Corp.	71,054	0.19
28,646	Everlight Electronics Co. Ltd.	50,326	0.13
2,766	Formosa Sumco Technology Corp.	8,372	0.02
3,991	Foxsemicon Integrated Technology, Inc.	35,248	0.09
6,525	Global Mixed Mode Technology, Inc.	43,610	0.12
26,492	Greatek Electronics, Inc.	75,040	0.20
9,000	ITE Technology, Inc.	32,940	0.09
27,037	ITH Corp.	33,645	0.09
6,633	Orient Semiconductor Electronics Ltd.	11,822	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Semiconductors (3.30%) (2024: 3.19%) (continued)			
62,173	Powertech Technology, Inc.	342,322	0.92
19,863	Sigurd Microelectronics Corp.	73,647	0.20
11,430	Sitronix Technology Corp.	65,298	0.18
8,622	Tong Hsing Electronic Industries Ltd.	36,633	0.10
19,606	Transcend Information, Inc.	122,302	0.33
1,191	UPI Semiconductor Corp.	7,391	0.02
1,189	VisEra Technologies Co. Ltd.	10,785	0.03
2,910	Visual Photonics Epitaxy Co. Ltd.	14,031	0.04
2,511	Weltrend Semiconductor	3,808	0.01
1,094	WinWay Technology Co. Ltd.	98,883	0.26
		1,232,064	3.30
Telecommunications (0.80%) (2024: 1.15%)			
12,160	Arcadyan Technology Corp.	67,339	0.18
6,685	JPC connectivity, Inc.	29,574	0.08
1,079	Pan German Universal Motors Ltd.	9,667	0.03
16,301	Sercomm Corp.	41,297	0.11
1,400	Vivotek, Inc.	4,402	0.01
14,172	Wah Lee Industrial Corp.	48,487	0.13
14,212	WNC Corp.	44,779	0.12
14,500	Zero One Technology Co. Ltd.	52,148	0.14
		297,693	0.80
Textile (0.07%) (2024: 0.13%)			
2,292	Cathay Consolidated, Inc.	6,507	0.02
11,179	Taiwan Paiho Ltd.	17,967	0.05
		24,474	0.07
Transportation (0.17%) (2024: 0.15%)			
7,049	Chinese Maritime Transport Ltd.	13,326	0.03
22,000	Evergreen International Storage & Transport Corp.	40,400	0.11
1,848	Farglory F T Z Investment Holding Co. Ltd.	2,847	0.01
7,076	Sincere Navigation Corp.	5,867	0.02
		62,440	0.17
Trucking & Leasing (0.00%) (2024: 0.13%)			
		8,600,687	23.01
Thailand (5.54%) (2024: 6.33%)			
Apparel (0.10%) (2024: 0.14%)			
101,322	MC Group PCL	36,341	0.10
Banks (0.29%) (2024: 0.22%)			
50,024	Kiatnakin Phatra Bank PCL NVDR	107,971	0.29
Beverages (0.35%) (2024: 0.48%)			
17,890	Carabao Group PCL Class F	24,701	0.07
87,515	Ichitan Group PCL	37,223	0.10
115,557	Osotspa PCL	59,053	0.16
9,748	Sappe PCL	9,514	0.02
		130,491	0.35

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Building & Construction Materials (0.22%) (2024: 0.42%)		
188,771	Tipco Asphalt PCL NVDR	82,087	0.22
	Chemicals (0.06%) (2024: 0.05%)		
48,955	TOA Paint Thailand PCL	21,133	0.06
	Commercial Services (0.01%) (2024: 0.03%)		
7,895	SISB PCL	2,807	0.01
	Computers (0.09%) (2024: 0.02%)		
197,592	Cal-Comp Electronics Thailand PCL	28,348	0.07
20,553	Ditto Thailand PCL	7,111	0.02
		35,459	0.09
	Electric (0.17%) (2024: 0.31%)		
30,903	B Grimm Power PCL	13,831	0.04
233,968	CK Power PCL	17,972	0.05
527,846	Gunkul Engineering PCL	31,833	0.08
		63,636	0.17
	Electronics (0.09%) (2024: 0.13%)		
28,131	Hana Microelectronics PCL NVDR	14,554	0.04
32,334	KCE Electronics PCL NVDR	18,679	0.05
		33,233	0.09
	Energy – Alternate Sources (0.00%) (2024: 0.05%)		
	Engineering & Construction (0.02%) (2024: 0.03%)		
19,173	CH Karnchang PCL NVDR	7,242	0.02
	Entertainment (0.00%) (2024: 0.12%)		
	Food (0.71%) (2024: 0.25%)		
61,830	Berli Jucker PCL	28,261	0.08
33,399	Betagro PCL	19,294	0.05
37,474	GFPT PCL	12,608	0.03
43,367	I-TAIL Corp. PCL	20,785	0.06
187,424	Thai Union Group PCL	76,147	0.20
758,144	Thaifoods Group PCL	107,327	0.29
		264,422	0.71
	Hand & Machine Tools (0.00%) (2024: 0.05%)		
	Healthcare Services (0.17%) (2024: 0.24%)		
82,706	Bangkok Chain Hospital PCL	27,302	0.07
507,890	Chularat Hospital PCL Class F	24,181	0.07
21,634	Praram 9 Hospital PCL	12,841	0.03
		64,324	0.17
	Home Builders (0.35%) (2024: 0.66%)		
151,943	AP Thailand PCL NVDR	41,476	0.11
877,555	WHA Corp. PCL	91,363	0.24
		132,839	0.35
	Insurance (0.04%) (2024: 0.05%)		
25,797	Bangkok Life Assurance PCL NVDR	16,458	0.04
	Lodging (0.14%) (2024: 0.06%)		
487,998	Asset World Corp. PCL	32,838	0.09

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Lodging (0.14%) (2024: 0.06%) (continued)		
11,794	Central Plaza Hotel PCL NVDR	12,822	0.03
80,574	Erawan Group PCL	6,240	0.02
		51,900	0.14
	Miscellaneous Manufacturers (0.00%) (2024: 0.11%)		
	Oil & Gas (0.26%) (2024: 0.28%)		
64,275	PTG Energy PCL	14,485	0.04
46,443	PTG Energy PCL NVDR	10,467	0.03
62,943	Thai Oil PCL	71,923	0.19
		96,875	0.26
	Packaging & Containers (0.09%) (2024: 0.00%)		
60,767	SCG Packaging PCL	32,983	0.09
	Pharmaceuticals (0.11%) (2024: 0.10%)		
39,385	Mega Lifesciences PCL	41,879	0.11
	Private Equity (0.65%) (2024: 0.58%)		
69,320	Tisco Financial Group PCL	243,132	0.65
	Real Estate (0.73%) (2024: 1.14%)		
50,375	Amata Corp. PCL	26,543	0.07
83,923	MBK PCL	46,616	0.13
2,133,761	Sansiri PCL NVDR	90,755	0.24
201,617	Supalai PCL	108,792	0.29
		272,706	0.73
	Retail (0.39%) (2024: 0.29%)		
21,084	Aurora Design PCL	9,704	0.03
45,555	Com7 PCL Class F	28,341	0.07
368,935	Home Product Center PCL	77,874	0.21
49,164	MK Restaurants Group PCL	28,401	0.08
		144,320	0.39
	Telecommunications (0.07%) (2024: 0.08%)		
56,012	Karmarts PCL	15,912	0.04
8,499	Moshi Moshi Retail Corp. PLC	9,307	0.03
		25,219	0.07
	Transportation (0.33%) (2024: 0.31%)		
206,410	Precious Shipping PCL	39,638	0.11
187,178	Prima Marine PCL	40,994	0.11
41,274	Regional Container Lines PCL	35,700	0.09
29,849	SCGJWD Logistics PCL	7,011	0.02
		123,343	0.33
	Water (0.10%) (2024: 0.13%)		
135,865	TTW PCL NVDR	39,028	0.10
		2,069,828	5.54
	Turkey (1.27%) (2024: 1.74%)		
	Auto Manufacturers (0.14%) (2024: 0.02%)		
9,205	Tofas Turk Otomobil Fabrikasi AS	52,919	0.14

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Auto Parts & Equipment (0.00%) (2024: 0.08%)		
	Banks (0.04%) (2024: 0.00%)		
77,705	Albaraka Turk Katilim Bankasi AS	14,216	0.04
	Beverages (0.00%) (2024: 0.14%)		
	Building & Construction Materials (0.23%) (2024: 0.26%)		
23,885	Cimsa Cimento Sanayi VE Ticaret AS	25,851	0.07
3,819	Nuh Cimento Sanayi AS	19,813	0.05
75,841	Oyak Cimento Fabrikalari AS	40,671	0.11
		86,335	0.23
	Electric (0.03%) (2024: 0.28%)		
10,396	Turcas Holding AS	10,134	0.03
	Electrical Components & Equipment (0.10%) (2024: 0.07%)		
	Astor Transformator Enerji Turizm Insaat Ve Petrol Sanayi		
9,799	Ticaret AS	26,662	0.07
27,297	Sarkuysan Elektrolitik Bakir Sanayi ve Ticaret AS	11,411	0.03
		38,073	0.10
	Energy – Alternate Sources (0.02%) (2024: 0.07%)		
15,848	Galata Wind Enerji AS	8,240	0.02
	Food (0.07%) (2024: 0.19%)		
2,276	Migros Ticaret AS	27,653	0.07
	Home Furnishings (0.00%) (2024: 0.03%)		
	Insurance (0.17%) (2024: 0.09%)		
2,262	Agesa Hayat ve Emeklilik AS	11,646	0.03
60,477	Anadolu Anonim Turk Sigorta Sirketi	32,657	0.09
3,079	Anadolu Hayat Emeklilik AS	7,041	0.02
46,216	Turkiye Sigorta AS	12,704	0.03
		64,048	0.17
	Iron & Steel (0.00%) (2024: 0.03%)		
	Oil & Gas (0.00%) (2024: 0.04%)		
1	Turkiye Petrol Rafinerileri AS	6	0.00
	Pharmaceuticals (0.00%) (2024: 0.06%)		
	Private Equity (0.11%) (2024: 0.13%)		
30,771	Is Yatirim Menkul Degerler AS	28,376	0.08
19,340	Ziraat Gayrimenkul Yatirim Ortakligi AS	10,551	0.03
		38,927	0.11
	Real Estate (0.13%) (2024: 0.00%)		
101,737	Emlak Konut Gayrimenkul Yatirim Ortakligi AS	48,401	0.13
	Real Estate Investment Trusts (0.03%) (2024: 0.03%)		
6,341	Torunlar Gayrimenkul Yatirim Ortakligi AS	10,922	0.03
	Retail (0.14%) (2024: 0.15%)		
41,289	Mavi Giyim Sanayi Ve Ticaret AS Class B	41,823	0.11
2,275	TAB Gida Sanayi Ve Ticaret AS	11,072	0.03
		52,895	0.14

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Software (0.04%) (2024: 0.04%)		
3,786	Logo Yazilim Sanayi Ve Ticaret AS	13,262	0.04
	Transportation (0.02%) (2024: 0.03%)		
205	Celebi Hava Servisi AS	7,267	0.02
		<u>473,298</u>	<u>1.27</u>
	United States (0.08%) (2024: 0.00%)		
	Building & Construction Materials (0.08%) (2024: 0.00%)		
3,064	GCC SAB de CV	31,121	0.08
	Total Equities	<u>37,239,851</u>	<u>99.65</u>
	Rights (0.00%) (2024: 0.00%)		
	Brazil (0.00%) (2024: 0.00%)		
	Leisure Time (0.00%) (2024: 0.00%)		
121	Smartfit Escola de Ginastica e Danca SA	66	0.00
	Thailand (0.00%) (2024: 0.00%)		
	Miscellaneous Manufacturers (0.00%) (2024: 0.00%)		
	Total Rights	<u>66</u>	<u>0.00</u>
	Total Transferable Securities (99.65%) (2024: 99.94%)	<u>37,239,917</u>	<u>99.65</u>
	Other Transferable Securities (0.00%) (2024: 0.00%)		
	Equities (0.00%) (2024: 0.00%)		
	Hong Kong (0.00%) (2024: 0.00%)		
	Other Finance (0.00%) (2024: 0.00%)		
51,290	Sinic Holdings Group Co. Ltd.	–	0.00
	Pharmaceuticals (0.00%) (2024: 0.00%)		
64,000	Hua Han Health Industry Holdings Ltd.	–	0.00
		–	0.00
		–	0.00
	HongKong (0.00%) (2024: 0.00%)		
	Telecommunication (0.00%) (2024: 0.00%)		
96,000	CTEG	–	0.00
	Total Equities	–	0.00
	Total Other Transferable Securities (0.00%) (2024: 0.00%)	–	0.00
		<i>Fair Value</i>	<i>Fund</i>
		<i>USD</i>	<i>%</i>
	Total Investments (99.65%) (2024: 99.94%)	37,239,917	99.65
	Other Net Assets (0.35%) (2024: 0.06%)	131,804	0.35
	Net Asset (100.00%) (2024: 100.00%)	<u><u>37,371,721</u></u>	<u><u>100.00</u></u>

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets SmallCap Dividend 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
	<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 2025

WisdomTree Japan Equity UCITS ETF

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.93%) (2024: 97.02%)		
	Equities (99.93%) (2024: 97.02%)		
	Japan (99.93%) (2024: 97.02%)		
	Advertising (0.08%) (2024: 0.11%)		
58,300	Hakuhodo DY Holdings, Inc.	433,870	0.08
	Aerospace & Defense (0.34%) (2024: 0.32%)		
55,700	IHI Corp.	978,823	0.18
13,584	Kawasaki Heavy Industries Ltd.	899,563	0.16
		<u>1,878,386</u>	<u>0.34</u>
	Agriculture (0.03%) (2024: 0.03%)		
5,844	Sakata Seed Corp.	159,200	0.03
	Airlines (0.42%) (2024: 0.47%)		
53,200	ANA Holdings, Inc.	1,011,087	0.19
68,600	Japan Airlines Co. Ltd.	1,271,383	0.23
		<u>2,282,470</u>	<u>0.42</u>
	Apparel (0.21%) (2024: 0.29%)		
33,204	Asics Corp.	795,439	0.15
17,300	Daidoh Ltd.	135,093	0.02
5,200	Matsuoka Corp.	81,046	0.01
5,324	Wacoal Holdings Corp.	150,062	0.03
		<u>1,161,640</u>	<u>0.21</u>
	Auto Manufacturers (9.41%) (2024: 11.11%)		
1,151,640	Honda Motor Co. Ltd.	11,285,331	2.06
171,712	Isuzu Motors Ltd.	2,672,439	0.49
164,332	Mazda Motor Corp.	1,278,004	0.23
12,300	Shinmaywa Industries Ltd.	150,351	0.03
143,481	Subaru Corp.	3,107,710	0.57
277,476	Suzuki Motor Corp.	4,132,621	0.75
1,352,745	Toyota Motor Corp.	28,963,045	5.28
		<u>51,589,501</u>	<u>9.41</u>
	Auto Parts & Equipment (5.75%) (2024: 4.13%)		
17,000	Aisan Industry Co. Ltd.	242,400	0.04
133,300	Aisin Corp.	2,488,346	0.45
224,316	Bridgestone Corp.	5,028,846	0.92
35,935	Daikyonishikawa Corp.	182,718	0.03
410,600	Denso Corp.	5,652,970	1.03
22,343	Exedy Corp.	799,670	0.15
22,632	Futaba Industrial Co. Ltd.	151,174	0.03
13,554	GS Yuasa Corp.	324,269	0.06
17,037	G-Tekt Corp.	213,472	0.04
15,600	H-One Co. Ltd.	140,827	0.03
26,623	Ichikoh Industries Ltd.	87,302	0.02
64,403	JTEKT Corp.	712,873	0.13
40,900	Koito Manufacturing Co. Ltd.	602,756	0.11
13,500	KYB Corp.	384,558	0.07
6,484	Musashi Seimitsu Industry Co. Ltd.	105,650	0.02
38,633	NGK Insulators Ltd.	825,922	0.15
28,040	NHK Spring Co. Ltd.	450,354	0.08

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Auto Parts & Equipment (5.75%) (2024: 4.13%) (continued)			
14,790	Nifco, Inc.	457,066	0.08
27,800	Nisshinbo Holdings, Inc.	232,516	0.04
29,786	Niterra Co. Ltd.	1,309,486	0.24
11,900	NPR-RIKEN CORP	274,449	0.05
37,400	Press Kogyo Co. Ltd.	193,747	0.04
16,900	Sanoh Industrial Co. Ltd.	92,508	0.02
142,255	Sumitomo Electric Industries Ltd.	5,740,297	1.05
51,126	Sumitomo Rubber Industries Ltd.	787,219	0.14
2,600	T RAD Co. Ltd.	136,183	0.03
18,200	Tachi-S Co. Ltd.	241,862	0.04
18,700	Tokai Rika Co. Ltd.	371,626	0.07
11,874	Topre Corp.	179,309	0.03
37,288	Toyo Tire Corp.	1,031,251	0.19
19,673	Toyoda Gosei Co. Ltd.	494,884	0.09
36,525	Toyota Boshoku Corp.	585,584	0.11
16,600	Unipres Corp.	135,770	0.02
16,320	Yokohama Rubber Co. Ltd.	626,479	0.11
10,691	Yokowo Co. Ltd.	153,942	0.03
3,500	Yutaka Giken Co. Ltd.	70,449	0.01
		31,508,734	5.75
Banks (11.71%) (2024: 10.40%)			
11,900	Ehime Bank Ltd.	113,120	0.02
1,716,684	Mitsubishi UFJ Financial Group, Inc.	27,303,541	4.98
370,888	Mizuho Financial Group, Inc.	13,487,267	2.46
598,443	Sumitomo Mitsui Financial Group, Inc.	19,246,236	3.51
131,680	Sumitomo Mitsui Trust Group, Inc.	4,013,113	0.74
		64,163,277	11.71
Beverages (0.71%) (2024: 1.30%)			
150,556	Kirin Holdings Co. Ltd.	2,255,291	0.41
19,700	Sapporo Holdings Ltd.	211,900	0.04
40,800	Suntory Beverage & Food Ltd.	1,230,416	0.22
19,984	Takara Holdings, Inc.	204,882	0.04
		3,902,489	0.71
Biotechnology (0.04%) (2024: 0.02%)			
7,100	Eiken Chemical Co. Ltd.	109,029	0.02
17,700	Takara Bio, Inc.	89,773	0.02
		198,802	0.04
Building & Construction Materials (2.20%) (2024: 1.21%)			
46,800	AGC, Inc.	1,550,496	0.28
3,917	ASAHI YUKIZAI CORP	135,194	0.03
8,115	Central Glass Co. Ltd.	180,425	0.03
5,500	Endo Lighting Corp.	85,582	0.02
76,700	Lixil Corp.	927,035	0.17
20,600	Meiwa Corp.	124,327	0.02
212,547	Mitsubishi Electric Corp.	6,217,283	1.13
11,291	Nihon Flush Co. Ltd.	59,933	0.01
11,714	Noritz Corp.	149,092	0.03
11,665	Okabe Co. Ltd.	71,667	0.01

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Building & Construction Materials (2.20%) (2024: 1.21%) (continued)			
7,947	Optex Group Co. Ltd.	129,539	0.02
20,602	Rinnai Corp.	520,488	0.10
33,318	Sanwa Holdings Corp.	867,040	0.16
6,900	Seibu Giken Co. Ltd.	73,250	0.01
15,499	Taiheiyo Cement Corp.	383,952	0.07
21,900	TOTO Ltd.	605,535	0.11
		12,080,838	2.20
Chemicals (5.43%) (2024: 5.81%)			
20,900	Aica Kogyo Co. Ltd.	469,082	0.09
8,734	Arakawa Chemical Industries Ltd.	67,980	0.01
10,577	Artience Co. Ltd.	232,128	0.04
232,449	Asahi Kasei Corp.	2,059,853	0.38
2,590	C Uyemura & Co. Ltd.	242,237	0.04
15,134	Chugoku Marine Paints Ltd.	426,276	0.08
6,286	Dainichiseika Color & Chemicals Manufacturing Co. Ltd.	166,629	0.03
16,464	DIC Corp.	383,700	0.07
2,300	DKS Co. Ltd.	120,763	0.02
15,604	Fujimi, Inc.	236,034	0.04
3,781	Fuso Chemical Co. Ltd.	153,657	0.03
12,400	Harima Chemicals Group, Inc.	73,334	0.01
5,800	Hodogaya Chemical Co. Ltd.	82,886	0.01
9,600	Hokko Chemical Industry Co. Ltd.	100,933	0.02
7,000	Ise Chemicals Corp.	209,448	0.04
19,100	Ishihara Sangyo Kaisha Ltd.	334,124	0.06
5,967	JCU Corp.	186,344	0.03
13,555	Kaneka Corp.	380,071	0.07
33,469	Kansai Paint Co. Ltd.	528,475	0.10
11,572	Kanto Denka Kogyo Co. Ltd.	81,579	0.01
7,950	KH Neochem Co. Ltd.	125,632	0.02
11,832	Kureha Corp.	308,359	0.06
16,702	Lintec Corp.	470,974	0.09
2,900	MEC Co. Ltd.	94,357	0.02
42,347	Mitsubishi Gas Chemical Co., Inc.	767,133	0.14
86,478	Mitsui Chemicals, Inc.	1,104,526	0.20
8,369	Moriroku Co. Ltd.	133,214	0.02
9,100	Nicca Chemical Co. Ltd.	90,161	0.02
21,614	Nihon Nohyaku Co. Ltd.	139,823	0.03
5,400	Nippon Carbide Industries Co., Inc.	88,263	0.02
4,176	Nippon Carbon Co. Ltd.	117,624	0.02
46,029	Nippon Kayaku Co. Ltd.	493,781	0.09
178,900	Nippon Paint Holdings Co. Ltd.	1,195,558	0.22
24,095	Nippon Sanso Holdings Corp.	717,570	0.13
52,981	Nippon Shokubai Co. Ltd.	677,874	0.12
14,572	Nippon Soda Co. Ltd.	336,538	0.06
33,265	Nissan Chemical Corp.	1,138,156	0.21
76,375	Nitto Denko Corp.	1,810,158	0.33
24,944	NOF Corp.	479,163	0.09
4,000	Osaka Organic Chemical Industry Ltd.	102,077	0.02
15,615	Osaka Soda Co. Ltd.	215,778	0.04
3,945	Rasa Industries Ltd.	157,805	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Chemicals (5.43%) (2024: 5.81%) (continued)			
16,232	Resonac Holdings Corp.	675,811	0.12
19,790	Sakata INX Corp.	299,101	0.05
6,131	Sanyo Chemical Industries Ltd.	204,178	0.04
200,119	Shin-Etsu Chemical Co. Ltd.	6,221,442	1.14
6,500	Soken Chemical & Engineering Co. Ltd.	109,436	0.02
5,037	Stella Chemifa Corp.	141,073	0.03
14,550	Sumitomo Bakelite Co. Ltd.	479,260	0.09
231,800	Sumitomo Chemical Co. Ltd.	658,969	0.12
4,000	Sumitomo Seika Chemicals Co. Ltd.	137,803	0.02
9,205	T Hasegawa Co. Ltd.	165,490	0.03
7,100	Tayca Corp.	55,941	0.01
40,858	Teijin Ltd.	353,332	0.06
34,100	Tokai Carbon Co. Ltd.	210,850	0.04
18,535	Tokuyama Corp.	487,542	0.09
75,828	Tosoh Corp.	1,137,819	0.21
4,100	Tri Chemical Laboratories, Inc.	70,886	0.01
28,498	UBE Corp.	467,437	0.09
48,710	Zeon Corp.	556,104	0.10
		29,732,531	5.43
Coal (0.02%) (2024: 0.00%)			
12,400	Mitsui Matsushima Holdings Co. Ltd.	111,702	0.02
Commercial Services (0.79%) (2024: 1.06%)			
5,400	CTI Engineering Co. Ltd.	102,388	0.02
43,300	Dai Nippon Printing Co. Ltd.	744,204	0.14
21,200	Open Up Group, Inc.	249,269	0.05
5,100	Park24 Co. Ltd.	68,002	0.01
454,730	Persol Holdings Co. Ltd.	843,054	0.15
35,619	Recruit Holdings Co. Ltd.	2,010,407	0.37
12,100	Shin Nippon Biomedical Laboratories Ltd.	129,071	0.02
4,000	Weathernews, Inc.	100,418	0.02
11,100	Will Group, Inc.	84,766	0.01
		4,331,579	0.79
Computers (1.06%) (2024: 0.71%)			
11,500	Ferrotec Corp.	369,039	0.07
115,191	Fujitsu Ltd.	3,181,357	0.58
21,513	MCJ Co. Ltd.	221,244	0.04
60,675	NEC Corp.	2,055,468	0.37
		5,827,108	1.06
Cosmetics & Personal Care (0.72%) (2024: 0.89%)			
56,331	Kao Corp.	2,250,077	0.41
9,400	Milbon Co. Ltd.	146,027	0.03
27,896	Pigeon Corp.	286,800	0.05
21,154	Rohto Pharmaceutical Co. Ltd.	354,670	0.06
159,024	Unicharm Corp.	908,013	0.17
		3,945,587	0.72
Electrical Components & Equipment (0.69%) (2024: 0.65%)			
46,717	Casio Computer Co. Ltd.	378,517	0.07

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Electrical Components & Equipment (0.69%) (2024: 0.65%) (continued)			
19,300	Fujikura Ltd.	2,147,386	0.39
7,494	Furukawa Electric Co. Ltd.	478,580	0.09
3,385	Hirakawa Hewtech Corp.	62,044	0.01
3,100	Kohoku Kogyo Co. Ltd.	61,013	0.01
24,016	Kyosan Electric Manufacturing Co. Ltd.	93,462	0.02
41,276	Mabuchi Motor Co. Ltd.	378,803	0.07
2,731	Sinfonia Technology Co. Ltd.	158,029	0.03
		3,757,834	0.69
Electronics (4.63%) (2024: 4.17%)			
6,800	A&D HOLON Holdings Co. Ltd.	88,544	0.02
38,600	Alps Alpine Co. Ltd.	490,919	0.09
23,534	Anritsu Corp.	336,994	0.06
79,293	Azbil Corp.	719,604	0.13
9,200	Chino Corp.	82,817	0.01
13,100	Cosel Co. Ltd.	91,013	0.02
25,392	Dexerials Corp.	425,805	0.08
7,630	ESPEC Corp.	163,314	0.03
5,950	Furuno Electric Co. Ltd.	302,919	0.06
4,000	Hagiwara Electric Holdings Co. Ltd.	94,548	0.02
3,618	Hioki EE Corp.	140,801	0.03
4,777	Hirose Electric Co. Ltd.	527,087	0.10
5,900	Hochiki Corp.	167,125	0.03
4,500	Hokuriku Electric Industry Co. Ltd.	83,601	0.02
4,688	Horiba Ltd.	477,339	0.09
19,090	Hoya Corp.	2,884,600	0.53
6,600	Ibiden Co. Ltd.	283,420	0.05
6,000	Iriso Electronics Co. Ltd.	123,066	0.02
11,777	Japan Aviation Electronics Industry Ltd.	189,039	0.03
3,300	Japan Electronic Materials Corp.	80,950	0.01
7,146	Jeol Ltd.	229,363	0.04
12,558	Kaga Electronics Co. Ltd.	310,455	0.06
10,200	Koa Corp.	89,281	0.02
25,100	Kuroda Group Co. Ltd.	150,204	0.03
7,400	Kyokuto Boeki Kaisha Ltd.	87,103	0.02
35,205	Macnica Holdings, Inc.	537,357	0.10
12,500	Marubun Corp.	103,911	0.02
276	Maruwa Co. Ltd.	75,011	0.01
1,826	Meiko Electronics Co. Ltd.	124,766	0.02
37,300	Minebea Mitsumi, Inc.	747,452	0.14
197,495	Murata Manufacturing Co. Ltd.	4,089,884	0.75
7,666	Nagano Keiki Co. Ltd.	118,894	0.02
13,200	Nichicon Corp.	137,773	0.03
86,100	NIDEC CORP	1,171,107	0.21
13,308	Nippon Electric Glass Co. Ltd.	522,573	0.10
16,400	Osaki Electric Co. Ltd.	129,949	0.02
28,500	Rigaku Holdings Corp.	223,098	0.04
6,724	Riken Keiki Co. Ltd.	137,273	0.02
8,659	Sanshin Electronics Co. Ltd.	172,909	0.03
4,994	Sanyo Denki Co. Ltd.	133,655	0.02
17,596	SCREEN Holdings Co. Ltd.	1,710,824	0.31

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Electronics (4.63%) (2024: 4.17%) (continued)			
2,172	Shibaura Mechatronics Corp.	262,450	0.05
23,067	Shimadzu Corp.	613,374	0.11
16,662	Siix Corp.	139,147	0.03
17,000	Sumida Corp.	124,074	0.02
7,085	Sun-Wa Technos Corp.	134,156	0.02
9,954	Suzuki Co. Ltd.	153,046	0.03
33,838	Taiyo Holdings Co. Ltd.	1,028,017	0.19
18,200	Taiyo Yuden Co. Ltd.	411,037	0.07
7,600	Takachiho Koheki Co. Ltd.	102,743	0.02
20,700	Tamura Corp.	80,161	0.01
133,259	TDK Corp.	1,879,713	0.34
7,497	Tokyo Electron Device Ltd.	162,380	0.03
2,200	Tomen Devices Corp.	185,690	0.03
37,800	Wacom Co. Ltd.	195,095	0.04
5,997	Yamaichi Electronics Co. Ltd.	223,819	0.04
28,067	Yokogawa Electric Corp.	898,173	0.16
		25,349,422	4.63
Engineering & Construction (1.28%) (2024: 0.95%)			
66,800	Kajima Corp.	2,486,701	0.45
7,400	Mitsubishi Kakoki Kaisha Ltd.	152,254	0.03
121,900	Obayashi Corp.	2,542,289	0.47
34,653	Penta-Ocean Construction Co. Ltd.	348,310	0.06
13,633	Taikisha Ltd.	286,585	0.05
39,300	Toa Corp.	709,804	0.13
59,000	Toda Corp.	476,532	0.09
		7,002,475	1.28
Entertainment (0.05%) (2024: 0.10%)			
16,155	Toei Animation Co. Ltd.	280,853	0.05
Environmental Control (0.17%) (2024: 0.17%)			
17,100	ARE Holdings, Inc.	348,557	0.06
12,105	Kurita Water Industries Ltd.	490,239	0.09
6,000	Nomura Micro Science Co. Ltd.	114,032	0.02
		952,828	0.17
Food (1.28%) (2024: 1.86%)			
75,994	Ajinomoto Co., Inc.	1,608,167	0.29
5,748	Ariake Japan Co. Ltd.	193,990	0.04
15,700	Calbee, Inc.	299,486	0.06
8,400	Ezaki Glico Co. Ltd.	290,513	0.05
8,676	FUJI OIL CO Ltd. /Osaka	202,087	0.04
11,500	House Foods Group, Inc.	211,189	0.04
4,077	Kameda Seika Co. Ltd.	101,440	0.02
91,900	Kikkoman Corp.	833,722	0.15
27,078	Maruha Nichiro Corp.	222,159	0.04
33,200	Nichirei Corp.	395,236	0.07
7,700	Nisshin Oillio Group Ltd.	257,903	0.05
52,033	Nisshin Seifun Group, Inc.	638,026	0.12
47,942	Nissui Corp.	349,904	0.06
12,500	Riken Vitamin Co. Ltd.	236,610	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Food (1.28%) (2024: 1.86%) (continued)		
17,072	Toyo Suisan Kaisha Ltd.	1,170,844	0.21
		<u>7,011,276</u>	<u>1.28</u>
	Forest Products & Paper (0.23%) (2024: 0.17%)		
28,900	Hokuetsu Corp.	165,016	0.03
202,558	Oji Holdings Corp.	1,111,617	0.20
		<u>1,276,633</u>	<u>0.23</u>
	Hand & Machine Tools (0.79%) (2024: 0.86%)		
57,439	Amada Co. Ltd.	678,663	0.12
17,000	Asahi Diamond Industrial Co. Ltd.	90,236	0.02
22,400	DMG Mori Co. Ltd.	376,704	0.07
12,602	Fuji Electric Co. Ltd.	952,717	0.17
7,800	Koike Sanso Kogyo Co. Ltd.	79,719	0.01
31,000	Makita Corp.	936,853	0.17
8,453	Meidensha Corp.	300,381	0.06
20,200	Nitto Seiko Co. Ltd.	91,499	0.02
6,140	Noritake Co. Ltd.	223,672	0.04
11,600	NS Tool Co. Ltd.	64,607	0.01
14,964	OSG Corp.	218,238	0.04
2,718	Union Tool Co.	147,912	0.03
9,326	YAMABIKO Corp.	176,828	0.03
		<u>4,338,029</u>	<u>0.79</u>
	Healthcare Products (1.04%) (2024: 1.32%)		
15,900	Asahi Intecc Co. Ltd.	297,976	0.05
118,208	FUJIFILM Holdings Corp.	2,521,851	0.46
14,700	Nakanishi, Inc.	185,784	0.03
20,050	Nihon Kohden Corp.	215,281	0.04
19,507	Nipro Corp.	183,813	0.03
63,013	Olympus Corp.	797,788	0.15
29,300	PHC Holdings Corp.	207,864	0.04
7,100	Shofu, Inc.	82,666	0.02
82,002	Terumo Corp.	1,187,563	0.22
		<u>5,680,586</u>	<u>1.04</u>
	Home Builders (0.38%) (2024: 0.51%)		
64,908	Sekisui Chemical Co. Ltd.	1,091,152	0.20
95,946	Sumitomo Forestry Co. Ltd.	982,139	0.18
		<u>2,073,291</u>	<u>0.38</u>
	Home Furnishings (1.63%) (2024: 1.43%)		
7,300	Foster Electric Co. Ltd.	126,258	0.02
16,510	Hoshizaki Corp.	549,087	0.10
15,000	JVCKenwood Corp.	114,836	0.02
9,700	Maxell Ltd.	148,521	0.03
306,662	Panasonic Holdings Corp.	3,958,854	0.72
150,730	Sony Group Corp.	3,869,582	0.71
16,565	Zojirushi Corp.	165,497	0.03
		<u>8,932,635</u>	<u>1.63</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Household Products (0.04%) (2024: 0.04%)		
7,401	Pilot Corp.	230,088	0.04
	Insurance (5.81%) (2024: 5.64%)		
681,675	Dai-ichi Life Holdings, Inc.	5,668,847	1.03
248,842	MS&AD Insurance Group Holdings, Inc.	5,846,981	1.07
139,319	Sompo Holdings, Inc.	4,742,775	0.86
420,409	Tokio Marine Holdings, Inc.	15,601,897	2.85
		31,860,500	5.81
	Internet (0.29%) (2024: 0.30%)		
13,500	Aucnet, Inc.	178,369	0.03
14,900	en Japan, Inc.	146,486	0.03
56,000	LIFULL Co. Ltd.	63,594	0.01
31,100	M3, Inc.	419,442	0.08
18,171	Trend Micro, Inc.	753,758	0.14
		1,561,649	0.29
	Iron & Steel (1.23%) (2024: 2.01%)		
16,000	Aichi Steel Corp.	298,166	0.05
19,800	Daido Metal Co. Ltd.	123,920	0.02
40,780	Daido Steel Co. Ltd.	416,138	0.08
3,893	Japan Steel Works Ltd.	190,720	0.04
11,472	Kyoei Steel Ltd.	179,313	0.03
8,000	Mitsubishi Steel Manufacturing Co. Ltd.	95,799	0.02
1,233,915	Nippon Steel Corp.	5,052,325	0.92
5,240	Nippon Yakin Kogyo Co. Ltd.	151,271	0.03
4,700	OSAKA Titanium Technologies Co. Ltd.	56,402	0.01
9,000	Topy Industries Ltd.	177,709	0.03
		6,741,763	1.23
	Leisure Time (0.17%) (2024: 0.84%)		
7,652	GLOBERIDE, Inc.	106,131	0.02
9,385	Mizuno Corp.	185,311	0.04
9,500	Roland Corp.	216,371	0.04
23,900	Round One Corp.	170,774	0.03
7,400	Sansei Technologies, Inc.	114,296	0.02
5,300	Yonex Co. Ltd.	112,259	0.02
		905,142	0.17
	Machinery — Diversified (2.81%) (2024: 2.62%)		
20,099	Aida Engineering Ltd.	152,975	0.03
5,821	Airman Corp.	67,737	0.01
15,600	Anest Iwata Corp.	162,623	0.03
9,200	CKD Corp.	179,604	0.03
38,566	Daifuku Co. Ltd.	1,212,500	0.22
6,100	Daihatsu Infinearth Mfg Co. Ltd.	98,654	0.02
2,529	Daihen Corp.	161,183	0.03
11,710	Eagle Industry Co. Ltd.	213,364	0.04
47,920	Ebara Corp.	1,126,271	0.21
97,890	FANUC Corp.	3,799,565	0.69
4,300	Harmonic Drive Systems, Inc.	103,697	0.02
5,600	Hirata Corp.	83,958	0.02

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Machinery — Diversified (2.81%) (2024: 2.62%) (continued)			
3,000	Hosokawa Micron Corp.	107,946	0.02
6,905	Iwaki Co. Ltd.	115,417	0.02
25,024	Kanadevia Corp.	151,665	0.03
7,061	Keyence Corp.	2,553,303	0.47
8,500	Max Co. Ltd.	374,717	0.07
7,200	MIMAKI ENGINEERING CO Ltd.	75,195	0.01
11,000	Mitsubishi Logisnext Co. Ltd.	107,933	0.02
16,101	Miura Co. Ltd.	312,169	0.06
15,691	Nabtesco Corp.	375,195	0.07
10,800	Nikkiso Co. Ltd.	109,416	0.02
18,900	Nippon Thompson Co. Ltd.	98,512	0.02
3,996	Nissei ASB Machine Co. Ltd.	160,100	0.03
9,792	Nissei Plastic Industrial Co. Ltd.	55,037	0.01
4,100	Nittoku Co. Ltd.	63,405	0.01
5,548	Obara Group, Inc.	135,563	0.02
2,100	Okamoto Machine Tool Works Ltd.	60,289	0.01
12,763	OKUMA Corp.	295,574	0.05
10,300	Oporun Co. Ltd.	125,510	0.02
5,508	Organo Corp.	455,237	0.08
10,800	Rheon Automatic Machinery Co. Ltd.	100,183	0.02
6,377	Shibaura Machine Co. Ltd.	174,331	0.03
5,451	Shibuya Corp.	119,630	0.02
8,072	Teikoku Electric Manufacturing Co. Ltd.	158,098	0.03
37,500	THK Co. Ltd.	958,643	0.18
22,731	Tsubakimoto Chain Co.	335,429	0.06
11,866	Tsugami Corp.	217,493	0.04
8,600	Tsurumi Manufacturing Co. Ltd.	117,359	0.02
16,800	Yamashin-Filter Corp.	64,523	0.01
16,700	Yushin Co.	75,752	0.01
		15,415,755	2.81
Machinery, Construction & Mining (3.39%) (2024: 4.65%)			
42,100	Hitachi Construction Machinery Co. Ltd.	1,243,568	0.23
224,235	Hitachi Ltd.	7,012,664	1.28
6,600	Kato Works Co. Ltd.	55,454	0.01
172,613	Komatsu Ltd.	5,506,173	1.00
148,231	Mitsubishi Heavy Industries Ltd.	3,631,421	0.66
8,558	Modec, Inc.	649,719	0.12
10,890	Takeuchi Manufacturing Co. Ltd.	468,962	0.09
		18,567,961	3.39
Media (0.03%) (2024: 0.00%)			
5,600	Anycolor, Inc.	173,275	0.03
Metal Fabricate/Hardware (0.63%) (2024: 0.61%)			
12,500	Ahresty Corp.	63,878	0.01
9,800	Daiichi Jitsugyo Co. Ltd.	189,441	0.04
9,344	Hanwa Co. Ltd.	427,423	0.08
19,890	Kitz Corp.	220,669	0.04
25,149	MISUMI Group, Inc.	392,610	0.07
29,500	Mitsui High-Tec, Inc.	143,035	0.03
4,200	Nachi-Fujikoshi Corp.	116,559	0.02

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Metal Fabricate/Hardware (0.63%) (2024: 0.61%) (continued)			
117,800	NSK Ltd.	733,352	0.13
96,300	NTN Corp.	225,844	0.04
8,220	Oiles Corp.	123,291	0.02
6,700	Ryobi Ltd.	117,120	0.02
8,000	Shinsho Corp.	129,178	0.02
16,900	Tocalo Co. Ltd.	239,788	0.04
26,400	UACJ Corp.	357,569	0.07
		3,479,757	0.63
Mining (0.44%) (2024: 0.34%)			
18,785	Daiki Aluminium Industry Co. Ltd.	144,532	0.03
10,316	Dowa Holdings Co. Ltd.	489,129	0.09
8,749	Furukawa Co. Ltd.	214,615	0.04
22,963	Mitsubishi Materials Corp.	537,652	0.10
6,357	Mitsui Mining & Smelting Co. Ltd.	715,211	0.13
15,600	Nippon Light Metal Holdings Co. Ltd.	253,788	0.04
8,100	Toho Titanium Co. Ltd.	68,368	0.01
		2,423,295	0.44
Miscellaneous Manufacturers (0.84%) (2024: 1.03%)			
16,900	Amano Corp.	454,131	0.08
11,300	Bando Chemical Industries Ltd.	147,644	0.03
1,600	Enplas Corp.	94,829	0.02
9,800	Fujikura Composites, Inc.	128,545	0.02
8,000	FuKoKu Co. Ltd.	99,116	0.02
11,983	JSP Corp.	187,071	0.03
5,621	Kurabo Industries Ltd.	304,100	0.06
7,300	Kuriyama Holdings Corp.	77,217	0.01
9,460	Mitsuboshi Belting Ltd.	236,885	0.04
10,100	Morita Holdings Corp.	177,585	0.03
46,181	Nikon Corp.	513,826	0.09
4,490	PILLAR Corp.	137,354	0.03
19,174	Riken Technos Corp.	187,770	0.03
5,000	Rion Co. Ltd.	83,735	0.02
16,867	Shinagawa Refractories Co. Ltd.	227,591	0.04
15,336	Shoei Co. Ltd.	173,862	0.03
21,725	Sumitomo Heavy Industries Ltd.	575,055	0.10
32,808	Tamron Co. Ltd.	216,425	0.04
6,300	Towa Corp.	86,414	0.02
4,500	Toyo Tanso Co. Ltd.	138,378	0.03
23,897	Toyobo Co. Ltd.	192,097	0.04
6,448	Valqua Ltd.	167,016	0.03
		4,606,646	0.84
Office & Business Equipment (1.32%) (2024: 2.05%)			
232,679	Canon, Inc.	6,877,424	1.25
34,700	Konica Minolta, Inc.	150,560	0.03
8,124	Sato Corp.	124,442	0.02
5,700	Toshiba TEC Corp.	99,640	0.02
		7,252,066	1.32

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Oil & Gas (1.63%) (2024: 1.58%)			
401,260	ENEOS Holdings, Inc.	2,833,869	0.52
230,890	Idemitsu Kosan Co. Ltd.	1,742,594	0.32
217,227	Inpex Corp.	4,333,592	0.79
		<u>8,910,055</u>	<u>1.63</u>
Packaging & Containers (0.33%) (2024: 0.28%)			
15,884	Fuji Seal International, Inc.	317,690	0.06
49,200	Rengo Co. Ltd.	381,528	0.07
39,843	Toyo Seikan Group Holdings Ltd.	972,531	0.18
19,588	Zacros Corp.	144,337	0.02
		<u>1,816,086</u>	<u>0.33</u>
Pharmaceuticals (6.31%) (2024: 5.98%)			
409,700	Astellas Pharma, Inc.	5,470,683	1.00
113,930	Chugai Pharmaceutical Co. Ltd.	5,991,419	1.09
154,100	Daiichi Sankyo Co. Ltd.	3,291,504	0.60
49,900	Eisai Co. Ltd.	1,483,518	0.27
15,432	Nippon Shinyaku Co. Ltd.	556,259	0.10
108,565	Ono Pharmaceutical Co. Ltd.	1,504,721	0.27
42,105	Otsuka Holdings Co. Ltd.	2,383,474	0.44
42,600	Santen Pharmaceutical Co. Ltd.	441,913	0.08
116,536	Shionogi & Co. Ltd.	2,112,213	0.39
357,430	Takeda Pharmaceutical Co. Ltd.	11,025,386	2.01
9,400	Towa Pharmaceutical Co. Ltd.	218,291	0.04
9,579	ZERIA Pharmaceutical Co. Ltd.	128,274	0.02
		<u>34,607,655</u>	<u>6.31</u>
Private Equity (1.46%) (2024: 1.28%)			
49,900	Monex Group, Inc.	232,715	0.04
616,584	Nomura Holdings, Inc.	5,117,712	0.94
117,970	SBI Holdings, Inc.	2,540,105	0.46
11,500	Sparx Group Co. Ltd.	118,856	0.02
		<u>8,009,388</u>	<u>1.46</u>
Retail (1.56%) (2024: 1.68%)			
35,850	ABC-Mart, Inc.	607,583	0.11
55,700	Citizen Watch Co. Ltd.	453,432	0.08
14,834	Fast Retailing Co. Ltd.	5,388,676	0.98
4,500	Food & Life Cos. Ltd.	227,175	0.04
2,557	JINS Holdings, Inc.	90,211	0.02
3,100	Kura Sushi, Inc.	64,276	0.01
35,706	Ryohin Keikaku Co. Ltd.	633,731	0.12
3,141	Saizeriya Co. Ltd.	109,813	0.02
12,000	Sankyo Tateyama, Inc.	48,690	0.01
6,279	Seiko Group Corp.	291,627	0.05
3,700	Toridoll Holdings Corp.	100,039	0.02
44,731	VT Holdings Co. Ltd.	152,961	0.03
6,500	Zensho Holdings Co. Ltd.	372,181	0.07
		<u>8,540,395</u>	<u>1.56</u>
Semiconductors (3.75%) (2024: 3.04%)			
15,648	Advantest Corp.	1,960,181	0.36

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Semiconductors (3.75%) (2024: 3.04%) (continued)			
8,376	Daitron Co. Ltd.	129,692	0.02
6,279	Disco Corp.	1,929,627	0.35
16,000	Kokusai Electric Corp.	560,911	0.10
11,897	Lasertec Corp.	2,250,066	0.41
3,900	Micronics Japan Co. Ltd.	175,412	0.03
8,574	Restar Corp.	152,887	0.03
44,900	Rohm Co. Ltd.	635,925	0.12
12,300	Rorze Corp.	176,404	0.03
15,400	Ryoyo Ryosan Holdings, Inc.	305,062	0.06
2,800	Santec Holdings Corp.	163,093	0.03
20,794	Shin-Etsu Polymer Co. Ltd.	265,588	0.05
17,685	Socionext, Inc.	247,034	0.05
19,200	SUMCO Corp.	175,776	0.03
3,101	Tera Probe, Inc.	124,637	0.02
44,776	Tokyo Electron Ltd.	9,803,901	1.79
15,185	Tokyo Ohka Kogyo Co. Ltd.	562,275	0.10
6,000	Tokyo Seimitsu Co. Ltd.	425,085	0.08
7,065	Ulvac, Inc.	319,118	0.06
3,000	V Technology Co. Ltd.	57,227	0.01
16,500	YAC Holdings Co. Ltd.	110,951	0.02
		20,530,852	3.75
Shipbuilding (0.05%) (2024: 0.00%)			
8,100	Mitsui E&S Co. Ltd.	287,320	0.05
Software (0.84%) (2024: 0.86%)			
24,808	Capcom Co. Ltd.	577,843	0.11
8,800	Celsys, Inc.	93,645	0.02
51,832	Koei Tecmo Holdings Co. Ltd.	630,105	0.11
9,092	Konami Group Corp.	1,237,248	0.23
39,300	Nexon Co. Ltd.	959,527	0.17
20,601	Sega Sammy Holdings, Inc.	321,741	0.06
31,900	Square Enix Holdings Co. Ltd.	581,952	0.11
7,500	Transcosmos, Inc.	185,652	0.03
		4,587,713	0.84
Storage & Warehousing (0.04%) (2024: 0.05%)			
8,900	Inui Global Logistics Co. Ltd.	77,902	0.02
5,530	Mitsui-Soko Holdings Co. Ltd.	131,560	0.02
		209,462	0.04
Telecommunications (14.00%) (2024: 8.80%)			
12,087	Ai Holdings Corp.	218,074	0.04
11,341	Alconix Corp.	182,113	0.03
11,900	Central Automotive Products Ltd.	143,032	0.03
9,200	Chori Co. Ltd.	240,352	0.04
5,800	GSI Creos Corp.	91,767	0.02
8,141	Hakuto Co. Ltd.	203,337	0.04
12,862	Inabata & Co. Ltd.	307,303	0.06
7,202	Innotech Corp.	96,489	0.02
890,220	ITOCHU Corp.	11,216,847	2.05
39,000	Japan Pulp & Paper Co. Ltd.	219,203	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Japan Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>	
Telecommunications (14.00%) (2024: 8.80%) (continued)				
20,184	KPP Group Holdings Co. Ltd.	106,106	0.02	
207,937	Marubeni Corp.	5,774,665	1.05	
566,663	Mitsubishi Corp.	12,964,073	2.37	
398,453	Mitsui & Co. Ltd.	11,802,720	2.15	
12,100	Morito Co. Ltd.	130,460	0.02	
18,068	Nagase & Co. Ltd.	438,487	0.08	
15,049,504	NTT, Inc.	15,141,197	2.76	
11,050	Sanyo Trading Co. Ltd.	105,252	0.02	
7,200	Satori Electric Co. Ltd.	86,265	0.02	
5,500	Shinwa Co. Ltd./Nagoya	108,775	0.02	
44,844	Sojitz Corp.	1,392,426	0.25	
264,275	Sumitomo Corp.	9,124,734	1.66	
10,300	Tomoe Engineering Co. Ltd.	117,559	0.02	
193,919	Toyota Tsusho Corp.	6,524,794	1.19	
		<u>76,736,030</u>	<u>14.00</u>	
Textile (0.12%) (2024: 0.09%)				
6,200	Hagihara Industries, Inc.	66,927	0.01	
7,400	Maeda Kosen Co. Ltd.	93,382	0.02	
3,500	Nitto Boseki Co. Ltd.	227,759	0.04	
13,399	Seiren Co. Ltd.	261,577	0.05	
		<u>649,645</u>	<u>0.12</u>	
Toys, Games & Hobbies (1.32%) (2024: 2.62%)				
80,760	Bandai Namco Holdings, Inc.	2,149,547	0.39	
64,222	Nintendo Co. Ltd.	4,341,013	0.79	
16,300	Sanrio Co. Ltd.	511,322	0.10	
12,111	Tomy Co. Ltd.	213,060	0.04	
		<u>7,214,942</u>	<u>1.32</u>	
Transportation (0.43%) (2024: 0.58%)				
27,781	Iino Kaiun Kaisha Ltd.	251,322	0.05	
15,500	Japan Transcity Corp.	112,335	0.02	
60,800	Mitsubishi Logistics Corp.	464,500	0.08	
39,272	NIPPON EXPRESS HOLDINGS, Inc.	839,583	0.15	
11,000	Nishi-Nippon Railroad Co. Ltd.	196,217	0.04	
7,447	NS United Kaiun Kaisha Ltd.	289,813	0.05	
7,800	Zero Co. Ltd.	200,542	0.04	
		<u>2,354,312</u>	<u>0.43</u>	
		<u>547,635,328</u>	<u>99.93</u>	
Total Equities			<u>99.93</u>	
Total Transferable Securities (99.93%) (2024: 97.02%)			<u>99.93</u>	
Financial Derivative Instruments (0.76%) (2024: 2.43%)				
Open Forward Foreign Currency Exchange Contracts (0.76%) (2024: 2.43%)				
<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
05/01/2026	CHF 234,461	JPY 46,406,176	(1,028)	0.00
05/01/2026	CHF 234,461	JPY 46,406,176	914	0.00

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Japan 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>
05/01/2026	CHF 189,718	JPY 37,124,944	2,622	0.00
05/01/2026	CHF 14,779,920	JPY 2,874,203,753	319,090	0.06
05/01/2026	EUR 2,605,626	JPY 475,097,632	(7,652)	0.00
05/01/2026	EUR 3,253,197	JPY 593,872,000	(6,458)	0.00
05/01/2026	EUR 1,074,146	JPY 197,957,344	(4,284)	0.00
05/01/2026	EUR 1,041,023	JPY 190,039,040	(2,067)	0.00
05/01/2026	EUR 133,235	JPY 24,443,772	(470)	0.00
05/01/2026	EUR 133,235	JPY 24,443,772	1,003	0.00
05/01/2026	EUR 1,074,146	JPY 197,957,344	2,899	0.00
05/01/2026	EUR 1,041,023	JPY 190,039,040	12,297	0.00
05/01/2026	EUR 2,605,626	JPY 475,097,632	36,833	0.01
05/01/2026	EUR 3,253,197	JPY 593,872,000	38,428	0.01
05/01/2026	EUR 9,863,591	JPY 1,781,616,128	218,055	0.04
05/01/2026	EUR 72,051,297	JPY 13,027,422,189	1,509,140	0.27
05/01/2026	GBP 53,248	JPY 11,188,842	(236)	0.00
05/01/2026	GBP 53,248	JPY 11,188,842	475	0.00
05/01/2026	GBP 258,570	JPY 53,046,296	9,366	0.00
05/01/2026	GBP 19,674,914	JPY 4,054,008,206	600,026	0.11
05/01/2026	JPY 27,843,708	CHF 142,120	(1,754)	0.00
05/01/2026	JPY 166,284,160	EUR 913,970	(12,563)	0.00
05/01/2026	JPY 39,591,468	EUR 216,592	(1,895)	0.00
05/01/2026	JPY 25,259,356	EUR 138,575	(1,602)	0.00
05/01/2026	JPY 39,591,468	EUR 216,592	102	0.00
05/01/2026	JPY 56,132,784	EUR 304,165	886	0.00
05/01/2026	JPY 481,285,312	USD 3,108,157	(37,658)	(0.01)
05/01/2026	JPY 259,250,656	USD 1,675,354	(21,389)	(0.01)
05/01/2026	JPY 192,528,176	USD 1,240,879	(12,590)	(0.01)
05/01/2026	JPY 53,042,684	USD 341,370	(2,969)	0.00
05/01/2026	JPY 37,504,928	USD 241,726	(2,452)	0.00
05/01/2026	JPY 68,354,680	USD 437,984	(1,896)	0.00
05/01/2026	JPY 34,566,752	USD 222,209	(1,680)	0.00
05/01/2026	JPY 24,749,796	USD 159,026	(1,128)	0.00
05/01/2026	JPY 200,409,088	USD 1,274,430	4,138	0.00
05/01/2026	USD 183,682	JPY 28,442,384	2,225	0.00
05/01/2026	USD 544,034	JPY 84,629,936	4,113	0.00
05/01/2026	USD 4,188,385	JPY 648,126,592	53,474	0.01
05/01/2026	USD 8,376,770	JPY 1,296,253,184	106,948	0.02
05/01/2026	USD 82,951,574	JPY 12,899,309,866	656,696	0.12
05/01/2026	USD 93,817,207	JPY 14,588,960,390	742,715	0.14
Unrealised gain on open forward foreign currency exchange contracts			4,322,445	0.79
Unrealised loss on open forward foreign currency exchange contracts			(121,771)	(0.03)
Net unrealised gain on open forward foreign currency exchange contracts			4,200,674	0.76
Total Financial Derivative Instruments			4,200,674	0.76

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Japan Equity UCITS ETF (continued)

	<i>Fair Value</i>	<i>Fund</i>
	<i>USD</i>	<i>%</i>
Total Investments (100.69%) (2024: 99.45%)	551,836,002	100.69
Other Net Liabilities ((0.69%)) (2024: 0.55%)	<u>(3,804,155)</u>	<u>(0.69)</u>
Net Asset (100.00%) (2024: 100.00%)	<u><u>548,031,847</u></u>	<u><u>100.00</u></u>

	<i>% of Total</i>
	<i>Assets</i>
<i>Analysis of Total Assets</i>	
Transferable securities admitted to an official stock exchange listing	94.66
Over the counter financial derivative instruments	0.75
Other assets	<u>4.59</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 2025

WisdomTree Europe Equity UCITS ETF

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (100.05%) (2024: 97.91%)		
	Equities (100.05%) (2024: 97.91%)		
	Austria (0.69%) (2024: 0.56%)		
	Machinery — Diversified (0.53%) (2024: 0.56%)		
6,262	ANDRITZ AG	490,910	0.53
	Machinery, Construction & Mining (0.16%) (2024: 0.00%)		
3,672	Palfinger AG	143,826	0.16
		634,736	0.69
	Belgium (4.36%) (2024: 3.43%)		
	Beverages (2.20%) (2024: 1.51%)		
31,599	Anheuser-Busch InBev SA	2,037,435	2.20
	Chemicals (0.74%) (2024: 0.43%)		
9,941	Solvay SA	317,101	0.34
4,528	Syensqo SA	364,599	0.40
		681,700	0.74
	Electrical Components & Equipment (0.25%) (2024: 0.26%)		
5,160	Bekaert SA	229,682	0.25
	Home Furnishings (0.14%) (2024: 0.14%)		
9,511	Barco NV	132,256	0.14
	Pharmaceuticals (0.74%) (2024: 0.78%)		
6,696	Fagron	167,507	0.18
1,846	UCB SA	517,298	0.56
		684,805	0.74
	Semiconductors (0.29%) (2024: 0.31%)		
3,979	Melexis NV	268,708	0.29
		4,034,586	4.36
	Brazil (0.01%) (2024: 0.00%)		
	Commercial Services (0.01%) (2024: 0.00%)		
574	Pluxee NV	9,040	0.01
	Finland (5.22%) (2024: 5.63%)		
	Chemicals (0.33%) (2024: 0.40%)		
13,347	Kemira OYJ	306,926	0.33
	Hand & Machine Tools (0.56%) (2024: 0.41%)		
4,724	Konecranes OYJ	520,971	0.56
	Machinery — Diversified (3.02%) (2024: 2.41%)		
5,086	Kalmar OYJ Class B	242,158	0.26
20,419	Kone OYJ Class B	1,452,307	1.57
13,483	Valmet OYJ	448,612	0.49
18,189	Wartsila Oyj Abp	649,412	0.70
		2,792,489	3.02
	Machinery, Construction & Mining (0.68%) (2024: 0.56%)		
35,764	Metso OYJ	629,211	0.68
	Packaging & Containers (0.35%) (2024: 0.44%)		
9,108	Huhtamaki OYJ	318,128	0.35

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Telecommunications (0.00%) (2024: 1.03%)		
	Transportation (0.28%) (2024: 0.38%)		
4,425	Hiab OYJ	257,355	0.28
		4,825,080	5.22
	France (18.29%) (2024: 24.41%)		
	Advertising (0.61%) (2024: 0.46%)		
157	IPSOS SA	6,317	0.01
5,350	Publicis Groupe SA	556,831	0.60
		563,148	0.61
	Apparel (7.60%) (2024: 6.51%)		
543	Hermes International SCA	1,353,266	1.46
1,098	Kering SA	388,157	0.42
6,981	LVMH Moet Hennessy Louis Vuitton SE	5,288,293	5.72
		7,029,716	7.60
	Auto Parts & Equipment (0.66%) (2024: 1.03%)		
17,735	Cie Generale des Etablissements Michelin SCA	589,670	0.64
735	Opmobility	13,786	0.01
830	Valeo SE	11,342	0.01
		614,798	0.66
	Beverages (0.00%) (2024: 0.70%)		
	Building & Construction Materials (0.02%) (2024: 0.02%)		
205	Vicat SACA	18,298	0.02
	Chemicals (1.49%) (2024: 2.09%)		
7,321	Air Liquide SA	1,377,951	1.49
	Commercial Services (0.06%) (2024: 0.09%)		
1,674	Bureau Veritas SA	53,437	0.06
	Cosmetics & Personal Care (3.41%) (2024: 3.12%)		
219	Interparfums SA	6,487	0.01
7,305	L'Oreal SA	3,145,218	3.40
		3,151,705	3.41
	Electrical Components & Equipment (0.52%) (2024: 2.91%)		
2,998	Legrand SA	448,051	0.49
202	Nexans SA	29,845	0.03
		477,896	0.52
	Energy – Alternate Sources (0.00%) (2024: 0.03%)		
	Engineering & Construction (0.02%) (2024: 0.00%)		
608	Technip Energies NV	23,193	0.02
	Food (1.92%) (2024: 1.03%)		
19,657	Danone SA	1,772,570	1.92
	Healthcare Products (1.48%) (2024: 1.51%)		
4,332	EssilorLuxottica SA	1,373,186	1.48
	Healthcare Services (0.07%) (2024: 0.06%)		
474	BioMerieux	61,403	0.07

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Home Furnishings (0.00%) (2024: 0.03%)		
	Household Products (0.01%) (2024: 0.02%)		
167	Societe BIC SA	10,101	0.01
	Insurance (0.02%) (2024: 0.00%)		
655	SCOR SE	22,109	0.02
	Lodging (0.06%) (2024: 0.05%)		
939	Accor SA	53,178	0.06
	Metal Fabricate/Hardware (0.02%) (2024: 0.00%)		
907	Vallourec SACA	16,714	0.02
	Oil & Gas (0.02%) (2024: 0.02%)		
315	Etablissements Maurel et Prom SA	2,044	0.00
400	Rubis SCA	15,061	0.02
		17,105	0.02
	Pharmaceuticals (0.04%) (2024: 4.45%)		
294	Ipsen SA	41,090	0.04
	Pipelines (0.09%) (2024: 0.02%)		
442	Gaztransport Et Technigaz SA	81,293	0.09
	Software (0.17%) (2024: 0.26%)		
5,078	Dassault Systemes SE	142,180	0.15
227	Lectra	6,798	0.01
262	Planisware SA	7,262	0.01
		156,240	0.17
		16,915,131	18.29
	Germany (24.30%) (2024: 25.34%)		
	Aerospace & Defense (0.09%) (2024: 0.08%)		
196	MTU Aero Engines AG	81,788	0.09
	Apparel (0.23%) (2024: 0.24%)		
1,061	adidas AG	210,654	0.23
	Auto Manufacturers (4.34%) (2024: 1.62%)		
23,373	Bayerische Motoren Werke AG	2,556,753	2.76
33,232	Daimler Truck Holding AG	1,456,587	1.58
		4,013,340	4.34
	Auto Parts & Equipment (0.74%) (2024: 0.45%)		
6,562	Continental AG	523,755	0.57
16,206	Schaeffler AG	159,118	0.17
		682,873	0.74
	Biotechnology (0.01%) (2024: 0.00%)		
304	Eckert & Ziegler SE	5,448	0.01
	Building & Construction Materials (0.89%) (2024: 0.99%)		
3,149	Heidelberg Materials AG	824,737	0.89
	Chemicals (2.03%) (2024: 0.90%)		
35,975	BASF SE	1,877,220	2.03

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Computers (0.00%) (2024: 0.01%)		
	Cosmetics & Personal Care (0.14%) (2024: 0.19%)		
1,183	Beiersdorf AG	130,158	0.14
	Engineering & Construction (0.62%) (2024: 0.33%)		
1,440	HOCHTIEF AG	569,942	0.62
	Healthcare Products (0.93%) (2024: 1.09%)		
492	Schott Pharma AG & Co. KGaA	8,725	0.01
16,172	Siemens Healthineers AG	853,182	0.92
		861,907	0.93
	Healthcare Services (0.27%) (2024: 0.00%)		
5,215	Fresenius Medical Care AG	249,647	0.27
	Household Products (0.43%) (2024: 0.68%)		
5,207	Henkel AG & Co. KGaA	397,502	0.43
	Insurance (1.96%) (2024: 5.53%)		
2,994	Hannover Rueck SE	936,047	1.01
6,532	Talanx AG	873,025	0.95
		1,809,072	1.96
	Machinery — Diversified (0.17%) (2024: 0.27%)		
2,045	GEA Group AG	138,823	0.15
145	Krones AG	23,126	0.02
		161,949	0.17
	Miscellaneous Manufacturers (4.15%) (2024: 4.42%)		
1,584	Knorr-Bremse AG	177,012	0.19
13,044	Siemens AG	3,663,695	3.96
		3,840,707	4.15
	Pharmaceuticals (0.18%) (2024: 0.20%)		
3,767	Bayer AG	163,739	0.18
	Retail (0.01%) (2024: 0.04%)		
316	HUGO BOSS AG	13,416	0.01
	Semiconductors (0.42%) (2024: 0.01%)		
610	AIXTRON SE	12,398	0.01
64	Elmos Semiconductor SE	7,291	0.01
8,363	Infineon Technologies AG	370,584	0.40
		390,273	0.42
	Software (2.53%) (2024: 3.13%)		
9,559	SAP SE	2,339,075	2.53
	Telecommunications (4.16%) (2024: 5.16%)		
118,545	Deutsche Telekom AG	3,851,000	4.16
		22,474,447	24.30
	Ireland (0.76%) (2024: 0.96%)		
	Food (0.76%) (2024: 0.96%)		
17,174	Glanbia PLC	294,283	0.32

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Food (0.76%) (2024: 0.96%) (continued)		
4,431	Kerry Group PLC Class A	405,914	0.44
		<u>700,197</u>	<u>0.76</u>
	Italy (5.23%) (2024: 3.63%)		
	Auto Manufacturers (0.77%) (2024: 0.00%)		
1,909	Ferrari NV	714,539	0.77
	Auto Parts & Equipment (0.92%) (2024: 0.00%)		
27,442	Brembo NV	303,441	0.33
79,291	Pirelli & C SpA	545,335	0.59
		<u>848,776</u>	<u>0.92</u>
	Building & Construction Materials (0.26%) (2024: 0.27%)		
8,359	Carel Industries SpA	241,015	0.26
	Cosmetics & Personal Care (0.00%) (2024: 0.18%)		
	Electrical Components & Equipment (0.43%) (2024: 0.55%)		
3,946	Prysmian SpA	400,321	0.43
	Electronics (0.13%) (2024: 0.00%)		
7,442	El.En. SpA	121,665	0.13
	Engineering & Construction (0.61%) (2024: 0.73%)		
19,516	Maire SpA	299,116	0.33
65,144	Webuild SpA	261,814	0.28
		<u>560,930</u>	<u>0.61</u>
	Healthcare Products (0.25%) (2024: 0.32%)		
2,905	DiaSorin SpA	234,118	0.25
	Internet (0.24%) (2024: 0.36%)		
1,637	Reply SpA	220,521	0.24
	Leisure Time (0.11%) (2024: 0.23%)		
29,687	Ferretti SpA	107,179	0.11
	Oil & Gas Services (0.57%) (2024: 0.00%)		
183,879	Saipem SpA	523,699	0.57
	Retail (0.94%) (2024: 0.99%)		
2,401	Brunello Cucinelli SpA	277,532	0.30
9,169	Moncler SpA	591,413	0.64
		<u>868,945</u>	<u>0.94</u>
		<u>4,841,708</u>	<u>5.23</u>
	Luxembourg (0.00%) (2024: 1.14%)		
	Metal Fabricate/Hardware (0.00%) (2024: 1.14%)		
	Netherlands (13.46%) (2024: 16.61%)		
	Advertising (0.21%) (2024: 0.00%)		
9,907	Havas NV	197,801	0.21
	Auto Manufacturers (0.00%) (2024: 0.96%)		
	Auto Parts & Equipment (0.00%) (2024: 0.34%)		
	Beverages (2.20%) (2024: 2.43%)		
10,265	Heineken Holding NV	752,284	0.81

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Beverages (2.20%) (2024: 2.43%) (continued)		
15,642	Heineken NV	1,281,186	1.39
		<u>2,033,470</u>	<u>2.20</u>
	Chemicals (0.55%) (2024: 0.59%)		
7,321	Akzo Nobel NV	509,015	0.55
	Commercial Services (0.63%) (2024: 1.20%)		
5,656	Wolters Kluwer NV	586,820	0.63
	Electrical Components & Equipment (0.00%) (2024: 0.34%)		
	Engineering & Construction (0.22%) (2024: 1.30%)		
4,902	Arcadis NV	204,611	0.22
	Entertainment (1.13%) (2024: 1.35%)		
39,940	Universal Music Group NV	1,042,763	1.13
	Food (1.38%) (2024: 1.61%)		
5,262	Corbion NV	114,763	0.12
28,399	Koninklijke Ahold Delhaize NV	1,163,036	1.26
		<u>1,277,799</u>	<u>1.38</u>
	Healthcare Products (1.03%) (2024: 0.00%)		
34,793	Koninklijke Philips NV	949,656	1.03
	Insurance (0.00%) (2024: 0.82%)		
	Miscellaneous Manufacturers (0.11%) (2024: 0.00%)		
2,942	AMG Critical Materials NV	98,129	0.11
	Oil & Gas Services (0.42%) (2024: 0.62%)		
13,375	SBM Offshore NV	384,856	0.42
	Pipelines (0.39%) (2024: 0.58%)		
8,149	Koninklijke Vopak NV	362,537	0.39
	Semiconductors (5.19%) (2024: 4.08%)		
523	ASM International NV	317,932	0.34
3,832	ASML Holding NV	4,146,788	4.49
2,114	BE Semiconductor Industries NV	332,075	0.36
		<u>4,796,795</u>	<u>5.19</u>
	Telecommunications (0.00%) (2024: 0.39%)		
		<u>12,444,252</u>	<u>13.46</u>
	Portugal (0.27%) (2024: 0.15%)		
	Engineering & Construction (0.16%) (2024: 0.00%)		
25,718	Mota-Engil SGPS SA	149,453	0.16
	Forest Products & Paper (0.11%) (2024: 0.15%)		
19,931	Altri SGPS SA	105,337	0.11
		<u>254,790</u>	<u>0.27</u>
	Spain (17.30%) (2024: 15.21%)		
	Auto Parts & Equipment (0.66%) (2024: 0.60%)		
11,438	CIE Automotive SA	399,646	0.43
57,597	Gestamp Automocion SA	205,777	0.23
		<u>605,423</u>	<u>0.66</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Banks (11.65%) (2024: 9.94%)		
237,762	Banco Bilbao Vizcaya Argentaria SA	5,598,800	6.05
437,614	Banco Santander SA	5,175,578	5.60
		<u>10,774,378</u>	<u>11.65</u>
	Commercial Services (0.26%) (2024: 0.00%)		
116,608	Prosegur Cash SA	86,827	0.09
50,832	Prosegur Cia de Seguridad SA	155,221	0.17
		<u>242,048</u>	<u>0.26</u>
	Cosmetics & Personal Care (0.29%) (2024: 0.00%)		
15,394	Puig Brands SA Class B	268,844	0.29
	Engineering & Construction (1.45%) (2024: 1.13%)		
11,293	ACS Actividades de Construccion y Servicios SA	1,125,380	1.22
7,502	Elecnor SA	215,424	0.23
		<u>1,340,804</u>	<u>1.45</u>
	Environmental Control (0.32%) (2024: 0.39%)		
10,834	Fluidra SA	294,690	0.32
	Food (0.64%) (2024: 0.66%)		
15,595	Ebro Foods SA	337,375	0.36
4,062	Viscofan SA	254,753	0.28
		<u>592,128</u>	<u>0.64</u>
	Insurance (1.02%) (2024: 0.95%)		
187,326	Mapfre SA	942,069	1.02
	Iron & Steel (0.00%) (2024: 0.33%)		
	Leisure Time (0.77%) (2024: 1.21%)		
9,699	Amadeus IT Group SA	715,816	0.77
	Pharmaceuticals (0.24%) (2024: 0.00%)		
17,501	Grifols SA	219,930	0.24
		<u>15,996,130</u>	<u>17.30</u>
	Switzerland (0.00%) (2024: 0.84%)		
	Chemicals (0.00%) (2024: 0.84%)		
	United States (10.16%) (2024: 0.00%)		
	Electrical Components & Equipment (2.15%) (2024: 0.00%)		
6,107	Schneider Electric SE	1,684,803	1.82
12,278	Signify NV	302,243	0.33
		<u>1,987,046</u>	<u>2.15</u>
	Engineering & Construction (1.19%) (2024: 0.00%)		
17,000	Ferrovial SE	1,104,908	1.19
	Healthcare Products (0.04%) (2024: 0.00%)		
766	QIAGEN NV	34,955	0.04
	Insurance (0.83%) (2024: 0.00%)		
98,624	Aegon Ltd.	769,111	0.83
	Iron & Steel (0.37%) (2024: 0.00%)		
22,988	Acerinox SA	341,801	0.37

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Europe Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Metal Fabricate/Hardware (1.11%) (2024: 0.00%)		
52,898	Tenaris SA	1,025,710	1.11
	Pharmaceuticals (4.47%) (2024: 0.00%)		
42,527	Sanofi SA	4,131,554	4.47
		<u>9,395,085</u>	<u>10.16</u>
	Total Equities	<u>92,525,182</u>	<u>100.05</u>
	Total Transferable Securities (100.05%) (2024: 97.91%)	<u>92,525,182</u>	<u>100.05</u>
	Financial Derivative Instruments ((0.73)% (2024: 1.62%))		
	Open Forward Foreign Currency Exchange Contracts ((0.73)% (2024: 1.62%))		

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
02/01/2026	EUR 148,401	USD 174,814	(523)	0.00
02/01/2026	USD 174,804	EUR 148,392	523	0.00
05/01/2026	CHF 3,810,063	EUR 4,097,683	(47,922)	(0.05)
05/01/2026	CHF 3,810,063	EUR 4,097,684	44,598	0.05
05/01/2026	EUR 260,320	USD 306,275	(539)	0.00
05/01/2026	EUR 102,035	USD 120,109	(273)	0.00
05/01/2026	EUR 279,737	USD 328,305	234	0.00
05/01/2026	GBP 2,251,824	EUR 2,566,296	(30,313)	(0.03)
05/01/2026	GBP 2,251,825	EUR 2,566,296	45,118	0.05
05/01/2026	USD 39,184,804	EUR 33,700,748	(395,368)	(0.43)
05/01/2026	USD 29,335,294	EUR 25,229,713	(295,988)	(0.32)
05/01/2026	USD 328,298	EUR 279,731	(234)	0.00
05/01/2026	USD 306,287	EUR 260,331	539	0.00
	Unrealised gain on open forward foreign currency exchange contracts		91,012	0.10
	Unrealised loss on open forward foreign currency exchange contracts		(771,160)	(0.83)
	Net unrealised loss on open forward foreign currency exchange contracts		<u>(680,148)</u>	<u>(0.73)</u>
	Total Financial Derivative Instruments		<u>(680,148)</u>	<u>(0.73)</u>

	<i>Fair Value USD</i>	<i>Fund %</i>
Total Investments (99.32%) (2024: 99.53%)	91,845,034	99.32
Other Net Assets (0.68%) (2024: 0.47%)	633,080	0.68
Net Asset (100.00%) (2024: 100.00%)	<u>92,478,114</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	99.18
Over the counter financial derivative instruments	0.10
Other assets	0.72
	<u>100.00</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Europe Equity UCITS ETF (continued)

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 2025

WisdomTree Enhanced Commodity UCITS ETF

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>	
Transferable Securities (98.45%) (2024: 101.01%)				
Government Bonds (98.45%) (2024: 101.01%)				
United States (98.45%) (2024: 101.01%)				
29,359,000	U.S. Treasury Bill Zero Coupon 08/01/2026	29,342,004	8.57	
30,266,000	U.S. Treasury Bill Zero Coupon 22/01/2026	30,206,253	8.83	
29,449,000	U.S. Treasury Bill Zero Coupon 05/02/2026	29,350,605	8.58	
30,098,000	U.S. Treasury Bill Zero Coupon 19/02/2026	29,955,330	8.75	
34,136,000	U.S. Treasury Bill Zero Coupon 03/03/2026	33,934,640	9.91	
27,707,000	U.S. Treasury Bill Zero Coupon 19/03/2026	27,501,486	8.04	
31,240,000	U.S. Treasury Bill Zero Coupon 16/04/2026	30,922,527	9.03	
29,601,000	U.S. Treasury Bill Zero Coupon 14/05/2026	29,222,911	8.54	
34,918,000	U.S. Treasury Bill Zero Coupon 11/06/2026	34,378,769	10.04	
30,837,000	U.S. Treasury Bill Zero Coupon 09/07/2026	30,293,498	8.85	
32,519,000	U.S. Treasury Bill Zero Coupon 06/08/2026	31,855,515	9.31	
		336,963,538	98.45	
	Total Government Bonds	336,963,538	98.45	
	Total Transferable Securities (98.45%) (2024: 101.01%)	336,963,538	98.45	
Financial Derivative Instruments (1.07%) (2024: (1.09%))				
Open Forward Foreign Currency Exchange Contracts (0.28%) (2024: (0.38%))				
<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
05/01/2026	CHF 85,900	USD 108,862	(435)	0.00
05/01/2026	CHF 644,700	USD 813,073	698	0.00
05/01/2026	CHF 4,418,600	USD 5,526,208	51,155	0.01
05/01/2026	EUR 340,600	USD 401,253	(1,233)	0.00
05/01/2026	EUR 276,000	USD 325,252	(1,101)	0.00
05/01/2026	EUR 14,088,600	USD 16,377,693	168,800	0.05
05/01/2026	GBP 808,200	USD 1,091,661	(4,591)	0.00
05/01/2026	GBP 37,148,400	USD 49,212,220	754,235	0.22
05/01/2026	USD 391,272	EUR 332,600	647	0.00
			975,535	0.28
			(7,360)	0.00
	Net unrealised gain on open forward foreign currency exchange contracts		968,175	0.28

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Enhanced Commodity UCITS ETF (continued)

Total Return Swaps (0.79%) (2024: (0.71)%)

<i>Ccy</i>	<i>Notional Amount USD</i>	<i>Fund Pays</i>	<i>Fund Receives</i>	<i>Termination Date</i>	<i>Unrealised Gain USD</i>	<i>Fund %</i>
USD	1,007,686	US Treasury Bill 3-Month	WisdomTree Enhanced Commodity Total Return Index	30/04/2026	2,693,022	0.79
Unrealised gain on total return swaps					2,693,022	0.79
Net unrealised gain on total return swaps					2,693,022	0.79
Total Financial Derivative Instruments					3,661,197	1.07
					<i>Fair Value USD</i>	<i>Fund %</i>
Total Investments (99.52%) (2024: 99.92%)					340,624,735	99.52
Other Net Assets (0.48%) (2024: 0.08%)					1,641,814	0.48
Net Asset (100.00%) (2024: 100.00%)					342,266,549	100.00

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	98.42
Over the counter financial derivative instruments	1.07
Other assets	0.51
	100.00

The counterparty to the open forward foreign currency exchange contracts are Goldman Sachs and Morgan Stanley.

The counterparty for total return swaps BNP Paribas.

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WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree US Quality Dividend Growth UCITS ETF

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.58%) (2024: 99.72%)		
	Equities (99.58%) (2024: 99.72%)		
	Puerto Rico (0.00%) (2024: 0.07%)		
	Banks (0.00%) (2024: 0.07%)		
	United States (99.58%) (2024: 99.65%)		
	Advertising (0.00%) (2024: 0.17%)		
	Aerospace & Defense (0.88%) (2024: 0.55%)		
18,373	General Electric Co.	5,659,435	0.66
6,143	Howmet Aerospace, Inc.	1,259,438	0.14
20,216	Leonardo DRS, Inc.	689,164	0.08
		7,608,037	0.88
	Airlines (0.43%) (2024: 0.14%)		
31,169	Delta Air Lines, Inc.	2,163,128	0.25
38,248	Southwest Airlines Co.	1,580,790	0.18
		3,743,918	0.43
	Apparel (0.14%) (2024: 0.93%)		
681	Ralph Lauren Corp.	240,809	0.03
7,473	Tapestry, Inc.	954,825	0.11
		1,195,634	0.14
	Auto Manufacturers (1.40%) (2024: 0.53%)		
7,789	Cummins, Inc.	3,975,895	0.46
295,601	Ford Motor Co.	3,878,285	0.45
38,172	PACCAR, Inc.	4,180,216	0.49
		12,034,396	1.40
	Auto Parts & Equipment (0.12%) (2024: 0.15%)		
6,157	Allison Transmission Holdings, Inc.	602,770	0.07
6,064	Gentex Corp.	141,109	0.01
2,899	Lear Corp.	332,226	0.04
		1,076,105	0.12
	Banks (2.48%) (2024: 2.30%)		
73,920	Bank of America Corp.	4,065,600	0.47
13,001	Cadence Bank	556,963	0.06
47,928	Fifth Third Bancorp	2,243,510	0.26
473	First Citizens BancShares, Inc. Class A	1,015,143	0.12
112,282	Huntington Bancshares, Inc.	1,948,093	0.23
25,629	JPMorgan Chase & Co.	8,258,176	0.96
29,153	Old National Bancorp	650,403	0.07
5,706	Pinnacle Financial Partners, Inc.	544,410	0.06
7,340	SOUTHSTATE BANK CORP	690,767	0.08
11,907	Webster Financial Corp.	749,427	0.09
7,902	Western Alliance Bancorp	664,321	0.08
		21,386,813	2.48
	Beverages (2.70%) (2024: 5.36%)		
333,262	Coca-Cola Co.	23,298,346	2.70
	Biotechnology (1.54%) (2024: 1.37%)		
93,342	Gilead Sciences, Inc.	11,456,797	1.33

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Biotechnology (1.54%) (2024: 1.37%) (continued)			
2,350	Regeneron Pharmaceuticals, Inc.	1,813,895	0.21
		<u>13,270,692</u>	<u>1.54</u>
Building & Construction Materials (0.59%) (2024: 0.81%)			
3,130	Carlisle Cos., Inc.	1,001,162	0.11
2,316	Lennox International, Inc.	1,124,603	0.13
5,155	Louisiana-Pacific Corp.	416,318	0.05
1,957	Martin Marietta Materials, Inc.	1,218,545	0.14
4,731	Vulcan Materials Co.	1,349,376	0.16
		<u>5,110,004</u>	<u>0.59</u>
Chemicals (0.88%) (2024: 1.79%)			
12,525	CF Industries Holdings, Inc.	968,683	0.11
10,784	Ecolab, Inc.	2,831,016	0.33
17,999	Element Solutions, Inc.	449,795	0.05
691	NewMarket Corp.	474,897	0.06
8,789	Sherwin-Williams Co.	2,847,900	0.33
		<u>7,572,291</u>	<u>0.88</u>
Commercial Services (3.25%) (2024: 2.62%)			
29,829	Automatic Data Processing, Inc.	7,672,914	0.89
9,318	Booz Allen Hamilton Holding Corp.	786,066	0.09
15,489	Cintas Corp.	2,913,016	0.34
6,523	Equifax, Inc.	1,415,361	0.17
5,424	Moody's Corp.	2,770,850	0.32
3,096	Morningstar, Inc.	672,792	0.08
36,523	PayPal Holdings, Inc.	2,132,213	0.25
28,907	Rollins, Inc.	1,734,998	0.20
8,637	S&P Global, Inc.	4,513,610	0.52
2,481	United Rentals, Inc.	2,007,923	0.23
6,160	Verisk Analytics, Inc.	1,377,930	0.16
		<u>27,997,673</u>	<u>3.25</u>
Computers (5.68%) (2024: 5.59%)			
166,262	Apple, Inc.	45,199,987	5.25
6,379	International Business Machines Corp.	1,889,523	0.22
11,320	NetApp, Inc.	1,212,259	0.14
3,636	Western Digital Corp.	626,374	0.07
		<u>48,928,143</u>	<u>5.68</u>
Cosmetics & Personal Care (0.69%) (2024: 3.67%)			
41,195	Procter & Gamble Co.	5,903,655	0.69
Electric (0.42%) (2024: 0.14%)			
5,865	Constellation Energy Corp.	2,071,929	0.24
9,933	NRG Energy, Inc.	1,581,731	0.18
		<u>3,653,660</u>	<u>0.42</u>
Electrical Components & Equipment (0.07%) (2024: 0.10%)			
1,232	Littelfuse, Inc.	311,598	0.03
2,730	Universal Display Corp.	318,809	0.04
		<u>630,407</u>	<u>0.07</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Electronics (0.61%) (2024: 0.60%)		
27,062	Amphenol Corp. Class A	3,657,158	0.43
3,516	Hubbell, Inc.	1,561,491	0.18
		<u>5,218,649</u>	<u>0.61</u>
	Engineering & Construction (0.21%) (2024: 0.07%)		
9,867	AECOM	940,621	0.11
915	Comfort Systems USA, Inc.	853,960	0.10
		<u>1,794,581</u>	<u>0.21</u>
	Entertainment (0.19%) (2024: 0.07%)		
6,091	TKO Group Holdings, Inc.	1,273,019	0.15
11,515	Warner Music Group Corp. Class A	353,165	0.04
		<u>1,626,184</u>	<u>0.19</u>
	Environmental Control (0.11%) (2024: 0.67%)		
9,204	Veralto Corp.	918,375	0.11
	Food (0.61%) (2024: 0.78%)		
11,669	Hershey Co.	2,123,525	0.25
10,224	Lamb Weston Holdings, Inc.	428,283	0.05
36,966	Sysco Corp.	2,724,025	0.31
		<u>5,275,833</u>	<u>0.61</u>
	Food Service (0.02%) (2024: 0.05%)		
5,267	Aramark	194,142	0.02
	Forest Products & Paper (0.00%) (2024: 0.20%)		
	Gas (0.00%) (2024: 0.05%)		
	Hand & Machine Tools (0.17%) (2024: 0.09%)		
4,072	Lincoln Electric Holdings, Inc.	975,814	0.11
2,884	MSA Safety, Inc.	461,844	0.06
		<u>1,437,658</u>	<u>0.17</u>
	Healthcare Products (2.38%) (2024: 2.42%)		
105,326	Abbott Laboratories	13,196,295	1.53
9,885	Agilent Technologies, Inc.	1,345,052	0.16
6,590	ResMed, Inc.	1,587,333	0.19
12,356	Stryker Corp.	4,342,763	0.50
		<u>20,471,443</u>	<u>2.38</u>
	Healthcare Services (2.53%) (2024: 2.55%)		
65,951	UnitedHealth Group, Inc.	21,771,085	2.53
	Home Builders (0.23%) (2024: 0.25%)		
9,096	DR Horton, Inc.	1,310,097	0.15
2,492	Meritage Homes Corp.	163,974	0.02
3,365	PulteGroup, Inc.	394,580	0.05
814	Toll Brothers, Inc.	110,069	0.01
		<u>1,978,720</u>	<u>0.23</u>
	Home Furnishings (0.00%) (2024: 0.04%)		
	Household Products (0.00%) (2024: 0.57%)		
	Insurance (1.53%) (2024: 1.60%)		
6,542	American Financial Group, Inc.	894,161	0.10

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Insurance (1.53%) (2024: 1.60%) (continued)			
11,950	Cincinnati Financial Corp.	1,951,674	0.23
3,423	Erie Indemnity Co. Class A	981,203	0.11
32,577	Marsh & McLennan Cos., Inc.	6,043,685	0.70
5,831	Progressive Corp.	1,327,835	0.16
6,756	RLI Corp.	432,249	0.05
22,393	W R Berkley Corp.	1,570,197	0.18
		13,201,004	1.53
Internet (5.78%) (2024: 5.29%)			
48,497	Alphabet, Inc. Class A	15,179,561	1.76
45,492	Alphabet, Inc. Class C	14,275,390	1.66
721	Booking Holdings, Inc.	3,861,193	0.45
1,476	Expedia Group, Inc.	418,165	0.05
35,774	Gen Digital, Inc.	972,695	0.11
22,797	Meta Platforms, Inc. Class A	15,048,072	1.75
		49,755,076	5.78
Iron & Steel (0.55%) (2024: 0.15%)			
13,071	Nucor Corp.	2,132,011	0.25
3,808	Reliance, Inc.	1,100,017	0.13
8,734	Steel Dynamics, Inc.	1,479,976	0.17
		4,712,004	0.55
Leisure Time (0.00%) (2024: 0.04%)			
Lodging (0.55%) (2024: 0.41%)			
2,199	Hilton Worldwide Holdings, Inc.	631,663	0.07
28,354	Las Vegas Sands Corp.	1,845,562	0.22
6,631	Marriott International, Inc. Class A	2,057,201	0.24
2,695	Wyndham Hotels & Resorts, Inc.	203,634	0.02
		4,738,060	0.55
Machinery — Diversified (0.99%) (2024: 1.67%)			
5,589	AGCO Corp.	583,044	0.07
7,664	Dover Corp.	1,496,319	0.17
9,804	Flowserve Corp.	680,202	0.08
12,170	Graco, Inc.	997,575	0.12
6,227	Rockwell Automation, Inc.	2,422,739	0.28
7,168	Toro Co.	564,265	0.07
12,855	Xylem, Inc.	1,750,594	0.20
		8,494,738	0.99
Machinery, Construction & Mining (1.21%) (2024: 0.91%)			
15,656	Caterpillar, Inc.	8,968,853	1.04
4,785	Oshkosh Corp.	601,140	0.07
5,046	Vertiv Holdings Co. Class A	817,502	0.10
		10,387,495	1.21
Media (0.25%) (2024: 0.24%)			
2,785	FactSet Research Systems, Inc.	808,179	0.09
12,146	New York Times Co. Class A	843,176	0.10
2,301	Nexstar Media Group, Inc.	467,218	0.06
		2,118,573	0.25

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Metal Fabricate/Hardware (0.11%) (2024: 0.12%)		
8,068	Mueller Industries, Inc.	926,206	0.11
	Mining (1.09%) (2024: 0.05%)		
73,413	Freeport-McMoRan, Inc.	3,728,647	0.43
44,785	Newmont Corp.	4,471,782	0.52
5,407	Royal Gold, Inc.	1,201,922	0.14
		<u>9,402,351</u>	<u>1.09</u>
	Miscellaneous Manufacturers (1.29%) (2024: 1.65%)		
8,746	A O Smith Corp.	584,933	0.07
8,884	Donaldson Co., Inc.	787,655	0.09
21,798	Illinois Tool Works, Inc.	5,368,847	0.62
5,201	ITT, Inc.	902,426	0.11
3,965	Parker-Hannifin Corp.	3,485,076	0.40
		<u>11,128,937</u>	<u>1.29</u>
	Oil & Gas (4.15%) (2024: 6.38%)		
285,979	Exxon Mobil Corp.	34,414,713	3.99
2,423	Marathon Petroleum Corp.	394,053	0.05
3,161	Phillips 66	407,895	0.05
431	Texas Pacific Land Corp.	123,792	0.01
2,451	Valero Energy Corp.	398,998	0.05
		<u>35,739,451</u>	<u>4.15</u>
	Oil & Gas Services (0.01%) (2024: 0.08%)		
5,338	NOV, Inc.	83,433	0.01
	Packaging & Containers (0.17%) (2024: 0.25%)		
6,943	Packaging Corp. of America	1,431,855	0.17
	Pharmaceuticals (9.54%) (2024: 4.62%)		
130,842	AbbVie, Inc.	29,896,088	3.47
17,420	Eli Lilly & Co.	18,720,926	2.17
39,147	Johnson & Johnson	8,101,472	0.94
2,277	McKesson Corp.	1,867,800	0.22
191,513	Merck & Co., Inc.	20,158,658	2.34
27,523	Zoetis, Inc.	3,462,944	0.40
		<u>82,207,888</u>	<u>9.54</u>
	Pipelines (0.04%) (2024: 0.20%)		
1,992	Targa Resources Corp.	367,524	0.04
	Private Equity (6.34%) (2024: 6.31%)		
20,550	American Express Co.	7,602,472	0.88
31,917	Apollo Global Management, Inc.	4,620,305	0.54
69,893	Charles Schwab Corp.	6,983,010	0.81
2,806	Evercore, Inc. Class A	954,742	0.11
3,303	Hamilton Lane, Inc. Class A	443,626	0.05
4,044	Houlihan Lokey, Inc.	704,424	0.08
21,099	KKR & Co., Inc.	2,689,701	0.31
2,487	LPL Financial Holdings, Inc.	888,282	0.10
16,238	Mastercard, Inc. Class A	9,269,949	1.08
5,445	Moelis & Co. Class A	374,289	0.04
8,468	OneMain Holdings, Inc.	572,013	0.07

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Private Equity (6.34%) (2024: 6.31%) (continued)			
1,328	Piper Sandler Cos.	451,135	0.05
11,583	Raymond James Financial, Inc.	1,860,114	0.22
9,187	SEI Investments Co.	753,518	0.09
7,532	Stifel Financial Corp.	943,157	0.11
44,186	Visa, Inc. Class A	15,496,472	1.80
		54,607,209	6.34
Real Estate Investment Trusts (0.00%) (2024: 0.15%)			
Retail (10.48%) (2024: 11.19%)			
8,250	Costco Wholesale Corp.	7,114,305	0.83
8,754	Darden Restaurants, Inc.	1,610,911	0.19
3,749	Dick's Sporting Goods, Inc.	742,190	0.09
1,244	Domino's Pizza, Inc.	518,524	0.06
10,540	Ferguson Enterprises, Inc.	2,346,520	0.27
3,417	FirstCash Holdings, Inc.	544,601	0.06
10,448	Genuine Parts Co.	1,284,686	0.15
74,159	Home Depot, Inc.	25,518,112	2.96
51,945	McDonald's Corp.	15,875,950	1.84
7,972	Ross Stores, Inc.	1,436,076	0.17
2,122	Texas Roadhouse, Inc.	352,252	0.04
37,275	TJX Cos., Inc.	5,725,813	0.66
24,208	Tractor Supply Co.	1,210,642	0.14
205,490	Walmart, Inc.	22,893,641	2.66
4,461	Williams-Sonoma, Inc.	796,690	0.09
15,174	Yum! Brands, Inc.	2,295,523	0.27
		90,266,436	10.48
Semiconductors (10.08%) (2024: 6.37%)			
21,481	Analog Devices, Inc.	5,825,647	0.68
16,746	Applied Materials, Inc.	4,303,555	0.50
89,585	Broadcom, Inc.	31,005,368	3.60
2,553	KLA Corp.	3,102,099	0.36
25,048	Lam Research Corp.	4,287,717	0.50
982	Monolithic Power Systems, Inc.	890,046	0.10
199,295	NVIDIA Corp.	37,168,517	4.31
1,379	Teradyne, Inc.	266,919	0.03
		86,849,868	10.08
Software (11.82%) (2024: 10.87%)			
6,113	Bentley Systems, Inc. Class B	233,303	0.03
8,669	Broadridge Financial Solutions, Inc.	1,934,661	0.22
6,302	Intuit, Inc.	4,174,571	0.48
5,349	Jack Henry & Associates, Inc.	976,085	0.11
144,020	Microsoft Corp.	69,650,952	8.09
4,218	MSCI, Inc.	2,419,993	0.28
83,980	Oracle Corp.	16,368,542	1.90
4,091	Paycom Software, Inc.	651,942	0.08
20,405	Salesforce, Inc.	5,405,488	0.63
		101,815,537	11.82
Telecommunications (4.11%) (2024: 4.42%)			
164,756	AT&T, Inc.	4,092,539	0.48

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>	
Telecommunications (4.11%) (2024: 4.42%) (continued)				
33,610	Cisco Systems, Inc.	2,588,978	0.30	
35,386	Corning, Inc.	3,098,398	0.36	
83,704	Fastenal Co.	3,359,042	0.39	
738	InterDigital, Inc.	234,964	0.03	
1,656	Pool Corp.	378,810	0.04	
70,012	T-Mobile U.S., Inc.	14,215,236	1.65	
113,924	Verizon Communications, Inc.	4,640,125	0.54	
3,223	WESCO International, Inc.	788,475	0.09	
1,979	WW Grainger, Inc.	1,996,910	0.23	
		35,393,477	4.11	
Transportation (1.16%) (2024: 2.05%)				
8,787	CH Robinson Worldwide, Inc.	1,412,598	0.16	
17,906	FedEx Corp.	5,172,327	0.60	
5,965	JB Hunt Transport Services, Inc.	1,159,238	0.13	
2,393	Landstar System, Inc.	343,874	0.04	
8,805	Old Dominion Freight Line, Inc.	1,380,624	0.16	
2,953	Ryder System, Inc.	565,175	0.07	
		10,033,836	1.16	
		857,757,402	99.58	
Total Equities		857,757,402	99.58	
Total Transferable Securities (99.58%) (2024: 99.72%)		857,757,402	99.58	
Financial Derivative Instruments (0.05%) (2024: (0.02)%)				
Open Forward Foreign Currency Exchange Contracts (0.05%) (2024: (0.02)%)				
<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
05/01/2026	EUR 157,421	USD 183,320	1,564	0.00
05/01/2026	EUR 36,848,943	USD 42,845,298	432,302	0.05
05/01/2026	GBP 78,565	USD 105,706	(33)	0.00
05/01/2026	GBP 874,380	USD 1,158,591	17,494	0.00
05/01/2026	USD 5,957,900	EUR 5,057,859	17,648	0.00
Unrealised gain on open forward foreign currency exchange contracts			469,008	0.05
Unrealised loss on open forward foreign currency exchange contracts			(33)	0.00
Net unrealised gain on open forward foreign currency exchange contracts			468,975	0.05
Total Financial Derivative Instruments			468,975	0.05
			<i>Fair Value USD</i>	<i>Fund %</i>
Total Investments (99.63%) (2024: 99.70%)			858,226,377	99.63
Other Net Assets (0.37%) (2024: 0.30%)			3,144,994	0.37
Net Asset (100.00%) (2024: 100.00%)			861,371,371	100.00

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree US Quality Dividend Growth UCITS ETF (continued)

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	99.55
Over the counter financial derivative instruments	0.05
Other assets	0.39
	<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 2025

WisdomTree Global Quality Dividend Growth UCITS ETF

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.63%) (2024: 99.63%)		
	Equities (99.63%) (2024: 99.63%)		
	Australia (1.34%) (2024: 1.67%)		
	Auto Parts & Equipment (0.02%) (2024: 0.04%)		
16,522	ARB Corp. Ltd.	346,510	0.02
	Biotechnology (0.31%) (2024: 0.31%)		
44,364	CSL Ltd.	5,107,752	0.31
	Commercial Services (0.14%) (2024: 0.18%)		
157,181	Brambles Ltd.	2,406,603	0.14
	Engineering & Construction (0.00%) (2024: 0.03%)		
	Entertainment (0.09%) (2024: 0.21%)		
40,137	Aristocrat Leisure Ltd.	1,557,224	0.09
	Food (0.00%) (2024: 0.19%)		
	Healthcare Products (0.06%) (2024: 0.07%)		
5,327	Cochlear Ltd.	925,955	0.06
	Healthcare Services (0.00%) (2024: 0.14%)		
	Housewares (0.03%) (2024: 0.04%)		
27,793	Breville Group Ltd.	546,196	0.03
	Internet (0.04%) (2024: 0.00%)		
46,380	SEEK Ltd.	715,074	0.04
	Iron & Steel (0.00%) (2024: 0.08%)		
	Mining (0.30%) (2024: 0.00%)		
149,453	Northern Star Resources Ltd.	2,664,012	0.16
17,200	OceanaGold Corp.	488,106	0.03
185,472	Perseus Mining Ltd.	702,521	0.04
265,104	Ramelius Resources Ltd.	735,431	0.04
111,279	Westgold Resources Ltd.	477,894	0.03
		5,067,964	0.30
	Miscellaneous Manufacturers (0.06%) (2024: 0.00%)		
62,880	ALS Ltd.	924,180	0.06
	Packaging & Containers (0.00%) (2024: 0.03%)		
	Pharmaceuticals (0.05%) (2024: 0.00%)		
379,968	Sigma Healthcare Ltd.	744,950	0.05
	Private Equity (0.03%) (2024: 0.09%)		
33,195	Netwealth Group Ltd.	568,239	0.03
	Real Estate (0.06%) (2024: 0.08%)		
8,059	REA Group Ltd.	985,574	0.06
	Retail (0.09%) (2024: 0.07%)		
38,098	Eagers Automotive Ltd.	626,001	0.04
22,127	Lovisa Holdings Ltd.	432,485	0.02
42,526	Super Retail Group Ltd.	454,591	0.03
		1,513,077	0.09
	Software (0.06%) (2024: 0.11%)		
8,011	HUB24 Ltd.	514,186	0.03
2,409	Pro Medicus Ltd.	354,818	0.02

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Software (0.06%) (2024: 0.11%) (continued)		
3,024	Technology One Ltd.	56,383	0.00
3,349	WiseTech Global Ltd.	152,892	0.01
		1,078,279	0.06
		22,487,577	1.34
	Austria (0.66%) (2024: 0.13%)		
	Banks (0.59%) (2024: 0.00%)		
61,652	Erste Group Bank AG	7,450,762	0.44
55,582	Raiffeisen Bank International AG	2,500,179	0.15
		9,950,941	0.59
	Building & Construction Materials (0.05%) (2024: 0.05%)		
20,858	Wienerberger AG	750,094	0.05
	Machinery — Diversified (0.02%) (2024: 0.08%)		
4,785	ANDRITZ AG	375,121	0.02
		11,076,156	0.66
	Belgium (0.20%) (2024: 0.09%)		
	Chemicals (0.11%) (2024: 0.07%)		
21,144	Solvay SA	674,458	0.04
14,104	Syensqo SA	1,135,668	0.07
		1,810,126	0.11
	Pharmaceuticals (0.09%) (2024: 0.00%)		
5,389	UCB SA	1,510,138	0.09
	Semiconductors (0.00%) (2024: 0.02%)		
		3,320,264	0.20
	Bermuda (0.02%) (2024: 0.00%)		
	Insurance (0.02%) (2024: 0.00%)		
1,167	RenaissanceRe Holdings Ltd.	328,114	0.02
	Brazil (0.03%) (2024: 0.00%)		
	Commercial Services (0.03%) (2024: 0.00%)		
28,310	Pluxee NV	445,869	0.03
	Canada (1.33%) (2024: 2.16%)		
	Airlines (0.04%) (2024: 0.00%)		
10,080	Exchange Income Corp.	602,697	0.04
	Apparel (0.05%) (2024: 0.07%)		
14,305	Gildan Activewear, Inc.	895,284	0.05
	Auto Parts & Equipment (0.20%) (2024: 0.00%)		
9,780	Linamar Corp.	591,894	0.04
50,614	Magna International, Inc.	2,701,719	0.16
		3,293,613	0.20
	Building & Construction Materials (0.00%) (2024: 0.05%)		
	Commercial Services (0.03%) (2024: 0.09%)		
2,715	Boyd Group Services, Inc.	433,028	0.03
	Engineering & Construction (0.11%) (2024: 0.16%)		
5,412	AtkinsRealis Group, Inc.	349,807	0.02

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Engineering & Construction (0.11%) (2024: 0.16%) (continued)		
6,102	Stantec, Inc.	576,561	0.03
5,064	WSP Global, Inc.	918,103	0.06
		1,844,471	0.11
	Environmental Control (0.00%) (2024: 0.05%)		
	Food (0.12%) (2024: 0.27%)		
29,054	George Weston Ltd.	2,006,996	0.12
	Hand & Machine Tools (0.05%) (2024: 0.05%)		
16,207	Finning International, Inc.	879,299	0.05
	Insurance (0.04%) (2024: 0.00%)		
12,247	Definity Financial Corp.	678,390	0.04
	Leisure Time (0.00%) (2024: 0.03%)		
	Media (0.25%) (2024: 0.27%)		
31,136	Thomson Reuters Corp.	4,114,240	0.25
	Metal Fabricate/Hardware (0.03%) (2024: 0.00%)		
3,976	TerraVest Industries, Inc.	477,172	0.03
	Mining (0.03%) (2024: 0.12%)		
15,290	Alamos Gold, Inc. Class A	591,180	0.03
	Private Equity (0.03%) (2024: 0.00%)		
4,836	Sprott, Inc.	474,298	0.03
	Retail (0.05%) (2024: 0.25%)		
5,501	Dollarama, Inc.	823,244	0.05
	Software (0.03%) (2024: 0.08%)		
184	Constellation Software, Inc.	443,151	0.03
	Telecommunications (0.05%) (2024: 0.06%)		
7,212	Toromont Industries Ltd.	873,637	0.05
	Transportation (0.22%) (2024: 0.61%)		
35,578	Canadian Pacific Kansas City Ltd.	2,622,734	0.15
10,879	TFI International, Inc.	1,125,942	0.07
		3,748,676	0.22
		22,179,376	1.33
	Chile (0.14%) (2024: 0.00%)		
	Mining (0.14%) (2024: 0.00%)		
53,961	Antofagasta PLC	2,379,906	0.14
	Denmark (1.50%) (2024: 1.46%)		
	Beverages (0.06%) (2024: 0.00%)		
10,735	Royal Unibrew AS	969,759	0.06
	Chemicals (0.00%) (2024: 0.10%)		
	Commercial Services (0.05%) (2024: 0.00%)		
23,893	ISS AS	816,022	0.05
	Healthcare Products (0.02%) (2024: 0.16%)		
27,810	Ambu AS Class B	384,818	0.02

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Pharmaceuticals (1.30%) (2024: 1.01%)		
425,853	Novo Nordisk AS Class B	21,779,542	1.30
	Retail (0.07%) (2024: 0.10%)		
11,177	Pandora AS	1,243,612	0.07
	Transportation (0.00%) (2024: 0.09%)		
		25,193,753	1.50
	Faroe Islands (0.00%) (2024: 0.05%)		
	Food (0.00%) (2024: 0.05%)		
	Finland (0.43%) (2024: 0.50%)		
	Food (0.00%) (2024: 0.08%)		
	Hand & Machine Tools (0.08%) (2024: 0.00%)		
11,291	Konecranes OYJ	1,245,191	0.08
	Machinery — Diversified (0.33%) (2024: 0.27%)		
62,817	Kone OYJ Class B	4,467,877	0.27
33,520	Valmet OYJ	1,115,292	0.06
		5,583,169	0.33
	Machinery, Construction & Mining (0.00%) (2024: 0.10%)		
	Media (0.02%) (2024: 0.00%)		
31,943	Sanoma OYJ	356,400	0.02
	Transportation (0.00%) (2024: 0.05%)		
		7,184,760	0.43
	France (4.66%) (2024: 4.76%)		
	Apparel (2.99%) (2024: 2.22%)		
3,461	Hermes International SCA	8,625,517	0.51
11,673	Kering SA	4,126,550	0.25
49,307	LVMH Moet Hennessy Louis Vuitton SE	37,351,360	2.23
		50,103,427	2.99
	Auto Parts & Equipment (0.33%) (2024: 0.04%)		
127,088	Cie Generale des Etablissements Michelin SCA	4,225,543	0.25
32,167	Opmobility	603,328	0.04
54,517	Valeo SE	744,966	0.04
		5,573,837	0.33
	Chemicals (0.52%) (2024: 0.00%)		
46,275	Air Liquide SA	8,709,830	0.52
	Commercial Services (0.20%) (2024: 0.25%)		
73,514	Bureau Veritas SA	2,346,700	0.14
46,308	Edenred SE	1,028,456	0.06
		3,375,156	0.20
	Cosmetics & Personal Care (0.00%) (2024: 0.92%)		
	Electrical Components & Equipment (0.18%) (2024: 0.62%)		
18,501	Legrand SA	2,764,974	0.17
1,417	Nexans SA	209,358	0.01
		2,974,332	0.18

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Engineering & Construction (0.18%) (2024: 0.13%)		
20,412	Eiffage SA	2,934,304	0.18
	Entertainment (0.00%) (2024: 0.11%)		
	Food (0.00%) (2024: 0.15%)		
	Healthcare Services (0.00%) (2024: 0.05%)		
	Lodging (0.12%) (2024: 0.00%)		
35,893	Accor SA	2,032,709	0.12
	Media (0.00%) (2024: 0.05%)		
	Packaging & Containers (0.00%) (2024: 0.05%)		
	Pharmaceuticals (0.00%) (2024: 0.05%)		
	Telecommunications (0.14%) (2024: 0.12%)		
59,229	Rexel SA	2,336,590	0.14
		78,040,185	4.66
	Georgia (0.11%) (2024: 0.00%)		
	Banks (0.11%) (2024: 0.00%)		
9,110	Lion Finance Group PLC	1,139,567	0.07
11,734	TBC Bank Group PLC	640,782	0.04
		1,780,349	0.11
	Germany (3.89%) (2024: 3.98%)		
	Advertising (0.03%) (2024: 0.04%)		
12,508	Stroeer SE & Co. KGaA	543,535	0.03
	Agriculture (0.00%) (2024: 0.03%)		
	Airlines (0.15%) (2024: 0.00%)		
247,742	Deutsche Lufthansa AG	2,445,835	0.15
	Apparel (0.11%) (2024: 0.07%)		
9,565	adidas AG	1,899,058	0.11
	Auto Manufacturers (0.64%) (2024: 0.47%)		
163,322	Daimler Truck Holding AG	7,158,540	0.43
100,674	Traton SE	3,606,245	0.21
		10,764,785	0.64
	Auto Parts & Equipment (0.14%) (2024: 0.00%)		
28,999	Continental AG	2,314,592	0.14
	Building & Construction Materials (0.20%) (2024: 0.00%)		
12,718	Heidelberg Materials AG	3,330,902	0.20
	Chemicals (0.00%) (2024: 0.10%)		
	Commercial Services (0.03%) (2024: 0.03%)		
6,075	Sixt SE	505,147	0.03
	Electrical Components & Equipment (0.02%) (2024: 0.00%)		
3,892	Vossloh AG	349,224	0.02
	Engineering & Construction (0.23%) (2024: 0.17%)		
7,252	Bilfinger SE	914,745	0.05
7,401	HOCHTIEF AG	2,929,264	0.18
		3,844,009	0.23

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Entertainment (0.06%) (2024: 0.00%)		
11,226	CTS Eventim AG & Co. KGaA	1,034,982	0.06
	Healthcare Products (0.01%) (2024: 0.02%)		
12,889	Schott Pharma AG & Co. KGaA	228,578	0.01
	Internet (0.05%) (2024: 0.06%)		
7,346	Scout24 SE	740,246	0.05
	Machinery — Diversified (0.10%) (2024: 0.04%)		
12,368	GEA Group AG	839,586	0.05
5,139	Krones AG	819,628	0.05
		1,659,214	0.10
	Miscellaneous Manufacturers (0.09%) (2024: 0.09%)		
13,459	Knorr-Bremse AG	1,504,041	0.09
	Packaging & Containers (0.00%) (2024: 0.03%)		
	Pharmaceuticals (0.00%) (2024: 0.13%)		
	Private Equity (0.03%) (2024: 0.00%)		
11,083	flatexDEGIRO AG	478,228	0.03
	Retail (0.08%) (2024: 0.10%)		
14,405	Fielmann Group AG	736,783	0.04
14,621	HUGO BOSS AG	620,760	0.04
		1,357,543	0.08
	Semiconductors (0.04%) (2024: 0.00%)		
15,682	Infineon Technologies AG	694,907	0.04
	Software (0.66%) (2024: 0.86%)		
1,197	Nemetschek SE	130,461	0.01
44,389	SAP SE	10,861,930	0.65
		10,992,391	0.66
	Telecommunications (1.22%) (2024: 1.17%)		
630,851	Deutsche Telekom AG	20,493,545	1.22
	Transportation (0.00%) (2024: 0.57%)		
		65,180,762	3.89
	Hong Kong (0.21%) (2024: 0.17%)		
	Apparel (0.03%) (2024: 0.00%)		
576,712	Crystal International Group Ltd.	496,431	0.03
	Electronics (0.03%) (2024: 0.00%)		
186,504	Time Interconnect Technology Ltd.	407,584	0.03
	Hand & Machine Tools (0.15%) (2024: 0.14%)		
218,800	Techtronic Industries Co. Ltd.	2,527,156	0.15
	Retail (0.00%) (2024: 0.03%)		
		3,431,171	0.21

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Ireland (0.00%) (2024: 1.82%)		
	Building & Construction Materials (0.00%) (2024: 0.16%)		
	Commercial Services (0.00%) (2024: 0.15%)		
	Computers (0.00%) (2024: 0.86%)		
	Electrical Components & Equipment (0.00%) (2024: 0.35%)		
	Electronics (0.00%) (2024: 0.15%)		
	Environmental Control (0.00%) (2024: 0.02%)		
	Insurance (0.00%) (2024: 0.13%)		
	Israel (0.15%) (2024: 0.04%)		
	Food (0.05%) (2024: 0.00%)		
22,553	Strauss Group Ltd.	785,475	0.05
	Private Equity (0.10%) (2024: 0.04%)		
15,383	Meitav Investment House Ltd.	557,961	0.03
14,297	Plus500 Ltd.	698,056	0.04
17,124	Tel Aviv Stock Exchange Ltd.	509,890	0.03
		1,765,907	0.10
		2,551,382	0.15
	Italy (0.92%) (2024: 0.50%)		
	Airlines (0.18%) (2024: 0.00%)		
85,546	Ryanair Holdings PLC	2,968,898	0.18
	Apparel (0.14%) (2024: 0.14%)		
395,483	PRADA SpA	2,286,469	0.14
	Auto Manufacturers (0.14%) (2024: 0.00%)		
6,324	Ferrari NV	2,367,075	0.14
	Auto Parts & Equipment (0.04%) (2024: 0.00%)		
67,453	Brembo NV	745,864	0.04
	Building & Construction Materials (0.00%) (2024: 0.03%)		
1,063	Carel Industries SpA	30,649	0.00
	Electrical Components & Equipment (0.02%) (2024: 0.05%)		
3,928	Prysmian SpA	398,495	0.02
	Healthcare Products (0.03%) (2024: 0.04%)		
7,338	DiaSorin SpA	591,380	0.03
	Internet (0.00%) (2024: 0.02%)		
	Leisure Time (0.05%) (2024: 0.03%)		
41,797	Technogym SpA	792,295	0.05
	Machinery — Diversified (0.04%) (2024: 0.00%)		
11,918	Interpump Group SpA	654,790	0.04
	Pharmaceuticals (0.09%) (2024: 0.03%)		
25,580	Recordati Industria Chimica e Farmaceutica SpA	1,458,272	0.09
	Retail (0.19%) (2024: 0.16%)		
7,023	Brunello Cucinelli SpA	811,791	0.05
36,135	Moncler SpA	2,330,755	0.14
		3,142,546	0.19
		15,436,733	0.92

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Japan (8.34%) (2024: 5.60%)		
	Advertising (0.00%) (2024: 0.05%)		
	Apparel (0.04%) (2024: 0.06%)		
29,300	Asics Corp.	701,914	0.04
	Auto Manufacturers (3.03%) (2024: 0.16%)		
146,300	Isuzu Motors Ltd.	2,276,939	0.14
133,400	Mazda Motor Corp.	1,037,447	0.06
135,900	Subaru Corp.	2,943,510	0.17
2,077,700	Toyota Motor Corp.	44,484,747	2.66
		<u>50,742,643</u>	<u>3.03</u>
	Auto Parts & Equipment (0.33%) (2024: 0.00%)		
184,200	Bridgestone Corp.	4,129,502	0.25
56,800	Koito Manufacturing Co. Ltd.	837,079	0.05
20,000	Toyo Tire Corp.	553,128	0.03
		<u>5,519,709</u>	<u>0.33</u>
	Banks (0.00%) (2024: 0.04%)		
	Building & Construction Materials (0.13%) (2024: 0.00%)		
13,500	Nichias Corp.	583,598	0.04
39,800	Sanwa Holdings Corp.	1,035,722	0.06
21,000	TOTO Ltd.	580,650	0.03
		<u>2,199,970</u>	<u>0.13</u>
	Chemicals (0.43%) (2024: 0.51%)		
56,100	Nitto Denko Corp.	1,329,621	0.08
16,300	Resonac Holdings Corp.	678,642	0.04
168,900	Shin-Etsu Chemical Co. Ltd.	5,250,884	0.31
		<u>7,259,147</u>	<u>0.43</u>
	Commercial Services (0.22%) (2024: 0.18%)		
12,100	GMO Payment Gateway, Inc.	752,887	0.05
31,800	Park24 Co. Ltd.	424,014	0.03
489,500	Persol Holdings Co. Ltd.	907,517	0.05
27,700	Recruit Holdings Co. Ltd.	1,563,443	0.09
		<u>3,647,861</u>	<u>0.22</u>
	Computers (0.08%) (2024: 0.24%)		
11,100	BayCurrent, Inc.	460,302	0.03
2,400	Dentsu Soken, Inc.	41,923	0.00
31,300	Internet Initiative Japan, Inc.	552,236	0.03
4,200	Nomura Research Institute Ltd.	161,333	0.01
3,000	Obic Co. Ltd.	94,204	0.01
		<u>1,309,998</u>	<u>0.08</u>
	Cosmetics & Personal Care (0.00%) (2024: 0.03%)		
	Electrical Components & Equipment (0.11%) (2024: 0.12%)		
16,000	Fujikura Ltd.	1,780,216	0.11
	Electronics (0.22%) (2024: 0.27%)		
12,600	Hoya Corp.	1,903,927	0.11
82,600	Murata Manufacturing Co. Ltd.	1,710,547	0.10

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Electronics (0.22%) (2024: 0.27%) (continued)		
800	SCREEN Holdings Co. Ltd.	77,782	0.01
		<u>3,692,256</u>	<u>0.22</u>
	Engineering & Construction (0.12%) (2024: 0.00%)		
20,600	Taisei Corp.	1,949,670	0.12
	Entertainment (0.03%) (2024: 0.00%)		
27,000	Toei Animation Co. Ltd.	469,393	0.03
	Food (0.07%) (2024: 0.20%)		
52,300	Ajinomoto Co., Inc.	1,106,760	0.07
	Hand & Machine Tools (0.05%) (2024: 0.00%)		
68,400	Amada Co. Ltd.	808,171	0.05
	Healthcare Products (0.09%) (2024: 0.28%)		
31,200	Asahi Intecc Co. Ltd.	584,708	0.03
77,600	Olympus Corp.	982,469	0.06
		<u>1,567,177</u>	<u>0.09</u>
	Home Builders (0.24%) (2024: 0.00%)		
90,300	Daiwa House Industry Co. Ltd.	2,994,542	0.18
98,900	Sumitomo Forestry Co. Ltd.	1,012,377	0.06
		<u>4,006,919</u>	<u>0.24</u>
	Home Furnishings (0.23%) (2024: 0.00%)		
293,500	Panasonic Holdings Corp.	3,788,939	0.23
	Insurance (0.28%) (2024: 0.26%)		
136,300	Sompo Holdings, Inc.	4,640,000	0.28
	Internet (0.24%) (2024: 0.24%)		
54,300	CyberAgent, Inc.	463,513	0.03
37,100	Kakaku.com, Inc.	547,228	0.03
46,800	M3, Inc.	631,186	0.04
56,700	MonotaRO Co. Ltd.	904,516	0.05
31,100	U-Next Holdings Co. Ltd.	397,220	0.02
141,100	ZOZO, Inc.	1,162,143	0.07
		<u>4,105,806</u>	<u>0.24</u>
	Leisure Time (0.02%) (2024: 0.04%)		
60,200	Round One Corp.	430,151	0.02
	Machinery — Diversified (0.07%) (2024: 0.36%)		
3,200	Ebara Corp.	75,210	0.00
37,500	Japan Elevator Service Holdings Co. Ltd.	415,923	0.03
1,900	Keyence Corp.	687,052	0.04
		<u>1,178,185</u>	<u>0.07</u>
	Machinery, Construction & Mining (0.36%) (2024: 0.34%)		
191,000	Hitachi Ltd.	5,973,282	0.36
	Media (0.02%) (2024: 0.04%)		
12,700	Anycolor, Inc.	392,963	0.02

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Metal Fabricate/Hardware (0.04%) (2024: 0.00%)		
45,000	MISUMI Group, Inc.	702,510	0.04
	Mining (0.05%) (2024: 0.00%)		
7,600	Mitsui Mining & Smelting Co. Ltd.	855,058	0.05
	Miscellaneous Manufacturers (0.00%) (2024: 0.05%)		
	Pharmaceuticals (0.53%) (2024: 0.58%)		
108,000	Chugai Pharmaceutical Co. Ltd.	5,679,569	0.34
150,600	Daiichi Sankyo Co. Ltd.	3,216,746	0.19
		8,896,315	0.53
	Real Estate (0.02%) (2024: 0.10%)		
89,900	Leopalace21 Corp.	377,391	0.02
	Retail (0.24%) (2024: 0.24%)		
10,000	Food & Life Cos. Ltd.	504,833	0.03
29,400	Goldwin, Inc.	470,696	0.03
38,100	PAL GROUP Holdings Co. Ltd.	494,890	0.03
165,600	Pan Pacific International Holdings Corp.	984,969	0.06
39,800	Ryohin Keikaku Co. Ltd.	706,393	0.04
11,800	Toridoll Holdings Corp.	319,043	0.02
9,700	Zensho Holdings Co. Ltd.	555,409	0.03
		4,036,233	0.24
	Semiconductors (0.43%) (2024: 0.55%)		
5,500	Advantest Corp.	688,970	0.04
700	Disco Corp.	215,120	0.01
700	Lasertec Corp.	132,390	0.01
28,400	Tokyo Electron Ltd.	6,218,304	0.37
		7,254,784	0.43
	Software (0.19%) (2024: 0.09%)		
32,200	Capcom Co. Ltd.	750,022	0.05
66,600	Koei Tecmo Holdings Co. Ltd.	809,635	0.05
7,100	Konami Group Corp.	966,174	0.06
700	Oracle Corp. Japan	58,905	0.00
35,800	Sega Sammy Holdings, Inc.	559,115	0.03
		3,143,851	0.19
	Toys, Games & Hobbies (0.35%) (2024: 0.57%)		
55,900	Bandai Namco Holdings, Inc.	1,487,861	0.09
56,600	Nintendo Co. Ltd.	3,825,813	0.23
16,000	Sanrio Co. Ltd.	501,911	0.03
		5,815,585	0.35
	Transportation (0.08%) (2024: 0.00%)		
19,700	Seibu Holdings, Inc.	540,934	0.03
55,400	Yamato Holdings Co. Ltd.	780,750	0.05
		1,321,684	0.08
		139,674,541	8.34

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Luxembourg (0.03%) (2024: 0.07%)		
	Iron & Steel (0.03%) (2024: 0.00%)		
13,090	APERAM SA	541,768	0.03
	Retail (0.00%) (2024: 0.07%)		
	Macao (0.14%) (2024: 0.00%)		
	Lodging (0.14%) (2024: 0.00%)		
948,769	Sands China Ltd.	2,389,139	0.14
	Netherlands (1.66%) (2024: 2.22%)		
	Auto Manufacturers (0.00%) (2024: 0.16%)		
	Auto Parts & Equipment (0.00%) (2024: 0.04%)		
	Beverages (0.19%) (2024: 0.14%)		
42,547	Heineken Holding NV	3,118,112	0.19
	Commercial Services (0.14%) (2024: 0.20%)		
23,373	Wolters Kluwer NV	2,424,990	0.14
	Engineering & Construction (0.07%) (2024: 0.25%)		
15,030	Arcadis NV	627,357	0.04
51,250	Koninklijke BAM Groep NV	559,777	0.03
		1,187,134	0.07
	Entertainment (0.26%) (2024: 0.31%)		
168,692	Universal Music Group NV	4,404,251	0.26
	Hand & Machine Tools (0.00%) (2024: 0.03%)		
	Internet (0.00%) (2024: 0.10%)		
	Semiconductors (0.78%) (2024: 0.79%)		
359	ASM International NV	218,236	0.01
9,989	ASML Holding NV	10,809,568	0.65
9,163	NXP Semiconductors NV	1,988,921	0.12
		13,016,725	0.78
	Telecommunications (0.22%) (2024: 0.20%)		
773,419	Koninklijke KPN NV	3,611,597	0.22
		27,762,809	1.66
	Nigeria (0.11%) (2024: 0.00%)		
	Telecommunications (0.11%) (2024: 0.00%)		
398,294	Airtel Africa PLC	1,902,897	0.11
	Norway (0.15%) (2024: 0.27%)		
	Chemicals (0.00%) (2024: 0.05%)		
	Food (0.15%) (2024: 0.15%)		
120,493	Leroy Seafood Group ASA	606,237	0.04
80,600	Mowi ASA	1,943,317	0.11
		2,549,554	0.15
	Investment Companies (0.00%) (2024: 0.05%)		
	Transportation (0.00%) (2024: 0.02%)		
	People's Republic of China (0.14%) (2024: 0.00%)		
	Internet (0.14%) (2024: 0.00%)		
37,852	Prosus NV	2,349,481	0.14

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Peru (0.03%) (2024: 0.00%) Mining (0.03%) (2024: 0.00%)		
82,639	Hochschild Mining PLC	570,774	0.03
	Portugal (0.12%) (2024: 0.16%) Food (0.12%) (2024: 0.16%)		
85,515	Jeronimo Martins SGPS SA	2,034,791	0.12
	Puerto Rico (0.05%) (2024: 0.02%) Banks (0.05%) (2024: 0.02%)		
6,274	Popular, Inc.	781,239	0.05
	Singapore (0.56%) (2024: 0.56%) Engineering & Construction (0.00%) (2024: 0.13%) Private Equity (0.12%) (2024: 0.00%)		
54,500	iFAST Corp. Ltd.	403,449	0.02
122,600	Singapore Exchange Ltd.	1,616,856	0.10
		<u>2,020,305</u>	<u>0.12</u>
	Telecommunications (0.44%) (2024: 0.43%)		
2,064,200	Singapore Telecommunications Ltd.	7,303,285	0.44
		<u>9,323,590</u>	<u>0.56</u>
	Spain (1.98%) (2024: 1.35%) Auto Parts & Equipment (0.02%) (2024: 0.05%)		
109,486	Gestamp Automocion SA	391,161	0.02
	Food (0.04%) (2024: 0.00%)		
9,917	Viscofan SA	621,956	0.04
	Iron & Steel (0.00%) (2024: 0.04%) Leisure Time (0.18%) (2024: 0.20%)		
40,682	Amadeus IT Group SA	3,002,456	0.18
	Pharmaceuticals (0.03%) (2024: 0.03%)		
7,807	Laboratorios Farmaceuticos Rovi SA	582,232	0.03
	Retail (1.71%) (2024: 1.03%)		
432,493	Industria de Diseno Textil SA	28,617,656	1.71
		<u>33,215,461</u>	<u>1.98</u>
	Sweden (2.55%) (2024: 1.89%) Auto Manufacturers (0.61%) (2024: 0.00%)		
317,539	Volvo AB Class B	10,192,191	0.61
	Auto Parts & Equipment (0.06%) (2024: 0.00%)		
7,980	Autoliv, Inc.	947,226	0.06
	Commercial Services (0.00%) (2024: 0.08%) Electronics (0.20%) (2024: 0.17%)		
84,818	Assa Abloy AB Class B	3,302,075	0.20
	Engineering & Construction (0.03%) (2024: 0.00%)		
50,055	Peab AB Class B	463,422	0.03
	Entertainment (0.19%) (2024: 0.16%)		
25,860	Betsson AB Class B	414,319	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Entertainment (0.19%) (2024: 0.16%) (continued)		
40,297	Evolution AB	2,752,966	0.16
		<u>3,167,285</u>	<u>0.19</u>
	Environmental Control (0.05%) (2024: 0.05%)		
50,741	Sweco AB Class B	830,565	0.05
	Food (0.13%) (2024: 0.06%)		
34,642	AAK AB	991,296	0.06
39,768	Axfood AB	1,251,862	0.07
		<u>2,243,158</u>	<u>0.13</u>
	Healthcare Products (0.07%) (2024: 0.08%)		
18,186	Lifco AB Class B	694,393	0.04
17,154	Sectra AB Class B	467,051	0.03
		<u>1,161,444</u>	<u>0.07</u>
	Internet (0.02%) (2024: 0.03%)		
15,960	Hemnet Group AB	299,851	0.02
	Investment Companies (0.00%) (2024: 0.08%)		
	Leisure Time (0.04%) (2024: 0.05%)		
23,032	Thule Group AB	599,110	0.04
	Machinery — Diversified (0.27%) (2024: 0.32%)		
187,813	Atlas Copco AB Class A	3,382,907	0.20
74,418	Atlas Copco AB Class B	1,202,790	0.07
		<u>4,585,697</u>	<u>0.27</u>
	Machinery, Construction & Mining (0.38%) (2024: 0.33%)		
72,000	Epiroc AB Class A	1,639,345	0.10
44,858	Epiroc AB Class B	908,468	0.05
118,586	Sandvik AB	3,866,766	0.23
		<u>6,414,579</u>	<u>0.38</u>
	Metal Fabricate/Hardware (0.00%) (2024: 0.03%)		
	Mining (0.00%) (2024: 0.07%)		
	Miscellaneous Manufacturers (0.15%) (2024: 0.21%)		
68,644	Hexpol AB	654,883	0.04
28,619	Indutrade AB	746,302	0.04
27,922	Trelleborg AB Class B	1,189,414	0.07
		<u>2,590,599</u>	<u>0.15</u>
	Private Equity (0.17%) (2024: 0.10%)		
73,360	EQT AB	2,894,993	0.17
	Telecommunications (0.18%) (2024: 0.07%)		
26,164	AddTech AB Class B	929,198	0.05
127,085	Tele2 AB Class B	2,130,536	0.13
		<u>3,059,734</u>	<u>0.18</u>
		<u>42,751,929</u>	<u>2.55</u>
	Switzerland (2.61%) (2024: 6.59%)		
	Banks (0.84%) (2024: 0.65%)		
301,760	UBS Group AG	14,077,899	0.84

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Beverages (0.00%) (2024: 0.12%)		
	Biotechnology (0.04%) (2024: 0.00%)		
9,723	Bachem Holding AG	735,142	0.04
	Building & Construction Materials (0.38%) (2024: 0.36%)		
875	Belimo Holding AG	862,588	0.05
3,321	Geberit AG	2,597,314	0.16
14,126	Sika AG	2,899,239	0.17
		<u>6,359,141</u>	<u>0.38</u>
	Chemicals (0.04%) (2024: 0.05%)		
77,877	Clariant AG	703,828	0.04
	Commercial Services (0.23%) (2024: 0.00%)		
33,366	SGS SA	3,826,671	0.23
	Computers (0.01%) (2024: 0.05%)		
1,603	Logitech International SA	164,987	0.01
	Electrical Components & Equipment (0.50%) (2024: 0.03%)		
103,398	ABB Ltd.	7,729,026	0.46
3,265	Huber & Suhner AG	596,755	0.04
		<u>8,325,781</u>	<u>0.50</u>
	Electronics (0.09%) (2024: 0.48%)		
6,502	TE Connectivity PLC	1,479,270	0.09
	Hand & Machine Tools (0.00%) (2024: 0.08%)		
	Healthcare Products (0.18%) (2024: 0.16%)		
6,289	Sonova Holding AG	1,644,015	0.10
10,794	Straumann Holding AG	1,273,364	0.08
		<u>2,917,379</u>	<u>0.18</u>
	Healthcare Services (0.00%) (2024: 0.11%)		
	Machinery — Diversified (0.16%) (2024: 0.07%)		
12,426	Accelleron Industries AG	965,392	0.06
1,910	Bucher Industries AG	888,413	0.05
12,166	Georg Fischer AG	823,108	0.05
		<u>2,676,913</u>	<u>0.16</u>
	Metal Fabricate/Hardware (0.07%) (2024: 0.13%)		
2,535	VAT Group AG	1,234,801	0.07
	Miscellaneous Manufacturers (0.07%) (2024: 0.10%)		
6,591	Sulzer AG	1,226,289	0.07
	Pharmaceuticals (0.00%) (2024: 4.19%)		
	Software (0.00%) (2024: 0.01%)		
		<u>43,728,101</u>	<u>2.61</u>
	United Kingdom (4.13%) (2024: 3.37%)		
	Banks (0.76%) (2024: 0.00%)		
9,697,884	Lloyds Banking Group PLC	12,814,562	0.76
	Chemicals (0.00%) (2024: 0.06%)		
	Commercial Services (0.61%) (2024: 0.70%)		
32,085	Ashtead Group PLC	2,194,911	0.13

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Commercial Services (0.61%) (2024: 0.70%) (continued)		
26,186	Intertek Group PLC	1,629,346	0.10
274,939	Mitie Group PLC	615,358	0.03
143,718	RELX PLC	5,837,898	0.35
		<u>10,277,513</u>	<u>0.61</u>
	Computers (0.00%) (2024: 0.01%)		
1,621	Softcat PLC	30,895	0.00
	Electric (0.30%) (2024: 0.00%)		
172,048	SSE PLC	5,042,493	0.30
	Electronics (0.00%) (2024: 0.01%)		
	Food (0.04%) (2024: 0.05%)		
146,060	Marks & Spencer Group PLC	648,311	0.04
	Food Service (0.26%) (2024: 0.31%)		
135,493	Compass Group PLC	4,308,269	0.26
	Home Builders (0.00%) (2024: 0.23%)		
	Home Furnishings (0.06%) (2024: 0.06%)		
87,588	Howden Joinery Group PLC	980,770	0.06
	Insurance (0.09%) (2024: 0.15%)		
53,189	Hiscox Ltd.	1,018,041	0.06
49,566	Lancashire Holdings Ltd.	427,347	0.03
		<u>1,445,388</u>	<u>0.09</u>
	Internet (0.09%) (2024: 0.12%)		
85,179	Auto Trader Group PLC	671,839	0.04
97,823	Baltic Classifieds Group PLC	267,101	0.01
89,663	Rightmove PLC	626,644	0.04
		<u>1,565,584</u>	<u>0.09</u>
	Lodging (0.09%) (2024: 0.11%)		
10,991	InterContinental Hotels Group PLC	1,546,348	0.09
	Machinery — Diversified (0.12%) (2024: 0.13%)		
26,516	IMI PLC	887,354	0.05
11,706	Spirax Group PLC	1,073,819	0.07
		<u>1,961,173</u>	<u>0.12</u>
	Machinery, Construction & Mining (0.00%) (2024: 0.07%)		
1,640	Weir Group PLC	62,779	0.00
	Mining (0.00%) (2024: 0.09%)		
	Miscellaneous Manufacturers (0.00%) (2024: 0.05%)		
	Pharmaceuticals (1.27%) (2024: 0.77%)		
114,966	AstraZeneca PLC	21,324,169	1.27
	Private Equity (0.04%) (2024: 0.09%)		
229,578	Man Group PLC	706,521	0.04
	Retail (0.16%) (2024: 0.16%)		
433,360	JD Sports Fashion PLC	492,309	0.03
11,889	Next PLC	2,187,610	0.13
		<u>2,679,919</u>	<u>0.16</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Software (0.01%) (2024: 0.08%)		
7,702	Sage Group PLC	112,194	0.01
	Telecommunications (0.10%) (2024: 0.12%)		
71,221	Inchcape PLC	736,670	0.05
102,250	RS GROUP PLC	858,196	0.05
		<u>1,594,866</u>	<u>0.10</u>
	Textile (0.03%) (2024: 0.00%)		
372,902	Coats Group PLC	423,828	0.03
	Toys, Games & Hobbies (0.10%) (2024: 0.00%)		
6,432	Games Workshop Group PLC	1,636,838	0.10
		<u>69,162,420</u>	<u>4.13</u>
	United States (61.44%) (2024: 60.20%)		
	Advertising (0.00%) (2024: 0.10%)		
	Aerospace & Defense (0.08%) (2024: 0.03%)		
2,361	FTAI Aviation Ltd.	464,763	0.03
4,326	Howmet Aerospace, Inc.	886,916	0.05
		<u>1,351,679</u>	<u>0.08</u>
	Airlines (0.13%) (2024: 0.09%)		
32,229	Delta Air Lines, Inc.	2,236,693	0.13
	Apparel (0.15%) (2024: 0.45%)		
4,395	Kontoor Brands, Inc.	268,491	0.02
1,616	Ralph Lauren Corp.	571,434	0.03
5,912	Steven Madden Ltd.	246,176	0.02
11,063	Tapestry, Inc.	1,413,519	0.08
		<u>2,499,620</u>	<u>0.15</u>
	Auto Manufacturers (0.69%) (2024: 0.71%)		
2,911	Cummins, Inc.	1,485,920	0.09
91,374	PACCAR, Inc.	10,006,367	0.60
		<u>11,492,287</u>	<u>0.69</u>
	Auto Parts & Equipment (0.07%) (2024: 0.04%)		
2,814	Allison Transmission Holdings, Inc.	275,490	0.01
12,074	Gentex Corp.	280,962	0.02
5,586	Lear Corp.	640,156	0.04
		<u>1,196,608</u>	<u>0.07</u>
	Banks (0.10%) (2024: 0.04%)		
11,809	First Financial Bancorp	295,461	0.02
6,574	Independent Bank Corp.	480,428	0.03
3,143	ServisFirst Bancshares, Inc.	225,636	0.01
7,654	Western Alliance Bancorp	643,472	0.04
		<u>1,644,997</u>	<u>0.10</u>
	Beverages (2.24%) (2024: 3.69%)		
531,892	Coca-Cola Co.	37,184,570	2.22
2,488	Coca-Cola Consolidated, Inc.	381,410	0.02
		<u>37,565,980</u>	<u>2.24</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Biotechnology (1.03%) (2024: 1.04%)		
140,869	Gilead Sciences, Inc.	17,290,261	1.03
	Building & Construction Materials (1.16%) (2024: 0.31%)		
1,005	AAON, Inc.	76,631	0.01
412	Armstrong World Industries, Inc.	78,733	0.01
2,181	Carlisle Cos., Inc.	697,615	0.04
31,169	CRH PLC	3,889,891	0.23
646	Eagle Materials, Inc.	133,515	0.01
7,444	Fortune Brands Innovations, Inc.	372,349	0.02
55,293	Holcim AG	5,427,135	0.32
29,836	Johnson Controls International PLC	3,572,861	0.21
1,279	Lennox International, Inc.	621,057	0.04
2,697	Louisiana-Pacific Corp.	217,810	0.01
1,130	Martin Marietta Materials, Inc.	703,606	0.04
14,537	Masco Corp.	922,518	0.06
4,745	Trane Technologies PLC	1,846,754	0.11
3,178	Vulcan Materials Co.	906,429	0.05
		19,466,904	1.16
	Chemicals (0.43%) (2024: 0.64%)		
944	Cabot Corp.	62,568	0.00
10,380	Ecolab, Inc.	2,724,958	0.16
455	NewMarket Corp.	312,703	0.02
8,896	RPM International, Inc.	925,184	0.06
2,143	Sensient Technologies Corp.	201,335	0.01
9,040	Sherwin-Williams Co.	2,929,231	0.18
		7,155,979	0.43
	Commercial Services (1.46%) (2024: 1.47%)		
34,403	Automatic Data Processing, Inc.	8,849,484	0.53
10,204	Booz Allen Hamilton Holding Corp.	860,809	0.05
1,755	Brink's Co.	204,861	0.01
14,209	Cintas Corp.	2,672,287	0.16
4,052	Equifax, Inc.	879,203	0.05
56,542	Experian PLC	2,557,623	0.15
16,191	H&R Block, Inc.	705,604	0.04
2,677	MarketAxess Holdings, Inc.	485,206	0.03
5,613	Moody's Corp.	2,867,401	0.17
738	Morningstar, Inc.	160,375	0.01
1,144	Quanta Services, Inc.	482,837	0.03
20,910	Rollins, Inc.	1,255,018	0.08
3,158	TriNet Group, Inc.	186,732	0.01
1,823	United Rentals, Inc.	1,475,390	0.09
3,949	Verisk Analytics, Inc.	883,352	0.05
		24,526,182	1.46
	Computers (3.96%) (2024: 4.36%)		
234,353	Apple, Inc.	63,711,207	3.80
358	Crane NXT Co.	16,851	0.00
5,474	Dell Technologies, Inc. Class C	689,067	0.04
11,233	Genpact Ltd.	525,480	0.03
30,607	Hewlett Packard Enterprise Co.	735,180	0.05

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Computers (3.96%) (2024: 4.36%) (continued)			
1,603	NetApp, Inc.	171,665	0.01
1,819	Seagate Technology Holdings PLC	500,934	0.03
		66,350,384	3.96
Cosmetics & Personal Care (0.02%) (2024: 2.80%)			
4,168	Interparfums, Inc.	353,571	0.02
Electrical Components & Equipment (0.92%) (2024: 0.02%)			
16,303	Eaton Corp. PLC	5,192,668	0.31
379	Littelfuse, Inc.	95,857	0.01
36,638	Schneider Electric SE	10,107,713	0.60
406	Universal Display Corp.	47,413	0.00
		15,443,651	0.92
Electronics (0.40%) (2024: 0.18%)			
644	Advanced Energy Industries, Inc.	134,834	0.01
3,471	Allegion PLC	552,653	0.03
10,089	Amphenol Corp. Class A	1,363,428	0.08
1,250	Avnet, Inc.	60,100	0.00
659	Badger Meter, Inc.	114,936	0.01
2,373	Brady Corp. Class A	185,972	0.01
10,558	Garmin Ltd.	2,141,690	0.13
2,525	Hubbell, Inc.	1,121,378	0.07
1,188	Jabil, Inc.	270,888	0.02
4,125	nVent Electric PLC	420,626	0.03
1,216	Vontier Corp.	45,211	0.00
800	Woodward, Inc.	241,856	0.01
		6,653,572	0.40
Engineering & Construction (0.27%) (2024: 0.01%)			
315	Comfort Systems USA, Inc.	293,986	0.02
293	EMCOR Group, Inc.	179,255	0.01
54,010	Ferrovial SE	3,510,358	0.21
3,548	Jacobs Solutions, Inc.	469,968	0.03
		4,453,567	0.27
Entertainment (0.13%) (2024: 0.02%)			
801	Churchill Downs, Inc.	91,138	0.01
6,198	Marriott Vacations Worldwide Corp.	357,563	0.02
4,417	Red Rock Resorts, Inc. Class A	273,633	0.02
5,173	TKO Group Holdings, Inc.	1,081,157	0.06
12,338	Warner Music Group Corp. Class A	378,406	0.02
		2,181,897	0.13
Environmental Control (0.35%) (2024: 0.45%)			
2,148	Pentair PLC	223,693	0.01
3,917	Veralto Corp.	390,838	0.02
24,154	Waste Management, Inc.	5,306,875	0.32
		5,921,406	0.35
Food (0.43%) (2024: 0.23%)			
16,169	Hershey Co.	2,942,434	0.18
11,667	Lamb Weston Holdings, Inc.	488,731	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Food (0.43%) (2024: 0.23%) (continued)		
50,651	Sysco Corp.	3,732,472	0.22
		<u>7,163,637</u>	<u>0.43</u>
	Food Service (0.02%) (2024: 0.00%)		
10,074	Aramark	371,328	0.02
	Forest Products & Paper (0.00%) (2024: 0.15%)		
	Hand & Machine Tools (0.16%) (2024: 0.01%)		
1,604	Franklin Electric Co., Inc.	153,230	0.01
2,448	Lincoln Electric Holdings, Inc.	586,639	0.03
1,183	MSA Safety, Inc.	189,446	0.01
5,146	Snap-on, Inc.	1,773,311	0.11
		<u>2,702,626</u>	<u>0.16</u>
	Healthcare Products (1.37%) (2024: 1.61%)		
121,939	Abbott Laboratories	15,277,737	0.91
7,677	Agilent Technologies, Inc.	1,044,610	0.06
1,857	Bio-Techne Corp.	109,210	0.01
4,139	GE HealthCare Technologies, Inc.	339,481	0.02
4,622	ResMed, Inc.	1,113,301	0.07
14,119	Stryker Corp.	4,962,405	0.29
509	West Pharmaceutical Services, Inc.	140,046	0.01
		<u>22,986,790</u>	<u>1.37</u>
	Healthcare Services (1.95%) (2024: 2.09%)		
225	Chemed Corp.	96,268	0.01
6,186	HCA Healthcare, Inc.	2,887,996	0.17
89,869	UnitedHealth Group, Inc.	29,666,656	1.77
		<u>32,650,920</u>	<u>1.95</u>
	Home Builders (0.14%) (2024: 0.12%)		
10,616	DR Horton, Inc.	1,529,022	0.09
4,710	PulteGroup, Inc.	552,295	0.03
2,556	Thor Industries, Inc.	262,425	0.02
		<u>2,343,742</u>	<u>0.14</u>
	Household Products (0.20%) (2024: 0.06%)		
6,506	Avery Dennison Corp.	1,183,312	0.07
20,082	Clorox Co.	2,024,868	0.12
628	WD-40 Co.	123,653	0.01
		<u>3,331,833</u>	<u>0.20</u>
	Insurance (1.40%) (2024: 0.95%)		
6,936	Aon PLC Class A	2,447,576	0.15
21,371	Chubb Ltd.	6,670,316	0.40
13,036	Cincinnati Financial Corp.	2,129,040	0.13
23,271	Equitable Holdings, Inc.	1,108,863	0.07
3,022	Erie Indemnity Co. Class A	866,256	0.05
2,101	F&G Annuities & Life, Inc.	64,816	0.00
35,076	Fidelity National Financial, Inc.	1,914,799	0.11
107	Kinsale Capital Group, Inc.	41,850	0.00
35,249	Marsh & McLennan Cos., Inc.	6,539,394	0.39
3,021	Mercury General Corp.	284,155	0.02

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Insurance (1.40%) (2024: 0.95%) (continued)		
4,016	Willis Towers Watson PLC	1,319,658	0.08
		<u>23,386,723</u>	<u>1.40</u>
	Internet (4.34%) (2024: 3.86%)		
78,924	Alphabet, Inc. Class A	24,703,212	1.48
73,036	Alphabet, Inc. Class C	22,918,697	1.37
915	Booking Holdings, Inc.	4,900,127	0.29
23,644	eBay, Inc.	2,059,392	0.12
3,740	Expedia Group, Inc.	1,059,580	0.06
25,855	Meta Platforms, Inc. Class A	17,066,627	1.02
		<u>72,707,635</u>	<u>4.34</u>
	Iron & Steel (0.10%) (2024: 0.04%)		
4,252	Commercial Metals Co.	294,323	0.02
7,822	Steel Dynamics, Inc.	1,325,438	0.08
		<u>1,619,761</u>	<u>0.10</u>
	Leisure Time (0.26%) (2024: 0.04%)		
5,836	Brunswick Corp.	433,265	0.03
13,733	Royal Caribbean Cruises Ltd.	3,830,408	0.23
		<u>4,263,673</u>	<u>0.26</u>
	Lodging (0.48%) (2024: 0.22%)		
2,416	Boyd Gaming Corp.	205,940	0.01
1,960	Hilton Worldwide Holdings, Inc.	563,010	0.03
53,259	Las Vegas Sands Corp.	3,466,628	0.21
10,699	Marriott International, Inc. Class A	3,319,258	0.20
6,332	Wyndham Hotels & Resorts, Inc.	478,446	0.03
		<u>8,033,282</u>	<u>0.48</u>
	Machinery — Diversified (0.93%) (2024: 0.41%)		
1,235	AGCO Corp.	128,835	0.01
1,228	Applied Industrial Technologies, Inc.	315,314	0.02
979	Crane Co.	180,557	0.01
199	CSW Industrials, Inc.	58,412	0.00
15,383	Deere & Co.	7,161,863	0.43
5,569	Dover Corp.	1,087,292	0.06
8,603	Graco, Inc.	705,188	0.04
5,995	Mueller Water Products, Inc. Class A	142,801	0.01
28,012	Otis Worldwide Corp.	2,446,848	0.15
6,693	Rockwell Automation, Inc.	2,604,046	0.16
7,188	Toro Co.	565,839	0.03
736	Watts Water Technologies, Inc. Class A	203,151	0.01
		<u>15,600,146</u>	<u>0.93</u>
	Machinery, Construction & Mining (0.74%) (2024: 0.62%)		
20,751	Caterpillar, Inc.	11,887,625	0.71
2,701	Vertiv Holdings Co. Class A	437,589	0.03
		<u>12,325,214</u>	<u>0.74</u>
	Media (0.12%) (2024: 0.09%)		
2,321	FactSet Research Systems, Inc.	673,531	0.04
7,265	New York Times Co. Class A	504,336	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Media (0.12%) (2024: 0.09%) (continued)		
4,320	Nexstar Media Group, Inc.	877,176	0.05
		2,055,043	0.12
	Metal Fabricate/Hardware (0.06%) (2024: 0.02%)		
1,150	Advanced Drainage Systems, Inc.	166,554	0.01
151,493	Reliance Worldwide Corp. Ltd.	389,953	0.02
4,051	Timken Co.	340,811	0.02
381	Valmont Industries, Inc.	153,284	0.01
		1,050,602	0.06
	Mining (0.24%) (2024: 0.01%)		
79,994	Freeport-McMoRan, Inc.	4,062,895	0.24
	Miscellaneous Manufacturers (1.15%) (2024: 1.04%)		
39,192	3M Co.	6,274,639	0.38
7,658	A O Smith Corp.	512,167	0.03
5,974	Donaldson Co., Inc.	529,655	0.03
1,266	Federal Signal Corp.	137,475	0.01
28,782	Illinois Tool Works, Inc.	7,089,007	0.42
2,101	ITT, Inc.	364,544	0.02
4,611	Parker-Hannifin Corp.	4,052,885	0.24
10,835	Trinity Industries, Inc.	286,477	0.02
		19,246,849	1.15
	Packaging & Containers (0.10%) (2024: 0.14%)		
8,064	Packaging Corp. of America	1,663,039	0.10
	Pharmaceuticals (7.79%) (2024: 5.54%)		
195,265	AbbVie, Inc.	44,616,100	2.66
5,435	Cencora, Inc.	1,835,671	0.11
25,682	Eli Lilly & Co.	27,599,932	1.65
632,966	GSK PLC	15,533,262	0.93
2,117	McKesson Corp.	1,736,554	0.10
342,877	Merck & Co., Inc.	36,091,233	2.16
24,071	Zoetis, Inc.	3,028,613	0.18
		130,441,365	7.79
	Private Equity (3.63%) (2024: 3.41%)		
28,404	American Express Co.	10,508,060	0.63
38,707	Apollo Global Management, Inc.	5,603,225	0.33
85,094	Charles Schwab Corp.	8,501,742	0.51
7,546	Cohen & Steers, Inc.	473,738	0.03
1,634	Evercore, Inc. Class A	555,969	0.03
7,638	Federated Hermes, Inc.	397,711	0.02
2,853	Hamilton Lane, Inc. Class A	383,187	0.02
2,727	Houlihan Lokey, Inc.	475,016	0.03
10,212	Lazard, Inc.	495,895	0.03
1,225	LPL Financial Holdings, Inc.	437,533	0.03
18,947	Mastercard, Inc. Class A	10,816,463	0.64
11,473	Moelis & Co. Class A	788,654	0.05
26,424	OneMain Holdings, Inc.	1,784,941	0.11
802	Piper Sandler Cos.	272,447	0.02
9,727	Raymond James Financial, Inc.	1,562,059	0.09

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Private Equity (3.63%) (2024: 3.41%) (continued)			
5,520	SEI Investments Co.	452,750	0.03
13,286	SLM Corp.	359,519	0.02
6,599	Stifel Financial Corp.	826,327	0.05
46,017	Visa, Inc. Class A	<u>16,138,622</u>	<u>0.96</u>
		<u>60,833,858</u>	<u>3.63</u>
Real Estate (0.00%) (2024: 0.01%)			
Real Estate Investment Trusts (0.05%) (2024: 0.20%)			
20,049	Rayonier, Inc.	434,061	0.03
17,960	Urban Edge Properties	<u>344,652</u>	<u>0.02</u>
		<u>778,713</u>	<u>0.05</u>
Retail (6.33%) (2024: 7.03%)			
16,573	American Eagle Outfitters, Inc.	437,030	0.02
42,268	Best Buy Co., Inc.	2,828,997	0.17
3,737	Cheesecake Factory, Inc.	188,644	0.01
10,035	Costco Wholesale Corp.	8,653,582	0.52
14,189	Darden Restaurants, Inc.	2,611,060	0.15
20,461	Dollar General Corp.	2,716,607	0.16
2,021	Domino's Pizza, Inc.	842,393	0.05
11,162	Ferguson Enterprises, Inc.	2,484,996	0.15
1,957	FirstCash Holdings, Inc.	311,907	0.02
16,020	Genuine Parts Co.	1,969,819	0.12
94,805	Home Depot, Inc.	32,622,401	1.95
7,376	MSC Industrial Direct Co., Inc. Class A	620,322	0.04
13,728	Ross Stores, Inc.	2,472,962	0.15
2,089	Signet Jewelers Ltd.	173,136	0.01
3,861	Texas Roadhouse, Inc.	640,926	0.04
53,012	TJX Cos., Inc.	8,143,173	0.49
32,702	Tractor Supply Co.	1,635,427	0.10
293,640	Walmart, Inc.	32,714,432	1.95
6,105	Williams-Sonoma, Inc.	1,090,292	0.06
18,910	Yum! Brands, Inc.	<u>2,860,705</u>	<u>0.17</u>
		<u>106,018,811</u>	<u>6.33</u>
Semiconductors (5.86%) (2024: 4.35%)			
3,676	Amkor Technology, Inc.	145,128	0.01
24,485	Analog Devices, Inc.	6,640,332	0.40
17,694	Applied Materials, Inc.	4,547,181	0.27
126,617	Broadcom, Inc.	43,822,144	2.62
1,840	KLA Corp.	2,235,747	0.13
21,442	Lam Research Corp.	3,670,442	0.22
359	Monolithic Power Systems, Inc.	325,383	0.02
196,279	NVIDIA Corp.	36,606,033	2.18
1,110	Teradyne, Inc.	<u>214,852</u>	<u>0.01</u>
		<u>98,207,242</u>	<u>5.86</u>
Software (5.82%) (2024: 7.19%)			
3,246	Bentley Systems, Inc. Class B	123,883	0.01
7,564	Broadridge Financial Solutions, Inc.	1,688,058	0.10
5,283	Intuit, Inc.	3,499,565	0.21
4,671	Jack Henry & Associates, Inc.	852,364	0.05

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>	
	Software (5.82%) (2024: 7.19%) (continued)			
154,919	Microsoft Corp.	74,921,927	4.47	
3,919	MSCI, Inc.	2,248,448	0.14	
71,536	Oracle Corp.	13,943,082	0.83	
1,045	Paycom Software, Inc.	166,531	0.01	
		97,443,858	5.82	
	Telecommunications (2.82%) (2024: 3.05%)			
347,718	Cisco Systems, Inc.	26,784,717	1.60	
83,146	Fastenal Co.	3,336,649	0.20	
3,974	Rush Enterprises, Inc. Class A	214,358	0.01	
73,460	T-Mobile U.S., Inc.	14,915,318	0.89	
1,666	WESCO International, Inc.	407,570	0.03	
1,533	WW Grainger, Inc.	1,546,874	0.09	
		47,205,486	2.82	
	Transportation (1.36%) (2024: 1.26%)			
8,222	CH Robinson Worldwide, Inc.	1,321,769	0.08	
22,078	FedEx Corp.	6,377,451	0.38	
4,478	JB Hunt Transport Services, Inc.	870,255	0.05	
3,440	Landstar System, Inc.	494,328	0.03	
6,104	Old Dominion Freight Line, Inc.	957,107	0.06	
55,231	Union Pacific Corp.	12,776,035	0.76	
		22,796,945	1.36	
		1,029,077,254	61.44	
	Total Equities	1,668,832,105	99.63	
	Total Transferable Securities (99.63%) (2024: 99.63%)	1,668,832,105	99.63	
	Other Transferable Securities (0.00%) (2024: 0.00%)			
	Equities (0.00%) (2024: 0.00%)			
	United Arab Emirates (0.00%) (2024: 0.00%)			
	Healthcare Services (0.00%) (2024: 0.00%)			
526	NMC Health PLC	–	0.00	
	United Kingdom (0.00%) (2024: 0.00%)			
	Healthcare Services (0.00%) (2024: 0.00%)			
	Total Equities	–	0.00	
	Warrants (0.00%) (2024: 0.00%)			
	Canada (0.00%) (2024: 0.00%)			
	Software (0.00%) (2024: 0.00%)			
102	Constellation Software, Inc.	–	0.00	
	Total Warrants	–	0.00	
	Total Other Transferable Securities (0.00%) (2024: 0.00%)	–	0.00	
	Financial Derivative Instruments (0.00%) (2024: 0.00%)			
	Open Forward Foreign Currency Exchange Contracts (0.00%) (2024: 0.00%)			
<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
05/01/2026	EUR 91,033	AUD 161,360	(1,757)	0.00

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

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>
05/01/2026	EUR 29,044	AUD 51,352	(134)	0.00
05/01/2026	EUR 91,033	AUD 161,360	1,068	0.00
05/01/2026	EUR 86,627	CAD 140,171	(1,534)	0.00
05/01/2026	EUR 27,591	CAD 44,609	(138)	0.00
05/01/2026	EUR 86,627	CAD 140,171	1,017	0.00
05/01/2026	EUR 173,042	CHF 160,896	(1,890)	0.00
05/01/2026	EUR 54,975	CHF 51,205	(142)	0.00
05/01/2026	EUR 54,975	CHF 51,205	74	0.00
05/01/2026	EUR 173,042	CHF 160,896	2,031	0.00
05/01/2026	EUR 94,452	DKK 705,190	(1,064)	0.00
05/01/2026	EUR 30,043	DKK 224,425	(77)	0.00
05/01/2026	EUR 30,043	DKK 224,425	72	0.00
05/01/2026	EUR 94,452	DKK 705,190	1,109	0.00
05/01/2026	EUR 361,486	GBP 317,190	(6,328)	0.00
05/01/2026	EUR 115,379	GBP 100,945	(297)	0.00
05/01/2026	EUR 115,379	GBP 100,945	29	0.00
05/01/2026	EUR 361,486	GBP 317,190	4,242	0.00
05/01/2026	EUR 10,294	HKD 94,261	(27)	0.00
05/01/2026	EUR 10,294	HKD 94,261	7	0.00
05/01/2026	EUR 32,751	HKD 296,189	412	0.00
05/01/2026	EUR 6,910	ILS 26,147	(170)	0.00
05/01/2026	EUR 2,209	ILS 8,321	(16)	0.00
05/01/2026	EUR 6,910	ILS 26,147	81	0.00
05/01/2026	EUR 171,200	JPY 31,594,544	(499)	0.00
05/01/2026	EUR 549,073	JPY 99,276,691	11,501	0.00
05/01/2026	EUR 9,392	NOK 110,442	(29)	0.00
05/01/2026	EUR 2,954	NOK 35,148	(15)	0.00
05/01/2026	EUR 9,392	NOK 110,442	110	0.00
05/01/2026	EUR 156,645	SEK 1,714,229	(3,815)	0.00
05/01/2026	EUR 50,275	SEK 545,549	(132)	0.00
05/01/2026	EUR 156,645	SEK 1,714,229	1,838	0.00
05/01/2026	EUR 37,229	SGD 55,920	(197)	0.00
05/01/2026	EUR 11,742	SGD 17,796	(47)	0.00
05/01/2026	EUR 37,229	SGD 55,920	437	0.00
05/01/2026	EUR 1,240,250	USD 1,459,942	(3,318)	0.00
05/01/2026	EUR 3,945,415	USD 4,587,445	46,287	0.00
05/01/2026	GBP 25,689	AUD 51,892	(566)	0.00
05/01/2026	GBP 25,689	AUD 51,892	515	0.00
05/01/2026	GBP 24,446	CAD 45,078	(494)	0.00
05/01/2026	GBP 24,446	CAD 45,078	490	0.00
05/01/2026	GBP 48,835	CHF 51,743	(606)	0.00
05/01/2026	GBP 48,835	CHF 51,743	978	0.00
05/01/2026	GBP 26,655	DKK 226,785	(343)	0.00
05/01/2026	GBP 26,655	DKK 226,785	534	0.00
05/01/2026	GBP 271,830	EUR 309,792	(3,659)	0.00
05/01/2026	GBP 271,830	EUR 309,792	5,446	0.00
05/01/2026	GBP 9,242	HKD 95,252	194	0.00
05/01/2026	GBP 1,950	ILS 8,409	(55)	0.00
05/01/2026	GBP 1,950	ILS 8,409	39	0.00
05/01/2026	GBP 154,947	JPY 31,926,730	4,725	0.00
05/01/2026	GBP 2,650	NOK 35,517	(9)	0.00

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

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>
05/01/2026	GBP 2,650	NOK 35,517	53	0.00
05/01/2026	GBP 44,202	SEK 551,285	(1,231)	0.00
05/01/2026	GBP 44,202	SEK 551,285	886	0.00
05/01/2026	GBP 10,506	SGD 17,983	(64)	0.00
05/01/2026	GBP 10,506	SGD 17,984	210	0.00
05/01/2026	GBP 1,113,392	USD 1,475,292	22,276	0.00
Unrealised gain on open forward foreign currency exchange contracts			106,661	0.00
Unrealised loss on open forward foreign currency exchange contracts			(28,653)	0.00
Net unrealised gain on open forward foreign currency exchange contracts			78,008	0.00
Total Financial Derivative Instruments			78,008	0.00
			<i>Fair Value USD</i>	<i>Fund %</i>
Total Investments (99.63%) (2024: 99.63%)			1,668,910,113	99.63
Other Net Assets (0.37%) (2024: 0.37%)			6,122,381	0.37
Net Asset (100.00%) (2024: 100.00%)			1,675,032,494	100.00

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	99.58
Other transferable securities of the type referred to in Regulations 68 (1)(a), (b) and (c)	0.00
Over the counter financial derivative instruments	0.01
Other assets	0.41
	<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 2025

WisdomTree Eurozone Quality Dividend Growth UCITS ETF

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Transferable Securities (99.09%) (2024: 98.89%)		
	Equities (99.09%) (2024: 98.89%)		
	Austria (6.59%) (2024: 1.36%)		
	Banks (5.09%) (2024: 0.00%)		
4,226	BAWAG Group AG	545,154	1.13
13,464	Erste Group Bank AG	1,385,446	2.87
13,661	Raiffeisen Bank International AG	523,216	1.09
		<u>2,453,816</u>	<u>5.09</u>
	Building & Construction Materials (0.45%) (2024: 0.63%)		
7,164	Wienerberger AG	219,362	0.45
	Computers (0.26%) (2024: 0.24%)		
5,507	Kontron AG	125,559	0.26
	Machinery — Diversified (0.63%) (2024: 0.49%)		
4,576	ANDRITZ AG	305,448	0.63
	Machinery, Construction & Mining (0.16%) (2024: 0.00%)		
2,252	Palfinger AG	75,104	0.16
		<u>3,179,289</u>	<u>6.59</u>
	Belgium (2.03%) (2024: 2.57%)		
	Chemicals (1.01%) (2024: 1.26%)		
8,452	Solvay SA	229,556	0.48
3,735	Syensqo SA	256,072	0.53
		<u>485,628</u>	<u>1.01</u>
	Electrical Components & Equipment (0.00%) (2024: 0.28%)		
	Entertainment (0.14%) (2024: 0.21%)		
2,311	Kinepolis Group NV	69,330	0.14
	Home Furnishings (0.00%) (2024: 0.20%)		
	Pharmaceuticals (0.88%) (2024: 0.23%)		
5,619	Fagron	119,685	0.25
1,272	UCB SA	303,499	0.63
		<u>423,184</u>	<u>0.88</u>
	Semiconductors (0.00%) (2024: 0.39%)		
		<u>978,142</u>	<u>2.03</u>
	Brazil (0.34%) (2024: 0.00%)		
	Commercial Services (0.34%) (2024: 0.00%)		
12,158	Pluxee NV	163,039	0.34
	Finland (2.84%) (2024: 4.01%)		
	Food (0.00%) (2024: 1.01%)		
	Hand & Machine Tools (0.46%) (2024: 0.00%)		
2,357	Konecranes OYJ	221,323	0.46
	Machinery — Diversified (2.19%) (2024: 2.18%)		
12,990	Kone OYJ Class B	786,674	1.63
9,557	Valmet OYJ	270,750	0.56
		<u>1,057,424</u>	<u>2.19</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Machinery, Construction & Mining (0.00%) (2024: 0.64%)		
	Retail (0.19%) (2024: 0.00%)		
7,231	Puulo OYJ	91,689	0.19
	Transportation (0.00%) (2024: 0.18%)		
		1,370,436	2.84
	France (19.73%) (2024: 25.08%)		
	Apparel (10.83%) (2024: 9.04%)		
786	Hermes International SCA	1,667,892	3.46
2,644	Kering SA	795,844	1.65
4,276	LVMH Moet Hennessy Louis Vuitton SE	2,758,020	5.72
		5,221,756	10.83
	Auto Parts & Equipment (2.54%) (2024: 0.00%)		
34,461	Cie Generale des Etablissements Michelin SCA	975,591	2.02
21,424	Valeo SE	249,268	0.52
		1,224,859	2.54
	Commercial Services (0.99%) (2024: 1.34%)		
17,550	Bureau Veritas SA	477,009	0.99
	Cosmetics & Personal Care (0.00%) (2024: 5.55%)		
	Electrical Components & Equipment (1.70%) (2024: 4.03%)		
4,386	Legrand SA	558,119	1.16
2,088	Nexans SA	262,670	0.54
		820,789	1.70
	Engineering & Construction (0.59%) (2024: 0.00%)		
8,716	Technip Energies NV	283,096	0.59
	Entertainment (0.00%) (2024: 0.35%)		
	Food (0.00%) (2024: 1.62%)		
	Healthcare Services (0.00%) (2024: 0.63%)		
	Lodging (1.06%) (2024: 0.00%)		
10,624	Accor SA	512,289	1.06
	Media (0.00%) (2024: 0.24%)		
	Metal Fabricate/Hardware (0.62%) (2024: 0.00%)		
19,108	Vallourec SACA	299,805	0.62
	Oil & Gas (0.15%) (2024: 0.00%)		
13,159	Etablissements Maurel et Prom SA	72,703	0.15
	Packaging & Containers (0.00%) (2024: 0.60%)		
	Pharmaceuticals (0.00%) (2024: 0.62%)		
	Pipelines (0.00%) (2024: 0.75%)		
	Software (0.16%) (2024: 0.00%)		
3,024	Lectra	77,112	0.16
	Telecommunications (1.09%) (2024: 0.31%)		
15,600	Rexel SA	524,004	1.09
		9,513,422	19.73

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Germany (22.58%) (2024: 25.59%)		
	Advertising (0.32%) (2024: 0.52%)		
4,114	Stroeer SE & Co. KGaA	152,218	0.32
	Aerospace & Defense (0.89%) (2024: 0.00%)		
916	Hensoldt AG	67,234	0.14
1,124	RENK Group AG	60,269	0.13
193	Rheinmetall AG	301,273	0.62
		428,776	0.89
	Agriculture (0.00%) (2024: 0.27%)		
	Airlines (0.89%) (2024: 0.00%)		
50,939	Deutsche Lufthansa AG	428,193	0.89
	Apparel (0.00%) (2024: 0.36%)		
	Auto Manufacturers (3.69%) (2024: 3.15%)		
38,739	Daimler Truck Holding AG	1,445,739	3.00
11,011	Traton SE	335,836	0.69
		1,781,575	3.69
	Chemicals (0.24%) (2024: 0.32%)		
754	AlzChem Group AG	116,870	0.24
	Commercial Services (0.23%) (2024: 0.02%)		
1,571	Sixt SE	111,227	0.23
	Computers (0.47%) (2024: 0.72%)		
5,133	Bechtle AG	224,210	0.47
	Electric (0.21%) (2024: 0.00%)		
1,257	Friedrich Vorwerk Group SE	102,571	0.21
	Electrical Components & Equipment (0.12%) (2024: 0.00%)		
761	Vossloh AG	58,140	0.12
	Engineering & Construction (1.26%) (2024: 0.35%)		
1,238	Bilfinger SE	132,961	0.27
1,411	HOCHTIEF AG	475,507	0.99
		608,468	1.26
	Entertainment (0.49%) (2024: 0.73%)		
2,988	CTS Eventim AG & Co. KGaA	234,558	0.49
	Healthcare Products (0.20%) (2024: 0.51%)		
6,491	Schott Pharma AG & Co. KGaA	98,014	0.20
	Internet (0.33%) (2024: 0.00%)		
1,860	Scout24 SE	159,588	0.33
	Machinery — Diversified (0.53%) (2024: 0.03%)		
7,798	Deutz AG	66,283	0.14
3,301	GEA Group AG	190,798	0.39
		257,081	0.53
	Machinery, Construction & Mining (0.22%) (2024: 0.00%)		
4,406	Wacker Neuson SE	108,167	0.22

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Miscellaneous Manufacturers (0.69%) (2024: 0.23%)		
3,497	Knorr-Bremse AG	332,740	0.69
	Packaging & Containers (0.00%) (2024: 0.45%)		
	Pharmaceuticals (0.00%) (2024: 1.28%)		
	Private Equity (0.28%) (2024: 0.00%)		
3,712	flatexDEGIRO AG	136,379	0.28
	Retail (0.59%) (2024: 0.05%)		
3,219	Fielmann Group AG	140,187	0.29
3,931	HUGO BOSS AG	142,106	0.30
		282,293	0.59
	Semiconductors (1.82%) (2024: 0.36%)		
9,384	AIXTRON SE	162,390	0.34
1,479	Elmos Semiconductor SE	143,463	0.30
15,114	Infineon Technologies AG	570,251	1.18
		876,104	1.82
	Software (4.61%) (2024: 6.51%)		
1,497	Nemetschek SE	138,922	0.29
9,995	SAP SE	2,082,458	4.32
		2,221,380	4.61
	Telecommunications (4.50%) (2024: 5.59%)		
78,542	Deutsche Telekom AG	2,172,472	4.50
	Transportation (0.00%) (2024: 4.14%)		
		10,891,024	22.58
	Ireland (1.29%) (2024: 0.20%)		
	Banks (1.29%) (2024: 0.00%)		
38,068	Bank of Ireland Group PLC	623,364	1.29
	Building & Construction Materials (0.00%) (2024: 0.20%)		
	Italy (6.31%) (2024: 7.12%)		
	Airlines (1.07%) (2024: 0.00%)		
17,481	Ryanair Holdings PLC	516,564	1.07
	Auto Manufacturers (1.13%) (2024: 0.00%)		
1,707	Ferrari NV	544,021	1.13
	Auto Parts & Equipment (0.36%) (2024: 0.00%)		
18,461	Brembo NV	173,810	0.36
	Building & Construction Materials (0.16%) (2024: 0.07%)		
3,148	Carel Industries SpA	77,283	0.16
	Electrical Components & Equipment (0.50%) (2024: 0.44%)		
2,776	Prysmian SpA	239,791	0.50
	Electronics (0.18%) (2024: 0.20%)		
6,125	El.En. SpA	85,260	0.18
	Energy – Alternate Sources (0.15%) (2024: 0.00%)		
3,998	Alerion Cleanpower SpA	73,723	0.15

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Engineering & Construction (0.30%) (2024: 0.18%)		
11,213	Maire SpA	146,330	0.30
	Healthcare Products (0.00%) (2024: 1.03%)		
	Internet (0.00%) (2024: 1.06%)		
	Leisure Time (0.46%) (2024: 0.57%)		
25,052	Ferretti SpA	77,010	0.16
9,036	Technogym SpA	145,841	0.30
		<u>222,851</u>	<u>0.46</u>
	Machinery — Diversified (0.20%) (2024: 0.00%)		
2,030	Interpump Group SpA	94,963	0.20
	Packaging & Containers (0.00%) (2024: 0.13%)		
	Pharmaceuticals (0.63%) (2024: 2.39%)		
6,315	Recordati Industria Chimica e Farmaceutica SpA	306,530	0.63
	Retail (1.17%) (2024: 1.05%)		
1,454	Brunello Cucinelli SpA	143,103	0.30
7,671	Moncler SpA	421,291	0.87
		<u>564,394</u>	<u>1.17</u>
		<u>3,045,520</u>	<u>6.31</u>
	Netherlands (15.64%) (2024: 18.99%)		
	Auto Manufacturers (0.00%) (2024: 1.08%)		
	Auto Parts & Equipment (0.00%) (2024: 0.29%)		
	Banks (5.46%) (2024: 0.00%)		
109,611	ING Groep NV	2,631,760	5.46
	Beverages (0.00%) (2024: 1.69%)		
	Commercial Services (0.87%) (2024: 1.27%)		
4,764	Wolters Kluwer NV	420,852	0.87
	Engineering & Construction (0.63%) (2024: 1.11%)		
2,614	Arcadis NV	92,901	0.19
12,837	Koninklijke BAM Groep NV	119,384	0.25
1,376	Koninklijke Heijmans NV	93,018	0.19
		<u>305,303</u>	<u>0.63</u>
	Entertainment (1.78%) (2024: 3.16%)		
38,613	Universal Music Group NV	858,367	1.78
	Food (0.00%) (2024: 0.26%)		
	Internet (0.00%) (2024: 0.75%)		
	Miscellaneous Manufacturers (0.00%) (2024: 0.30%)		
	Oil & Gas Services (0.00%) (2024: 0.09%)		
	Semiconductors (5.51%) (2024: 6.76%)		
423	ASM International NV	218,945	0.45
2,648	ASML Holding NV	2,439,867	5.06
		<u>2,658,812</u>	<u>5.51</u>
	Telecommunications (1.39%) (2024: 2.23%)		
168,527	Koninklijke KPN NV	670,063	1.39
		<u>7,545,157</u>	<u>15.64</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	People's Republic of China (0.87%) (2024: 0.00%)		
	Internet (0.87%) (2024: 0.00%)		
7,928	Prosus NV	418,995	0.87
	Portugal (0.99%) (2024: 2.23%)		
	Food (0.85%) (2024: 2.08%)		
20,230	Jeronimo Martins SGPS SA	409,860	0.85
	Packaging & Containers (0.14%) (2024: 0.15%)		
9,901	Corticeira Amorim SGPS SA	65,445	0.14
		475,305	0.99
	Spain (14.74%) (2024: 11.74%)		
	Auto Parts & Equipment (0.00%) (2024: 0.37%)		
	Banks (6.05%) (2024: 0.00%)		
145,576	Banco Bilbao Vizcaya Argentaria SA	2,918,799	6.05
	Biotechnology (0.23%) (2024: 0.00%)		
1,453	Pharma Mar SA	108,830	0.23
	Computers (0.37%) (2024: 0.57%)		
3,701	Indra Sistemas SA	179,646	0.37
	Cosmetics & Personal Care (0.36%) (2024: 0.00%)		
11,730	Puig Brands SA Class B	174,425	0.36
	Electric (0.00%) (2024: 3.42%)		
	Food (0.37%) (2024: 0.00%)		
3,365	Viscofan SA	179,691	0.37
	Iron & Steel (0.00%) (2024: 0.49%)		
	Leisure Time (1.14%) (2024: 1.39%)		
8,724	Amadeus IT Group SA	548,216	1.14
	Pharmaceuticals (0.54%) (2024: 0.61%)		
19,122	Faes Farma SA	98,670	0.21
2,515	Laboratorios Farmaceuticos Rovi SA	159,702	0.33
		258,372	0.54
	Retail (5.68%) (2024: 4.89%)		
48,611	Industria de Diseno Textil SA	2,738,744	5.68
		7,106,723	14.74
	United States (5.14%) (2024: 0.00%)		
	Electrical Components & Equipment (3.92%) (2024: 0.00%)		
8,047	Schneider Electric SE	1,890,240	3.92
	Engineering & Construction (1.22%) (2024: 0.00%)		
10,660	Ferrovial SE	589,925	1.22
		2,480,165	5.14
	Total Equities	47,790,581	99.09
	Total Transferable Securities (99.09%) (2024: 98.89%)	47,790,581	99.09

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Eurozone Quality Dividend Growth UCITS ETF (continued)

	<i>Fair Value</i>	<i>Fund</i>
	<i>EUR</i>	<i>%</i>
Total Investments (99.09%) (2024: 98.89%)	47,790,581	99.09
Other Net Assets (0.91%) (2024: 1.11%)	437,087	0.91
Net Asset (100.00%) (2024: 100.00%)	<u>48,227,668</u>	<u>100.00</u>

	<i>% of Total</i>
	<i>Assets</i>
<i>Analysis of Total Assets</i>	
Transferable securities admitted to an official stock exchange listing	99.07
Other assets	0.93
	<u>100.00</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 2025

WisdomTree AT1 CoCo Bond UCITS ETF

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Transferable Securities (97.93%) (2024: 98.84%)			
Corporate Bonds (97.24%) (2024: 98.84%)			
Austria (1.75%) (2024: 1.07%)			
2,000,000	Erste Group Bank AG 4.250% (a),(b)	2,342,126	0.48
2,800,000	Erste Group Bank AG 6.375% (a),(b)	3,421,950	0.70
2,200,000	Erste Group Bank AG 7.000% (a),(b)	2,781,345	0.57
		8,545,421	1.75
Belgium (1.72%) (2024: 1.11%)			
2,800,000	KBC Group NV 6.000% (a),(b)	3,378,812	0.69
1,800,000	KBC Group NV 6.250% (a),(b)	2,215,339	0.45
2,200,000	KBC Group NV 8.000% (a),(b)	2,839,959	0.58
		8,434,110	1.72
Denmark (0.40%) (2024: 0.99%)			
1,950,000	Danske Bank AS 4.375% (a),(b)	1,947,976	0.40
Finland (2.16%) (2024: 1.97%)			
2,650,000	Nordea Bank Abp 3.750% (a),(b)	2,508,675	0.51
2,200,000	Nordea Bank Abp 6.300% (a),(b)	2,243,218	0.46
3,550,000	Nordea Bank Abp 6.625% (a),(b)	3,576,288	0.73
2,186,000	Nordea Bank Abp 6.750% (a),(b)	2,242,237	0.46
		10,570,418	2.16
France (17.18%) (2024: 20.07%)			
3,150,000	BNP Paribas SA 4.500% (a),(b)	2,940,496	0.60
4,930,000	BNP Paribas SA 4.625% (a),(b)	4,701,750	0.97
1,670,000	BNP Paribas SA 5.125% (a),(b)	1,640,483	0.34
3,200,000	BNP Paribas SA 6.875% (a),(b)	3,816,792	0.78
1,600,000	BNP Paribas SA 7.000% (a),(b)	1,638,813	0.34
3,950,000	BNP Paribas SA 7.375% (a),(b)	4,660,861	0.95
3,100,000	BNP Paribas SA 7.450% (a),(b)	3,238,808	0.66
4,200,000	BNP Paribas SA 7.750% (a),(b)	4,433,331	0.91
3,200,000	BNP Paribas SA 8.000% (a),(b)	3,453,023	0.71
3,100,000	BNP Paribas SA 8.500% (a),(b)	3,298,260	0.68
2,075,000	BNP Paribas SA 9.250% (a),(b)	2,213,643	0.45
1,600,000	Credit Agricole SA 4.000% (a),(b)	1,871,580	0.38
3,150,000	Credit Agricole SA 4.750% (a),(b)	3,044,571	0.62
3,100,000	Credit Agricole SA 5.875% (a),(b)	3,731,641	0.76
2,800,000	Credit Agricole SA 6.500% (a),(b)	3,473,874	0.71
2,600,000	Credit Agricole SA 6.700% (a),(b)	2,649,279	0.54
2,775,000	Credit Agricole SA 7.125% (a),(b)	2,881,824	0.59
3,300,000	Credit Agricole SA 7.250% (a),(b)	4,146,562	0.85
2,200,000	La Banque Postale SA 3.000% (a),(b)	2,412,573	0.49
2,000,000	La Banque Postale SA 3.875% (a),(b)	2,344,573	0.48
1,300,000	Societe Generale SA 4.750% (a),(b)	1,292,170	0.26
2,455,000	Societe Generale SA 5.375% (a),(b)	2,350,524	0.48
1,900,000	Societe Generale SA 6.125% (a),(b)	2,266,688	0.46
2,730,000	Societe Generale SA 6.750% (a),(b)	2,763,490	0.57
2,000,000	Societe Generale SA 7.875% (a),(b)	2,539,829	0.52
2,280,000	Societe Generale SA 8.125% (a),(b)	2,398,019	0.49
1,700,000	Societe Generale SA 8.500% (a),(b)	1,857,559	0.38
2,850,000	Societe Generale SA 9.375% (a),(b)	3,040,427	0.62

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree AT1 CoCo Bond UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
France (17.18%) (2024: 20.07%) (continued)			
2,600,000	Societe Generale SA 10.000% (a),(b)	2,886,481	0.59
		83,987,924	17.18
Germany (8.26%) (2024: 6.33%)			
2,000,000	Commerzbank AG 6.625% (a),(b)	2,466,855	0.50
2,200,000	Commerzbank AG 7.875% (a),(b)	2,909,485	0.60
3,600,000	Deutsche Bank AG 4.500% (a),(b)	4,212,026	0.86
3,200,000	Deutsche Bank AG 4.625% (a),(b)	3,721,926	0.76
3,200,000	Deutsche Bank AG 6.750% (a),(b)	3,889,802	0.80
4,000,000	Deutsche Bank AG 7.125% (a),(b)	4,966,200	1.02
3,800,000	Deutsche Bank AG 7.375% (a),(b)	4,802,075	0.98
4,400,000	Deutsche Bank AG 8.125% (a),(b)	5,609,400	1.15
3,200,000	Deutsche Bank AG 8.130% (a),(b)	3,419,034	0.70
3,400,000	Deutsche Bank AG 10.000% (a),(b)	4,374,233	0.89
		40,371,036	8.26
Ireland (0.45%) (2024: 0.00%)			
1,850,000	AIB Group PLC 6.000% (a),(b)	2,222,850	0.45
Italy (8.29%) (2024: 8.06%)			
2,000,000	BPER Banca SpA 5.875% (a),(b)	2,355,334	0.48
1,880,000	Intesa Sanpaolo SpA 4.125% (a),(b)	2,146,787	0.44
1,860,000	Intesa Sanpaolo SpA 5.500% (a),(b)	2,233,271	0.46
1,610,000	Intesa Sanpaolo SpA 5.875% (a),(b)	1,981,340	0.40
4,425,000	Intesa Sanpaolo SpA 6.375% (a),(b)	5,416,639	1.10
2,525,000	Intesa Sanpaolo SpA 7.000% (a),(b)	3,204,421	0.66
2,270,000	Intesa Sanpaolo SpA 7.750% (a),(b)	2,775,348	0.57
2,779,000	Intesa Sanpaolo SpA 9.125% (a),(b)	3,767,706	0.77
3,502,000	UniCredit SpA 3.875% (a),(b)	4,077,870	0.83
1,950,000	UniCredit SpA 4.450% (a),(b)	2,295,547	0.47
2,850,000	UniCredit SpA 5.625% (a),(b)	3,375,431	0.69
2,620,000	UniCredit SpA 6.500% (a),(b)	3,281,205	0.67
3,050,000	UniCredit SpA 7.500% (a),(b)	3,644,084	0.75
		40,554,983	8.29
Netherlands (9.20%) (2024: 10.57%)			
2,600,000	ABN AMRO Bank NV 4.750% (a),(b)	3,078,312	0.63
2,100,000	ABN AMRO Bank NV 5.750% (a),(b)	2,490,771	0.51
2,000,000	ABN AMRO Bank NV 6.375% (a),(b)	2,506,516	0.51
2,000,000	ABN AMRO Bank NV 6.875% (a),(b)	2,564,245	0.52
2,000,000	Cooperatieve Rabobank UA 3.100% (a),(b)	2,276,629	0.47
3,200,000	Cooperatieve Rabobank UA 3.250% (a),(b)	3,729,577	0.76
2,800,000	Cooperatieve Rabobank UA 4.375% (a),(b)	3,303,082	0.68
2,800,000	Cooperatieve Rabobank UA 4.875% (a),(b)	3,324,255	0.68
2,383,000	ING Groep NV 3.875% (a),(b)	2,315,432	0.47
2,317,000	ING Groep NV 4.250% (a),(b)	2,078,051	0.42
1,700,000	ING Groep NV 4.875% (a),(b)	1,648,950	0.34
3,540,000	ING Groep NV 5.750% (a),(b)	3,558,158	0.73
3,700,000	ING Groep NV 7.000% (a),(b)	3,851,534	0.79
2,100,000	ING Groep NV 7.250% (a),(b)	2,234,784	0.46
2,590,000	ING Groep NV 7.500% (a),(b)	2,699,911	0.55

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree AT1 CoCo Bond UCITS ETF (continued)

Number of Shares	Descriptions	Fair Value USD	Fund %
Netherlands (9.20%) (2024: 10.57%) (continued)			
3,060,000	ING Groep NV 8.000% ^{(a),(b)}	3,314,848	0.68
		44,975,055	9.20
Spain (12.89%) (2024: 12.14%)			
2,600,000	Banco Bilbao Vizcaya Argentaria SA 5.625% ^{(a),(b)}	3,030,521	0.62
2,600,000	Banco Bilbao Vizcaya Argentaria SA 6.000% ^{(a),(b)}	3,054,681	0.63
2,800,000	Banco Bilbao Vizcaya Argentaria SA 6.125% ^{(a),(b)}	2,823,774	0.58
2,400,000	Banco Bilbao Vizcaya Argentaria SA 6.875% ^{(a),(b)}	3,049,455	0.62
2,836,000	Banco Bilbao Vizcaya Argentaria SA 7.750% ^{(a),(b)}	3,040,886	0.62
3,000,000	Banco Bilbao Vizcaya Argentaria SA 8.375% ^{(a),(b)}	3,867,219	0.79
2,650,000	Banco Bilbao Vizcaya Argentaria SA 9.375% ^{(a),(b)}	2,958,237	0.61
2,000,000	Banco de Sabadell SA 5.000% ^{(a),(b)}	2,374,104	0.49
2,800,000	Banco de Sabadell SA 6.500% ^{(a),(b)}	3,429,396	0.70
2,000,000	Banco Santander SA 3.625% ^{(a),(b)}	2,240,478	0.46
1,200,000	Banco Santander SA 4.125% ^{(a),(b)}	1,405,811	0.29
1,600,000	Banco Santander SA 4.375% ^{(a),(b)}	1,878,919	0.38
1,600,000	Banco Santander SA 4.750% ^{(a),(b)}	1,587,014	0.32
2,600,000	Banco Santander SA 6.000% ^{(a),(b)}	3,152,066	0.64
2,600,000	Banco Santander SA 7.000% ^{(a),(b)}	3,291,281	0.67
2,600,000	Banco Santander SA 8.000% ^{(a),(b)}	2,868,845	0.59
4,600,000	Banco Santander SA 9.625% ^{(a),(b)}	5,339,060	1.09
2,000,000	CaixaBank SA 3.625% ^{(a),(b)}	2,275,797	0.47
2,000,000	CaixaBank SA 5.875% ^{(a),(b)}	2,430,026	0.50
2,800,000	CaixaBank SA 6.250% ^{(a),(b)}	3,454,575	0.71
2,200,000	CaixaBank SA 7.500% ^{(a),(b)}	2,856,310	0.58
2,000,000	CaixaBank SA 8.250% ^{(a),(b)}	2,611,100	0.53
		63,019,555	12.89
Sweden (0.00%) (2024: 0.58%)			
Switzerland (7.27%) (2024: 7.38%)			
1,450,000	UBS Group AG 3.875% ^{(a),(b)}	1,439,014	0.29
3,200,000	UBS Group AG 4.375% ^{(a),(b)}	2,934,256	0.60
3,155,000	UBS Group AG 4.875% ^{(a),(b)}	3,126,417	0.64
1,741,000	UBS Group AG 5.125% ^{(a),(b)}	1,738,006	0.36
1,800,000	UBS Group AG 6.600% ^{(a),(b)}	1,827,231	0.37
3,240,000	UBS Group AG 6.850% ^{(a),(b)}	3,312,125	0.68
6,050,000	UBS Group AG 7.000% ^{(a),(b)}	6,174,401	1.26
3,350,000	UBS Group AG 7.125% ^{(a),(b)}	3,440,324	0.70
2,200,000	UBS Group AG 7.750% ^{(a),(b)}	2,371,530	0.49
8,080,000	UBS Group AG 9.250% ^{(a),(b)}	9,187,231	1.88
		35,550,535	7.27
United Kingdom (27.67%) (2024: 28.57%)			
3,130,000	Barclays PLC 4.375% ^{(a),(b)}	3,031,290	0.62
3,300,000	Barclays PLC 6.125% ^{(a),(b)}	3,869,213	0.79
3,650,000	Barclays PLC 7.625% ^{(a),(b)}	3,892,980	0.80
4,280,000	Barclays PLC 8.000% ^{(a),(b)}	4,555,404	0.93
2,575,000	Barclays PLC 8.375% ^{(a),(b)}	3,709,741	0.76
3,050,000	Barclays PLC 8.500% ^{(a),(b)}	4,403,216	0.90
2,275,000	Barclays PLC 8.875% ^{(a),(b)}	3,210,556	0.66
3,400,000	Barclays PLC 9.250% ^{(a),(b)}	4,926,933	1.01

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree AT1 CoCo Bond UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>	
United Kingdom (27.67%) (2024: 28.57%) (continued)				
3,825,000	Barclays PLC 9.625% (a),(b)	4,324,463	0.88	
1,810,000	HSBC Holdings PLC 4.000% (a),(b)	1,805,582	0.37	
2,500,000	HSBC Holdings PLC 4.600% (a),(b)	2,377,971	0.49	
1,700,000	HSBC Holdings PLC 4.700% (a),(b)	1,615,563	0.33	
2,410,000	HSBC Holdings PLC 4.750% (a),(b)	2,839,970	0.58	
1,750,000	HSBC Holdings PLC 5.875% (a),(b)	2,358,113	0.48	
5,215,000	HSBC Holdings PLC 6.000% (a),(b)	5,260,329	1.07	
3,580,000	HSBC Holdings PLC 6.500% (a),(b)	3,647,054	0.75	
2,550,000	HSBC Holdings PLC 6.875% (a),(b)	2,638,536	0.54	
5,330,000	HSBC Holdings PLC 6.950% (a),(b)	5,569,861	1.14	
3,700,000	HSBC Holdings PLC 7.050% (a),(b)	3,860,436	0.79	
3,650,000	HSBC Holdings PLC 8.000% (a),(b)	3,847,855	0.79	
2,600,000	Lloyds Banking Group PLC 6.625% (a),(b)	2,603,276	0.53	
3,000,000	Lloyds Banking Group PLC 6.750% (a),(b)	3,102,115	0.63	
2,300,000	Lloyds Banking Group PLC 7.500% (a),(b)	3,218,088	0.66	
2,170,000	Lloyds Banking Group PLC 7.875% (a),(b)	3,082,673	0.63	
3,850,000	Lloyds Banking Group PLC 8.000% (a),(b)	4,167,410	0.85	
4,100,000	Lloyds Banking Group PLC 8.500% (a),(b)	5,797,825	1.19	
2,200,000	Nationwide Building Society 5.750% (a),(b)	2,955,822	0.60	
1,900,000	Nationwide Building Society 7.500% (a),(b)	2,659,971	0.54	
1,800,000	Nationwide Building Society 7.875% (a),(b)	2,555,145	0.52	
2,160,000	NatWest Group PLC 4.600% (a),(b)	2,002,092	0.41	
3,150,000	NatWest Group PLC 5.125% (a),(b)	4,206,401	0.86	
2,150,000	NatWest Group PLC 7.300% (a),(b)	2,278,874	0.47	
1,800,000	NatWest Group PLC 7.500% (a),(b)	2,509,318	0.51	
2,680,000	NatWest Group PLC 8.125% (a),(b)	3,016,426	0.62	
4,090,000	Standard Chartered PLC 4.300% (a),(b)	3,921,770	0.80	
3,282,000	Standard Chartered PLC 4.750% (a),(b)	3,090,093	0.63	
2,550,000	Standard Chartered PLC 7.000% (a),(b)	2,623,113	0.54	
2,800,000	Standard Chartered PLC 7.625% (a),(b)	2,988,637	0.61	
3,475,000	Standard Chartered PLC 7.750% (a),(b)	3,605,465	0.74	
2,975,000	Standard Chartered PLC 7.875% (a),(b)	3,183,554	0.65	
		<u>135,313,134</u>	<u>27.67</u>	
	Total Corporate Bonds	<u>475,492,997</u>	<u>97.24</u>	
	Government Bonds (0.69%) (2024: 0.00%)			
	United States (0.69%) (2024: 0.00%)			
3,400,000	U.S. Treasury Bill Zero Coupon 02/01/2026	3,399,677	0.69	
	Total Government Bonds	<u>3,399,677</u>	<u>0.69</u>	
	Total Transferable Securities (97.93%) (2024: 98.84%)	<u>478,892,674</u>	<u>97.93</u>	
	Financial Derivative Instruments (0.38%) (2024: (0.83%))			
	Open Forward Foreign Currency Exchange Contracts (0.38%) (2024: (0.83%))			
<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
05/01/2026	EUR 30,544,615	GBP 26,802,090	(535,205)	(0.11)
05/01/2026	EUR 816,260	GBP 718,800	(17,759)	0.00
05/01/2026	EUR 466,292	GBP 409,090	(8,078)	0.00

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

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>
05/01/2026	EUR 139,492	GBP 122,220	(564)	0.00
05/01/2026	EUR 466,292	GBP 409,090	5,472	0.00
05/01/2026	EUR 816,260	GBP 718,800	9,602	0.00
05/01/2026	EUR 30,544,615	GBP 26,802,090	358,474	0.08
05/01/2026	EUR 724,878	USD 853,290	(1,950)	0.00
05/01/2026	EUR 11,688	USD 13,590	137	0.00
05/01/2026	EUR 804,112	USD 934,980	9,417	0.00
05/01/2026	EUR 2,429,229	USD 2,824,120	28,912	0.01
05/01/2026	EUR 4,532,812	USD 5,270,900	52,705	0.01
05/01/2026	EUR 159,117,712	USD 184,982,360	1,894,985	0.39
05/01/2026	GBP 2,659,245	EUR 3,030,590	(35,770)	(0.01)
05/01/2026	GBP 49,287	EUR 56,170	(663)	0.00
05/01/2026	GBP 49,287	EUR 56,170	987	0.00
05/01/2026	GBP 2,659,245	EUR 3,030,590	53,281	0.01
05/01/2026	GBP 33,138	USD 43,910	663	0.00
05/01/2026	GBP 3,141,926	USD 4,161,760	64,287	0.01
05/01/2026	USD 3,108,151	EUR 2,674,090	(32,460)	(0.01)
05/01/2026	USD 34,695	EUR 29,840	(351)	0.00
05/01/2026	USD 703,418	GBP 531,100	(10,937)	0.00
Unrealised gain on open forward foreign currency exchange contracts			2,478,922	0.51
Unrealised loss on open forward foreign currency exchange contracts			(643,737)	(0.13)
Net unrealised gain on open forward foreign currency exchange contracts			1,835,185	0.38
Total Financial Derivative Instruments			1,835,185	0.38
			<i>Fair Value USD</i>	<i>Fund %</i>
Total Investments (98.31%) (2024: 98.01%)			480,727,859	98.31
Other Net Assets (1.69%) (2024: 1.99%)			8,261,817	1.69
Net Asset (100.00%) (2024: 100.00%)			488,989,676	100.00

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	96.47
Over the counter financial derivative instruments	0.50
Other assets	3.03
	<u>100.00</u>

(a) These securities have variable coupon rate.

(b) These securities are perpetual bonds.

The counterparty to the open forward foreign currency exchange contracts are BNP Paribas and 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 2025

WisdomTree Artificial Intelligence UCITS ETF

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.80%) (2024: 99.92%)		
	Equities (99.80%) (2024: 99.92%)		
	France (0.93%) (2024: 1.12%)		
	Software (0.93%) (2024: 1.12%)		
332,840	Dassault Systemes SE	9,319,227	0.93
	Germany (1.06%) (2024: 0.00%)		
	Miscellaneous Manufacturers (1.06%) (2024: 0.00%)		
37,669	Siemens AG	10,580,169	1.06
	Ireland (0.00%) (2024: 0.69%)		
	Auto Parts & Equipment (0.00%) (2024: 0.69%)		
	Israel (2.16%) (2024: 2.06%)		
	Auto Parts & Equipment (0.78%) (2024: 0.00%)		
745,281	Mobileye Global, Inc. Class A	7,780,734	0.78
	Software (1.38%) (2024: 2.06%)		
122,353	Nice Ltd. ADR	13,830,783	1.38
	Japan (2.44%) (2024: 1.52%)		
	Semiconductors (1.68%) (2024: 1.52%)		
1,232,638	Renesas Electronics Corp.	16,828,897	1.68
	Telecommunications (0.76%) (2024: 0.00%)		
271,372	SoftBank Group Corp.	7,617,703	0.76
		24,446,600	2.44
	Netherlands (6.24%) (2024: 4.28%)		
	Semiconductors (4.42%) (2024: 4.28%)		
19,991	ASML Holding NV	21,387,571	2.14
105,414	NXP Semiconductors NV	22,881,163	2.28
		44,268,734	4.42
	Software (1.82%) (2024: 0.00%)		
217,773	Nebius Group NV	18,228,689	1.82
		62,497,423	6.24
	People's Republic of China (0.81%) (2024: 0.84%)		
	Internet (0.81%) (2024: 0.84%)		
55,386	Alibaba Group Holding Ltd. ADR	8,118,480	0.81
	Republic of South Korea (7.86%) (2024: 3.97%)		
	Internet (1.70%) (2024: 0.87%)		
165,053	Kakao Corp.	6,886,040	0.69
60,424	NAVER Corp.	10,171,684	1.01
		17,057,724	1.70
	Semiconductors (6.16%) (2024: 3.10%)		
184,572	Samsung Electronics Co. Ltd.	15,362,315	1.54
102,474	SK Hynix, Inc.	46,309,098	4.62
		61,671,413	6.16
		78,729,137	7.86

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Artificial Intelligence UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Singapore (1.44%) (2024: 0.00%)		
	Semiconductors (1.44%) (2024: 0.00%)		
545,538	STMicroelectronics NV	14,400,011	1.44
	Taiwan (2.56%) (2024: 2.99%)		
	Semiconductors (2.56%) (2024: 2.99%)		
520,653	Taiwan Semiconductor Manufacturing Co. Ltd.	25,684,251	2.56
	United Kingdom (0.72%) (2024: 1.07%)		
	Food (0.00%) (2024: 1.07%)		
	Transportation (0.72%) (2024: 0.00%)		
2,276,613	Ocado Group PLC	7,226,694	0.72
	United States (73.58%) (2024: 81.38%)		
	Auto Manufacturers (1.00%) (2024: 0.00%)		
22,336	Tesla, Inc.	10,044,946	1.00
	Auto Parts & Equipment (0.71%) (2024: 1.76%)		
93,311	Aptiv PLC	7,100,034	0.71
	Biotechnology (2.27%) (2024: 1.28%)		
104,201	Illumina, Inc.	13,667,003	1.36
2,219,942	Recursion Pharmaceuticals, Inc. Class A	9,079,563	0.91
		22,746,566	2.27
	Computers (2.36%) (2024: 2.03%)		
40,205	Apple, Inc.	10,930,131	1.09
42,842	International Business Machines Corp.	12,690,229	1.27
		23,620,360	2.36
	Healthcare Products (0.80%) (2024: 0.00%)		
136,546	Tempus AI, Inc.	8,063,041	0.80
	Internet (7.94%) (2024: 10.85%)		
93,019	Alphabet, Inc. Class A	29,114,947	2.91
107,886	Amazon.com, Inc.	24,902,246	2.49
23,352	Meta Platforms, Inc. Class A	15,414,422	1.54
54,710	Palo Alto Networks, Inc.	10,077,582	1.00
		79,509,197	7.94
	Machinery — Diversified (2.02%) (2024: 2.46%)		
15,610	Deere & Co.	7,267,548	0.72
218,369	Symbotic, Inc.	12,992,955	1.30
		20,260,503	2.02
	Private Equity (0.62%) (2024: 1.83%)		
142,333	Upstart Holdings, Inc.	6,224,222	0.62
	Semiconductors (30.06%) (2024: 31.27%)		
121,742	Advanced Micro Devices, Inc.	26,072,267	2.60
240,669	Ambarella, Inc.	17,048,992	1.70
108,665	Astera Labs, Inc.	18,077,509	1.81
66,574	Broadcom, Inc.	23,041,261	2.30
306,368	Intel Corp.	11,304,979	1.13
17,065	KLA Corp.	20,735,340	2.07
148,267	Lam Research Corp.	25,380,345	2.53

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Artificial Intelligence UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Semiconductors (30.06%) (2024: 31.27%) (continued)			
236,392	Marvell Technology, Inc.	20,088,592	2.01
228,452	Microchip Technology, Inc.	14,556,962	1.45
166,665	Micron Technology, Inc.	47,567,858	4.75
142,101	NVIDIA Corp.	26,501,837	2.65
154,123	QUALCOMM, Inc.	26,362,739	2.63
125,588	Teradyne, Inc.	24,308,813	2.43
		301,047,494	30.06
Software (24.64%) (2024: 29.90%)			
117,954	Akamai Technologies, Inc.	10,291,487	1.03
2,732,716	BigBear.ai Holdings, Inc.	14,756,666	1.47
819,368	C3.ai, Inc. Class A	11,045,081	1.10
39,487	Cadence Design Systems, Inc.	12,342,846	1.23
1,054,847	CCC Intelligent Solutions Holdings, Inc.	8,386,034	0.84
49,931	Cloudflare, Inc. Class A	9,843,897	0.98
192,000	CoreWeave, Inc. Class A	13,749,120	1.37
206,143	Dynatrace, Inc.	8,934,238	0.89
39,073	Microsoft Corp.	18,896,484	1.89
65,664	Oracle Corp.	12,798,570	1.28
110,713	Palantir Technologies, Inc. Class A	19,679,236	1.97
255,356	Pegasystems, Inc.	15,249,860	1.52
54,180	Salesforce, Inc.	14,352,824	1.43
553,049	SentinelOne, Inc. Class A	8,295,735	0.83
75,370	ServiceNow, Inc.	11,545,930	1.15
797,233	SoundHound AI, Inc. Class A	7,948,413	0.79
28,661	Synopsys, Inc.	13,462,645	1.35
1,556,866	UiPath, Inc. Class A	25,517,034	2.55
45,140	Workday, Inc. Class A	9,695,169	0.97
		246,791,269	24.64
Telecommunications (1.16%) (2024: 0.00%)			
150,622	Cisco Systems, Inc.	11,602,413	1.16
		737,010,045	73.58
Total Equities		999,623,554	99.80
Total Transferable Securities (99.80%) (2024: 99.92%)		999,623,554	99.80
		<i>Fair Value</i>	<i>Fund</i>
		<i>USD</i>	<i>%</i>
Total Investments (99.80%) (2024: 99.92%)		999,623,554	99.80
Other Net Assets (0.20%) (2024: 0.08%)		2,008,649	0.20
Net Asset (100.00%) (2024: 100.00%)		1,001,632,203	100.00

Analysis of Total Assets

	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	99.73
Other assets	0.27
	100.00

Abbreviation used:

ADR – American Depositary Receipt

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Artificial Intelligence UCITS ETF (continued)

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 2025

WisdomTree USD Floating Rate Treasury Bond UCITS ETF

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Transferable Securities (99.03%) (2024: 98.90%)			
Government Bonds (99.03%) (2024: 98.90%)			
United States (99.03%) (2024: 98.90%)			
32,599,200	U.S. Treasury Floating Rate Notes 3.847 31/01/2026 ^(a)	32,598,625	12.12
33,356,800	U.S. Treasury Floating Rate Notes 3.752 30/04/2026 ^(a)	33,354,948	12.41
33,359,200	U.S. Treasury Floating Rate Notes 3.784 31/07/2026 ^(a)	33,371,633	12.41
33,391,300	U.S. Treasury Floating Rate Notes 3.807 31/10/2026 ^(a)	33,418,513	12.43
33,362,200	U.S. Treasury Floating Rate Notes 3.700 31/01/2027 ^(a)	33,354,374	12.40
33,364,600	U.S. Treasury Floating Rate Notes 3.762 30/04/2027 ^(a)	33,378,005	12.41
33,361,200	U.S. Treasury Floating Rate Notes 3.761 31/07/2027 ^(a)	33,383,417	12.42
33,402,100	U.S. Treasury Floating Rate Notes 3.792 31/10/2027 ^(a)	33,429,709	12.43
		<u>266,289,224</u>	<u>99.03</u>
	Total Government Bonds	<u>266,289,224</u>	<u>99.03</u>
	Total Transferable Securities (99.03%) (2024: 98.90%)	<u>266,289,224</u>	<u>99.03</u>
		<i>Fair Value USD</i>	<i>Fund %</i>
	Total Investments (99.03%) (2024: 98.90%)	266,289,224	99.03
	Other Net Assets (0.97%) (2024: 1.10%)	<u>2,598,252</u>	<u>0.97</u>
	Net Asset (100.00%) (2024: 100.00%)	<u><u>268,887,476</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			99.18
Other assets			<u>0.82</u>
			<u>100.00</u>

(a) These securities have variable coupon rate.

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 2025

WisdomTree Cloud Computing UCITS ETF

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.99%) (2024: 99.90%)		
	Equities (99.99%) (2024: 99.90%)		
	Canada (1.61%) (2024: 1.84%)		
	Internet (1.61%) (2024: 1.84%)		
23,631	Shopify, Inc. Class A	3,803,882	1.61
	Israel (2.82%) (2024: 4.26%)		
	Internet (1.18%) (2024: 1.70%)		
26,893	Wix.com Ltd.	2,793,914	1.18
	Software (1.64%) (2024: 2.56%)		
214,531	Cellebrite DI Ltd.	3,867,994	1.64
		6,661,908	2.82
	Netherlands (0.00%) (2024: 1.18%)		
	Software (0.00%) (2024: 1.18%)		
	United States (95.56%) (2024: 92.62%)		
	Commercial Services (2.43%) (2024: 6.87%)		
19,452	Paylocity Holding Corp.	2,966,430	1.26
77,527	Toast, Inc. Class A	2,752,983	1.17
		5,719,413	2.43
	Computers (9.29%) (2024: 6.65%)		
7,812	Crowdstrike Holdings, Inc. Class A	3,661,953	1.55
36,323	Okta, Inc.	3,140,850	1.33
25,895	Qualys, Inc.	3,441,446	1.46
38,988	Rubrik, Inc. Class A	2,981,802	1.27
163,492	SailPoint, Inc.	3,307,443	1.40
112,364	Tenable Holdings, Inc.	2,643,925	1.12
12,149	Zscaler, Inc.	2,732,553	1.16
		21,909,972	9.29
	Internet (4.18%) (2024: 4.43%)		
18,884	Palo Alto Networks, Inc.	3,478,433	1.47
44,825	Q2 Holdings, Inc.	3,234,572	1.37
405,691	Sprinklr, Inc. Class A	3,156,276	1.34
		9,869,281	4.18
	Software (79.66%) (2024: 74.67%)		
9,409	Adobe, Inc.	3,293,056	1.40
31,608	Agilysys, Inc.	3,756,295	1.59
144,970	Alkami Technology, Inc.	3,344,458	1.42
12,606	Appfolio, Inc. Class A	2,932,786	1.24
241,653	Asana, Inc. Class A	3,313,063	1.40
20,026	Atlassian Corp. Class A	3,247,016	1.38
222,669	AvePoint, Inc.	3,092,872	1.31
82,663	BILL Holdings, Inc.	4,508,440	1.91
65,778	BlackLine, Inc.	3,636,866	1.54
131,102	Braze, Inc. Class A	4,495,488	1.91
187,489	C3.ai, Inc. Class A	2,527,352	1.07
173,742	Clearwater Analytics Holdings, Inc. Class A	4,190,657	1.78
16,637	Cloudflare, Inc. Class A	3,279,985	1.39
187,917	Confluent, Inc. Class A	5,682,610	2.41
26,291	Datadog, Inc. Class A	3,575,313	1.52

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Cloud Computing UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Software (79.66%) (2024: 74.67%) (continued)			
107,712	DigitalOcean Holdings, Inc.	5,183,101	2.20
47,199	Docusign, Inc.	3,228,412	1.37
69,360	Dynatrace, Inc.	3,006,062	1.27
43,268	Elastic NV	3,264,138	1.38
481,163	Fastly, Inc. Class A	4,898,239	2.08
128,526	Five9, Inc.	2,576,946	1.09
255,864	Freshworks, Inc. Class A	3,134,334	1.33
75,570	Gitlab, Inc. Class A	2,836,142	1.20
7,619	HubSpot, Inc.	3,057,505	1.30
79,353	Intapp, Inc.	3,635,954	1.54
74,100	JFrog Ltd.	4,628,286	1.96
106,344	Klaviyo, Inc. Class A	3,452,990	1.46
19,022	Monday.com Ltd.	2,806,886	1.19
15,319	MongoDB, Inc.	6,429,231	2.73
120,630	nCino, Inc.	3,092,953	1.31
48,753	Nutanix, Inc. Class A	2,520,043	1.07
158,022	Onestream, Inc.	2,904,444	1.23
212,232	PagerDuty, Inc.	2,782,362	1.18
18,871	Palantir Technologies, Inc. Class A	3,354,320	1.42
15,408	Paycom Software, Inc.	2,455,419	1.04
51,274	Procore Technologies, Inc.	3,729,671	1.58
108,880	RingCentral, Inc. Class A	3,144,454	1.33
13,803	Salesforce, Inc.	3,656,553	1.55
99,774	Samsara, Inc. Class A	3,536,988	1.50
444,097	SEMrush Holdings, Inc. Class A	5,280,313	2.24
198,958	SentinelOne, Inc. Class A	2,984,370	1.27
19,297	ServiceNow, Inc.	2,956,107	1.25
32,234	ServiceTitan, Inc. Class A	3,432,921	1.46
16,797	Snowflake, Inc. Class A	3,684,590	1.56
236,800	Sprout Social, Inc. Class A	2,668,736	1.13
29,886	SPS Commerce, Inc.	2,663,739	1.13
31,659	Twilio, Inc. Class A	4,503,176	1.91
305,040	UiPath, Inc. Class A	4,999,606	2.12
11,916	Veeva Systems, Inc. Class A	2,660,009	1.13
429,648	Weave Communications, Inc.	3,261,028	1.38
14,793	Workday, Inc. Class A	3,177,241	1.35
44,761	Workiva, Inc.	3,860,636	1.64
174,961	Zeta Global Holdings Corp. Class A	3,560,456	1.51
		<u>187,884,618</u>	<u>79.66</u>
		<u>225,383,284</u>	<u>95.56</u>
	Total Equities	<u>235,849,074</u>	<u>99.99</u>
	Total Transferable Securities (99.99%) (2024: 99.90%)	<u>235,849,074</u>	<u>99.99</u>
		<i>Fair Value</i>	<i>Fund</i>
		<i>USD</i>	<i>%</i>
	Total Investments (99.99%) (2024: 99.90%)	235,849,074	99.99
	Other Net Assets (0.01%) (2024: 0.10%)	18,340	0.01
	Net Asset (100.00%) (2024: 100.00%)	<u>235,867,414</u>	<u>100.00</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Cloud Computing UCITS ETF (continued)

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	99.95
Other assets	0.05
	<u>100.00</u>

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WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Battery Solutions UCITS ETF

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.59%) (2024: 99.43%)		
	Equities (98.43%) (2024: 99.43%)		
	Australia (0.00%) (2024: 1.92%)		
	Mining (0.00%) (2024: 1.92%)		
	Belgium (1.69%) (2024: 0.00%)		
	Chemicals (1.69%) (2024: 0.00%)		
123,934	Umicore SA	2,605,443	1.69
	Brazil (3.85%) (2024: 0.00%)		
	Mining (3.85%) (2024: 0.00%)		
450,775	Sigma Lithium Corp.	5,945,722	3.85
	Canada (2.71%) (2024: 2.56%)		
	Energy – Alternate Sources (2.71%) (2024: 1.46%)		
1,645,673	Ballard Power Systems, Inc.	4,180,009	2.71
	Mining (0.00%) (2024: 1.10%)		
	Chile (1.11%) (2024: 1.45%)		
	Chemicals (1.11%) (2024: 1.45%)		
24,951	Sociedad Quimica y Minera de Chile SA ADR	1,716,629	1.11
	Finland (3.06%) (2024: 1.15%)		
	Machinery — Diversified (3.06%) (2024: 1.15%)		
132,511	Wartsila Oyj Abp	4,731,117	3.06
	France (0.00%) (2024: 2.30%)		
	Auto Manufacturers (0.00%) (2024: 0.41%)		
	Auto Parts & Equipment (0.00%) (2024: 1.23%)		
	Electrical Components & Equipment (0.00%) (2024: 0.29%)		
	Mining (0.00%) (2024: 0.37%)		
	Germany (4.33%) (2024: 10.33%)		
	Auto Manufacturers (0.52%) (2024: 4.23%)		
7,326	Bayerische Motoren Werke AG	801,385	0.52
	Auto Parts & Equipment (1.47%) (2024: 0.00%)		
231,974	Schaeffler AG	2,277,633	1.47
	Electric (1.04%) (2024: 1.54%)		
84,588	E.ON SE	1,601,941	1.04
	Electrical Components & Equipment (0.00%) (2024: 0.35%)		
	Mining (0.69%) (2024: 1.86%)		
7,286	Aurubis AG	1,062,794	0.69
	Miscellaneous Manufacturers (0.61%) (2024: 1.85%)		
3,346	Siemens AG	939,798	0.61
	Semiconductors (0.00%) (2024: 0.50%)		
		6,683,551	4.33
	Indonesia (2.02%) (2024: 1.32%)		
	Mining (2.02%) (2024: 1.32%)		
15,380,979	Merdeka Battery Materials Tbk. PT	525,767	0.34
2,216,329	Nickel Industries Ltd.	1,234,108	0.80
4,400,181	Vale Indonesia Tbk. PT	1,365,573	0.88
		3,125,448	2.02

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Battery Solutions UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Ireland (0.00%) (2024: 2.84%)		
	Auto Parts & Equipment (0.00%) (2024: 0.63%)		
	Building & Construction Materials (0.00%) (2024: 1.65%)		
	Electronics (0.00%) (2024: 0.56%)		
	Japan (8.15%) (2024: 15.60%)		
	Auto Manufacturers (0.00%) (2024: 2.02%)		
	Auto Parts & Equipment (0.25%) (2024: 0.81%)		
15,927	GS Yuasa Corp.	381,041	0.25
	Building & Construction Materials (0.34%) (2024: 0.32%)		
23,629	Central Glass Co. Ltd.	525,357	0.34
	Chemicals (0.82%) (2024: 2.95%)		
26,000	Ise Chemicals Corp.	777,952	0.50
17,259	Nippon Carbon Co. Ltd.	486,130	0.32
		1,264,082	0.82
	Electronics (2.92%) (2024: 1.66%)		
319,568	TDK Corp.	4,507,735	2.92
	Hand & Machine Tools (0.34%) (2024: 0.00%)		
7,000	Fuji Electric Co. Ltd.	529,203	0.34
	Home Furnishings (0.00%) (2024: 0.32%)		
	Machinery, Construction & Mining (0.44%) (2024: 3.20%)		
27,790	Mitsubishi Heavy Industries Ltd.	680,810	0.44
	Mining (1.83%) (2024: 1.71%)		
76,138	Pacific Metals Co. Ltd.	1,100,697	0.71
42,700	Sumitomo Metal Mining Co. Ltd.	1,731,755	1.12
		2,832,452	1.83
	Miscellaneous Manufacturers (0.92%) (2024: 0.83%)		
46,000	Toyo Tanso Co. Ltd.	1,414,527	0.92
	Telecommunications (0.29%) (2024: 1.78%)		
15,300	Mitsui & Co. Ltd.	453,207	0.29
		12,588,414	8.15
	Netherlands (0.32%) (2024: 1.06%)		
	Engineering & Construction (0.00%) (2024: 1.06%)		
	Miscellaneous Manufacturers (0.32%) (2024: 0.00%)		
14,846	AMG Critical Materials NV	495,183	0.32
	Norway (1.48%) (2024: 2.75%)		
	Shipbuilding (1.48%) (2024: 2.75%)		
89,362	Kongsberg Gruppen ASA	2,291,007	1.48
	People's Republic of China (23.76%) (2024: 21.44%)		
	Auto Manufacturers (0.07%) (2024: 0.00%)		
8,200	BYD Co. Ltd. Class A	114,800	0.07
	Auto Parts & Equipment (1.63%) (2024: 1.34%)		
90,100	CALB Group Co. Ltd. Class H	290,783	0.19
8,338	Contemporary Amperex Technology Co. Ltd. Class A	438,715	0.28
43,800	Eve Energy Co. Ltd. Class A	412,651	0.27
214,927	Farasis Energy Gan Zhou Co. Ltd. Class A	481,895	0.31

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Battery Solutions UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Auto Parts & Equipment (1.63%) (2024: 1.34%) (continued)			
283,500	Fulin Precision Co. Ltd. Class A	678,292	0.44
38,800	Gotion High-tech Co. Ltd. Class A	217,403	0.14
		2,519,739	1.63
Chemicals (6.94%) (2024: 5.85%)			
24,892	Beijing Easpring Material Technology Co. Ltd. Class A	206,127	0.13
53,761	Do-Fluoride New Materials Co. Ltd. Class A	261,181	0.17
663,000	Fangda Carbon New Material Co. Ltd. Class A	540,471	0.35
79,177	Ganfeng Lithium Group Co. Ltd. Class A	713,391	0.46
510,800	Guangdong Dowstone Technology Co. Ltd. Class A	1,645,838	1.07
99,370	Guangzhou Tinci Materials Technology Co. Ltd. Class A	659,575	0.43
220,300	Jiangsu Lopal Tech Group Co. Ltd. Class A	631,551	0.41
1,276,600	Jilin Chemical Fibre Class A	828,514	0.54
205,343	Ningbo Ronbay New Energy Technology Co. Ltd. Class A	1,041,430	0.67
	Shanghai Putailai New Energy Technology Co. Ltd. Class		
199,301	A	780,647	0.51
62,507	Shenzhen Capchem Technology Co. Ltd. Class A	469,253	0.30
	Shida Shinghwa Advanced Material Group Co. Ltd. Class		
33,400	A	357,975	0.23
100,727	Tianqi Lithium Corp. Class A	799,182	0.52
2,200	Wanhua Chemical Group Co. Ltd. Class A	24,169	0.02
143,000	Xiamen Tungsten Co. Ltd. Class A	841,205	0.54
218,125	Xiangtan Electrochemical Scientific Co. Ltd. Class A	442,502	0.29
35,949	Zangge Mining Co. Ltd. Class A	434,687	0.28
10,879	Zhejiang Yongtai Technology Co. Ltd. Class A	38,841	0.02
		10,716,539	6.94
Coal (0.39%) (2024: 0.59%)			
1,245,500	Baotailong New Materials Co. Ltd. Class A	606,694	0.39
Electrical Components & Equipment (3.31%) (2024: 3.39%)			
1,210,753	Camel Group Co. Ltd. Class A	1,590,639	1.03
272,900	Hunan Zhongke Electric Co. Ltd. Class A	832,388	0.54
728,698	Qingdao TGOOD Electric Co. Ltd. Class A	2,680,955	1.74
		5,103,982	3.31
Electronics (3.36%) (2024: 1.40%)			
18,300	Beijing Sifang Automation Co. Ltd. Class A	78,863	0.05
589,400	China Baoan Group Co. Ltd. Class A	831,751	0.54
61,017	Hubei Wanrun New Energy Technology Co. Ltd. Class A	659,127	0.43
	Hunan Yuneng New Energy Battery Material Co. Ltd.		
72,400	Class A	670,689	0.43
467,500	Jiangsu Zhongtian Technology Co. Ltd. Class A	1,213,631	0.79
794,600	Shenzhen Senior Technology Material Co. Ltd. Class A	1,736,062	1.12
		5,190,123	3.36
Energy – Alternate Sources (0.95%) (2024: 1.42%)			
706,077	Shenzhen Clou Electronics Co. Ltd. Class A	778,914	0.50
109,062	Shenzhen Dynanonic Co. Ltd. Class A	687,657	0.45
		1,466,571	0.95

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Battery Solutions UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Engineering & Construction (0.31%) (2024: 0.00%)		
3,529,076	China Energy Engineering Corp. Ltd. Class H	480,609	0.31
	Iron & Steel (0.29%) (2024: 0.57%)		
119,168	Tibet Mineral Development Co. Ltd. Class A	448,504	0.29
	Leisure Time (0.13%) (2024: 0.55%)		
216,054	Tianneng Power International Ltd.	196,804	0.13
	Machinery — Diversified (0.06%) (2024: 0.00%)		
28,500	NARI Technology Co. Ltd. Class A	91,788	0.06
	Mining (2.67%) (2024: 0.96%)		
237,600	Chengxin Lithium Group Co. Ltd. Class A	1,172,007	0.76
108,000	CMOC Group Ltd. Class H	266,965	0.17
365,400	Pengxin International Mining Co. Ltd. Class A	404,664	0.26
142,868	Youngy Co. Ltd. Class A	1,059,235	0.69
125,333	Zhejiang Huayou Cobalt Co. Ltd. Class A	1,225,684	0.79
		<u>4,128,555</u>	<u>2.67</u>
	Miscellaneous Manufacturers (3.65%) (2024: 5.37%)		
622,510	Cangzhou Mingzhu Plastic Co. Ltd. Class A	425,414	0.27
157,735	CNGR Advanced Material Co. Ltd. Class A	1,046,977	0.68
1,312,912	GEM Co. Ltd. Class A	1,572,493	1.02
1,138,352	Minmetals New Energy Materials Hunan Co. Ltd.	1,221,533	0.79
75,500	Shijiazhuang Shangtai Technology Co. Ltd. Class A	928,179	0.60
125,657	Sichuan Yahua Industrial Group Co. Ltd. Class A	445,563	0.29
		<u>5,640,159</u>	<u>3.65</u>
		<u>36,704,867</u>	<u>23.76</u>
	Republic of South Korea (4.53%) (2024: 3.74%)		
	Auto Manufacturers (0.00%) (2024: 0.90%)		
	Auto Parts & Equipment (0.79%) (2024: 0.78%)		
4,765	LG Energy Solution Ltd.	1,218,911	0.79
	Chemicals (0.76%) (2024: 1.05%)		
2,741	LG Chem Ltd.	633,615	0.41
3,006	Soulbrain Co. Ltd.	546,716	0.35
		<u>1,180,331</u>	<u>0.76</u>
	Energy – Alternate Sources (2.71%) (2024: 0.43%)		
208,858	Doosan Fuel Cell Co. Ltd.	4,182,814	2.71
	Iron & Steel (0.00%) (2024: 0.27%)		
	Machinery, Construction & Mining (0.27%) (2024: 0.31%)		
1,315	LS Electric Co. Ltd.	419,909	0.27
		<u>7,001,965</u>	<u>4.53</u>
	Sweden (0.00%) (2024: 0.90%)		
	Auto Manufacturers (0.00%) (2024: 0.90%)		
	Switzerland (1.03%) (2024: 0.26%)		
	Electronics (0.75%) (2024: 0.00%)		
5,064	TE Connectivity PLC	1,152,111	0.75

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Battery Solutions UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Energy – Alternate Sources (0.28%) (2024: 0.26%)		
6,737	Landis & Gyr Group AG	437,093	0.28
		1,589,204	1.03
	Taiwan (0.00%) (2024: 1.61%)		
	Electrical Components & Equipment (0.00%) (2024: 0.29%)		
	Electronics (0.00%) (2024: 1.32%)		
	United Kingdom (2.43%) (2024: 2.97%)		
	Aerospace & Defense (2.43%) (2024: 0.00%)		
704,098	Vertical Aerospace Ltd.	3,752,842	2.43
	Chemicals (0.00%) (2024: 0.22%)		
	Oil & Gas (0.00%) (2024: 2.75%)		
	United States (37.96%) (2024: 25.23%)		
	Aerospace & Defense (7.00%) (2024: 5.95%)		
706,140	Archer Aviation, Inc. Class A	5,310,173	3.44
379,967	Joby Aviation, Inc.	5,015,564	3.25
368	TransDigm Group, Inc.	489,385	0.31
		10,815,122	7.00
	Auto Manufacturers (0.39%) (2024: 2.46%)		
1,339	Tesla, Inc.	602,175	0.39
	Auto Parts & Equipment (6.67%) (2024: 0.00%)		
10,410	Aptiv PLC	792,097	0.51
396,291	Microvast Holdings, Inc.	1,109,615	0.72
414,292	QuantumScape Corp.	4,316,922	2.80
960,800	Solid Power, Inc.	4,083,400	2.64
		10,302,034	6.67
	Building & Construction Materials (3.63%) (2024: 0.00%)		
46,765	Johnson Controls International PLC	5,600,109	3.63
	Chemicals (0.81%) (2024: 1.29%)		
8,872	Albemarle Corp.	1,254,856	0.81
	Electrical Components & Equipment (2.78%) (2024: 6.07%)		
4,795	Belden, Inc.	558,857	0.36
21,878	EnerSys	3,210,597	2.08
1,907	Schneider Electric SE	526,104	0.34
		4,295,558	2.78
	Electronics (0.91%) (2024: 0.27%)		
192,984	Enovix Corp.	1,410,713	0.91
	Energy – Alternate Sources (6.30%) (2024: 0.00%)		
56,525	Eos Energy Enterprises, Inc.	647,777	0.42
60,117	Fluence Energy, Inc.	1,189,114	0.77
2,107,553	Plug Power, Inc.	4,151,879	2.69
129,392	SolarEdge Technologies, Inc.	3,732,959	2.42
		9,721,729	6.30
	Machinery, Construction & Mining (2.85%) (2024: 7.29%)		
50,680	Bloom Energy Corp. Class A	4,403,585	2.85

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Battery Solutions UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Miscellaneous Manufacturers (0.00%) (2024: 0.28%)		
	Oil & Gas (6.62%) (2024: 0.00%)		
856,168	BP PLC	4,984,076	3.23
142,232	Shell PLC	5,241,871	3.39
		10,225,947	6.62
	Semiconductors (0.00%) (2024: 1.62%)		
		58,631,828	37.96
	Total Equities	152,043,229	98.43
	Preferred Stock (1.16%) (2024: 0.00%)		
	Chile (1.16%) (2024: 0.00%)		
	Chemicals (1.16%) (2024: 0.00%)		
25,189	Sociedad Quimica y Minera de Chile SA Class B	1,782,500	1.16
	Total Preferred Stock	1,782,500	1.16
	Total Transferable Securities (99.59%) (2024: 99.43%)	153,825,729	99.59
		<i>Fair Value</i>	<i>Fund</i>
		<i>USD</i>	<i>%</i>
	Total Investments (99.59%) (2024: 99.43%)	153,825,729	99.59
	Other Net Assets (0.41%) (2024: 0.57%)	636,676	0.41
	Net Asset (100.00%) (2024: 100.00%)	154,462,405	100.00
	<i>Analysis of Total Assets</i>		<i>% of Total Assets</i>
	Transferable securities admitted to an official stock exchange listing		99.55
	Other assets		0.45
			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 2025

WisdomTree Cybersecurity UCITS ETF

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.91%) (2024: 99.96%)		
	Equities (99.91%) (2024: 99.96%)		
	Israel (4.34%) (2024: 8.49%)		
	Computers (4.34%) (2024: 8.49%)		
74,240	Check Point Software Technologies Ltd.	13,775,974	4.34
	Japan (7.69%) (2024: 3.82%)		
	Internet (3.46%) (2024: 3.82%)		
264,548	Trend Micro, Inc.	10,973,819	3.46
	Software (4.23%) (2024: 0.00%)		
300,082	FFRI Security, Inc.	13,439,508	4.23
		<u>24,413,327</u>	<u>7.69</u>
	Netherlands (0.00%) (2024: 5.81%)		
	Software (0.00%) (2024: 5.81%)		
	Republic of South Korea (0.51%) (2024: 0.00%)		
	Internet (0.51%) (2024: 0.00%)		
38,940	Ahnlab, Inc.	1,624,584	0.51
	United States (87.37%) (2024: 81.84%)		
	Computers (48.31%) (2024: 42.73%)		
40,331	Crowdstrike Holdings, Inc. Class A	18,905,560	5.95
37,132	CyberArk Software Ltd.	16,563,100	5.21
180,359	Fortinet, Inc.	14,322,308	4.51
158,916	Okta, Inc.	13,741,467	4.33
369,823	OneSpan, Inc.	4,748,527	1.49
107,555	Qualys, Inc.	14,294,059	4.50
727,558	Rapid7, Inc.	11,058,882	3.48
187,547	Rubrik, Inc. Class A	14,343,595	4.52
701,496	SailPoint, Inc.	14,191,264	4.47
478,627	Tenable Holdings, Inc.	11,262,093	3.55
191,419	Varonis Systems, Inc.	6,278,543	1.98
60,963	Zscaler, Inc.	13,711,798	4.32
		<u>153,421,196</u>	<u>48.31</u>
	Internet (7.78%) (2024: 8.57%)		
43,709	F5, Inc.	11,157,159	3.51
73,570	Palo Alto Networks, Inc.	13,551,594	4.27
		<u>24,708,753</u>	<u>7.78</u>
	Software (31.28%) (2024: 30.54%)		
184,518	Akamai Technologies, Inc.	16,099,195	5.07
77,925	Cloudflare, Inc. Class A	15,362,914	4.84
80,597	Commvault Systems, Inc.	10,103,640	3.18
125,741	Datadog, Inc. Class A	17,099,519	5.38
163,734	Elastic NV	12,352,093	3.89
1,388,716	Fastly, Inc. Class A	14,137,129	4.45

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Cybersecurity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Software (31.28%) (2024: 30.54%) (continued)		
946,938	SentinelOne, Inc. Class A	14,204,070	4.47
		<u>99,358,560</u>	<u>31.28</u>
		<u>277,488,509</u>	<u>87.37</u>
	Total Equities	<u>317,302,394</u>	<u>99.91</u>
	Total Transferable Securities (99.91%) (2024: 99.96%)	<u>317,302,394</u>	<u>99.91</u>
		<i>Fair Value USD</i>	<i>Fund %</i>
	Total Investments (99.91%) (2024: 99.96%)	317,302,394	99.91
	Other Net Assets (0.09%) (2024: 0.04%)	290,231	0.09
	Net Asset (100.00%) (2024: 100.00%)	<u><u>317,592,625</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		99.87
	Other assets		<u>0.13</u>
			<u>100.00</u>

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WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>	
Transferable Securities (94.20%) (2024: 100.28%)				
Government Bonds (94.20%) (2024: 100.28%)				
United States (94.20%) (2024: 100.28%)				
21,882,000	U.S. Treasury Bill Zero Coupon 08/01/2026	21,869,333	7.68	
24,841,000	U.S. Treasury Bill Zero Coupon 22/01/2026	24,791,962	8.70	
26,480,000	U.S. Treasury Bill Zero Coupon 05/02/2026	26,391,525	9.27	
21,859,000	U.S. Treasury Bill Zero Coupon 19/02/2026	21,755,385	7.64	
20,037,000	U.S. Treasury Bill Zero Coupon 03/03/2026	19,918,807	6.99	
20,243,000	U.S. Treasury Bill Zero Coupon 19/03/2026	20,092,850	7.05	
24,448,000	U.S. Treasury Bill Zero Coupon 16/04/2026	24,199,550	8.50	
22,839,000	U.S. Treasury Bill Zero Coupon 14/05/2026	22,547,281	7.92	
13,802,000	U.S. Treasury Bill Zero Coupon 28/05/2026	13,606,525	4.78	
23,155,000	U.S. Treasury Bill Zero Coupon 11/06/2026	22,797,422	8.00	
24,670,000	U.S. Treasury Bill Zero Coupon 09/07/2026	24,235,191	8.51	
26,644,000	U.S. Treasury Bill Zero Coupon 06/08/2026	26,100,382	9.16	
		268,306,213	94.20	
	Total Government Bonds	268,306,213	94.20	
	Total Transferable Securities (94.20%) (2024: 100.28%)	268,306,213	94.20	
Financial Derivative Instruments (5.72%) (2024: (3.68%))				
Open Forward Foreign Currency Exchange Contracts (0.80%) (2024: (1.65%))				
<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
05/01/2026	EUR 3,538,700	USD 4,168,722	(12,662)	(0.01)
05/01/2026	EUR 3,640,400	USD 4,285,283	(9,781)	0.00
05/01/2026	EUR 341,000	USD 401,766	(1,275)	0.00
05/01/2026	EUR 334,200	USD 393,329	(824)	0.00
05/01/2026	EUR 324,500	USD 380,832	280	0.00
05/01/2026	EUR 317,000	USD 369,148	3,156	0.00
05/01/2026	EUR 4,315,100	USD 5,060,800	7,111	0.00
05/01/2026	EUR 948,200	USD 1,105,533	8,090	0.00
05/01/2026	EUR 1,269,900	USD 1,476,354	15,093	0.01
05/01/2026	EUR 199,099,708	USD 231,555,131	2,279,458	0.80
05/01/2026	USD 6,315,304	EUR 5,373,100	4,814	0.00
			2,318,002	0.81
			(24,542)	(0.01)
	Net unrealised gain on open forward foreign currency exchange contracts		2,293,460	0.80

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF (continued)

Total Return Swaps (4.92%) (2024: (2.03)%)

<i>Ccy</i>	<i>Notional Amount USD</i>	<i>Fund Pays</i>	<i>Fund Receives</i>	<i>Termination Date</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
USD	806,514	US Treasury Bill 3-Month	Morgan Stanley RADAR ex Agriculture & Livestock Total Return Index	31/01/2026	13,529,956	4.75
USD	27,404	US Treasury Bill 3-Month	Morgan Stanley RADAR ex Agriculture & Livestock Total Return Index	31/01/2026	448,426	0.16
USD	40,528	US Treasury Bill 3-Month	Morgan Stanley RADAR ex Agriculture & Livestock Total Return Index	31/01/2026	349,244	0.12
USD	3,558	US Treasury Bill 3-Month	Morgan Stanley RADAR ex Agriculture & Livestock Total Return Index	31/01/2026	59,867	0.02
USD	2,396	US Treasury Bill 3-Month	Morgan Stanley RADAR ex Agriculture & Livestock Total Return Index	31/01/2026	35,274	0.01
USD	1,186	US Treasury Bill 3-Month	Morgan Stanley RADAR ex Agriculture & Livestock Total Return Index	31/01/2026	18,156	0.01
USD	5,982	US Treasury Bill 3-Month	Morgan Stanley RADAR ex Agriculture & Livestock Total Return Index	31/01/2026	(6,150)	0.00
USD	3,399	US Treasury Bill 3-Month	Morgan Stanley RADAR ex Agriculture & Livestock Total Return Index	31/01/2026	(32,939)	(0.01)

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF (continued)

<i>Notional Amount</i>	<i>Fund Pays</i>	<i>Fund Receives</i>	<i>Termination Date</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
Ccy USD USD 26,030	US Treasury Bill 3-Month	Morgan Stanley RADAR ex Agriculture & Livestock Total Return Index	31/01/2026	(400,917)	(0.14)
				14,440,923	5.07
Unrealised gain on total return swaps				(440,006)	(0.15)
Unrealised loss on total return swaps				14,000,917	4.92
Net unrealised gain on total return swaps				16,294,377	5.72
Total Financial Derivative Instruments					
				<i>Fair Value USD</i>	<i>Fund %</i>
Total Investments (99.92%) (2024: 96.60%)				284,600,590	99.92
Other Net Assets (0.08%) (2024: 3.40%)				234,114	0.08
Net Asset (100.00%) (2024: 100.00%)				284,834,704	100.00

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	94.02
Over the counter financial derivative instruments	5.87
Other assets	0.11
	100.00

The counterparty to the open forward foreign currency exchange contracts are Goldman Sachs and Morgan Stanley.

The counterparty for total return swaps Morgan Stanley.

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WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (100.15%) (2024: 100.11%)		
	Equities (100.14%) (2024: 100.11%)		
	Argentina (0.08%) (2024: 0.12%)		
	Banks (0.08%) (2024: 0.12%)		
217	Grupo Financiero Galicia SA ADR	11,705	0.08
	Brazil (4.07%) (2024: 3.02%)		
	Aerospace & Defense (0.19%) (2024: 0.16%)		
1,681	Embraer SA	27,179	0.19
	Banks (0.07%) (2024: 0.15%)		
3,488	Banco Bradesco SA	9,930	0.07
	Beverages (0.18%) (2024: 0.20%)		
9,823	Ambev SA	24,845	0.18
	Commercial Services (0.20%) (2024: 0.23%)		
2,272	Localiza Rent a Car SA	18,065	0.13
3,561	Motiva Infraestrutura de Mobilidade SA	9,787	0.07
		27,852	0.20
	Electric (0.22%) (2024: 0.21%)		
1,365	Engie Brasil Energia SA	7,814	0.06
3,246	Equatorial Energia SA	22,806	0.16
		30,620	0.22
	Food (0.06%) (2024: 0.05%)		
2,165	MBRF Global Foods Co. SA	7,894	0.06
	Forest Products & Paper (0.12%) (2024: 0.18%)		
1,800	Suzano SA	16,900	0.12
	Healthcare Services (0.12%) (2024: 0.12%)		
2,304	Rede D'Or Sao Luiz SA	17,075	0.12
	Insurance (0.02%) (2024: 0.04%)		
1,105	Hapvida Participacoes e Investimentos SA	2,970	0.02
	Internet (1.11%) (2024: 0.00%)		
78	MercadoLibre, Inc.	157,112	1.11
	Investment Companies (0.00%) (2024: 0.05%)		
	Iron & Steel (0.00%) (2024: 0.02%)		
	Machinery — Diversified (0.22%) (2024: 0.30%)		
3,586	WEG SA	31,745	0.22
	Oil & Gas (0.32%) (2024: 0.33%)		
5,792	Cosan SA	5,623	0.04
2,485	PRIO SA	18,784	0.13
2,237	Ultrapar Participacoes SA	8,532	0.06
2,659	Vibra Energia SA	12,291	0.09
		45,230	0.32
	Packaging & Containers (0.08%) (2024: 0.00%)		
3,237	Klabin SA	11,082	0.08
	Pharmaceuticals (0.05%) (2024: 0.04%)		
1,712	Hypera SA	7,361	0.05

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Private Equity (0.38%) (2024: 0.24%)		
13,283	B3 SA - Brasil Bolsa Balcao	33,669	0.24
2,076	Banco BTG Pactual SA	19,920	0.14
		53,589	0.38
	Real Estate (0.00%) (2024: 0.09%)		
	Retail (0.16%) (2024: 0.21%)		
3,495	Lojas Renner SA	8,578	0.06
3,345	Raia Drogasil SA	14,315	0.10
		22,893	0.16
	Software (0.07%) (2024: 0.06%)		
1,266	TOTVS SA	9,722	0.07
	Telecommunications (0.24%) (2024: 0.21%)		
4,550	Sendas Distribuidora SA	6,045	0.04
2,581	Telefonica Brasil SA	15,590	0.11
3,357	TIM SA	13,073	0.09
		34,708	0.24
	Transportation (0.07%) (2024: 0.09%)		
3,542	Rumo SA	9,541	0.07
	Water (0.19%) (2024: 0.04%)		
	Cia de Saneamento Basico do Estado de Sao Paulo		
1,103	SABESP	26,850	0.19
		575,098	4.07
	Chile (0.58%) (2024: 0.34%)		
	Airlines (0.11%) (2024: 0.04%)		
536,018	Latam Airlines Group SA	14,501	0.11
	Banks (0.31%) (2024: 0.13%)		
87,782	Banco de Chile	16,942	0.12
231	Banco de Credito e Inversiones SA	14,963	0.11
153,537	Banco Santander Chile	12,108	0.08
		44,013	0.31
	Electric (0.00%) (2024: 0.04%)		
	Food (0.07%) (2024: 0.06%)		
3,105	Cencosud SA	9,970	0.07
	Forest Products & Paper (0.00%) (2024: 0.03%)		
	Oil & Gas (0.00%) (2024: 0.04%)		
	Retail (0.09%) (2024: 0.00%)		
1,876	Falabella SA	13,076	0.09
		81,560	0.58
	Cyprus (0.00%) (2024: 0.00%)		
	Internet (0.00%) (2024: 0.00%)		
	Czech Republic (0.23%) (2024: 0.19%)		
	Banks (0.23%) (2024: 0.19%)		
344	Komerčni Banka AS	19,422	0.14

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Banks (0.23%) (2024: 0.19%) (continued)		
1,464	Moneta Money Bank AS	13,757	0.09
		33,179	0.23
	Hong Kong (0.19%) (2024: 0.72%)		
	Auto Manufacturers (0.00%) (2024: 0.15%)		
	Building & Construction Materials (0.00%) (2024: 0.06%)		
	Chemicals (0.00%) (2024: 0.03%)		
	Commercial Services (0.00%) (2024: 0.02%)		
	Energy – Alternate Sources (0.00%) (2024: 0.06%)		
	Entertainment (0.04%) (2024: 0.01%)		
47,440	Damai Entertainment Holdings Ltd.	5,790	0.04
	Food (0.00%) (2024: 0.04%)		
	Healthcare Products (0.00%) (2024: 0.03%)		
	Internet (0.00%) (2024: 0.03%)		
	Pharmaceuticals (0.00%) (2024: 0.10%)		
	Real Estate (0.00%) (2024: 0.07%)		
	Retail (0.04%) (2024: 0.06%)		
1,500	Guming Holdings Ltd.	4,776	0.04
	Transportation (0.11%) (2024: 0.06%)		
11,820	J&T Global Express Ltd.	15,869	0.11
		26,435	0.19
	Hungary (0.36%) (2024: 0.30%)		
	Banks (0.26%) (2024: 0.19%)		
340	OTP Bank Nyrt	36,505	0.26
	Oil & Gas (0.05%) (2024: 0.05%)		
744	MOL Hungarian Oil & Gas PLC	6,691	0.05
	Pharmaceuticals (0.05%) (2024: 0.06%)		
244	Richter Gedeon Nyrt	7,363	0.05
		50,559	0.36
	India (20.26%) (2024: 25.97%)		
	Airlines (0.15%) (2024: 0.21%)		
378	InterGlobe Aviation Ltd.	21,278	0.15
	Apparel (0.06%) (2024: 0.08%)		
21	Page Industries Ltd.	8,422	0.06
	Auto Manufacturers (1.20%) (2024: 1.31%)		
6,982	Ashok Leyland Ltd.	13,920	0.10
315	Hyundai Motor India Ltd.	8,054	0.05
1,639	Mahindra & Mahindra Ltd.	67,639	0.48
245	Maruti Suzuki India Ltd.	45,514	0.32
4,407	Tata Motors Ltd.	18,012	0.13
3,717	Tata Motors Ltd. /new	17,183	0.12
		170,322	1.20
	Auto Parts & Equipment (0.29%) (2024: 0.52%)		
21	Bosch Ltd.	8,420	0.06
6	MRF Ltd.	10,204	0.07

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Auto Parts & Equipment (0.29%) (2024: 0.52%) (continued)			
10,769	Samvardhana Motherson International Ltd.	14,371	0.10
1,540	Sona Blw Precision Forgings Ltd.	8,214	0.06
		41,209	0.29
Banks (3.61%) (2024: 5.00%)			
899	AU Small Finance Bank Ltd.	9,947	0.07
4,059	Axis Bank Ltd.	57,327	0.41
4,723	Federal Bank Ltd.	14,036	0.10
20,037	HDFC Bank Ltd.	220,970	1.56
9,371	ICICI Bank Ltd.	140,013	0.99
10,413	IDFC First Bank Ltd.	9,919	0.07
1,216	IndusInd Bank Ltd.	11,692	0.08
1,898	Kotak Mahindra Bank Ltd.	46,481	0.33
		510,385	3.61
Beverages (0.38%) (2024: 0.45%)			
214	Radico Khaitan Ltd.	7,853	0.06
1,265	Tata Consumer Products Ltd.	16,777	0.12
762	United Spirits Ltd.	12,240	0.09
2,985	Varun Beverages Ltd.	16,268	0.11
		53,138	0.38
Biotechnology (0.06%) (2024: 0.05%)			
1,964	Biocon Ltd.	8,607	0.06
Building & Construction Materials (0.71%) (2024: 0.98%)			
1,843	Ambuja Cements Ltd.	11,408	0.08
365	Blue Star Ltd.	7,028	0.05
669	Grasim Industries Ltd.	21,057	0.15
34	Hitachi Energy India Ltd.	6,927	0.05
105	JK Cement Ltd.	6,462	0.05
27	Shree Cement Ltd.	7,983	0.06
229	UltraTech Cement Ltd.	30,024	0.21
607	Voltas Ltd.	9,193	0.06
		100,082	0.71
Chemicals (0.56%) (2024: 0.84%)			
863	Asian Paints Ltd.	26,592	0.19
354	Coromandel International Ltd.	8,926	0.06
138	Deepak Nitrite Ltd.	2,659	0.02
138	Navin Fluorine International Ltd.	9,089	0.07
240	PI Industries Ltd.	8,647	0.06
186	Supreme Industries Ltd.	6,940	0.05
693	Tata Chemicals Ltd.	5,903	0.04
1,152	UPL Ltd.	10,192	0.07
		78,948	0.56
Commercial Services (0.29%) (2024: 0.38%)			
1,343	Adani Ports & Special Economic Zone Ltd.	21,962	0.16
1,020	Marico Ltd.	8,519	0.06
678	One 97 Communications Ltd.	9,798	0.07
		40,279	0.29

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Computers (1.11%) (2024: 2.02%)		
585	Coforge Ltd.	10,824	0.08
5,802	Infosys Ltd.	104,279	0.74
248	Mphasis Ltd.	7,702	0.05
184	Persistent Systems Ltd.	12,840	0.09
103	Tata Elxsi Ltd.	6,006	0.04
5,396	Wipro Ltd.	15,806	0.11
		157,457	1.11
	Cosmetics & Personal Care (0.20%) (2024: 0.27%)		
372	Colgate-Palmolive India Ltd.	8,591	0.06
1,376	Dabur India Ltd.	7,710	0.05
914	Godrej Consumer Products Ltd.	12,429	0.09
		28,730	0.20
	Electric (0.13%) (2024: 0.09%)		
773	Adani Energy Solutions Ltd.	8,835	0.06
788	Adani Green Energy Ltd.	8,900	0.07
		17,735	0.13
	Electrical Components & Equipment (0.46%) (2024: 0.67%)		
145	ABB India Ltd.	8,341	0.06
1,643	Exide Industries Ltd.	6,621	0.04
274	GE Vernova T&D India Ltd.	9,549	0.07
176	KEI Industries Ltd.	8,734	0.06
114	Polycab India Ltd.	9,664	0.07
240	Siemens Ltd.	8,180	0.06
24,800	Suzlon Energy Ltd.	14,533	0.10
		65,622	0.46
	Electronics (0.14%) (2024: 0.32%)		
70	Dixon Technologies India Ltd.	9,425	0.07
637	Havells India Ltd.	10,099	0.07
		19,524	0.14
	Energy – Alternate Sources (0.00%) (2024: 0.04%)		
	Engineering & Construction (0.08%) (2024: 0.22%)		
9,264	GMR Airports Ltd.	10,758	0.08
	Entertainment (0.00%) (2024: 0.06%)		
	Food (0.31%) (2024: 0.48%)		
297	Avenue Supermarts Ltd.	12,498	0.09
212	Britannia Industries Ltd.	14,226	0.10
1,230	Nestle India Ltd.	17,626	0.12
		44,350	0.31
	Gas (0.00%) (2024: 0.05%)		
	Hand & Machine Tools (0.00%) (2024: 0.04%)		
	Healthcare Services (0.30%) (2024: 0.61%)		
193	Apollo Hospitals Enterprise Ltd.	15,122	0.11
1,034	Fortis Healthcare Ltd.	10,170	0.07
1,429	Max Healthcare Institute Ltd.	16,616	0.12
		41,908	0.30

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Home Furnishings (0.03%) (2024: 0.07%)		
1,430	Crompton Greaves Consumer Electricals Ltd.	4,013	0.03
	Household Products (0.29%) (2024: 0.44%)		
3,172	Hindustan Unilever Ltd.	41,540	0.29
		41,540	0.29
	Insurance (0.34%) (2024: 0.38%)		
2,442	Aditya Birla Capital Ltd.	9,719	0.07
2,097	HDFC Life Insurance Co. Ltd.	17,495	0.12
481	ICICI Lombard General Insurance Co. Ltd.	10,500	0.08
557	Max Financial Services Ltd.	10,360	0.07
		48,074	0.34
	Internet (0.56%) (2024: 0.66%)		
351	Affle 3i Ltd.	7,027	0.05
8,488	Eternal Ltd.	26,258	0.19
2,842	FSN E-Commerce Ventures Ltd.	8,384	0.06
1,242	Info Edge India Ltd.	18,428	0.13
2,793	Swiggy Ltd.	12,003	0.08
4,844	Vishal Mega Mart Ltd.	7,350	0.05
		79,450	0.56
	Investment Companies (0.06%) (2024: 0.00%)		
66	Bajaj Holdings & Investment Ltd.	8,318	0.06
	Iron & Steel (0.52%) (2024: 0.47%)		
849	Jindal Stainless Ltd.	7,928	0.06
888	Jindal Steel Ltd.	10,411	0.07
1,959	JSW Steel Ltd.	25,388	0.18
14,692	Tata Steel Ltd.	29,436	0.21
		73,163	0.52
	Leisure Time (0.50%) (2024: 0.56%)		
135	Bajaj Auto Ltd.	14,033	0.10
265	Eicher Motors Ltd.	21,560	0.15
255	Hero MotoCorp Ltd.	16,373	0.11
464	TVS Motor Co. Ltd.	19,204	0.14
		71,170	0.50
	Lodging (0.11%) (2024: 0.20%)		
1,935	Indian Hotels Co. Ltd.	15,907	0.11
	Machinery — Diversified (0.18%) (2024: 0.26%)		
1,511	CG Power & Industrial Solutions Ltd.	10,892	0.08
296	Cummins India Ltd.	14,604	0.10
		25,496	0.18
	Machinery, Construction & Mining (0.00%) (2024: 0.04%)		
	Media (0.04%) (2024: 0.04%)		
5,195	Zee Entertainment Enterprises Ltd.	5,200	0.04
	Metal Fabricate/Hardware (0.25%) (2024: 0.36%)		
490	APL Apollo Tubes Ltd.	10,435	0.07
701	Bharat Forge Ltd.	11,468	0.08
319	Cholamandalam Financial Holdings Ltd.	6,434	0.05

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Metal Fabricate/Hardware (0.25%) (2024: 0.36%) (continued)		
240	Tube Investments of India Ltd.	6,980	0.05
		35,317	0.25
	Mining (0.17%) (2024: 0.16%)		
3,636	Vedanta Ltd.	24,451	0.17
	Miscellaneous Manufacturers (0.06%) (2024: 0.06%)		
57	Solar Industries India Ltd.	7,770	0.06
	Municipal (0.00%) (2024: 0.07%)		
	Oil & Gas (1.52%) (2024: 1.91%)		
12,311	Reliance Industries Ltd.	215,102	1.52
	Pharmaceuticals (1.22%) (2024: 1.58%)		
110	Alkem Laboratories Ltd.	6,739	0.05
716	Aurobindo Pharma Ltd.	9,424	0.06
1,097	Cipla Ltd.	18,446	0.13
253	Divi's Laboratories Ltd.	17,994	0.13
1,201	Dr. Reddy's Laboratories Ltd.	16,989	0.12
380	Glenmark Pharmaceuticals Ltd.	8,605	0.06
477	Ipca Laboratories Ltd.	7,530	0.05
1,003	Laurus Labs Ltd.	12,365	0.09
588	Lupin Ltd.	13,800	0.10
281	Mankind Pharma Ltd.	6,867	0.05
1,889	Sun Pharmaceutical Industries Ltd.	36,143	0.25
255	Torrent Pharmaceuticals Ltd.	10,923	0.08
685	Zydus Lifesciences Ltd.	6,969	0.05
		172,794	1.22
	Private Equity (1.46%) (2024: 0.42%)		
773	360 ONE WAM Ltd.	10,235	0.07
5,153	Bajaj Finance Ltd.	56,576	0.40
756	Bajaj Finserv Ltd.	17,158	0.12
879	Cholamandalam Investment & Finance Co. Ltd.	16,647	0.12
905	Computer Age Management Services Ltd.	7,460	0.05
448	HDFC Asset Management Co. Ltd.	13,319	0.10
6,164	Jio Financial Services Ltd.	20,228	0.14
71	Multi Commodity Exchange of India Ltd.	8,797	0.06
237	Muthoot Finance Ltd.	10,051	0.07
715	Nippon Life India Asset Management Ltd.	6,998	0.05
2,653	Shriram Finance Ltd.	29,405	0.21
168	Sundaram Finance Ltd.	9,874	0.07
		206,748	1.46
	Real Estate (0.33%) (2024: 0.52%)		
1,530	DLF Ltd.	11,702	0.08
416	Godrej Properties Ltd.	9,277	0.07
766	Macrotech Developers Ltd.	9,045	0.06
455	Phoenix Mills Ltd.	9,383	0.07
401	Prestige Estates Projects Ltd.	7,115	0.05
		46,522	0.33

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Real Estate Investment Trusts (0.12%) (2024: 0.00%)		
2,142	Embassy Office Parks REIT	10,375	0.07
4,174	Nexus Select Trust	7,188	0.05
		<u>17,563</u>	<u>0.12</u>
	Retail (0.43%) (2024: 0.67%)		
1,033	Jubilant Foodworks Ltd.	6,420	0.05
814	Titan Co. Ltd.	36,693	0.26
357	Trent Ltd.	16,996	0.12
		<u>60,109</u>	<u>0.43</u>
	Software (0.46%) (2024: 0.84%)		
1,756	HCL Technologies Ltd.	31,715	0.22
744	PB Fintech Ltd.	15,112	0.11
1,046	Tech Mahindra Ltd.	18,514	0.13
		<u>65,341</u>	<u>0.46</u>
	Telecommunications (1.52%) (2024: 1.52%)		
7,964	Bharti Airtel Ltd.	186,572	1.32
4,077	Indus Towers Ltd.	18,995	0.13
484	Tata Communications Ltd.	9,829	0.07
		<u>215,396</u>	<u>1.52</u>
	Transportation (0.05%) (2024: 0.05%)		
1,460	Delhivery Ltd.	6,560	0.05
		<u>2,864,758</u>	<u>20.26</u>
	Indonesia (1.54%) (2024: 2.18%)		
	Agriculture (0.00%) (2024: 0.06%)		
	Banks (0.52%) (2024: 0.85%)		
150,449	Bank Central Asia Tbk. PT	72,856	0.52
	Chemicals (0.10%) (2024: 0.05%)		
69,325	Barito Pacific Tbk. PT	13,595	0.10
	Electric (0.16%) (2024: 0.27%)		
40,039	Barito Renewables Energy Tbk. PT	23,291	0.16
	Engineering & Construction (0.00%) (2024: 0.03%)		
	Food (0.11%) (2024: 0.22%)		
17,568	Indofood Sukses Makmur Tbk. PT	7,138	0.05
65,313	Sumber Alfaria Trijaya Tbk. PT	7,736	0.06
		<u>14,874</u>	<u>0.11</u>
	Internet (0.08%) (2024: 0.13%)		
2,809,844	GoTo Gojek Tokopedia Tbk. PT	10,784	0.08
	Media (0.05%) (2024: 0.00%)		
115,277	Elang Mahkota Teknologi Tbk. PT	7,501	0.05
	Mining (0.29%) (2024: 0.22%)		
38,495	Amman Mineral Internasional PT	14,832	0.10
214,988	Bumi Resources Minerals Tbk. PT	14,182	0.10
170,146	Merdeka Battery Materials Tbk. PT	5,816	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Mining (0.29%) (2024: 0.22%) (continued)		
49,107	Merdeka Copper Gold Tbk. PT	6,715	0.05
		41,545	0.29
	Pharmaceuticals (0.00%) (2024: 0.06%)		
	Real Estate (0.00%) (2024: 0.06%)		
	Retail (0.17%) (2024: 0.18%)		
59,846	Astra International Tbk. PT	24,046	0.17
	Telecommunications (0.06%) (2024: 0.05%)		
40,230	XLSMART Telecom Sejahtera Tbk. PT	9,047	0.06
		217,539	1.54
	Ireland (0.00%) (2024: 1.11%)		
	Internet (0.00%) (2024: 1.11%)		
	Kazakhstan (0.00%) (2024: 0.00%)		
	Mining (0.00%) (2024: 0.00%)		
	Luxembourg (0.00%) (2024: 0.12%)		
	Internet (0.00%) (2024: 0.12%)		
	Malaysia (1.35%) (2024: 1.66%)		
	Agriculture (0.13%) (2024: 0.11%)		
7,230	QL Resources Bhd	6,753	0.05
1,564	United Plantations BHD	11,585	0.08
		18,338	0.13
	Banks (0.19%) (2024: 0.19%)		
7,546	Alliance Bank Malaysia Bhd	9,390	0.07
3,261	Hong Leong Bank Bhd	17,792	0.12
		27,182	0.19
	Commercial Services (0.06%) (2024: 0.00%)		
5,754	Westports Holdings Bhd	8,040	0.06
	Electric (0.08%) (2024: 0.15%)		
14,012	YTL Power International Bhd	11,429	0.08
	Engineering & Construction (0.05%) (2024: 0.00%)		
7,140	Frontken Corp. Bhd	7,354	0.05
	Food (0.15%) (2024: 0.26%)		
342	Nestle Malaysia Bhd	9,608	0.07
4,122	PPB Group Bhd	11,234	0.08
		20,842	0.15
	Holding Companies - Diversified Operations (0.10%) (2024: 0.17%)		
26,379	YTL Corp. Bhd	13,261	0.10
	Internet (0.06%) (2024: 0.08%)		
40,889	My EG Services Bhd	8,162	0.06
	Lodging (0.13%) (2024: 0.08%)		
13,214	Genting Bhd	9,834	0.07
17,169	Genting Malaysia Bhd	8,631	0.06
		18,465	0.13

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Mining (0.21%) (2024: 0.22%)		
17,146	Press Metal Aluminium Holdings Bhd	30,084	0.21
	Miscellaneous Manufacturers (0.00%) (2024: 0.16%)		
	Real Estate (0.12%) (2024: 0.14%)		
12,602	Sunway Bhd	17,453	0.12
	Retail (0.07%) (2024: 0.10%)		
26,164	Mr. DIY Group M Bhd	9,865	0.07
		190,475	1.35
	Mexico (2.48%) (2024: 2.13%)		
	Banks (0.32%) (2024: 0.29%)		
3,013	Gentera SAB de CV	7,722	0.06
4,011	Grupo Financiero Banorte SAB de CV Class O	37,242	0.26
		44,964	0.32
	Beverages (0.34%) (2024: 0.36%)		
1,017	Arca Continental SAB de CV	11,023	0.08
979	Coca-Cola Femsa SAB de CV	9,315	0.06
2,746	Fomento Economico Mexicano SAB de CV	27,776	0.20
		48,114	0.34
	Building & Construction Materials (0.20%) (2024: 0.13%)		
24,427	Cemex SAB de CV	28,082	0.20
	Commercial Services (0.00%) (2024: 0.03%)		
	Engineering & Construction (0.21%) (2024: 0.22%)		
694	Grupo Aeroportuario del Pacifico SAB de CV Class B	18,260	0.13
362	Grupo Aeroportuario del Sureste SAB de CV Class B	11,661	0.08
		29,921	0.21
	Food (0.11%) (2024: 0.19%)		
9,026	Alfa SAB de CV Class A	7,902	0.05
2,488	Grupo Bimbo SAB de CV	8,181	0.06
		16,083	0.11
	Household Products (0.05%) (2024: 0.00%)		
3,351	Kimberly-Clark de Mexico SAB de CV Class A	7,157	0.05
	Insurance (0.00%) (2024: 0.05%)		
	Media (0.00%) (2024: 0.01%)		
	Mining (0.49%) (2024: 0.24%)		
5,576	Grupo Mexico SAB de CV	52,732	0.37
319	Industrias Penoles SAB de CV	16,797	0.12
		69,529	0.49
	Real Estate (0.06%) (2024: 0.03%)		
2,706	Corp. Inmobiliaria Vesta SAB de CV	8,291	0.06
	Real Estate Investment Trusts (0.14%) (2024: 0.08%)		
6,478	Fibra Uno Administracion SA de CV	9,725	0.07
2,373	Prologis Property Mexico SA de CV	9,957	0.07
		19,682	0.14

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Retail (0.22%) (2024: 0.22%)		
1,213	Grupo Carso SAB de CV	7,957	0.06
7,288	Wal-Mart de Mexico SAB de CV	22,752	0.16
		<u>30,709</u>	<u>0.22</u>
	Telecommunications (0.34%) (2024: 0.28%)		
40,134	America Movil SAB de CV	41,586	0.29
2,168	Megacable Holdings SAB de CV	6,237	0.05
		<u>47,823</u>	<u>0.34</u>
		<u>350,355</u>	<u>2.48</u>
	Netherlands (0.00%) (2024: 0.11%)		
	Food (0.00%) (2024: 0.00%)		
	Real Estate (0.00%) (2024: 0.11%)		
	People's Republic of China (25.07%) (2024: 18.02%)		
	Advertising (0.09%) (2024: 0.11%)		
12,000	Focus Media Information Technology Co. Ltd. Class A	12,671	0.09
	Agriculture (0.16%) (2024: 0.28%)		
1,800	Muyuan Foods Co. Ltd. Class A	13,044	0.09
4,000	Wens Foodstuff Group Co. Ltd. Class A	9,673	0.07
		<u>22,717</u>	<u>0.16</u>
	Airlines (0.00%) (2024: 0.08%)		
	Apparel (0.09%) (2024: 0.14%)		
1,658	Shenzhou International Group Holdings Ltd.	13,036	0.09
	Auto Manufacturers (1.46%) (2024: 0.67%)		
1,500	BYD Co. Ltd. Class A	21,000	0.15
7,025	BYD Co. Ltd. Class H	86,058	0.61
9,561	Geely Automobile Holdings Ltd.	21,988	0.15
4,722	Great Wall Motor Co. Ltd. Class H	9,282	0.07
2,317	Li Auto, Inc. Class A	19,305	0.14
2,833	NIO, Inc. Class A	14,908	0.10
2,743	XPeng, Inc. Class A	27,964	0.20
967	Zhejiang Leapmotor Technology Co. Ltd.	6,040	0.04
		<u>206,545</u>	<u>1.46</u>
	Auto Parts & Equipment (1.02%) (2024: 0.93%)		
1,913	Contemporary Amperex Technology Co. Ltd. Class A	100,655	0.71
1,000	Eve Energy Co. Ltd. Class A	9,421	0.07
1,000	Fuyao Glass Industry Group Co. Ltd. Class A	9,280	0.07
1,324	Fuyao Glass Industry Group Co. Ltd. Class H	11,431	0.08
1,000	Gotion High-tech Co. Ltd. Class A	5,603	0.04
1,810	Mint Group Ltd.	7,376	0.05
		<u>143,766</u>	<u>1.02</u>
	Banks (0.19%) (2024: 0.28%)		
14,400	China Minsheng Banking Corp. Ltd. Class A	7,901	0.05
20,153	China Minsheng Banking Corp. Ltd. Class H	10,176	0.07
5,700	Ping An Bank Co. Ltd. Class A	9,318	0.07
		<u>27,395</u>	<u>0.19</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Beverages (0.17%) (2024: 0.13%)		
100	Eastroc Beverage Group Co. Ltd. Class A	3,831	0.03
3,353	Nongfu Spring Co. Ltd. Class H	20,178	0.14
		<u>24,009</u>	<u>0.17</u>
	Biotechnology (0.52%) (2024: 0.23%)		
3,845	3SBio, Inc.	11,945	0.08
1,263	Akeso, Inc.	18,336	0.13
687	Ascentage Pharma Group International	4,612	0.03
2,543	Innovent Biologics, Inc.	24,912	0.18
600	Keymed Biosciences, Inc.	4,120	0.03
4,134	XtalPi Holdings Ltd.	5,025	0.04
2,484	Zai Lab Ltd.	4,356	0.03
		<u>73,306</u>	<u>0.52</u>
	Building & Construction Materials (0.04%) (2024: 0.06%)		
5,867	Xinyi Glass Holdings Ltd.	6,234	0.04
	Chemicals (0.35%) (2024: 0.36%)		
4,425	Dongyue Group Ltd.	6,151	0.04
1,380	Ganfeng Lithium Group Co. Ltd. Class A	12,434	0.09
1,200	Guangzhou Tinci Materials Technology Co. Ltd. Class A	7,965	0.06
2,000	Kingfa Sci & Tech Co. Ltd. Class A	5,599	0.04
1,000	Tianqi Lithium Corp. Class A	7,934	0.05
800	Zangge Mining Co. Ltd. Class A	9,674	0.07
		<u>49,757</u>	<u>0.35</u>
	Commercial Services (0.17%) (2024: 0.04%)		
2,731	New Oriental Education & Technology Group, Inc.	14,821	0.10
880	TAL Education Group ADR	9,601	0.07
		<u>24,422</u>	<u>0.17</u>
	Computers (0.25%) (2024: 0.00%)		
580	Beijing Fourth Paradigm Technology Co. Ltd. Class H	3,280	0.02
17,238	Horizon Robotics	19,179	0.14
200	Shenzhen Longsys Electronics Co. Ltd. Class A	7,015	0.05
1,500	Unisplendour Corp. Ltd. Class A	5,287	0.04
		<u>34,761</u>	<u>0.25</u>
	Cosmetics & Personal Care (0.04%) (2024: 0.05%)		
1,156	Giant Biogene Holding Co. Ltd.	4,943	0.04
	Electrical Components & Equipment (0.09%) (2024: 0.04%)		
3,346	Goldwind Science & Technology Co. Ltd. Class H	5,765	0.04
1,000	Wuxi Lead Intelligent Equipment Co. Ltd. Class A	7,160	0.05
		<u>12,925</u>	<u>0.09</u>
	Electronics (1.10%) (2024: 0.86%)		
1,638	AAC Technologies Holdings, Inc.	8,208	0.06
1,476	BYD Electronic International Co. Ltd.	6,379	0.05
1,100	Chaozhou Three-Circle Group Co. Ltd. Class A	7,210	0.05
3,100	Foxconn Industrial Internet Co. Ltd. Class A	27,558	0.19
1,800	GoerTek, Inc. Class A	7,409	0.05
2,500	Lingyi iTech Guangdong Co. Class A	5,566	0.04
3,700	Luxshare Precision Industry Co. Ltd. Class A	30,061	0.21

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Electronics (1.10%) (2024: 0.86%) (continued)			
1,400	Shenzhen Inovance Technology Co. Ltd. Class A	15,109	0.11
773	Silergy Corp. Suzhou Dongshan Precision Manufacturing Co. Ltd. Class	4,711	0.03
1,000	A	12,128	0.09
400	Victory Giant Technology Huizhou Co. Ltd. Class A	16,480	0.12
900	Wingtech Technology Co. Ltd. Class A	4,807	0.03
1,000	WUS Printed Circuit Kunshan Co. Ltd. Class A	10,469	0.07
		156,095	1.10
Energy – Alternate Sources (0.37%) (2024: 0.36%)			
45,028	GCL Technology Holdings Ltd.	6,132	0.04
4,520	LONGi Green Energy Technology Co. Ltd. Class A	11,786	0.08
1,120	Sungrow Power Supply Co. Ltd. Class A	27,445	0.20
2,300	Tongwei Co. Ltd. Class A	6,761	0.05
		52,124	0.37
Entertainment (0.05%) (2024: 0.00%)			
312	NetEase Cloud Music, Inc.	7,456	0.05
Environmental Control (0.04%) (2024: 0.03%)			
4,644	China Conch Venture Holdings Ltd.	5,608	0.04
Food (0.21%) (2024: 0.37%)			
3,700	Inner Mongolia Yili Industrial Group Co. Ltd. Class A	15,161	0.11
5,118	Tingyi Cayman Islands Holding Corp.	7,752	0.05
12,498	Want Want China Holdings Ltd.	7,450	0.05
		30,363	0.21
Gas (0.09%) (2024: 0.09%)			
1,418	ENN Energy Holdings Ltd.	12,607	0.09
Hand & Machine Tools (0.05%) (2024: 0.00%)			
1,000	Wolong Electric Group Co. Ltd. Class A	7,034	0.05
Healthcare Products (0.16%) (2024: 0.33%)			
3,601	China Medical System Holdings Ltd.	5,968	0.04
358	Shanghai United Imaging Healthcare Co. Ltd. Class A	6,437	0.05
	Shenzhen Mindray Bio-Medical Electronics Co. Ltd.		
377	Class A	10,286	0.07
		22,691	0.16
Healthcare Services (0.52%) (2024: 0.43%)			
3,564	Aier Eye Hospital Group Co. Ltd. Class A	5,606	0.04
3,512	Genscript Biotech Corp.	5,604	0.04
1,650	Pharmaron Beijing Co. Ltd. Class A	6,721	0.05
1,600	WuXi AppTec Co. Ltd. Class A	20,777	0.15
731	WuXi AppTec Co. Ltd. Class H	9,270	0.06
6,285	Wuxi Biologics Cayman, Inc.	25,387	0.18
		73,365	0.52
Home Furnishings (0.69%) (2024: 0.83%)			
3,200	Gree Electric Appliances, Inc. of Zhuhai Class A	18,439	0.13
2,400	Haier Smart Home Co. Ltd. Class A	8,971	0.06
5,220	Haier Smart Home Co. Ltd. Class H	16,283	0.12

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Home Furnishings (0.69%) (2024: 0.83%) (continued)			
3,000	Midea Group Co. Ltd. Class A	33,589	0.24
1,081	Midea Group Co. Ltd. Class H	11,798	0.08
14,100	TCL Technology Group Corp. Class A	9,171	0.06
		<u>98,251</u>	<u>0.69</u>
Insurance (1.18%) (2024: 1.09%)			
6,600	Ping An Insurance Group Co. of China Ltd. Class A	64,676	0.46
12,204	Ping An Insurance Group Co. of China Ltd. Class H	102,151	0.72
		<u>166,827</u>	<u>1.18</u>
Internet (8.82%) (2024: 5.97%)			
33,647	Alibaba Group Holding Ltd.	617,305	4.37
287	Autohome, Inc. ADR	6,389	0.05
814	Bilibili, Inc. Class Z	20,174	0.14
33,367	China Ruyi Holdings Ltd.	9,388	0.07
9,304	East Money Information Co. Ltd. Class A	30,898	0.22
5,388	JD.com, Inc. Class A	77,253	0.55
700	Jiangsu Hoperun Software Co. Ltd. Class A	4,964	0.03
106	JOYY, Inc. ADR	6,865	0.05
703	Kanzhun Ltd. ADR	14,327	0.10
7,275	Kuaishou Technology	59,772	0.42
9,590	Meitu, Inc.	8,625	0.06
9,954	Meituan Class B	132,106	0.93
1,393	PDD Holdings, Inc. ADR	157,952	1.12
2,609	Tongcheng Travel Holdings Ltd.	7,522	0.05
1,187	Trip.com Group Ltd.	84,486	0.60
479	Vipshop Holdings Ltd. ADR	8,473	0.06
		<u>1,246,499</u>	<u>8.82</u>
Leisure Time (0.00%) (2024: 0.03%)			
Lodging (0.19%) (2024: 0.09%)			
212	Atour Lifestyle Holdings Ltd. ADR	8,353	0.06
3,753	H World Group Ltd.	17,792	0.13
		<u>26,145</u>	<u>0.19</u>
Machinery — Diversified (0.11%) (2024: 0.07%)			
400	Jiangsu Hengli Hydraulic Co. Ltd. Class A	6,298	0.05
555	UBTech Robotics Corp. Ltd. Class H	9,006	0.06
		<u>15,304</u>	<u>0.11</u>
Machinery, Construction & Mining (0.10%) (2024: 0.12%)			
4,700	Sany Heavy Industry Co. Ltd. Class A	14,228	0.10
Metal Fabricate/Hardware (0.10%) (2024: 0.07%)			
1,700	Zhejiang Sanhua Intelligent Controls Co. Ltd. Class A	13,471	0.10
Mining (0.31%) (2024: 0.15%)			
1,400	Chifeng Jilong Gold Mining Co. Ltd. Class A	6,266	0.05
5,147	China Hongqiao Group Ltd.	21,571	0.15
2,000	Lingbao Gold Group Co. Ltd. Class H	4,602	0.03
1,160	Zhejiang Huayou Cobalt Co. Ltd. Class A	11,344	0.08
		<u>43,783</u>	<u>0.31</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Miscellaneous Manufacturers (0.27%) (2024: 0.17%)			
294	Airtac International Group	8,702	0.06
1,200	Kuang-Chi Technologies Co. Ltd. Class A	8,383	0.06
1,500	Lens Technology Co. Ltd. Class A	6,505	0.04
1,201	Sunny Optical Technology Group Co. Ltd.	10,114	0.07
1,063	Zhuzhou CRRC Times Electric Co. Ltd. Class H	5,138	0.04
		38,842	0.27
Pharmaceuticals (0.48%) (2024: 0.61%)			
11,650	China Feihe Ltd.	6,077	0.04
2,282	Hansoh Pharmaceutical Group Co. Ltd.	10,578	0.08
2,800	Jiangsu Hengrui Pharmaceuticals Co. Ltd. Class A	23,897	0.17
2,029	Shanghai Fosun Pharmaceutical Group Co. Ltd. Class H	5,096	0.04
1,300	Sichuan Kelun Pharmaceutical Co. Ltd. Class A	5,466	0.04
20,359	Sino Biopharmaceutical Ltd.	16,165	0.11
		67,279	0.48
Private Equity (0.03%) (2024: 0.00%)			
256	Qifu Technology, Inc. ADR	4,933	0.03
Real Estate (0.24%) (2024: 0.29%)			
7,964	Country Garden Services Holdings Co. Ltd.	6,170	0.04
4,097	KE Holdings, Inc. Class A	21,844	0.16
5,256	Longfor Group Holdings Ltd.	5,780	0.04
		33,794	0.24
Retail (0.88%) (2024: 0.48%)			
2,257	ANTA Sports Products Ltd.	23,357	0.16
11,973	Bosideng International Holdings Ltd.	6,861	0.05
5,032	Chow Tai Fook Jewellery Group Ltd.	8,010	0.06
4,292	Haidilao International Holding Ltd.	7,858	0.05
2,067	JD Health International, Inc.	14,739	0.10
99	Laopu Gold Co. Ltd. Class H	7,860	0.06
5,363	Li Ning Co. Ltd.	12,864	0.09
100	Mixue Group Class H	5,265	0.04
2,471	Ping An Healthcare & Technology Co. Ltd.	4,470	0.03
712	Yum China Holdings, Inc.	33,718	0.24
		125,002	0.88
Semiconductors (0.46%) (2024: 0.43%)			
400	GigaDevice Semiconductor, Inc. Class A	12,278	0.09
1,300	JCET Group Co. Ltd. Class A	6,850	0.05
757	Montage Technology Co. Ltd. Class A	12,776	0.09
570	OmniVision Integrated Circuits Group, Inc.	10,281	0.07
200	Piotech, Inc. Class A	9,456	0.07
3,400	Sanan Optoelectronics Co. Ltd. Class A	6,883	0.05
300	Verisilicon Microelectronics Shanghai Co. Ltd. Class A	5,887	0.04
		64,411	0.46
Software (1.62%) (2024: 0.93%)			
179	Beijing Kingsoft Office Software, Inc. Class A	7,875	0.06
200	Cambricon Technologies Corp. Ltd. Class A	38,841	0.27
1,500	Giant Network Group Co. Ltd. Class A	9,303	0.07
1,290	Hundsun Technologies, Inc. Class A	5,572	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Software (1.62%) (2024: 0.93%) (continued)		
5,177	Kingdee International Software Group Co. Ltd.	8,840	0.06
2,300	Kingnet Network Co. Ltd. Class A	7,206	0.05
3,051	Kingsoft Corp. Ltd.	11,148	0.08
4,824	NetEase, Inc.	133,003	0.94
870	XD, Inc.	7,249	0.05
		229,037	1.62
	Telecommunications (2.03%) (2024: 0.43%)		
600	Eoptolink Technology, Inc. Ltd. Class A	37,039	0.26
2,060	GDS Holdings Ltd. Class A	8,919	0.06
1,268	Pop Mart International Group Ltd.	30,578	0.22
320	Suzhou TFC Optical Communication Co. Ltd. Class A	9,308	0.06
28,500	Xiaomi Corp. Class B	143,901	1.02
660	Zhongji Innolight Co. Ltd. Class A	57,679	0.41
		287,424	2.03
	Transportation (0.33%) (2024: 0.39%)		
5,165	JD Logistics, Inc.	7,578	0.05
2,000	SF Holding Co. Ltd. Class A	10,980	0.08
2,924	SITC International Holdings Co. Ltd.	10,466	0.07
861	ZTO Express Cayman, Inc.	17,954	0.13
		46,978	0.33
		3,546,038	25.07
	Philippines (0.45%) (2024: 0.67%)		
	Banks (0.14%) (2024: 0.16%)		
5,138	Bank of the Philippine Islands	10,139	0.07
4,346	BDO Unibank, Inc.	9,943	0.07
		20,082	0.14
	Commercial Services (0.09%) (2024: 0.09%)		
1,278	International Container Terminal Services, Inc.	12,317	0.09
	Food (0.08%) (2024: 0.14%)		
917	SM Investments Corp.	10,903	0.08
	Real Estate (0.11%) (2024: 0.18%)		
15,940	Ayala Land, Inc.	6,083	0.04
25,505	SM Prime Holdings, Inc.	9,862	0.07
		15,945	0.11
	Retail (0.03%) (2024: 0.04%)		
1,594	Jollibee Foods Corp.	4,877	0.03
	Telecommunications (0.00%) (2024: 0.06%)		
		64,124	0.45
	Poland (1.32%) (2024: 0.97%)		
	Apparel (0.12%) (2024: 0.12%)		
3	LPP SA	17,365	0.12
	Banks (0.48%) (2024: 0.46%)		
287	Alior Bank SA	8,817	0.06
1,896	Bank Millennium SA	8,770	0.06
446	Bank Polska Kasa Opieki SA	25,444	0.18

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Banks (0.48%) (2024: 0.46%) (continued)		
33	mBank SA	9,744	0.07
100	Santander Bank Polska SA	15,170	0.11
		67,945	0.48
	Commercial Services (0.06%) (2024: 0.00%)		
9	Benefit Systems SA	8,787	0.06
	Computers (0.05%) (2024: 0.00%)		
118	Asseco Poland SA	7,496	0.05
	Engineering & Construction (0.05%) (2024: 0.04%)		
41	Budimex SA	7,273	0.05
	Food (0.10%) (2024: 0.14%)		
1,176	Dino Polska SA	13,526	0.10
	Internet (0.13%) (2024: 0.00%)		
2,056	Allegro.eu SA	17,740	0.13
	Mining (0.05%) (2024: 0.00%)		
29	Grupa Kety SA	7,369	0.05
	Private Equity (0.06%) (2024: 0.00%)		
57	KRUK SA	7,824	0.06
	Retail (0.04%) (2024: 0.05%)		
167	CCC SA	5,555	0.04
	Software (0.13%) (2024: 0.11%)		
273	CD Projekt SA	18,300	0.13
	Telecommunications (0.05%) (2024: 0.05%)		
2,544	Orange Polska SA	7,211	0.05
		186,391	1.32
	Republic of South Korea (14.24%) (2024: 9.82%)		
	Aerospace & Defense (0.27%) (2024: 0.00%)		
51	Hanwha Aerospace Co. Ltd.	33,314	0.23
146	Hanwha Systems Co. Ltd.	5,514	0.04
		38,828	0.27
	Airlines (0.06%) (2024: 0.05%)		
513	Korean Air Lines Co. Ltd.	8,030	0.06
	Auto Manufacturers (0.55%) (2024: 0.29%)		
211	Hyundai Motor Co.	43,429	0.31
407	Kia Corp.	34,412	0.24
		77,841	0.55
	Auto Parts & Equipment (0.43%) (2024: 0.28%)		
98	Hyundai Mobis Co. Ltd.	25,375	0.18
68	LG Energy Solution Ltd.	17,395	0.12
100	Samsung SDI Co. Ltd.	18,708	0.13
		61,478	0.43
	Banks (0.75%) (2024: 0.60%)		
490	Hana Financial Group, Inc.	32,008	0.23

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Banks (0.75%) (2024: 0.60%) (continued)			
754	KakaoBank Corp.	11,305	0.08
729	Shinhan Financial Group Co. Ltd.	38,916	0.27
1,233	Woori Financial Group, Inc.	23,966	0.17
		106,195	0.75
Biotechnology (0.34%) (2024: 0.21%)			
87	ABLBio, Inc.	12,079	0.09
36	Peptron, Inc.	6,348	0.04
20	Samsung Biologics Co. Ltd.	23,533	0.17
11	Samsung Episholdings Co. Ltd.	5,673	0.04
		47,633	0.34
Chemicals (0.26%) (2024: 0.24%)			
258	Ecopro Co. Ltd.	16,262	0.12
74	Kum Yang Co. Ltd.	509	0.00
86	LG Chem Ltd.	19,880	0.14
		36,651	0.26
Computers (0.15%) (2024: 0.15%)			
219	LG Corp.	12,268	0.09
77	Samsung SDS Co. Ltd.	9,167	0.06
		21,435	0.15
Cosmetics & Personal Care (0.09%) (2024: 0.07%)			
44	APR Corp.	7,056	0.05
29	LG H&H Co. Ltd.	5,204	0.04
		12,260	0.09
Electrical Components & Equipment (0.08%) (2024: 0.13%)			
112	Ecopro BM Co. Ltd.	11,398	0.08
Electronics (0.16%) (2024: 0.12%)			
812	LG Display Co. Ltd.	6,657	0.05
93	Samsung Electro-Mechanics Co. Ltd.	16,462	0.11
		23,119	0.16
Engineering & Construction (0.28%) (2024: 0.03%)			
173	Hyundai Engineering & Construction Co. Ltd.	8,419	0.06
143	Samsung C&T Corp.	23,775	0.17
412	Samsung E&A Co. Ltd.	6,878	0.05
		39,072	0.28
Entertainment (0.10%) (2024: 0.10%)			
63	HYBE Co. Ltd.	14,432	0.10
Food (0.05%) (2024: 0.06%)			
8	Samyang Foods Co. Ltd.	6,836	0.05
Home Furnishings (0.15%) (2024: 0.15%)			
119	Coway Co. Ltd.	7,179	0.05
218	LG Electronics, Inc.	13,907	0.10
		21,086	0.15
Insurance (0.33%) (2024: 0.31%)			
96	DB Insurance Co. Ltd.	8,737	0.06

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Insurance (0.33%) (2024: 0.31%) (continued)		
56	Samsung Fire & Marine Insurance Co. Ltd.	19,320	0.14
170	Samsung Life Insurance Co. Ltd.	18,599	0.13
		46,656	0.33
	Internet (0.72%) (2024: 0.65%)		
762	Kakao Corp.	31,791	0.22
380	NAVER Corp.	63,969	0.45
48	NCSOFT Corp.	6,714	0.05
		102,474	0.72
	Investment Companies (0.22%) (2024: 0.00%)		
123	SK Square Co. Ltd.	31,421	0.22
	Iron & Steel (0.20%) (2024: 0.22%)		
133	POSCO Holdings, Inc.	28,159	0.20
	Leisure Time (0.00%) (2024: 0.05%)		
	Lodging (0.00%) (2024: 0.03%)		
	Machinery, Construction & Mining (0.55%) (2024: 0.22%)		
706	Doosan Enerbility Co. Ltd.	36,904	0.26
36	HD Hyundai Electric Co. Ltd.	19,342	0.14
9	Hyosung Heavy Industries Corp.	11,127	0.08
31	LS Electric Co. Ltd.	9,899	0.07
		77,272	0.55
	Mining (0.13%) (2024: 0.11%)		
20	Korea Zinc Co. Ltd.	18,271	0.13
	Miscellaneous Manufacturers (0.25%) (2024: 0.18%)		
254	HLB, Inc.	8,957	0.06
115	Hyundai Rotem Co. Ltd.	15,000	0.11
86	POSCO Future M Co. Ltd.	11,164	0.08
		35,121	0.25
	Oil & Gas (0.24%) (2024: 0.17%)		
84	HD Hyundai Co. Ltd.	10,991	0.08
146	SK Innovation Co. Ltd.	10,257	0.07
72	SK, Inc.	12,820	0.09
		34,068	0.24
	Pharmaceuticals (0.45%) (2024: 0.51%)		
67	Alteogen, Inc.	20,906	0.15
265	Celltrion, Inc.	33,297	0.24
115	Yuhan Corp.	8,973	0.06
		63,176	0.45
	Private Equity (0.68%) (2024: 0.49%)		
789	BNK Financial Group, Inc.	8,692	0.06
776	iM Financial Group Co. Ltd.	8,376	0.06
553	KB Financial Group, Inc.	47,870	0.34
100	Korea Investment Holdings Co. Ltd.	11,225	0.08
148	Meritz Financial Group, Inc.	11,620	0.08

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Private Equity (0.68%) (2024: 0.49%) (continued)		
503	Mirae Asset Securities Co. Ltd.	8,153	0.06
		95,936	0.68
	Semiconductors (6.07%) (2024: 3.65%)		
6,626	Samsung Electronics Co. Ltd.	551,496	3.90
679	SK Hynix, Inc.	306,847	2.17
		858,343	6.07
	Shipbuilding (0.38%) (2024: 0.29%)		
37	HD Hyundai Heavy Industries Co. Ltd.	13,074	0.09
74	HD Korea Shipbuilding & Offshore Engineering Co. Ltd.	20,907	0.15
1,213	Samsung Heavy Industries Co. Ltd.	20,293	0.14
		54,274	0.38
	Software (0.09%) (2024: 0.15%)		
75	Krafton, Inc.	12,808	0.09
	Telecommunications (0.13%) (2024: 0.25%)		
763	LG Uplus Corp.	7,796	0.05
287	SK Telecom Co. Ltd.	10,659	0.08
		18,455	0.13
	Transportation (0.08%) (2024: 0.06%)		
86	Hyundai Glovis Co. Ltd.	10,782	0.08
		2,013,510	14.24
	Romania (0.09%) (2024: 0.00%)		
	Real Estate (0.09%) (2024: 0.00%)		
1,480	NEPI Rockcastle NV	13,027	0.09
	Russian Federation (0.00%) (2024: 0.00%)		
	Internet (0.00%) (2024: 0.00%)		
	Oil & Gas (0.00%) (2024: 0.00%)		
	Saudi Arabia (3.22%) (2024: 5.08%)		
	Banks (1.79%) (2024: 2.84%)		
7,089	Al Rajhi Bank	184,275	1.30
4,563	Alinma Bank	29,659	0.21
2,875	Bank AlBilad	19,025	0.13
2,861	Bank Al-Jazira	8,505	0.06
1,427	Saudi Awwal Bank	12,319	0.09
		253,783	1.79
	Chemicals (0.05%) (2024: 0.14%)		
1,945	Sahara International Petrochemical Co.	7,778	0.05
	Commercial Services (0.00%) (2024: 0.06%)		
	Electrical Components & Equipment (0.12%) (2024: 0.08%)		
2,590	Electrical Industries Co.	7,734	0.06
251	Riyadh Cables Group Co.	8,733	0.06
		16,467	0.12
	Engineering & Construction (0.06%) (2024: 0.00%)		
1,777	Umm Al Qura for Development & Construction Co.	8,144	0.06

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Food (0.05%) (2024: 0.23%)		
97	Saudia Dairy & Foodstuff Co.	6,388	0.05
	Healthcare Services (0.30%) (2024: 0.56%)		
222	Dallah Healthcare Co.	7,428	0.05
353	Dr. Sulaiman Al Habib Medical Services Group Co.	24,187	0.17
382	Mouwasat Medical Services Co.	6,788	0.05
117	National Medical Care Co.	4,451	0.03
		42,854	0.30
	Holding Companies - Diversified Operations (0.05%) (2024: 0.07%)		
202	Astra Industrial Group Co.	7,631	0.05
	Insurance (0.03%) (2024: 0.17%)		
203	Al Rajhi Co for Co.-operative Insurance	4,211	0.03
	Investment Companies (0.04%) (2024: 0.00%)		
666	Taiba Investments Co.	5,700	0.04
	Leisure Time (0.00%) (2024: 0.05%)		
	Lodging (0.07%) (2024: 0.00%)		
451	Makkah Construction & Development Co.	9,565	0.07
	Media (0.06%) (2024: 0.15%)		
259	Saudi Research & Media Group	8,597	0.06
	Oil & Gas (0.05%) (2024: 0.07%)		
193	Aldrees Petroleum & Transport Services Co.	6,581	0.05
	Pharmaceuticals (0.04%) (2024: 0.05%)		
146	Jamjoom Pharmaceuticals Factory Co.	5,539	0.04
	Real Estate (0.17%) (2024: 0.10%)		
1,070	Arabian Centres Co.	5,386	0.04
2,249	Dar Al Arkan Real Estate Development Co.	9,558	0.06
2,489	Jabal Omar Development Co.	9,808	0.07
		24,752	0.17
	Retail (0.00%) (2024: 0.14%)		
	Telecommunications (0.34%) (2024: 0.37%)		
2,229	Etihad Etisalat Co.	39,222	0.28
3,113	Mobile Telecommunications Co. Saudi Arabia	8,657	0.06
		47,879	0.34
		455,869	3.22
	Singapore (0.00%) (2024: 0.59%)		
	Internet (0.00%) (2024: 0.59%)		
	South Africa (4.38%) (2024: 2.79%)		
	Banks (1.16%) (2024: 1.15%)		
2,010	Absa Group Ltd.	29,035	0.20
12,501	FirstRand Ltd.	68,465	0.48
844	Nedbank Group Ltd.	13,562	0.10
3,055	Standard Bank Group Ltd.	53,541	0.38
		164,603	1.16

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Entertainment (0.00%) (2024: 0.05%)		
	Food (0.43%) (2024: 0.23%)		
805	Bid Corp. Ltd.	20,495	0.14
1,195	Shoprite Holdings Ltd.	19,488	0.14
453	Tiger Brands Ltd.	10,011	0.07
3,163	Woolworths Holdings Ltd.	10,690	0.08
		<u>60,684</u>	<u>0.43</u>
	Holding Companies - Diversified Operations (0.06%) (2024: 0.00%)		
1,244	AVI Ltd.	7,921	0.06
	Insurance (0.19%) (2024: 0.13%)		
1,382	Discovery Ltd.	18,981	0.13
3,632	Momentum Group Ltd.	8,382	0.06
		<u>27,363</u>	<u>0.19</u>
	Investment Companies (0.10%) (2024: 0.00%)		
1,281	Remgro Ltd.	14,040	0.10
	Mining (0.89%) (2024: 0.27%)		
1,411	Harmony Gold Mining Co. Ltd.	28,704	0.20
2,313	Impala Platinum Holdings Ltd.	36,572	0.26
709	Valterra Platinum Ltd.	60,313	0.43
		<u>125,589</u>	<u>0.89</u>
	Private Equity (0.70%) (2024: 0.63%)		
214	Capitec Bank Holdings Ltd.	53,672	0.38
14,393	Old Mutual Ltd.	12,942	0.09
5,304	PSG Financial Services Ltd.	8,723	0.06
4,026	Sanlam Ltd.	23,930	0.17
		<u>99,267</u>	<u>0.70</u>
	Retail (0.22%) (2024: 0.22%)		
790	Mr. Price Group Ltd.	8,343	0.06
9,332	Pepkor Holdings Ltd.	14,896	0.11
2,181	Truworths International Ltd.	7,493	0.05
		<u>30,732</u>	<u>0.22</u>
	Telecommunications (0.63%) (2024: 0.11%)		
6,826	MTN Group Ltd.	69,825	0.49
2,251	Vodacom Group Ltd.	19,197	0.14
		<u>89,022</u>	<u>0.63</u>
		<u>619,221</u>	<u>4.38</u>
	Taiwan (17.89%) (2024: 19.70%)		
	Airlines (0.00%) (2024: 0.07%)		
	Apparel (0.13%) (2024: 0.24%)		
632	Eclat Textile Co. Ltd.	7,734	0.05
1,026	Feng TAY Enterprise Co. Ltd.	3,804	0.03
727	Makalot Industrial Co. Ltd.	6,675	0.05
		<u>18,213</u>	<u>0.13</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Auto Parts & Equipment (0.00%) (2024: 0.06%)		
	Banks (0.25%) (2024: 0.10%)		
18,838	Far Eastern International Bank	7,704	0.05
9,835	Shanghai Commercial & Savings Bank Ltd.	12,708	0.09
11,717	Taichung Commercial Bank Co. Ltd.	7,757	0.05
12,738	Union Bank Of Taiwan	7,845	0.06
		36,014	0.25
	Biotechnology (0.08%) (2024: 0.00%)		
2,176	Caliway Biopharmaceuticals Co. Ltd.	10,734	0.08
	Building & Construction Materials (0.03%) (2024: 0.00%)		
3,515	Asia Cement Corp.	4,162	0.03
	Chemicals (0.29%) (2024: 0.16%)		
10,069	Formosa Chemicals & Fibre Corp.	10,287	0.07
9,927	Formosa Plastics Corp.	12,322	0.09
9,990	Nan Ya Plastics Corp.	19,140	0.13
		41,749	0.29
	Computers (1.31%) (2024: 1.59%)		
7,408	Acer, Inc.	6,224	0.04
842	Advantech Co. Ltd.	7,718	0.06
412	Asia Vital Components Co. Ltd.	19,800	0.14
1,027	Asustek Computer, Inc.	17,912	0.13
295	Bizlink Holding, Inc.	14,271	0.10
9,834	Compal Electronics, Inc.	9,515	0.07
901	Gigabyte Technology Co. Ltd.	7,154	0.05
16,255	Innolux Corp.	8,821	0.06
6,277	Inventec Corp.	8,570	0.06
4,923	Lien Hwa Industrial Holdings Corp.	7,450	0.05
1,859	Mitac Holdings Corp.	5,112	0.04
3,661	Quanta Computer, Inc.	31,692	0.23
3,897	Wistron Corp.	18,666	0.13
152	Wiwynn Corp.	21,697	0.15
		184,602	1.31
	Electrical Components & Equipment (0.60%) (2024: 0.54%)		
2,425	Delta Electronics, Inc.	74,323	0.53
424	Fortune Electric Co. Ltd.	10,323	0.07
		84,646	0.60
	Electronics (1.72%) (2024: 2.03%)		
574	Chroma ATE, Inc.	14,158	0.10
2,297	Compeq Manufacturing Co. Ltd.	6,806	0.05
553	Gold Circuit Electronics Ltd.	12,091	0.09
16,275	Hon Hai Precision Industry Co. Ltd.	119,393	0.84
133	Jentech Precision Industrial Co. Ltd.	11,619	0.08
167	Lotes Co. Ltd.	6,883	0.05
1,983	Micro-Star International Co Ltd	6,065	0.04
3,916	Pegatron Corp.	8,550	0.06
959	Topco Scientific Co. Ltd.	8,882	0.06
768	Tripod Technology Corp.	7,760	0.05
2,172	Unimicron Technology Corp.	15,208	0.11

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Electronics (1.72%) (2024: 2.03%) (continued)		
2,840	Yageo Corp.	20,879	0.15
1,195	Zhen Ding Technology Holding Ltd.	5,401	0.04
		243,695	1.72
	Engineering & Construction (0.07%) (2024: 0.04%)		
317	United Integrated Services Co. Ltd.	9,574	0.07
	Food (0.13%) (2024: 0.18%)		
7,364	Uni-President Enterprises Corp.	18,070	0.13
	Home Furnishings (0.12%) (2024: 0.10%)		
3,209	Lite-On Technology Corp.	16,698	0.12
	Housewares (0.00%) (2024: 0.05%)		
	Insurance (0.27%) (2024: 0.40%)		
15,766	Cathay Financial Holding Co. Ltd.	38,035	0.27
	Iron & Steel (0.10%) (2024: 0.07%)		
5,755	TA Chen Stainless Pipe	6,521	0.05
7,534	Walsin Lihwa Corp.	7,625	0.05
		14,146	0.10
	Leisure Time (0.00%) (2024: 0.03%)		
	Machinery — Diversified (0.04%) (2024: 0.00%)		
2,098	Teco Electric & Machinery Co. Ltd.	5,609	0.04
	Metal Fabricate/Hardware (0.15%) (2024: 0.05%)		
1,503	Catcher Technology Co. Ltd.	9,950	0.07
100	King Slide Works Co. Ltd.	11,935	0.08
		21,885	0.15
	Miscellaneous Manufacturers (0.26%) (2024: 0.38%)		
442	Elite Material Co. Ltd.	23,141	0.16
167	Largan Precision Co. Ltd.	13,261	0.10
		36,402	0.26
	Oil & Gas (0.05%) (2024: 0.04%)		
4,917	Formosa Petrochemical Corp.	7,480	0.05
	Pharmaceuticals (0.07%) (2024: 0.10%)		
653	PharmaEssentia Corp.	9,768	0.07
	Private Equity (1.71%) (2024: 1.66%)		
3,524	Chailease Holding Co. Ltd.	11,832	0.09
30,342	CTBC Financial Holding Co. Ltd.	48,477	0.34
24,676	E.Sun Financial Holding Co. Ltd.	26,506	0.19
18,170	First Financial Holding Co. Ltd.	17,002	0.12
14,844	Fubon Financial Holding Co. Ltd.	45,401	0.32
31,760	KGI Financial Holding Co. Ltd.	17,436	0.12
23,180	SinoPac Financial Holdings Co. Ltd.	21,099	0.15
39,599	Taishin Financial Holding Co. Ltd.	25,710	0.18
22,965	Yuanta Financial Holding Co. Ltd.	28,724	0.20
		242,187	1.71

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Real Estate (0.05%) (2024: 0.09%)		
5,791	Highwealth Construction Corp.	7,409	0.05
	Retail (0.14%) (2024: 0.22%)		
803	Hotai Motor Co. Ltd.	14,056	0.10
868	President Chain Store Corp.	6,119	0.04
		<u>20,175</u>	<u>0.14</u>
	Semiconductors (9.78%) (2024: 10.98%)		
122	Alchip Technologies Ltd.	13,629	0.10
5,056	ASE Technology Holding Co. Ltd.	40,309	0.28
145	Global Unichip Corp.	9,807	0.07
1,648	King Yuan Electronics Co. Ltd.	12,981	0.09
2,254	MediaTek, Inc.	102,583	0.73
1,903	Nanya Technology Corp.	11,689	0.08
989	Novatek Microelectronics Corp.	11,772	0.08
1,448	Powertech Technology, Inc.	7,973	0.06
819	Realtek Semiconductor Corp.	12,746	0.09
22,685	Taiwan Semiconductor Manufacturing Co. Ltd.	1,119,070	7.91
17,630	United Microelectronics Corp.	27,634	0.20
4,919	Winbond Electronics Corp.	12,931	0.09
		<u>1,383,124</u>	<u>9.78</u>
	Telecommunications (0.36%) (2024: 0.44%)		
666	Accton Technology Corp.	25,117	0.18
4,306	Far EasTone Telecommunications Co. Ltd.	12,101	0.08
4,082	Taiwan Mobile Co. Ltd.	14,096	0.10
		<u>51,314</u>	<u>0.36</u>
	Textile (0.06%) (2024: 0.08%)		
9,162	Far Eastern New Century Corp.	8,106	0.06
	Transportation (0.12%) (2024: 0.00%)		
1,685	Evergreen Marine Corp. Taiwan Ltd.	10,189	0.07
2,572	Wan Hai Lines Ltd.	6,451	0.05
		<u>16,640</u>	<u>0.12</u>
		<u>2,530,437</u>	<u>17.89</u>
	Thailand (1.40%) (2024: 1.93%)		
	Banks (0.18%) (2024: 0.25%)		
2,540	Kasikornbank PCL	15,681	0.11
154,164	TMBThanachart Bank PCL	9,885	0.07
		<u>25,566</u>	<u>0.18</u>
	Chemicals (0.00%) (2024: 0.03%)		
	Electric (0.17%) (2024: 0.19%)		
17,970	Gulf Development PCL	23,814	0.17
	Electronics (0.39%) (2024: 0.44%)		
10,027	Delta Electronics Thailand PCL	55,060	0.39
	Food (0.00%) (2024: 0.05%)		
	Healthcare Services (0.10%) (2024: 0.14%)		
14,254	Bangkok Dusit Medical Services PCL Class F	8,732	0.06

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Healthcare Services (0.10%) (2024: 0.14%) (continued)		
1,142	Bumrungrad Hospital PCL	5,709	0.04
		<u>14,441</u>	<u>0.10</u>
	Lodging (0.00%) (2024: 0.05%)		
	Real Estate (0.06%) (2024: 0.05%)		
5,220	Central Pattana PCL	9,154	0.06
	Retail (0.14%) (2024: 0.24%)		
10,457	Central Retail Corp. PCL	5,975	0.04
9,827	CP ALL PCL	13,568	0.10
		<u>19,543</u>	<u>0.14</u>
	Telecommunications (0.36%) (2024: 0.49%)		
3,286	Advanced Info Service PCL	32,646	0.23
50,368	True Corp. PCL	17,586	0.13
		<u>50,232</u>	<u>0.36</u>
		<u>197,810</u>	<u>1.40</u>
	Turkey (0.60%) (2024: 0.82%)		
	Auto Manufacturers (0.00%) (2024: 0.04%)		
	Banks (0.19%) (2024: 0.25%)		
7,563	Akbank TAS	12,287	0.08
24,548	Turkiye Is Bankasi AS Class C	8,050	0.06
8,449	Yapi ve Kredi Bankasi AS	7,123	0.05
		<u>27,460</u>	<u>0.19</u>
	Engineering & Construction (0.05%) (2024: 0.00%)		
4,040	Enka Insaat ve Sanayi AS	7,414	0.05
	Food (0.08%) (2024: 0.12%)		
867	BIM Birlesik Magazalar AS	10,826	0.08
	Holding Companies - Diversified Operations (0.14%) (2024: 0.19%)		
3,874	Haci Omer Sabanci Holding AS	7,597	0.05
3,022	KOC Holding AS	11,873	0.09
		<u>19,470</u>	<u>0.14</u>
	Housewares (0.00%) (2024: 0.04%)		
	Oil & Gas (0.07%) (2024: 0.07%)		
2,360	Turkiye Petrol Rafinerileri AS	10,129	0.07
	Telecommunications (0.07%) (2024: 0.09%)		
4,233	Turkcell Iletisim Hizmetleri AS	9,173	0.07
	Textile (0.00%) (2024: 0.02%)		
		<u>84,472</u>	<u>0.60</u>
	United States (0.34%) (2024: 1.75%)		
	Biotechnology (0.34%) (2024: 0.05%)		
1,823	BeOne Medicines Ltd.	41,994	0.30
266	Legend Biotech Corp. ADR	5,783	0.04
		<u>47,777</u>	<u>0.34</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Internet (0.00%) (2024: 1.28%)		
	Pharmaceuticals (0.00%) (2024: 0.19%)		
	Retail (0.00%) (2024: 0.23%)		
	Total Equities	14,160,339	100.14
	Preferred Stock (0.01%) (2024: 0.00%)		
	Brazil (0.01%) (2024: 0.00%)		
	Commercial Services (0.01%) (2024: 0.00%)		
87	Localiza Rent a Car SA	659	0.01
	India (0.00%) (2024: 0.00%)		
	Leisure Time (0.00%) (2024: 0.00%)		
2,316	TVS Motor Co. Ltd.	257	0.00
	Total Preferred Stock	916	0.01
	Rights (0.00%) (2024: 0.00%)		
	Taiwan (0.00%) (2024: 0.00%)		
	Electronics (0.00%) (2024: 0.00%)		
48	Unimicron Technology Corp.	159	0.00
	Total Rights	159	0.00
	Total Transferable Securities (100.15%) (2024: 100.11%)	14,161,414	100.15
	Other Transferable Securities (0.00%) (2024: 0.00%)		
	Equities (0.00%) (2024: 0.00%)		
	Kazakhstan (0.00%) (2024: 0.00%)		
	Mining (0.00%) (2024: 0.00%)		
357	Solidcore Resources PLC	–	0.00
	Russian Federation (0.00%) (2024: 0.00%)		
	Chemicals (0.00%) (2024: 0.00%)		
167	PhosAgro PJSC	–	0.00
1	PhosAgro PJSC GDR	–	0.00
		–	0.00
	Food (0.00%) (2024: 0.00%)		
102	X5 Retail Group NV GDR	–	0.00
	Internet (0.00%) (2024: 0.00%)		
50	Ozon Holdings PLC ADR	–	0.00
168	VK IPJSC GDR	–	0.00
		–	0.00
	Iron & Steel (0.00%) (2024: 0.00%)		
479	Evrast PLC	–	0.00
104	Novolipetsk Steel PJSC	–	0.00
174	Severstal PAO GDR	–	0.00
		–	0.00
	Mining (0.00%) (2024: 0.00%)		
54	Polyus PJSC	–	0.00
	Oil & Gas (0.00%) (2024: 0.00%)		
321	LUKOIL PJSC ADR	–	0.00
90	Novatek PJSC	–	0.00

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Emerging Markets ex-State-Owned Enterprises UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Oil & Gas (0.00%) (2024: 0.00%) (continued)		
784	Surgutneftegas PJSC	–	0.00
		–	0.00
	Telecommunications (0.00%) (2024: 0.00%)		
433	Mobile TeleSystems PJSC	–	0.00
		–	0.00
	Total Equities	–	0.00
	Total Other Transferable Securities (0.00%) (2024: 0.00%)	–	0.00
		<i>Fair Value</i>	<i>Fund</i>
		<i>USD</i>	<i>%</i>
	Total Investments (100.15%) (2024: 100.11%)	14,161,414	100.15
	Other Net Liabilities ((0.15%) (2024: (0.11%))	(20,587)	(0.15)
	Net Asset (100.00%) (2024: 100.00%)	<u>14,140,827</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	99.64
Other transferable securities of the type referred to in Regulations 68 (1)(a), (b) and (c)	0.00
Other assets	0.36
	<u>100.00</u>

Abbreviation used:

REIT – Real Estate Investment Trust
 ADR – American Depositary Receipt
 GDR – Global 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 2025

WisdomTree Broad Commodities UCITS ETF

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>			
Transferable Securities (73.34%) (2024: 81.80%)						
Government Bonds (73.34%) (2024: 81.80%)						
United States (73.34%) (2024: 81.80%)						
21,621,000	U.S. Treasury Bill Zero Coupon 08/01/2026	21,608,484	6.66			
24,893,000	U.S. Treasury Bill Zero Coupon 22/01/2026	24,843,859	7.66			
22,831,000	U.S. Treasury Bill Zero Coupon 05/02/2026	22,754,717	7.01			
24,930,000	U.S. Treasury Bill Zero Coupon 19/02/2026	24,811,827	7.65			
30,361,000	U.S. Treasury Bill Zero Coupon 26/02/2026	30,194,687	9.30			
23,765,000	U.S. Treasury Bill Zero Coupon 16/04/2026	23,523,491	7.25			
20,299,000	U.S. Treasury Bill Zero Coupon 14/05/2026	20,039,724	6.17			
28,818,000	U.S. Treasury Bill Zero Coupon 28/05/2026	28,409,858	8.75			
19,260,000	U.S. Treasury Bill Zero Coupon 11/06/2026	18,962,572	5.84			
23,285,000	U.S. Treasury Bill Zero Coupon 09/07/2026	22,874,602	7.05			
		<u>238,023,821</u>	<u>73.34</u>			
	Total Government Bonds	<u>238,023,821</u>	<u>73.34</u>			
	Total Transferable Securities (73.34%) (2024: 81.80%)	<u>238,023,821</u>	<u>73.34</u>			
Exchange-traded Commodities (29.36%) (2024:22.67%)						
United Kingdom (29.36%) (2024: 22.67%)						
72,157	Gold Bullion Securities Ltd.	28,574,174	8.80			
86,282	WisdomTree Core Physical Gold	37,095,592	11.43			
416,066	WisdomTree Core Physical Silver	29,618,625	9.13			
		<u>95,288,391</u>	<u>29.36</u>			
	Total Exchange-traded Commodities (29.36%) (2024: 22.67%)	<u>95,288,391</u>	<u>29.36</u>			
Financial Derivative Instruments ((2.78)% (2024: 1.22%))						
Total Return Swaps ((2.78)% (2024: 1.22%))						
<i>Notional Amount</i>	<i>Fund Pays</i>	<i>Fund Receives</i>	<i>Termination Date</i>	<i>Unrealised Loss USD</i>	<i>Fund %</i>	
<i>Ccy</i>	<i>USD</i>					
USD	1,873,803	US Treasury Bill 3-Month	Bloomberg Commodity ex- Precious Metals Total Return Index	30/04/2026	(9,005,633)	(2.78)
Unrealised loss on total return swaps				<u>(9,005,633)</u>	<u>(2.78)</u>	
Net unrealised loss on total return swaps				<u>(9,005,633)</u>	<u>(2.78)</u>	
Total Financial Derivative Instruments				<u>(9,005,633)</u>	<u>(2.78)</u>	
		<i>Fair Value USD</i>	<i>Fund %</i>			
Total Investments (99.92%) (2024: 105.69%)		324,306,579	99.92			
Other Net Assets (0.08%) (2024: (5.69%))		250,614	0.08			
Net Asset (100.00%) (2024: 100.00%)		<u>324,557,193</u>	<u>100.00</u>			

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Broad Commodities UCITS ETF (continued)

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	71.34
Exchange-traded Commodities	28.56
Other assets	0.10
	<u>100.00</u>

The counterparty for total return swaps BNP Paribas.

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WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree BioRevolution UCITS ETF

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.81%) (2024: 99.93%)		
	Equities (99.81%) (2024: 99.93%)		
	Australia (0.32%) (2024: 0.55%)		
	Chemicals (0.32%) (2024: 0.55%)		
18,815	Nufarm Ltd.	29,485	0.32
	Austria (0.00%) (2024: 0.65%)		
	Chemicals (0.00%) (2024: 0.65%)		
	Canada (0.00%) (2024: 0.86%)		
	Chemicals (0.00%) (2024: 0.86%)		
	Denmark (6.28%) (2024: 3.69%)		
	Biotechnology (1.22%) (2024: 0.94%)		
3,715	Genmab AS ADR	114,422	1.22
	Chemicals (1.96%) (2024: 2.75%)		
2,859	Novonosis Novozymes B	183,330	1.96
	Pharmaceuticals (3.10%) (2024: 0.00%)		
3,965	Novo Nordisk AS Class B	202,783	2.17
1,186	Zealand Pharma AS	86,979	0.93
		<u>289,762</u>	<u>3.10</u>
		<u>587,514</u>	<u>6.28</u>
	Germany (3.71%) (2024: 2.28%)		
	Biotechnology (2.28%) (2024: 1.25%)		
2,237	BioNTech SE ADR	212,962	2.28
	Energy – Alternate Sources (0.50%) (2024: 0.32%)		
1,888	Verbio SE	47,009	0.50
	Pharmaceuticals (0.93%) (2024: 0.71%)		
1,996	Bayer AG	86,760	0.93
		<u>346,731</u>	<u>3.71</u>
	Japan (0.99%) (2024: 1.51%)		
	Biotechnology (0.00%) (2024: 0.43%)		
	Pharmaceuticals (0.99%) (2024: 1.08%)		
3,012	Takeda Pharmaceutical Co. Ltd.	92,909	0.99
	Netherlands (2.18%) (2024: 2.72%)		
	Biotechnology (1.05%) (2024: 0.91%)		
117	Argenx SE ADR	98,391	1.05
	Healthcare Products (0.00%) (2024: 1.30%)		
	Pharmaceuticals (1.13%) (2024: 0.51%)		
4,392	uniQure NV	105,101	1.13
	Switzerland (2.10%) (2024: 2.46%)		
	Biotechnology (2.10%) (2024: 1.06%)		
3,751	CRISPR Therapeutics AG	196,702	2.10
	Pharmaceuticals (0.00%) (2024: 1.40%)		
	United Kingdom (3.07%) (2024: 2.23%)		
	Agriculture (0.49%) (2024: 0.51%)		
1,302	Genus PLC	45,445	0.49

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree BioRevolution UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Biotechnology (0.43%) (2024: 0.57%)		
23,566	Oxford Nanopore Technologies PLC	40,699	0.43
	Pharmaceuticals (2.15%) (2024: 1.15%)		
2,192	AstraZeneca PLC ADR	201,511	2.15
		<u>287,655</u>	<u>3.07</u>
	United States (81.16%) (2024: 82.98%)		
	Agriculture (2.14%) (2024: 2.03%)		
1,147	Bunge Global SA	102,175	1.09
2,721	Darling Ingredients, Inc.	97,956	1.05
		<u>200,131</u>	<u>2.14</u>
	Biotechnology (50.93%) (2024: 46.90%)		
28,721	Absci Corp.	100,236	1.07
50,951	Allogene Therapeutics, Inc.	69,803	0.75
101	Alnylam Pharmaceuticals, Inc.	40,163	0.43
632	Amgen, Inc.	206,860	2.21
13,984	Amicus Therapeutics, Inc.	199,132	2.13
1,585	Arcellx, Inc.	103,342	1.11
9,871	Arcturus Therapeutics Holdings, Inc.	60,509	0.65
2,092	Arrowhead Pharmaceuticals, Inc.	138,888	1.48
7,685	Beam Therapeutics, Inc.	213,028	2.28
375	Biogen, Inc.	65,996	0.71
1,606	Biohaven Ltd.	18,132	0.19
1,652	BioMarin Pharmaceutical, Inc.	98,178	1.05
715	Bridgebio Pharma, Inc.	54,690	0.59
29,086	Caribou Biosciences, Inc.	46,247	0.49
1,596	Corteva, Inc.	106,980	1.14
34,233	Editas Medicine, Inc.	70,178	0.75
1,479	Exelixis, Inc.	64,825	0.69
17,173	Fate Therapeutics, Inc.	16,874	0.18
33,568	Geron Corp.	44,310	0.47
1,253	Gilead Sciences, Inc.	153,793	1.64
878	Halozyne Therapeutics, Inc.	59,089	0.63
324	Illumina, Inc.	42,496	0.45
8,204	Immunome, Inc.	176,222	1.88
10,997	Intellia Therapeutics, Inc.	98,863	1.06
2,555	Ionis Pharmaceuticals, Inc.	202,126	2.16
23,655	Iovance Biotherapeutics, Inc.	64,578	0.69
397	Krystal Biotech, Inc.	97,876	1.05
8,473	Moderna, Inc.	249,869	2.67
11,412	Recursion Pharmaceuticals, Inc. Class A	46,675	0.50
136	Regeneron Pharmaceuticals, Inc.	104,974	1.12
16,737	REGENXBIO, Inc.	241,013	2.58
698	Revolution Medicines, Inc.	55,596	0.59
9,434	Rocket Pharmaceuticals, Inc.	33,113	0.35
5,245	Roivant Sciences Ltd.	113,816	1.22
20,911	Sana Biotechnology, Inc.	85,108	0.91
1,817	Sarepta Therapeutics, Inc.	39,102	0.42
8,023	Stoke Therapeutics, Inc.	254,650	2.72
4,488	Structure Therapeutics, Inc. ADR	312,140	3.34
2,681	Ultragenyx Pharmaceutical, Inc.	61,663	0.66

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree BioRevolution UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Biotechnology (50.93%) (2024: 46.90%) (continued)			
446	United Therapeutics Corp.	217,314	2.32
2,675	Veracyte, Inc.	112,618	1.20
286	Vertex Pharmaceuticals, Inc.	129,661	1.39
2,682	Viking Therapeutics, Inc.	94,353	1.01
		4,765,079	50.93
Chemicals (0.16%) (2024: 3.56%)			
1,068	FMC Corp.	14,813	0.16
Energy – Alternate Sources (0.40%) (2024: 0.46%)			
3,797	Green Plains, Inc.	37,211	0.40
Food (0.34%) (2024: 1.73%)			
541	Tyson Foods, Inc. Class A	31,713	0.34
Healthcare Products (12.15%) (2024: 14.84%)			
7,961	10X Genomics, Inc. Class A	129,844	1.39
776	Bio-Techne Corp.	45,636	0.49
435	Danaher Corp.	99,580	1.06
1,432	Exact Sciences Corp.	145,434	1.55
1,165	Natera, Inc.	266,890	2.85
20,280	Pacific Biosciences of California, Inc.	37,924	0.41
609	Qiagen NV	27,387	0.29
609	Repligen Corp.	99,791	1.07
1,698	Tempus AI, Inc.	100,267	1.07
54	Thermo Fisher Scientific, Inc.	31,290	0.34
4,814	Twist Bioscience Corp.	152,700	1.63
		1,136,743	12.15
Healthcare Services (0.81%) (2024: 1.94%)			
9,158	Ginkgo Bioworks Holdings, Inc.	76,103	0.81
Pharmaceuticals (13.54%) (2024: 9.81%)			
4,343	Agios Pharmaceuticals, Inc.	118,217	1.26
1,804	Bristol-Myers Squibb Co.	97,308	1.04
274	Eli Lilly & Co.	294,462	3.15
1,220	Johnson & Johnson	252,479	2.70
588	Merck & Co., Inc.	61,893	0.66
1,046	Novartis AG	144,706	1.55
9,252	Pfizer, Inc.	230,375	2.46
537	Zoetis, Inc.	67,565	0.72
		1,267,005	13.54
Software (0.69%) (2024: 1.71%)			
3,638	Schrodinger, Inc.	65,047	0.69
		7,593,845	81.16
Total Equities		9,338,333	99.81
Total Transferable Securities (99.81%) (2024: 99.93%)		9,338,333	99.81

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree BioRevolution UCITS ETF (continued)

	<i>Fair Value</i>	<i>Fund</i>
	<i>USD</i>	<i>%</i>
Total Investments (99.81%) (2024: 99.93%)	9,338,333	99.81
Other Net Assets (0.19%) (2024: 0.07%)	17,944	0.19
Net Asset (100.00%) (2024: 100.00%)	<u>9,356,277</u>	<u>100.00</u>

	<i>% of Total</i>
	<i>Assets</i>
<i>Analysis of Total Assets</i>	
Transferable securities admitted to an official stock exchange listing	98.68
Other assets	1.32
	<u>100.00</u>

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 2025

WisdomTree New Economy Real Estate UCITS ETF

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.53%) (2024: 99.44%)		
	Equities (99.53%) (2024: 99.44%)		
	Australia (8.95%) (2024: 6.35%)		
	Investment Companies (2.31%) (2024: 0.00%)		
6,322	IREN Ltd.	238,782	2.31
	Real Estate Investment Trusts (5.70%) (2024: 5.20%)		
28,564	Goodman Group	590,110	5.70
	Telecommunications (0.94%) (2024: 1.15%)		
11,664	NEXTDC Ltd.	97,461	0.94
		926,353	8.95
	Belgium (1.89%) (2024: 0.89%)		
	Real Estate Investment Trusts (1.89%) (2024: 0.89%)		
656	Montea NV	56,396	0.55
5,352	Warehouses De Pauw CVA	139,040	1.34
		195,436	1.89
	Canada (1.12%) (2024: 1.82%)		
	Investment Companies (1.12%) (2024: 0.00%)		
2,527	Hut 8 Corp.	116,090	1.12
	Real Estate Investment Trusts (0.00%) (2024: 1.82%)		
	France (0.33%) (2024: 0.00%)		
	Telecommunications (0.33%) (2024: 0.00%)		
17,226	Eutelsat Communications SACA	34,515	0.33
	Hong Kong (0.50%) (2024: 0.74%)		
	Internet (0.50%) (2024: 0.00%)		
86,700	SUNeVision Holdings Ltd.	51,239	0.50
	Real Estate (0.00%) (2024: 0.74%)		
	Italy (1.67%) (2024: 0.92%)		
	Engineering & Construction (1.67%) (2024: 0.92%)		
18,678	Infrastrutture Wireless Italiane SpA	172,970	1.67
	Japan (4.85%) (2024: 3.83%)		
	Real Estate Investment Trusts (4.85%) (2024: 3.83%)		
115	GLP J-Reit	109,244	1.06
92	Japan Logistics Fund, Inc.	61,100	0.59
62	LaSalle Logiport REIT	62,734	0.61
57	Mitsubishi Estate Logistics REIT Investment Corp.	48,329	0.47
104	Mitsui Fudosan Logistics Park, Inc.	81,013	0.78
184	Nippon Prologis REIT, Inc.	109,054	1.05
37	SOSiLA Logistics REIT, Inc.	29,813	0.29
		501,287	4.85
	Luxembourg (0.54%) (2024: 0.00%)		
	Telecommunications (0.54%) (2024: 0.00%)		
8,555	SES SA	55,563	0.54
	Singapore (6.81%) (2024: 5.31%)		
	Real Estate Investment Trusts (6.81%) (2024: 5.31%)		
87,053	CapitaLand Ascendas REIT	191,569	1.85
58,265	Digital Core REIT Management Pte Ltd.	29,715	0.29

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree New Economy Real Estate UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Real Estate Investment Trusts (6.81%) (2024: 5.31%) (continued)		
25,570	ESR-REIT	53,883	0.52
101,336	Frasers Logistics & Commercial Trust	78,405	0.76
58,281	Keppel DC REIT	101,968	0.99
61,044	Mapletree Industrial Trust	98,733	0.95
107,834	Mapletree Logistics Trust	110,684	1.07
38,642	NTT DC REIT	39,415	0.38
		<u>704,372</u>	<u>6.81</u>
	Spain (3.83%) (2024: 4.98%)		
	Engineering & Construction (3.83%) (2024: 4.02%)		
12,302	Cellnex Telecom SA	396,314	3.83
	Real Estate Investment Trusts (0.00%) (2024: 0.96%)		
	Sweden (0.00%) (2024: 1.39%)		
	Real Estate (0.00%) (2024: 1.39%)		
	Tanzania (0.56%) (2024: 0.00%)		
	Engineering & Construction (0.56%) (2024: 0.00%)		
26,099	Helios Towers PLC	57,782	0.56
	United Kingdom (4.77%) (2024: 6.33%)		
	Real Estate Investment Trusts (4.77%) (2024: 6.33%)		
51,017	LondonMetric Property PLC	130,173	1.26
25,948	Segro PLC	251,429	2.43
54,732	Tritax Big Box REIT PLC	112,046	1.08
		<u>493,648</u>	<u>4.77</u>
	United States (63.71%) (2024: 66.88%)		
	Internet (0.00%) (2024: 5.89%)		
	Investment Companies (5.49%) (2024: 0.00%)		
7,984	Cipher Mining, Inc.	117,844	1.14
8,125	Core Scientific, Inc.	118,300	1.14
10,854	MARA Holdings, Inc.	97,469	0.94
9,364	Riot Platforms, Inc.	118,642	1.15
10,031	Terawulf, Inc.	115,256	1.12
		<u>567,511</u>	<u>5.49</u>
	Real Estate Investment Trusts (47.52%) (2024: 60.44%)		
3,115	Alexandria Real Estate Equities, Inc.	152,448	1.47
2,962	American Tower Corp.	520,038	5.03
6,148	Crown Castle, Inc.	546,373	5.28
3,542	Digital Realty Trust, Inc.	547,983	5.30
1,072	EastGroup Properties, Inc.	190,966	1.85
707	Equinix, Inc.	541,675	5.24
2,750	First Industrial Realty Trust, Inc.	157,493	1.52
13,299	Healthpeak Properties, Inc.	213,848	2.07
4,797	Iron Mountain, Inc.	397,911	3.85
4,637	Lineage, Inc.	162,295	1.57
1,550	LXP Industrial Trust	76,849	0.74
5,781	Prologis, Inc.	738,003	7.13
4,246	Rexford Industrial Realty, Inc.	164,405	1.59
1,980	SBA Communications Corp.	382,991	3.70

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree New Economy Real Estate UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Real Estate Investment Trusts (47.52%) (2024: 60.44%) (continued)			
2,079	Terreno Realty Corp.	122,058	1.18
		4,915,336	47.52
Telecommunications (10.70%) (2024: 0.55%)			
7,300	Applied Digital Corp.	178,996	1.73
6,277	AST SpaceMobile, Inc.	455,898	4.41
4,356	DigitalBridge Group, Inc.	66,821	0.64
2,681	Globalstar, Inc.	163,648	1.58
4,159	Gogo, Inc.	19,381	0.19
3,507	Iridium Communications, Inc.	60,952	0.59
8,873	Uniti Group, Inc.	62,200	0.60
2,880	Viasat, Inc.	99,245	0.96
		1,107,141	10.70
		6,589,988	63.71
	Total Equities	10,295,557	99.53
	Total Transferable Securities (99.53%) (2024: 99.44%)	10,295,557	99.53
		<i>Fair Value</i>	<i>Fund</i>
		<i>USD</i>	<i>%</i>
	Total Investments (99.53%) (2024: 99.44%)	10,295,557	99.53
	Other Net Assets (0.47%) (2024: 0.56%)	48,850	0.47
	Net Asset (100.00%) (2024: 100.00%)	10,344,407	100.00
<i>Analysis of Total Assets</i>			<i>% of Total Assets</i>
	Transferable securities admitted to an official stock exchange listing		99.49
	Other assets		0.51
			100.00

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 2025

WisdomTree Blockchain UCITS ETF

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.90%) (2024: 99.85%)		
	Equities (99.90%) (2024: 99.85%)		
	Australia (2.88%) (2024: 2.64%)		
	Investment Companies (2.88%) (2024: 2.64%)		
38,194	IREN Ltd.	1,442,587	2.88
	Brazil (5.60%) (2024: 2.92%)		
	Banks (2.99%) (2024: 2.92%)		
89,645	NU Holdings Ltd. Class A	1,500,657	2.99
	Internet (2.61%) (2024: 0.00%)		
649	MercadoLibre, Inc.	1,307,255	2.61
		<u>2,807,912</u>	<u>5.60</u>
	Canada (5.08%) (2024: 4.07%)		
	Investment Companies (4.33%) (2024: 0.00%)		
232,967	Bitfarms Ltd.	547,472	1.09
166,444	Hive Digital Technologies Ltd.	429,426	0.86
26,016	Hut 8 Corp.	1,195,175	2.38
		<u>2,172,073</u>	<u>4.33</u>
	Other Finance (0.00%) (2024: 3.66%)		
	Private Equity (0.75%) (2024: 0.41%)		
500,284	Defi Technologies, Inc.	377,514	0.75
		<u>2,549,587</u>	<u>5.08</u>
	Cayman Islands (3.42%) (2024: 0.00%)		
	Software (3.42%) (2024: 0.00%)		
45,297	Bullish	1,715,398	3.42
	Germany (0.17%) (2024: 0.63%)		
	Investment Companies (0.17%) (2024: 0.46%)		
4,586	Northern Data AG	83,754	0.17
	Private Equity (0.00%) (2024: 0.17%)		
	Hong Kong (0.00%) (2024: 0.12%)		
	Private Equity (0.00%) (2024: 0.12%)		
	Japan (8.13%) (2024: 5.43%)		
	Internet (0.92%) (2024: 0.76%)		
18,518	GMO internet group, Inc.	462,876	0.92
	Investment Companies (1.24%) (2024: 3.01%)		
239,547	Metaplanet, Inc.	618,945	1.24
	Private Equity (5.97%) (2024: 1.66%)		
12,122	GMO Financial Holdings, Inc.	67,592	0.14
261,752	Monex Group, Inc.	1,220,713	2.43
79,290	SBI Holdings, Inc.	1,707,256	3.40
		<u>2,995,561</u>	<u>5.97</u>
		<u>4,077,382</u>	<u>8.13</u>
	People's Republic of China (2.88%) (2024: 0.00%)		
	Private Equity (1.82%) (2024: 0.00%)		
418,574	OSL Group Ltd.	914,210	1.82

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Blockchain UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Semiconductors (1.06%) (2024: 0.00%)		
768,213	Canaan, Inc. ADR	530,067	1.06
	Singapore (0.00%) (2024: 8.53%)		
	Investment Companies (0.00%) (2024: 7.41%)		
	Semiconductors (0.00%) (2024: 1.12%)		
	Switzerland (2.53%) (2024: 1.69%)		
	Private Equity (2.53%) (2024: 1.69%)		
2,066	Swissquote Group Holding SA	1,269,999	2.53
	Thailand (0.00%) (2024: 0.15%)		
	Private Equity (0.00%) (2024: 0.15%)		
	United States (69.21%) (2024: 73.67%)		
	Banks (0.99%) (2024: 0.00%)		
1,541	JPMorgan Chase & Co.	496,541	0.99
	Commercial Services (9.39%) (2024: 11.03%)		
20,520	Block, Inc.	1,335,647	2.66
66,303	CompoSecure, Inc. Class A	1,278,322	2.55
21,858	PayPal Holdings, Inc.	1,276,070	2.55
12,968	Shift4 Payments, Inc. Class A	816,595	1.63
		4,706,634	9.39
	Computers (4.37%) (2024: 0.00%)		
53,718	Figure Technology Solutions, Inc. Class A	2,193,843	4.37
	Internet (3.33%) (2024: 5.45%)		
14,781	Robinhood Markets, Inc. Class A	1,671,731	3.33
	Investment Companies (22.64%) (2024: 25.87%)		
371,881	Bit Digital, Inc.	702,855	1.40
130,576	Bitdeer Technologies Group Class A	1,463,757	2.92
124,452	Cipher Mining, Inc.	1,836,911	3.66
155,105	Cleanspark, Inc.	1,569,663	3.13
94,301	Core Scientific, Inc.	1,373,022	2.74
145,396	MARA Holdings, Inc.	1,305,656	2.60
100,689	Riot Platforms, Inc.	1,275,730	2.54
159,087	Terawulf, Inc.	1,827,910	3.65
		11,355,504	22.64
	Other Finance (0.00%) (2024: 2.10%)		
	Private Equity (18.39%) (2024: 17.11%)		
13,035	BitMine Immersion Technologies, Inc.	353,900	0.71
877	Blackrock, Inc.	938,688	1.87
28,158	Circle Internet Group, Inc.	2,232,929	4.45
8,190	Coinbase Global, Inc. Class A	1,852,087	3.69
85,116	Galaxy Digital, Inc. Class A	1,903,194	3.80
1,686	Mastercard, Inc. Class A	962,504	1.92
2,788	Visa, Inc. Class A	977,780	1.95
		9,221,082	18.39
	Software (7.14%) (2024: 9.16%)		
4,154	Broadridge Financial Solutions, Inc.	927,048	1.85
35,731	DeFi Development Corp.	180,441	0.36
10,267	Exodus Movement, Inc. Class A	151,849	0.30

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Blockchain UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Software (7.14%) (2024: 9.16%) (continued)		
7,387	Fiserv, Inc.	496,185	0.99
149,250	Gemini Space Station, Inc. Class A	1,480,560	2.95
2,284	MicroStrategy, Inc. Class A	347,054	0.69
		3,583,137	7.14
	Telecommunications (2.96%) (2024: 2.95%)		
60,610	Applied Digital Corp.	1,486,157	2.96
		34,714,629	69.21
	Total Equities	50,105,525	99.90
	Total Transferable Securities (99.90%) (2024: 99.85%)	50,105,525	99.90
		<i>Fair Value</i>	<i>Fund</i>
		<i>USD</i>	<i>%</i>
	Total Investments (99.90%) (2024: 99.85%)	50,105,525	99.90
	Other Net Assets (0.10%) (2024: 0.15%)	49,180	0.10
	Net Asset (100.00%) (2024: 100.00%)	50,154,705	100.00

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	99.59
Other assets	0.41
	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 2025

WisdomTree Renewable Energy UCITS ETF

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.64%) (2024: 99.51%)		
	Equities (99.64%) (2024: 99.51%)		
	Australia (0.81%) (2024: 2.02%)		
	Iron & Steel (0.81%) (2024: 1.68%)		
8,584	Fortescue Ltd.	125,992	0.81
	Mining (0.00%) (2024: 0.34%)		
	Austria (2.47%) (2024: 1.37%)		
	Electric (1.25%) (2024: 1.37%)		
1,495	EVN AG	47,670	0.30
2,023	Verbund AG	147,308	0.95
		<u>194,978</u>	<u>1.25</u>
	Machinery — Diversified (1.22%) (2024: 0.00%)		
2,411	ANDRITZ AG	189,011	1.22
		<u>383,989</u>	<u>2.47</u>
	Belgium (2.15%) (2024: 0.88%)		
	Chemicals (1.70%) (2024: 0.00%)		
12,558	Umicore SA	264,005	1.70
	Electric (0.45%) (2024: 0.88%)		
549	Elia Group SA	70,732	0.45
		<u>334,737</u>	<u>2.15</u>
	Brazil (2.41%) (2024: 3.84%)		
	Electric (2.41%) (2024: 3.32%)		
37,660	Cia Energetica de Minas Gerais ADR	75,320	0.48
11,596	CPFL Energia SA	112,770	0.73
12,640	Equatorial Energia SA	88,807	0.57
16,541	Neoenergia SA	97,741	0.63
		<u>374,638</u>	<u>2.41</u>
	Energy – Alternate Sources (0.00%) (2024: 0.52%)		
	Canada (5.09%) (2024: 9.50%)		
	Electric (0.84%) (2024: 2.40%)		
7,038	Boralex, Inc. Class A	130,053	0.84
	Energy – Alternate Sources (4.25%) (2024: 4.11%)		
115,797	Ballard Power Systems, Inc.	294,125	1.89
15,421	Canadian Solar, Inc.	366,557	2.36
		<u>660,682</u>	<u>4.25</u>
	Mining (0.00%) (2024: 2.99%)		
		<u>790,735</u>	<u>5.09</u>
	Chile (0.50%) (2024: 0.71%)		
	Electric (0.50%) (2024: 0.71%)		
811,813	Enel Americas SA	77,131	0.50
	Denmark (2.08%) (2024: 3.41%)		
	Electric (0.00%) (2024: 1.00%)		
	Energy – Alternate Sources (2.08%) (2024: 2.41%)		
11,867	Vestas Wind Systems AS	323,565	2.08

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Renewable Energy UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	France (0.00%) (2024: 5.39%)		
	Electrical Components & Equipment (0.00%) (2024: 1.31%)		
	Energy – Alternate Sources (0.00%) (2024: 1.46%)		
	Miscellaneous Manufacturers (0.00%) (2024: 2.62%)		
	Germany (3.94%) (2024: 1.92%)		
	Auto Parts & Equipment (1.22%) (2024: 0.00%)		
19,285	Schaeffler AG	189,349	1.22
	Electric (0.41%) (2024: 0.78%)		
3,387	E.ON SE	64,144	0.41
	Electrical Components & Equipment (0.00%) (2024: 0.78%)		
	Energy – Alternate Sources (1.73%) (2024: 0.36%)		
7,867	Nordex SE	269,054	1.73
	Machinery, Construction & Mining (0.58%) (2024: 0.00%)		
638	Siemens Energy AG	90,216	0.58
		<u>612,763</u>	<u>3.94</u>
	Ireland (0.00%) (2024: 1.64%)		
	Electronics (0.00%) (2024: 1.64%)		
	Israel (1.83%) (2024: 1.22%)		
	Electric (1.83%) (2024: 1.22%)		
6,258	Enlight Renewable Energy Ltd.	284,321	1.83
	Italy (5.37%) (2024: 2.67%)		
	Electric (3.86%) (2024: 1.10%)		
48,923	Enel SpA	510,055	3.28
8,412	Terna - Rete Elettrica Nazionale	89,450	0.58
		<u>599,505</u>	<u>3.86</u>
	Electrical Components & Equipment (0.63%) (2024: 1.57%)		
958	Prysmian SpA	97,189	0.63
	Energy – Alternate Sources (0.88%) (2024: 0.00%)		
5,322	ERG SpA	137,385	0.88
		<u>834,079</u>	<u>5.37</u>
	Japan (5.60%) (2024: 6.78%)		
	Auto Parts & Equipment (0.51%) (2024: 1.47%)		
3,314	GS Yuasa Corp.	79,285	0.51
	Chemicals (1.36%) (2024: 0.00%)		
6,779	Shin-Etsu Chemical Co. Ltd.	210,750	1.36
	Electric (1.66%) (2024: 3.27%)		
16,719	Chubu Electric Power Co., Inc.	257,273	1.66
	Electronics (0.40%) (2024: 1.25%)		
4,388	TDK Corp.	61,896	0.40
	Hand & Machine Tools (0.31%) (2024: 0.79%)		
643	Fuji Electric Co. Ltd.	48,611	0.31
	Iron & Steel (0.97%) (2024: 0.00%)		
11,857	JFE Holdings, Inc.	151,101	0.97

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Renewable Energy UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Machinery, Construction & Mining (0.39%) (2024: 0.00%)		
1,946	Hitachi Ltd.	60,859	0.39
		869,775	5.60
	Luxembourg (1.06%) (2024: 0.00%)		
	Iron & Steel (1.06%) (2024: 0.00%)		
3,587	ArcelorMittal SA	164,678	1.06
	Netherlands (0.46%) (2024: 1.16%)		
	Engineering & Construction (0.46%) (2024: 1.16%)		
5,711	Alfen NV	70,628	0.46
	Norway (0.87%) (2024: 2.57%)		
	Energy – Alternate Sources (0.00%) (2024: 0.72%)		
	Mining (0.87%) (2024: 1.85%)		
17,520	Norsk Hydro ASA	135,827	0.87
	People's Republic of China (23.62%) (2024: 26.68%)		
	Auto Parts & Equipment (1.76%) (2024: 4.39%)		
1,500	Contemporary Amperex Technology Co. Ltd. Class A	78,925	0.51
6,591	Eve Energy Co. Ltd. Class A	62,096	0.40
29,060	Farasis Energy Gan Zhou Co. Ltd. Class A	65,156	0.42
12,030	Gotion High-tech Co. Ltd. Class A	67,406	0.43
		273,583	1.76
	Chemicals (3.16%) (2024: 0.00%)		
16,638	Daqo New Energy Corp. ADR	490,821	3.16
	Electrical Components & Equipment (2.83%) (2024: 5.42%)		
115,395	Camel Group Co. Ltd. Class A	151,601	0.97
98,789	Goldwind Science & Technology Co. Ltd. Class A	288,726	1.86
		440,327	2.83
	Electronics (4.98%) (2024: 4.12%)		
162,965	Beijing Sifang Automation Co. Ltd. Class A	702,294	4.52
27,737	Jiangsu Zhongtian Technology Co. Ltd. Class A	72,005	0.46
		774,299	4.98
	Energy – Alternate Sources (9.33%) (2024: 8.91%)		
137,800	JA Solar Technology Co. Ltd. Class A	226,049	1.46
325,488	Jinko Solar Co. Ltd. Class A	263,003	1.69
98,000	LONGi Green Energy Technology Co. Ltd. Class A	255,531	1.64
90,600	Ming Yang Smart Energy Group Ltd. Class A	187,951	1.21
12,766	Sungrow Power Supply Co. Ltd. Class A	312,824	2.01
74,900	Windey Energy Technology Group Co. Ltd. Class A	204,527	1.32
		1,449,885	9.33
	Leisure Time (0.32%) (2024: 0.61%)		
53,983	Tianneng Power International Ltd.	49,173	0.32
	Miscellaneous Manufacturers (1.24%) (2024: 3.23%)		
161,020	GEM Co. Ltd. Class A	192,856	1.24
		3,670,944	23.62

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Renewable Energy UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Republic of South Korea (6.98%) (2024: 2.08%)		
	Auto Parts & Equipment (0.48%) (2024: 1.24%)		
294	LG Energy Solution Ltd.	75,207	0.48
	Chemicals (2.50%) (2024: 0.00%)		
18,182	Hanwha Solutions Corp.	338,258	2.18
219	LG Chem Ltd.	50,624	0.32
		<u>388,882</u>	<u>2.50</u>
	Energy – Alternate Sources (4.00%) (2024: 0.61%)		
8,371	CS Wind Corp.	241,737	1.56
18,960	Doosan Fuel Cell Co. Ltd.	379,713	2.44
		<u>621,450</u>	<u>4.00</u>
	Iron & Steel (0.00%) (2024: 0.23%)		
		<u>1,085,539</u>	<u>6.98</u>
	South Africa (0.54%) (2024: 0.00%)		
	Energy – Alternate Sources (0.54%) (2024: 0.00%)		
8,025	Scatec ASA	84,492	0.54
	Spain (2.49%) (2024: 3.21%)		
	Electric (0.52%) (2024: 1.08%)		
4,513	Redeia Corp. SA	80,406	0.52
	Energy – Alternate Sources (1.97%) (2024: 2.13%)		
4,873	Corp. ACCIONA Energias Renovables SA	128,198	0.82
8,365	Solaria Energia y Medio Ambiente SA	178,312	1.15
		<u>306,510</u>	<u>1.97</u>
		<u>386,916</u>	<u>2.49</u>
	Sweden (1.75%) (2024: 0.00%)		
	Metal Fabricate/Hardware (1.75%) (2024: 0.00%)		
10,208	SKF AB Class B	272,175	1.75
	Switzerland (0.52%) (2024: 0.56%)		
	Energy – Alternate Sources (0.52%) (2024: 0.56%)		
1,243	Landis & Gyr Group AG	80,645	0.52
	United Kingdom (0.97%) (2024: 1.12%)		
	Electric (0.44%) (2024: 0.83%)		
4,416	National Grid PLC	67,802	0.44
	Energy – Alternate Sources (0.53%) (2024: 0.29%)		
99,160	ITM Power PLC	83,093	0.53
		<u>150,895</u>	<u>0.97</u>
	United States (28.13%) (2024: 20.78%)		
	Auto Parts & Equipment (3.45%) (2024: 1.00%)		
13,920	Microvast Holdings, Inc.	38,976	0.25
21,319	QuantumScape Corp.	222,144	1.43
28,158	SES AI Corp.	50,685	0.32
52,957	Solid Power, Inc.	225,067	1.45
		<u>536,872</u>	<u>3.45</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Renewable Energy UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Electric (3.81%) (2024: 4.09%)		
1,162	Eversource Energy	78,237	0.50
1,853	Exelon Corp.	80,772	0.52
1,196	NRG Energy, Inc.	190,451	1.23
1,448	Ormat Technologies, Inc.	159,961	1.03
1,020	Public Service Enterprise Group, Inc.	81,906	0.53
		<u>591,327</u>	<u>3.81</u>
	Electrical Components & Equipment (0.45%) (2024: 0.00%)		
251	Schneider Electric SE	69,246	0.45
	Electronics (0.67%) (2024: 0.00%)		
1,019	nVent Electric PLC	103,907	0.67
	Energy – Alternate Sources (13.83%) (2024: 12.41%)		
51,527	Array Technologies, Inc.	475,079	3.06
1,272	Enphase Energy, Inc.	40,768	0.26
5,731	Eos Energy Enterprises, Inc.	65,677	0.42
1,109	First Solar, Inc.	289,704	1.86
6,479	Fluence Energy, Inc.	128,155	0.82
5,587	Nextpower, Inc. Class A	486,684	3.13
11,068	Shoals Technologies Group, Inc. Class A	94,078	0.61
5,051	SolarEdge Technologies, Inc.	145,721	0.94
23,053	Sunrun, Inc.	424,175	2.73
		<u>2,150,041</u>	<u>13.83</u>
	Iron & Steel (0.68%) (2024: 1.44%)		
7,959	Cleveland-Cliffs, Inc.	105,696	0.68
	Machinery, Construction & Mining (3.69%) (2024: 0.00%)		
4,591	Bloom Energy Corp. Class A	398,912	2.56
268	GE Vernova, Inc.	175,157	1.13
		<u>574,069</u>	<u>3.69</u>
	Metal Fabricate/Hardware (1.16%) (2024: 0.00%)		
1,531	Timken Co.	128,803	0.83
128	Valmont Industries, Inc.	51,497	0.33
		<u>180,300</u>	<u>1.16</u>
	Retail (0.39%) (2024: 1.84%)		
21,052	EVgo, Inc.	61,261	0.39
		<u>4,372,719</u>	<u>28.13</u>
	Total Equities	<u>15,487,183</u>	<u>99.64</u>
	Total Transferable Securities (99.64%) (2024: 99.51%)	<u>15,487,183</u>	<u>99.64</u>
		<i>Fair Value</i>	<i>Fund</i>
		<i>USD</i>	<i>%</i>
	Total Investments (99.64%) (2024: 99.51%)	15,487,183	99.64
	Other Net Assets (0.36%) (2024: 0.49%)	56,502	0.36
	Net Asset (100.00%) (2024: 100.00%)	<u>15,543,685</u>	<u>100.00</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Renewable Energy UCITS ETF (continued)

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	99.60
Other assets	<u>0.40</u>
	<u>100.00</u>

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 2025

WisdomTree US Efficient Core UCITS ETF

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (96.56%) (2024: 98.75%)		
	Equities (90.18%) (2024: 90.86%)		
	Brazil (0.15%) (2024: 0.00%)		
	Internet (0.15%) (2024: 0.00%)		
18	MercadoLibre, Inc.	36,257	0.15
	Canada (0.00%) (2024: 0.08%)		
	Environmental Control (0.00%) (2024: 0.08%)		
	Ireland (0.00%) (2024: 2.05%)		
	Building & Construction Materials (0.00%) (2024: 0.37%)		
	Chemicals (0.00%) (2024: 0.37%)		
	Computers (0.00%) (2024: 0.42%)		
	Electrical Components & Equipment (0.00%) (2024: 0.24%)		
	Electronics (0.00%) (2024: 0.07%)		
	Entertainment (0.00%) (2024: 0.08%)		
	Environmental Control (0.00%) (2024: 0.03%)		
	Healthcare Products (0.00%) (2024: 0.22%)		
	Insurance (0.00%) (2024: 0.20%)		
	Packaging & Containers (0.00%) (2024: 0.05%)		
	Liberia (0.00%) (2024: 0.10%)		
	Leisure Time (0.00%) (2024: 0.10%)		
	Netherlands (0.07%) (2024: 0.14%)		
	Chemicals (0.00%) (2024: 0.05%)		
	Semiconductors (0.07%) (2024: 0.09%)		
78	NXP Semiconductors NV	16,931	0.07
	Panama (0.00%) (2024: 0.05%)		
	Leisure Time (0.00%) (2024: 0.05%)		
	Republic of South Korea (0.06%) (2024: 0.00%)		
	Internet (0.06%) (2024: 0.00%)		
672	Coupang, Inc.	15,852	0.06
	Switzerland (0.10%) (2024: 0.27%)		
	Electronics (0.10%) (2024: 0.06%)		
104	TE Connectivity PLC	23,661	0.10
	Insurance (0.00%) (2024: 0.21%)		
	Thailand (0.03%) (2024: 0.00%)		
	Miscellaneous Manufacturers (0.03%) (2024: 0.00%)		
14	Fabrinet	6,374	0.03
	United Kingdom (0.08%) (2024: 0.00%)		
	Entertainment (0.06%) (2024: 0.00%)		
64	Flutter Entertainment PLC	13,763	0.06
	Oil & Gas Services (0.02%) (2024: 0.00%)		
143	TechnipFMC PLC	6,372	0.02
		20,135	0.08
	United States (89.69%) (2024: 88.17%)		
	Advertising (0.03%) (2024: 0.13%)		
164	Trade Desk, Inc. Class A	6,225	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree US Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Aerospace & Defense (0.98%) (2024: 0.60%)			
46	Boeing Co.	9,988	0.04
15	Curtiss-Wright Corp.	8,269	0.03
40	FTAI Aviation Ltd.	7,874	0.03
401	General Electric Co.	123,520	0.51
48	HEICO Corp.	15,532	0.06
160	Howmet Aerospace, Inc.	32,803	0.14
158	Rocket Lab Corp.	11,022	0.05
21	TransDigm Group, Inc.	27,927	0.12
		<u>236,935</u>	<u>0.98</u>
Agriculture (0.08%) (2024: 0.05%)			
192	Archer-Daniels-Midland Co.	11,038	0.05
79	Bunge Global SA	7,037	0.03
		<u>18,075</u>	<u>0.08</u>
Airlines (0.15%) (2024: 0.17%)			
240	Delta Air Lines, Inc.	16,656	0.07
174	Southwest Airlines Co.	7,192	0.03
105	United Airlines Holdings, Inc.	11,741	0.05
		<u>35,589</u>	<u>0.15</u>
Apparel (0.15%) (2024: 0.21%)			
441	NIKE, Inc. Class B	28,096	0.11
72	Tapestry, Inc.	9,200	0.04
		<u>37,296</u>	<u>0.15</u>
Auto Manufacturers (2.52%) (2024: 2.40%)			
48	Cummins, Inc.	24,502	0.10
1,520	Ford Motor Co.	19,942	0.08
343	General Motors Co.	27,893	0.11
192	PACCAR, Inc.	21,026	0.09
451	Rivian Automotive, Inc. Class A	8,889	0.04
1,128	Tesla, Inc.	507,284	2.10
		<u>609,536</u>	<u>2.52</u>
Auto Parts & Equipment (0.03%) (2024: 0.00%)			
80	Aptiv PLC	6,087	0.03
Banks (4.35%) (2024: 4.15%)			
2,667	Bank of America Corp.	146,685	0.61
253	Bank of New York Mellon Corp.	29,371	0.12
648	Citigroup, Inc.	75,615	0.31
176	Citizens Financial Group, Inc.	10,280	0.04
256	Fifth Third Bancorp	11,983	0.05
5	First Citizens BancShares, Inc. Class A	10,731	0.04
108	Goldman Sachs Group, Inc.	94,932	0.39
544	Huntington Bancshares, Inc.	9,439	0.04
1,002	JPMorgan Chase & Co.	322,865	1.34
352	KeyCorp	7,265	0.03
54	M&T Bank Corp.	10,880	0.05
564	Morgan Stanley	100,127	0.42
80	Northern Trust Corp.	10,927	0.05
137	PNC Financial Services Group, Inc.	28,596	0.12

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree US Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Banks (4.35%) (2024: 4.15%) (continued)			
352	Regions Financial Corp.	9,539	0.04
107	State Street Corp.	13,804	0.06
456	Truist Financial Corp.	22,440	0.09
542	U.S. Bancorp	28,921	0.12
1,126	Wells Fargo & Co.	104,943	0.43
		1,049,343	4.35
Beverages (0.97%) (2024: 1.14%)			
1,625	Coca-Cola Co.	113,604	0.47
64	Constellation Brands, Inc. Class A	8,829	0.04
467	Keurig Dr. Pepper, Inc.	13,081	0.05
358	Monster Beverage Corp.	27,448	0.11
499	PepsiCo, Inc.	71,616	0.30
		234,578	0.97
Biotechnology (1.15%) (2024: 1.03%)			
48	Alnylam Pharmaceuticals, Inc.	19,087	0.08
202	Amgen, Inc.	66,117	0.27
48	Biogen, Inc.	8,447	0.04
256	Corteva, Inc.	17,160	0.07
464	Gilead Sciences, Inc.	56,951	0.24
64	Illumina, Inc.	8,394	0.03
71	Incyte Corp.	7,013	0.03
77	Insmed, Inc.	13,401	0.06
41	Regeneron Pharmaceuticals, Inc.	31,647	0.13
17	United Therapeutics Corp.	8,283	0.03
91	Vertex Pharmaceuticals, Inc.	41,256	0.17
		277,756	1.15
Building & Construction Materials (0.63%) (2024: 0.37%)			
193	Amrize Ltd.	10,437	0.04
308	Carrier Global Corp.	16,275	0.07
243	CRH PLC	30,326	0.12
236	Johnson Controls International PLC	28,261	0.12
13	Lennox International, Inc.	6,313	0.03
21	Martin Marietta Materials, Inc.	13,076	0.05
87	Trane Technologies PLC	33,860	0.14
48	Vulcan Materials Co.	13,691	0.06
		152,239	0.63
Chemicals (0.75%) (2024: 0.64%)			
87	Air Products & Chemicals, Inc.	21,491	0.09
256	Dow, Inc.	5,985	0.02
156	DuPont de Nemours, Inc.	6,271	0.03
103	Ecolab, Inc.	27,040	0.11
170	Linde PLC	72,486	0.30
124	LyondellBasell Industries NV Class A	5,369	0.02
81	PPG Industries, Inc.	8,299	0.03
78	Qnity Electronics, Inc.	6,369	0.03
89	Sherwin-Williams Co.	28,839	0.12
		182,149	0.75

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree US Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Commercial Services (1.28%) (2024: 1.61%)			
92	Affirm Holdings, Inc.	6,848	0.03
157	API Group Corp.	6,007	0.03
149	Automatic Data Processing, Inc.	38,327	0.16
208	Block, Inc.	13,539	0.06
146	Cintas Corp.	27,458	0.11
27	Corpay, Inc.	8,125	0.03
48	Equifax, Inc.	10,415	0.04
96	Global Payments, Inc.	7,430	0.03
68	Moody's Corp.	34,738	0.14
357	PayPal Holdings, Inc.	20,842	0.09
54	Quanta Services, Inc.	22,791	0.09
176	Rollins, Inc.	10,563	0.04
113	S&P Global, Inc.	59,053	0.25
184	Toast, Inc. Class A	6,534	0.03
68	TransUnion	5,831	0.02
23	United Rentals, Inc.	18,614	0.08
53	Verisk Analytics, Inc.	11,856	0.05
		308,971	1.28
Computers (7.60%) (2024: 7.64%)			
207	Accenture PLC Class A	55,538	0.23
5,310	Apple, Inc.	1,443,577	5.98
192	Cognizant Technology Solutions Corp. Class A	15,936	0.07
88	CrowdStrike Holdings, Inc. Class A	41,251	0.17
120	Dell Technologies, Inc. Class C	15,105	0.06
282	Fortinet, Inc.	22,394	0.09
28	Gartner, Inc.	7,064	0.03
480	Hewlett Packard Enterprise Co.	11,530	0.05
368	HP, Inc.	8,199	0.03
346	International Business Machines Corp.	102,489	0.43
46	Leidos Holdings, Inc.	8,298	0.03
27	Lumentum Holdings, Inc.	9,952	0.04
80	NetApp, Inc.	8,567	0.04
156	Pure Storage, Inc. Class A	10,453	0.04
61	Sandisk Corp.	14,480	0.06
76	Seagate Technology Holdings PLC	20,930	0.09
156	Super Micro Computer, Inc.	4,566	0.02
130	Western Digital Corp.	22,395	0.09
53	Zscaler, Inc.	11,921	0.05
		1,834,645	7.60
Cosmetics & Personal Care (0.69%) (2024: 0.97%)			
298	Colgate-Palmolive Co.	23,548	0.10
83	Estee Lauder Cos., Inc. Class A	8,692	0.03
695	Kenvue, Inc.	11,989	0.05
860	Procter & Gamble Co.	123,246	0.51
		167,475	0.69
Electric (0.98%) (2024: 1.02%)			
240	CenterPoint Energy, Inc.	9,201	0.04
128	Consolidated Edison, Inc.	12,713	0.05

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree US Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Electric (0.98%) (2024: 1.02%) (continued)			
115	Constellation Energy Corp.	40,626	0.17
144	Edison International	8,643	0.04
160	Entergy Corp.	14,789	0.06
155	Eversource Energy	10,436	0.04
375	Exelon Corp.	16,346	0.07
764	NextEra Energy, Inc.	61,334	0.26
76	NRG Energy, Inc.	12,102	0.05
800	PG&E Corp.	12,856	0.05
192	Public Service Enterprise Group, Inc.	15,418	0.06
240	Sempra	21,190	0.09
		235,654	0.98
Electrical Components & Equipment (0.37%) (2024: 0.20%)			
80	AMETEK, Inc.	16,425	0.07
145	Eaton Corp. PLC	46,184	0.19
208	Emerson Electric Co.	27,605	0.11
		90,214	0.37
Electronics (0.81%) (2024: 0.32%)			
453	Amphenol Corp. Class A	61,219	0.25
54	Coherent Corp.	9,967	0.04
136	Flex Ltd.	8,217	0.03
128	Fortive Corp.	7,067	0.03
64	Garmin Ltd.	12,982	0.05
230	Honeywell International, Inc.	44,871	0.19
20	Hubbell, Inc.	8,882	0.04
38	Jabil, Inc.	8,665	0.04
64	Keysight Technologies, Inc.	13,004	0.05
61	nVent Electric PLC	6,220	0.03
84	Trimble, Inc.	6,581	0.03
22	Woodward, Inc.	6,651	0.03
		194,326	0.81
Energy – Alternate Sources (0.04%) (2024: 0.03%)			
37	First Solar, Inc.	9,665	0.04
Engineering & Construction (0.14%) (2024: 0.06%)			
14	Comfort Systems USA, Inc.	13,066	0.05
15	EMCOR Group, Inc.	9,177	0.04
42	Jacobs Solutions, Inc.	5,563	0.02
27	MasTec, Inc.	5,869	0.03
		33,675	0.14
Entertainment (0.10%) (2024: 0.08%)			
176	DraftKings, Inc. Class A	6,065	0.03
80	Live Nation Entertainment, Inc.	11,400	0.05
29	TKO Group Holdings, Inc.	6,061	0.02
		23,526	0.10
Environmental Control (0.36%) (2024: 0.31%)			
56	Pentair PLC	5,832	0.02
112	Republic Services, Inc.	23,736	0.10
96	Veralto Corp.	9,579	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree US Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Environmental Control (0.36%) (2024: 0.31%) (continued)			
92	Waste Connections, Inc.	16,133	0.07
145	Waste Management, Inc.	31,858	0.13
		87,138	0.36
Food (0.43%) (2024: 0.66%)			
224	General Mills, Inc.	10,416	0.04
54	Hershey Co.	9,827	0.04
464	Kraft Heinz Co.	11,252	0.05
244	Kroger Co.	15,245	0.06
96	McCormick & Co., Inc.	6,539	0.03
477	Mondelez International, Inc. Class A	25,677	0.11
173	Sysco Corp.	12,748	0.05
94	Tyson Foods, Inc. Class A	5,510	0.02
100	U.S. Foods Holding Corp.	7,532	0.03
		104,746	0.43
Forest Products & Paper (0.03%) (2024: 0.03%)			
204	International Paper Co.	8,036	0.03
Gas (0.04%) (2024: 0.04%)			
62	Atmos Energy Corp.	10,393	0.04
Hand & Machine Tools (0.02%) (2024: 0.03%)			
17	Snap-on, Inc.	5,858	0.02
Healthcare Products (2.37%) (2024: 2.47%)			
655	Abbott Laboratories	82,065	0.34
109	Agilent Technologies, Inc.	14,832	0.06
544	Boston Scientific Corp.	51,870	0.21
259	Danaher Corp.	59,290	0.25
224	Edwards Lifesciences Corp.	19,096	0.08
176	GE HealthCare Technologies, Inc.	14,436	0.06
28	IDEXX Laboratories, Inc.	18,943	0.08
27	Insulet Corp.	7,674	0.03
131	Intuitive Surgical, Inc.	74,193	0.31
487	Medtronic PLC	46,781	0.19
52	Natera, Inc.	11,913	0.05
51	ResMed, Inc.	12,284	0.05
32	STERIS PLC	8,113	0.03
143	Stryker Corp.	50,260	0.21
136	Thermo Fisher Scientific, Inc.	78,805	0.33
21	Waters Corp.	7,976	0.03
26	West Pharmaceutical Services, Inc.	7,154	0.03
80	Zimmer Biomet Holdings, Inc.	7,194	0.03
		572,879	2.37
Healthcare Services (1.11%) (2024: 1.61%)			
208	Centene Corp.	8,559	0.04
106	Cigna Group	29,175	0.12
85	Elevance Health, Inc.	29,797	0.12
88	HCA Healthcare, Inc.	41,084	0.17
48	Humana, Inc.	12,294	0.05
64	IQVIA Holdings, Inc.	14,426	0.06

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree US Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Healthcare Services (1.11%) (2024: 1.61%) (continued)			
32	Labcorp Holdings, Inc.	8,028	0.03
10	Medpace Holdings, Inc.	5,617	0.02
38	Quest Diagnostics, Inc.	6,594	0.03
32	Tenet Healthcare Corp.	6,359	0.03
321	UnitedHealth Group, Inc.	105,965	0.44
		267,898	1.11
Home Builders (0.17%) (2024: 0.26%)			
104	DR Horton, Inc.	14,979	0.06
100	Lennar Corp. Class A	10,280	0.04
1	NVR, Inc.	7,293	0.03
80	PulteGroup, Inc.	9,381	0.04
		41,933	0.17
Home Furnishings (0.03%) (2024: 0.00%)			
78	Somnigroup International, Inc.	6,964	0.03
Household Products (0.09%) (2024: 0.20%)			
96	Church & Dwight Co., Inc.	8,049	0.03
128	Kimberly-Clark Corp.	12,914	0.06
		20,963	0.09
Insurance (3.32%) (2024: 3.45%)			
196	Aflac, Inc.	21,613	0.09
96	Allstate Corp.	19,982	0.08
197	American International Group, Inc.	16,853	0.07
80	Aon PLC Class A	28,230	0.12
136	Arch Capital Group Ltd.	13,045	0.05
88	Arthur J Gallagher & Co.	22,774	0.09
802	Berkshire Hathaway, Inc. Class B	403,125	1.67
112	Brown & Brown, Inc.	8,926	0.04
146	Chubb Ltd.	45,570	0.19
64	Cincinnati Financial Corp.	10,453	0.04
5	F&G Annuities & Life, Inc.	154	0.00
96	Fidelity National Financial, Inc.	5,241	0.02
112	Hartford Insurance Group, Inc.	15,434	0.06
71	Loews Corp.	7,477	0.03
5	Markel Group, Inc.	10,748	0.05
185	Marsh & McLennan Cos., Inc.	34,321	0.14
238	MetLife, Inc.	18,788	0.08
96	Principal Financial Group, Inc.	8,468	0.04
214	Progressive Corp.	48,732	0.20
128	Prudential Financial, Inc.	14,449	0.06
90	Travelers Cos., Inc.	26,105	0.11
144	W R Berkley Corp.	10,097	0.04
36	Willis Towers Watson PLC	11,830	0.05
		802,415	3.32
Internet (13.45%) (2024: 11.87%)			
160	Airbnb, Inc. Class A	21,715	0.09
4,108	Alphabet, Inc. Class A	1,285,804	5.33
3,893	Amazon.com, Inc.	898,582	3.72

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree US Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Internet (13.45%) (2024: 11.87%) (continued)			
101	AppLovin Corp. Class A	68,056	0.28
11	Booking Holdings, Inc.	58,909	0.24
48	CDW Corp.	6,537	0.03
131	DoorDash, Inc. Class A	29,669	0.12
181	eBay, Inc.	15,765	0.07
40	Expedia Group, Inc.	11,332	0.05
256	Gen Digital, Inc.	6,961	0.03
48	GoDaddy, Inc. Class A	5,956	0.02
800	Meta Platforms, Inc. Class A	528,072	2.19
1,605	Netflix, Inc.	150,485	0.62
234	Palo Alto Networks, Inc.	43,103	0.18
209	Pinterest, Inc. Class A	5,411	0.02
47	Reddit, Inc. Class A	10,804	0.04
256	Robinhood Markets, Inc. Class A	28,953	0.12
725	Uber Technologies, Inc.	59,240	0.25
32	VeriSign, Inc.	7,774	0.03
80	Zillow Group, Inc. Class C	5,458	0.02
		3,248,586	13.45
Iron & Steel (0.11%) (2024: 0.12%)			
18	Carpenter Technology Corp.	5,667	0.02
79	Nucor Corp.	12,886	0.05
52	Steel Dynamics, Inc.	8,811	0.04
		27,364	0.11
Leisure Time (0.17%) (2024: 0.00%)			
396	Carnival Corp.	12,094	0.05
104	Royal Caribbean Cruises Ltd.	29,008	0.12
		41,102	0.17
Lodging (0.30%) (2024: 0.32%)			
88	Hilton Worldwide Holdings, Inc.	25,278	0.10
260	Las Vegas Sands Corp.	16,923	0.07
98	Marriott International, Inc. Class A	30,404	0.13
		72,605	0.30
Machinery — Diversified (0.50%) (2024: 0.61%)			
94	Deere & Co.	43,764	0.18
48	Dover Corp.	9,371	0.04
141	Ingersoll Rand, Inc.	11,170	0.05
160	Otis Worldwide Corp.	13,976	0.06
41	Rockwell Automation, Inc.	15,952	0.06
64	Westinghouse Air Brake Technologies Corp.	13,661	0.06
96	Xylem, Inc.	13,073	0.05
		120,967	0.50
Machinery, Construction & Mining (0.79%) (2024: 0.57%)			
89	Bloom Energy Corp. Class A	7,733	0.03
165	Caterpillar, Inc.	94,524	0.39
98	GE Vernova, Inc.	64,050	0.27
144	Vertiv Holdings Co. Class A	23,329	0.10
		189,636	0.79

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree US Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Media (0.62%) (2024: 0.93%)		
53	Charter Communications, Inc. Class A	11,064	0.05
1,310	Comcast Corp. Class A	39,156	0.16
162	Fox Corp. Class A	11,837	0.05
96	Liberty Media Corp.-Liberty Formula One Class C	9,457	0.04
417	Paramount Skydance Corp. Class B	5,588	0.02
646	Walt Disney Co.	73,495	0.30
		<u>150,597</u>	<u>0.62</u>
	Mining (0.31%) (2024: 0.17%)		
528	Freeport-McMoRan, Inc.	26,817	0.11
416	Newmont Corp.	41,537	0.17
30	Royal Gold, Inc.	6,669	0.03
		<u>75,023</u>	<u>0.31</u>
	Miscellaneous Manufacturers (0.50%) (2024: 0.56%)		
190	3M Co.	30,419	0.13
28	Axon Enterprise, Inc.	15,902	0.07
104	Illinois Tool Works, Inc.	25,615	0.11
45	Parker-Hannifin Corp.	39,553	0.16
16	Teledyne Technologies, Inc.	8,172	0.03
		<u>119,661</u>	<u>0.50</u>
	Office & Business Equipment (0.00%) (2024: 0.03%)		
	Oil & Gas (1.01%) (2024: 1.68%)		
1,526	Exxon Mobil Corp.	183,639	0.76
111	Marathon Petroleum Corp.	18,052	0.07
143	Phillips 66	18,453	0.08
21	Texas Pacific Land Corp.	6,032	0.02
112	Valero Energy Corp.	18,232	0.08
		<u>244,408</u>	<u>1.01</u>
	Oil & Gas Services (0.19%) (2024: 0.22%)		
344	Baker Hughes Co.	15,666	0.06
336	Halliburton Co.	9,495	0.04
536	Schlumberger NV	20,572	0.09
		<u>45,733</u>	<u>0.19</u>
	Packaging & Containers (0.03%) (2024: 0.07%)		
32	Packaging Corp. of America	6,599	0.03
	Pharmaceuticals (4.47%) (2024: 4.09%)		
638	AbbVie, Inc.	145,777	0.60
103	Becton Dickinson & Co.	19,989	0.08
739	Bristol-Myers Squibb Co.	39,862	0.16
96	Cardinal Health, Inc.	19,728	0.08
78	Cencora, Inc.	26,345	0.11
504	CVS Health Corp.	39,997	0.17
144	Dexcom, Inc.	9,557	0.04
358	Eli Lilly & Co.	384,735	1.59
884	Johnson & Johnson	182,944	0.76
49	McKesson Corp.	40,194	0.17
938	Merck & Co., Inc.	98,734	0.41
2,046	Pfizer, Inc.	50,945	0.21

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree US Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Pharmaceuticals (4.47%) (2024: 4.09%) (continued)			
164	Zoetis, Inc.	20,635	0.09
		1,079,442	4.47
Pipelines (0.40%) (2024: 0.51%)			
79	Cheniere Energy, Inc.	15,357	0.06
832	Kinder Morgan, Inc.	22,872	0.10
232	ONEOK, Inc.	17,052	0.07
77	Targa Resources Corp.	14,206	0.06
433	Williams Cos., Inc.	26,028	0.11
		95,515	0.40
Private Equity (4.23%) (2024: 4.49%)			
251	American Express Co.	92,858	0.38
36	Ameriprise Financial, Inc.	17,652	0.07
215	Apollo Global Management, Inc.	31,123	0.13
79	Ares Management Corp. Class A	12,769	0.05
55	Blackrock, Inc.	58,869	0.24
259	Blackstone, Inc.	39,922	0.17
225	Capital One Financial Corp.	54,531	0.23
128	Carlyle Group, Inc.	7,566	0.03
44	Cboe Global Markets, Inc.	11,044	0.05
650	Charles Schwab Corp.	64,942	0.27
71	Circle Internet Group, Inc.	5,630	0.02
129	CME Group, Inc.	35,227	0.15
83	Coinbase Global, Inc. Class A	18,770	0.08
162	Interactive Brokers Group, Inc. Class A	10,418	0.04
209	Intercontinental Exchange, Inc.	33,850	0.14
312	KKR & Co., Inc.	39,774	0.16
26	LPL Financial Holdings, Inc.	9,286	0.04
324	Mastercard, Inc. Class A	184,965	0.77
224	Nasdaq, Inc.	21,757	0.09
80	Raymond James Financial, Inc.	12,847	0.05
346	Rocket Cos., Inc. Class A	6,699	0.03
396	SoFi Technologies, Inc.	10,367	0.04
131	Synchrony Financial	10,929	0.05
75	T Rowe Price Group, Inc.	7,679	0.03
630	Visa, Inc. Class A	220,947	0.92
		1,020,421	4.23
Real Estate (0.12%) (2024: 0.13%)			
112	CBRE Group, Inc. Class A	18,009	0.08
160	CoStar Group, Inc.	10,758	0.04
		28,767	0.12
Real Estate Investment Trusts (1.40%) (2024: 1.66%)			
176	American Tower Corp.	30,900	0.13
56	AvalonBay Communities, Inc.	10,153	0.04
160	Crown Castle, Inc.	14,219	0.06
125	Digital Realty Trust, Inc.	19,339	0.08
36	Equinix, Inc.	27,582	0.11
144	Equity Residential	9,078	0.04
26	Essex Property Trust, Inc.	6,804	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree US Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Real Estate Investment Trusts (1.40%) (2024: 1.66%) (continued)			
80	Extra Space Storage, Inc.	10,417	0.04
224	Invitation Homes, Inc.	6,225	0.02
112	Iron Mountain, Inc.	9,290	0.04
48	Mid-America Apartment Communities, Inc.	6,668	0.03
339	Prologis, Inc.	43,277	0.18
64	Public Storage	16,608	0.07
326	Realty Income Corp.	18,376	0.08
38	SBA Communications Corp.	7,350	0.03
116	Simon Property Group, Inc.	21,473	0.09
46	Sun Communities, Inc.	5,700	0.02
144	Ventas, Inc.	11,143	0.05
412	VICI Properties, Inc.	11,585	0.05
242	Welltower, Inc.	44,918	0.18
272	Weyerhaeuser Co.	6,444	0.03
		337,549	1.40
Retail (4.31%) (2024: 4.81%)			
6	AutoZone, Inc.	20,349	0.08
80	Best Buy Co., Inc.	5,354	0.02
20	Burlington Stores, Inc.	5,777	0.02
50	Carvana Co.	21,101	0.09
459	Chipotle Mexican Grill, Inc.	16,983	0.07
158	Costco Wholesale Corp.	136,250	0.56
48	Darden Restaurants, Inc.	8,833	0.04
80	Dollar General Corp.	10,622	0.04
74	Dollar Tree, Inc.	9,103	0.04
69	Ferguson Enterprises, Inc.	15,362	0.06
48	Genuine Parts Co.	5,902	0.02
363	Home Depot, Inc.	124,908	0.52
200	Lowe's Cos., Inc.	48,232	0.20
47	Lululemon Athletica, Inc.	9,767	0.04
265	McDonald's Corp.	80,992	0.34
311	O'Reilly Automotive, Inc.	28,366	0.12
128	Ross Stores, Inc.	23,058	0.10
429	Starbucks Corp.	36,126	0.15
165	Target Corp.	16,129	0.07
415	TJX Cos., Inc.	63,748	0.26
184	Tractor Supply Co.	9,202	0.04
16	Ulta Beauty, Inc.	9,680	0.04
2,800	Walmart, Inc.	311,948	1.29
49	Williams-Sonoma, Inc.	8,751	0.04
97	Yum! Brands, Inc.	14,674	0.06
		1,041,217	4.31
Semiconductors (12.46%) (2024: 9.99%)			
593	Advanced Micro Devices, Inc.	126,997	0.53
172	Analog Devices, Inc.	46,646	0.19
272	Applied Materials, Inc.	69,901	0.29
61	Astera Labs, Inc.	10,148	0.04
1,811	Broadcom, Inc.	626,787	2.60
1,442	Intel Corp.	53,210	0.22

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree US Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Semiconductors (12.46%) (2024: 9.99%) (continued)			
46	KLA Corp.	55,894	0.23
448	Lam Research Corp.	76,689	0.32
272	Marvell Technology, Inc.	23,115	0.09
166	Microchip Technology, Inc.	10,578	0.04
411	Micron Technology, Inc.	117,303	0.49
18	Monolithic Power Systems, Inc.	16,314	0.07
8,770	NVIDIA Corp.	1,635,605	6.77
160	ON Semiconductor Corp.	8,664	0.04
376	QUALCOMM, Inc.	64,315	0.27
64	Teradyne, Inc.	12,388	0.05
307	Texas Instruments, Inc.	53,261	0.22
		3,007,815	12.46
Software (9.80%) (2024: 10.37%)			
150	Adobe, Inc.	52,499	0.22
57	Atlassian Corp. Class A	9,242	0.04
71	Autodesk, Inc.	21,017	0.09
41	Broadridge Financial Solutions, Inc.	9,150	0.04
91	Cadence Design Systems, Inc.	28,445	0.12
113	Cloudflare, Inc. Class A	22,278	0.09
124	CoreWeave, Inc. Class A	8,880	0.04
117	Datadog, Inc. Class A	15,911	0.07
9	Fair Isaac Corp.	15,216	0.06
200	Fidelity National Information Services, Inc.	13,292	0.06
181	Fiserv, Inc.	12,158	0.05
35	Guidewire Software, Inc.	7,035	0.03
16	HubSpot, Inc.	6,421	0.03
100	Intuit, Inc.	66,242	0.27
137	IonQ, Inc.	6,147	0.03
2,791	Microsoft Corp.	1,349,783	5.59
91	MicroStrategy, Inc. Class A	13,828	0.06
28	MongoDB, Inc.	11,751	0.05
29	MSCI, Inc.	16,638	0.07
995	Oracle Corp.	193,936	0.80
794	Palantir Technologies, Inc. Class A	141,134	0.58
129	Paychex, Inc.	14,471	0.06
48	PTC, Inc.	8,362	0.03
240	ROBLOX Corp. Class A	19,447	0.08
41	Roper Technologies, Inc.	18,250	0.08
332	Salesforce, Inc.	87,950	0.36
370	ServiceNow, Inc.	56,680	0.23
115	Snowflake, Inc. Class A	25,226	0.10
96	SS&C Technologies Holdings, Inc.	8,392	0.03
60	Synopsys, Inc.	28,183	0.12
64	Take-Two Interactive Software, Inc.	16,386	0.07
64	Twilio, Inc. Class A	9,103	0.04
16	Tyler Technologies, Inc.	7,263	0.03
156	Unity Software, Inc.	6,891	0.03
57	Veeva Systems, Inc. Class A	12,724	0.05
81	Workday, Inc. Class A	17,397	0.07

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree US Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>			
Software (9.80%) (2024: 10.37%) (continued)						
94	Zoom Communications, Inc.	8,111	0.03			
		2,365,839	9.80			
Telecommunications (2.14%) (2024: 2.31%)						
471	Arista Networks, Inc.	61,715	0.26			
2,640	AT&T, Inc.	65,578	0.27			
52	Ciena Corp.	12,161	0.05			
1,426	Cisco Systems, Inc.	109,845	0.45			
368	Copart, Inc.	14,407	0.06			
320	Corning, Inc.	28,019	0.12			
56	Credo Technology Group Holding Ltd.	8,058	0.03			
416	Fastenal Co.	16,694	0.07			
60	Motorola Solutions, Inc.	22,999	0.10			
408	T-Mobile U.S., Inc.	82,840	0.34			
24	Ubiquiti, Inc.	13,281	0.05			
1,542	Verizon Communications, Inc.	62,806	0.26			
18	WW Grainger, Inc.	18,163	0.08			
		516,566	2.14			
Transportation (0.57%) (2024: 0.73%)						
46	CH Robinson Worldwide, Inc.	7,395	0.03			
47	Expeditors International of Washington, Inc.	7,004	0.03			
88	FedEx Corp.	25,420	0.11			
36	JB Hunt Transport Services, Inc.	6,996	0.03			
64	Old Dominion Freight Line, Inc.	10,035	0.04			
212	Union Pacific Corp.	49,040	0.20			
253	United Parcel Service, Inc. Class B	25,095	0.11			
40	XPO, Inc.	5,436	0.02			
		136,421	0.57			
Water (0.04%) (2024: 0.05%)						
78	American Water Works Co., Inc.	10,179	0.04			
		21,655,194	89.69			
		21,774,404	90.18			
Total Equities						
Government Bonds (6.38%) (2024: 7.89%)						
United States (6.38%) (2024: 7.89%)						
1,550,000	U.S. Treasury Bill Zero Coupon 10/03/2026	1,539,983	6.38			
		1,539,983	6.38			
Total Government Bonds						
		23,314,387	96.56			
Total Transferable Securities (96.56%) (2024: 98.75%)						
Financial Derivative Instruments ((0.38%) (2024: (1.08)%)						
Futures Contracts Outstanding ((0.38%) (2024: (1.08)%)						
<i>Number of Contracts</i>	<i>Notional Amount</i>	<i>Currency</i>	<i>Name</i>	<i>Expiration Date</i>	<i>Unrealised Loss USD</i>	<i>Fund %</i>
26	2,943,546	USD	US 10 Year Note (Cbt)	20/03/2026	(20,171)	(0.08)
24	2,782,313	USD	US 10 Year Ultra Bond	20/03/2026	(21,938)	(0.09)
24	2,812,500	USD	US Long Bond (Cbt)	20/03/2026	(38,250)	(0.16)
15	3,132,992	USD	US 2 Year Note (Cbt)	31/03/2026	(1,156)	(0.01)

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree US Efficient Core UCITS ETF (continued)

<i>Number of Contracts</i>	<i>Notional Amount</i>	<i>Currency</i>	<i>Name</i>	<i>Expiration Date</i>	<i>Unrealised Loss USD</i>	<i>Fund %</i>
26	2,851,766	USD	US 5 Year Note (Cbt)	31/03/2026	(9,844)	(0.04)
Unrealised loss on futures contracts outstanding					(91,359)	(0.38)
Net unrealised loss on futures contracts outstanding					(91,359)	(0.38)
Total Financial Derivative Instruments					(91,359)	(0.38)
					<i>Fair Value USD</i>	<i>Fund %</i>
Total Investments (96.18%) (2024: 97.67%)					23,223,028	96.18
Other Net Assets (3.82%) (2024: 2.33%)					921,931	3.82
Net Asset (100.00%) (2024: 100.00%)					24,144,959	100.00
<i>Analysis of Total Assets</i>					<i>% of Total Assets</i>	
Transferable securities admitted to an official stock exchange listing					96.18	
Other assets					3.82	100.00
					100.00	

The counterparty to the futures contracts outstanding 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 2025

WisdomTree UK Quality Dividend Growth UCITS ETF

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	Transferable Securities (99.38%) (2024: 99.68%)		
	Equities (99.38%) (2024: 99.68%)		
	Chile (2.15%) (2024: 0.00%)		
	Mining (2.15%) (2024: 0.00%)		
5,610	Antofagasta PLC	183,952	2.15
	Cyprus (0.00%) (2024: 0.49%)		
	Mining (0.00%) (2024: 0.49%)		
	Georgia (1.75%) (2024: 0.00%)		
	Banks (1.75%) (2024: 0.00%)		
899	Lion Finance Group PLC	83,607	0.98
1,625	TBC Bank Group PLC	65,975	0.77
		149,582	1.75
	Guernsey (0.38%) (2024: 0.00%)		
	Private Equity (0.38%) (2024: 0.00%)		
3,500	Pollen Street Group Ltd.	32,970	0.38
	Ireland (0.00%) (2024: 2.45%)		
	Commercial Services (0.00%) (2024: 2.45%)		
	Israel (2.10%) (2024: 1.23%)		
	Oil & Gas (1.21%) (2024: 0.00%)		
11,643	Energiean PLC	103,157	1.21
	Private Equity (0.89%) (2024: 1.23%)		
2,103	Plus500 Ltd.	76,339	0.89
		179,496	2.10
	Italy (2.24%) (2024: 0.00%)		
	Beverages (2.24%) (2024: 0.00%)		
4,994	Coca-Cola HBC AG	191,869	2.24
	Luxembourg (0.00%) (2024: 2.45%)		
	Retail (0.00%) (2024: 2.45%)		
	Nigeria (1.89%) (2024: 0.00%)		
	Telecommunications (1.89%) (2024: 0.00%)		
45,438	Airtel Africa PLC	161,396	1.89
	Peru (0.65%) (2024: 0.00%)		
	Mining (0.65%) (2024: 0.00%)		
10,841	Hochschild Mining PLC	55,669	0.65
	South Africa (0.76%) (2024: 0.00%)		
	Mining (0.76%) (2024: 0.00%)		
53,915	Pan African Resources PLC	65,237	0.76
	Spain (0.60%) (2024: 0.00%)		
	Mining (0.60%) (2024: 0.00%)		
5,971	ATALAYA MINING COPPER SA	51,052	0.60
	Switzerland (0.00%) (2024: 2.21%)		
	Beverages (0.00%) (2024: 2.21%)		
	United Kingdom (74.71%) (2024: 90.32%)		
	Advertising (0.43%) (2024: 0.50%)		
11,481	Next 15 Group PLC	36,797	0.43

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree UK Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	Aerospace & Defense (0.25%) (2024: 0.48%)		
2,369	Cohort PLC	21,487	0.25
	Agriculture (0.00%) (2024: 0.38%)		
	Airlines (0.49%) (2024: 0.00%)		
3,005	JET2 PLC	42,190	0.49
	Apparel (0.00%) (2024: 0.79%)		
	Banks (0.00%) (2024: 1.26%)		
	Beverages (0.00%) (2024: 5.26%)		
	Chemicals (0.00%) (2024: 1.80%)		
	Commercial Services (10.23%) (2024: 11.49%)		
3,213	Ashtead Group PLC	163,413	1.91
3,721	Elixir International PLC	30,735	0.36
2,664	Intertek Group PLC	123,237	1.44
24,456	Johnson Service Group PLC	33,016	0.39
15,545	Knights Group Holdings PLC	27,826	0.32
36,685	Mitie Group PLC	61,044	0.71
11,325	RELX PLC	342,015	4.00
5,240	Science Group PLC	28,689	0.34
8,229	XPS Pensions Group PLC	27,896	0.33
14,434	YouGov PLC	37,023	0.43
		874,894	10.23
	Computers (2.35%) (2024: 3.94%)		
13,773	Bytes Technology Group PLC	49,390	0.58
2,609	Cerillion PLC	31,830	0.37
5,188	Kainos Group PLC	52,087	0.61
4,766	Softcat PLC	67,534	0.79
		200,841	2.35
	Cosmetics & Personal Care (0.42%) (2024: 0.45%)		
18,573	Warpaint London PLC	35,753	0.42
	Electric (5.59%) (2024: 2.38%)		
17,669	SSE PLC	385,008	4.50
3,684	Telecom Plus PLC	50,029	0.58
2,865	Yu Group PLC	43,261	0.51
		478,298	5.59
	Electrical Components & Equipment (0.43%) (2024: 0.24%)		
8,785	Volex PLC	36,721	0.43
	Electronics (1.85%) (2024: 2.25%)		
16,720	Concurrent Technologies PLC	37,035	0.43
2,081	Halma PLC	73,626	0.86
2,324	Oxford Instruments PLC	47,642	0.56
		158,303	1.85
	Engineering & Construction (0.38%) (2024: 0.26%)		
3,655	Renew Holdings PLC	32,566	0.38
	Food (1.26%) (2024: 0.83%)		
4,015	Greggs PLC	67,452	0.79

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree UK Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	Food (1.26%) (2024: 0.83%) (continued)		
18,067	Kitwave Group PLC	40,651	0.47
		<u>108,103</u>	<u>1.26</u>
	Food Service (3.80%) (2024: 5.21%)		
13,733	Compass Group PLC	324,648	3.80
	Gas (1.53%) (2024: 1.96%)		
77,191	Centrica PLC	130,877	1.53
	Healthcare Products (0.44%) (2024: 0.00%)		
17,409	Advanced Medical Solutions Group PLC	37,952	0.44
	Healthcare Services (0.54%) (2024: 0.00%)		
11,147	Tristel PLC	46,539	0.54
	Home Furnishings (0.89%) (2024: 0.87%)		
9,093	Howden Joinery Group PLC	75,699	0.89
	Insurance (5.37%) (2024: 2.74%)		
9,186	Admiral Group PLC	291,747	3.41
8,521	Beazley PLC	70,895	0.83
4,473	Hiscox Ltd.	63,651	0.74
5,219	Lancashire Holdings Ltd.	33,454	0.39
		<u>459,747</u>	<u>5.37</u>
	Internet (2.34%) (2024: 3.14%)		
9,721	Auto Trader Group PLC	57,004	0.67
14,265	Baltic Classifieds Group PLC	28,958	0.34
33,306	MONY Group PLC	61,216	0.71
10,235	Rightmove PLC	53,181	0.62
		<u>200,359</u>	<u>2.34</u>
	Leisure Time (0.56%) (2024: 0.00%)		
17,345	Hollywood Bowl Group PLC	47,785	0.56
	Lodging (1.59%) (2024: 1.94%)		
1,301	InterContinental Hotels Group PLC	136,085	1.59
	Machinery — Diversified (1.64%) (2024: 1.79%)		
2,571	IMI PLC	63,967	0.75
1,122	Spirax Group PLC	76,520	0.89
		<u>140,487</u>	<u>1.64</u>
	Machinery, Construction & Mining (0.82%) (2024: 0.00%)		
2,476	Weir Group PLC	70,467	0.82
	Media (0.49%) (2024: 0.52%)		
8,751	Bloomsbury Publishing PLC	42,180	0.49
	Mining (0.00%) (2024: 2.28%)		
	Miscellaneous Manufacturers (2.20%) (2024: 1.54%)		
1,136	Diploma PLC	60,151	0.70
2,557	Hill & Smith PLC	54,720	0.64
26,440	ME GROUP INTERNATIONAL PLC	39,924	0.47
5,181	Volution Group PLC	33,418	0.39
		<u>188,213</u>	<u>2.20</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree UK Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	Oil & Gas Services (0.88%) (2024: 0.24%)		
8,326	Ashtead Technology Holdings PLC	25,811	0.30
13,359	Hunting PLC	49,495	0.58
		<u>75,306</u>	<u>0.88</u>
	Pharmaceuticals (4.88%) (2024: 8.75%)		
3,028	AstraZeneca PLC	417,561	4.88
	Private Equity (8.96%) (2024: 14.70%)		
7,012	3i Group PLC	228,802	2.67
7,126	AJ Bell PLC	31,440	0.37
16,362	Bridgepoint Group PLC	46,435	0.54
17,305	FRP Advisory Group PLC	23,189	0.27
7,784	IG Group Holdings PLC	102,360	1.20
8,972	IntegraFin Holdings PLC	32,299	0.38
5,534	Intermediate Capital Group PLC	113,668	1.33
13,496	International Personal Finance PLC	31,581	0.37
41,160	Man Group PLC	94,174	1.10
3,463	Mortgage Advice Bureau Holdings Ltd.	23,825	0.28
3,615	PayPoint PLC	17,117	0.20
3,242	Tatton Asset Management PLC	21,397	0.25
		<u>766,287</u>	<u>8.96</u>
	Real Estate (0.93%) (2024: 0.00%)		
70,956	Foxtons Group PLC	42,219	0.49
7,263	Property Franchise Group PLC	37,332	0.44
		<u>79,551</u>	<u>0.93</u>
	Real Estate Investment Trusts (0.81%) (2024: 0.00%)		
47,539	Shaftesbury Capital PLC	68,931	0.81
	Retail (5.01%) (2024: 4.26%)		
68,839	B&M European Value Retail SA	116,200	1.36
45,982	Card Factory PLC	31,222	0.37
60,262	JD Sports Fashion PLC	50,897	0.59
1,283	Next PLC	175,514	2.05
8,509	WH Smith PLC	54,373	0.64
		<u>428,206</u>	<u>5.01</u>
	Software (2.26%) (2024: 3.41%)		
19,409	Alfa Financial Software Holdings PLC	41,147	0.48
59,505	dotdigital group PLC	40,225	0.47
10,326	Sage Group PLC	111,831	1.31
		<u>193,203</u>	<u>2.26</u>
	Telecommunications (2.37%) (2024: 2.77%)		
4,443	Gamma Communications PLC	41,053	0.48
10,692	Inchcape PLC	82,222	0.96
12,735	RS GROUP PLC	79,466	0.93
		<u>202,741</u>	<u>2.37</u>
	Textile (0.67%) (2024: 0.00%)		
68,217	Coats Group PLC	57,643	0.67

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree UK Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value GBP</i>	<i>Fund %</i>
	Toys, Games & Hobbies (1.53%) (2024: 1.39%)		
693	Games Workshop Group PLC	131,116	1.53
	Transportation (0.52%) (2024: 0.50%)		
1,173	Clarkson PLC	44,750	0.52
		6,392,286	74.71
	United States (12.15%) (2024: 0.53%)		
	Commercial Services (2.23%) (2024: 0.00%)		
5,672	Experian PLC	190,749	2.23
	Oil & Gas (4.62%) (2024: 0.00%)		
91,273	BP PLC	395,030	4.62
	Pharmaceuticals (5.05%) (2024: 0.00%)		
23,683	GSK PLC	432,096	5.05
	Private Equity (0.25%) (2024: 0.53%)		
3,273	Burford Capital Ltd.	21,798	0.25
		1,039,673	12.15
	Total Equities	8,503,182	99.38
	Total Transferable Securities (99.38%) (2024: 99.68%)	8,503,182	99.38
		<i>Fair Value</i>	<i>Fund</i>
		<i>GBP</i>	<i>%</i>
	Total Investments (99.38%) (2024: 99.68%)	8,503,182	99.38
	Other Net Assets (0.62%) (2024: 0.32%)	53,246	0.62
	Net Asset (100.00%) (2024: 100.00%)	8,556,428	100.00
	<i>Analysis of Total Assets</i>		<i>% of Total Assets</i>
	Transferable securities admitted to an official stock exchange listing		99.35
	Other assets		0.65
			100.00

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WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Megatrends UCITS ETF

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.77%) (2024: 99.37%)		
	Equities (99.68%) (2024: 99.26%)		
	Australia (1.78%) (2024: 2.56%)		
	Airlines (0.03%) (2024: 0.04%)		
1,176	Qantas Airways Ltd.	8,140	0.03
	Biotechnology (0.00%) (2024: 0.03%)		
	Chemicals (0.00%) (2024: 0.03%)		
	Computers (0.13%) (2024: 0.05%)		
6,512	Silex Systems Ltd.	37,476	0.13
	Healthcare Products (0.03%) (2024: 0.03%)		
53	Cochlear Ltd.	9,213	0.03
	Internet (0.00%) (2024: 0.02%)		
	Investment Companies (0.31%) (2024: 0.64%)		
2,367	IREN Ltd.	89,401	0.31
	Iron & Steel (0.09%) (2024: 0.00%)		
1,656	Fortescue Ltd.	24,306	0.09
	Leisure Time (0.00%) (2024: 0.02%)		
	Mining (0.82%) (2024: 1.12%)		
6,415	Bannerman Energy Ltd.	14,245	0.05
23,504	Deep Yellow Ltd.	28,840	0.10
2,160	Evolution Mining Ltd.	18,265	0.06
9,000	Lynas Rare Earths Ltd.	74,661	0.26
7,271	Sandfire Resources Ltd.	86,889	0.31
3,783	Vulcan Energy Resources Ltd.	11,125	0.04
		234,025	0.82
	Real Estate Investment Trusts (0.27%) (2024: 0.46%)		
3,747	Goodman Group	77,410	0.27
	Retail (0.02%) (2024: 0.02%)		
337	Lovisa Holdings Ltd.	6,587	0.02
	Telecommunications (0.08%) (2024: 0.10%)		
1,673	NEXTDC Ltd.	13,979	0.05
1,989	Tuas Ltd.	9,378	0.03
		23,357	0.08
		509,915	1.78
	Austria (0.00%) (2024: 0.16%)		
	Chemicals (0.00%) (2024: 0.03%)		
	Electric (0.00%) (2024: 0.08%)		
	Machinery — Diversified (0.00%) (2024: 0.05%)		
	Belgium (0.28%) (2024: 0.04%)		
	Chemicals (0.10%) (2024: 0.00%)		
1,264	Umicore SA	26,573	0.10
	Electric (0.08%) (2024: 0.04%)		
182	Elia Group SA	23,449	0.08
	Real Estate Investment Trusts (0.10%) (2024: 0.00%)		
113	Montea NV	9,714	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Real Estate Investment Trusts (0.10%) (2024: 0.00%) (continued)		
731	Warehouses De Pauw CVA	18,991	0.07
		28,705	0.10
		78,727	0.28
	Brazil (1.26%) (2024: 1.39%)		
	Aerospace & Defense (0.04%) (2024: 0.00%)		
752	Embraer SA	12,159	0.04
	Banks (0.30%) (2024: 0.58%)		
5,103	NU Holdings Ltd. Class A	85,424	0.30
	Electric (0.26%) (2024: 0.12%)		
2,795	CPFL Energia SA	27,181	0.09
3,093	Equatorial Energia SA	21,731	0.08
4,356	Neoenergia SA	25,740	0.09
		74,652	0.26
	Environmental Control (0.00%) (2024: 0.55%)		
	Healthcare Services (0.03%) (2024: 0.02%)		
1,300	Rede D'Or Sao Luiz SA	9,634	0.03
	Insurance (0.01%) (2024: 0.03%)		
1,300	Hapvida Participacoes e Investimentos SA	3,494	0.01
	Internet (0.32%) (2024: 0.00%)		
45	MercadoLibre, Inc.	90,642	0.32
	Mining (0.22%) (2024: 0.07%)		
2,159	ERO Copper Corp.	61,078	0.22
	Retail (0.08%) (2024: 0.00%)		
2,652	Raia Drogasil SA	11,349	0.04
1,800	Vivara Participacoes SA	10,919	0.04
		22,268	0.08
	Telecommunications (0.00%) (2024: 0.02%)		
		359,351	1.26
	Canada (4.29%) (2024: 4.05%)		
	Aerospace & Defense (0.04%) (2024: 0.03%)		
63	Bombardier, Inc. Class B	10,732	0.04
	Airlines (0.04%) (2024: 0.00%)		
700	Air Canada	9,851	0.04
	Chemicals (0.00%) (2024: 0.04%)		
	Computers (0.39%) (2024: 0.00%)		
4,303	D-Wave Quantum, Inc.	112,523	0.39
	Electric (0.00%) (2024: 0.24%)		
	Energy – Alternate Sources (0.48%) (2024: 0.00%)		
5,703	Canadian Solar, Inc.	135,560	0.48
	Engineering & Construction (0.25%) (2024: 0.00%)		
495	Aecon Group, Inc.	11,296	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Engineering & Construction (0.25%) (2024: 0.00%) (continued)		
942	AtkinsRealis Group, Inc.	60,886	0.21
		<u>72,182</u>	<u>0.25</u>
	Environmental Control (0.00%) (2024: 0.52%)		
	Forest Products & Paper (0.04%) (2024: 0.05%)		
1,333	Cascades, Inc.	12,117	0.04
	Internet (0.05%) (2024: 0.13%)		
91	Shopify, Inc. Class A	14,648	0.05
	Investment Companies (0.34%) (2024: 0.00%)		
2,715	Bitfarms Ltd.	6,380	0.02
1,447	Hive Digital Technologies Ltd.	3,733	0.01
1,895	Hut 8 Corp.	87,057	0.31
		<u>97,170</u>	<u>0.34</u>
	Machinery — Diversified (0.00%) (2024: 0.03%)		
	Mining (2.63%) (2024: 2.53%)		
1,660	Cameco Corp.	151,873	0.53
9,210	Capstone Copper Corp.	92,586	0.32
40,726	Denison Mines Corp.	108,331	0.38
8,697	Encore Energy Corp.	21,569	0.08
2,241	First Majestic Silver Corp.	37,335	0.13
5,205	Fortuna Mining Corp.	51,061	0.18
4,696	Hudbay Minerals, Inc.	93,216	0.33
1,167	IsoEnergy Ltd.	10,633	0.04
17,519	NexGen Energy Ltd.	161,175	0.56
6,716	Uranium Royalty Corp.	23,775	0.08
		<u>751,554</u>	<u>2.63</u>
	Other Finance (0.00%) (2024: 0.34%)		
	Pharmaceuticals (0.03%) (2024: 0.04%)		
362	Jamieson Wellness, Inc.	8,886	0.03
	Real Estate Investment Trusts (0.00%) (2024: 0.10%)		
		<u>1,225,223</u>	<u>4.29</u>
	Chile (0.67%) (2024: 0.05%)		
	Chemicals (0.27%) (2024: 0.00%)		
1,122	Sociedad Quimica y Minera de Chile SA ADR	77,193	0.27
	Electric (0.06%) (2024: 0.05%)		
180,449	Enel Americas SA	17,145	0.06
	Mining (0.34%) (2024: 0.00%)		
1,816	Antofagasta PLC	80,093	0.28
854	Lundin Mining Corp.	18,379	0.06
		<u>98,472</u>	<u>0.34</u>
	Denmark (1.25%) (2024: 0.51%)		
	Biotechnology (0.14%) (2024: 0.00%)		
250	Bavarian Nordic AS	7,502	0.02
28	Genmab AS	8,924	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Biotechnology (0.14%) (2024: 0.00%) (continued)		
807	Genmab AS ADR	24,856	0.09
		41,282	0.14
	Chemicals (0.71%) (2024: 0.14%)		
3,157	Novonosis Novozymes B	202,439	0.71
	Electric (0.00%) (2024: 0.06%)		
	Energy – Alternate Sources (0.37%) (2024: 0.09%)		
3,868	Vestas Wind Systems AS	105,465	0.37
	Healthcare Products (0.03%) (2024: 0.00%)		
259	Demant AS	8,764	0.03
	Pharmaceuticals (0.00%) (2024: 0.19%)		
	Retail (0.00%) (2024: 0.03%)		
	Faroe Islands (0.07%) (2024: 0.00%)		
	Food (0.07%) (2024: 0.00%)		
389	Bakkafrost P/F	19,919	0.07
	Finland (0.31%) (2024: 0.26%)		
	Machinery — Diversified (0.31%) (2024: 0.26%)		
2,441	Wartsila Oyj Abp	87,152	0.31
	France (3.01%) (2024: 1.66%)		
	Aerospace & Defense (2.27%) (2024: 0.00%)		
833	Airbus SE	194,100	0.68
83	Exail Technologies SA	7,944	0.03
236	Exosens SAS	13,429	0.04
489	Safran SA	170,800	0.60
972	Thales SA	262,334	0.92
		648,607	2.27
	Airlines (0.03%) (2024: 0.00%)		
706	Air France-KLM	9,589	0.03
	Apparel (0.16%) (2024: 0.39%)		
15	Hermes International SCA	37,383	0.13
24	Kering SA	8,484	0.03
		45,867	0.16
	Auto Parts & Equipment (0.10%) (2024: 0.00%)		
2,025	Valeo SE	27,671	0.10
	Building & Construction Materials (0.00%) (2024: 0.04%)		
	Cosmetics & Personal Care (0.12%) (2024: 0.17%)		
77	L'Oreal SA	33,153	0.12
	Electrical Components & Equipment (0.00%) (2024: 0.13%)		
	Energy – Alternate Sources (0.00%) (2024: 0.11%)		
	Engineering & Construction (0.03%) (2024: 0.03%)		
71	Aeroports de Paris SA	9,289	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Food (0.00%) (2024: 0.51%)		
	Healthcare Products (0.00%) (2024: 0.09%)		
	Healthcare Services (0.03%) (2024: 0.00%)		
492	Emeis SA	8,280	0.03
	Lodging (0.04%) (2024: 0.03%)		
184	Accor SA	10,421	0.04
	Media (0.03%) (2024: 0.00%)		
907	Television Francaise 1 SA	8,874	0.03
	Mining (0.00%) (2024: 0.09%)		
	Miscellaneous Manufacturers (0.16%) (2024: 0.00%)		
1,577	Alstom SA	46,618	0.16
	Pharmaceuticals (0.04%) (2024: 0.00%)		
26	Virbac SACA	10,917	0.04
	Software (0.00%) (2024: 0.07%)		
		859,286	3.01
	Germany (3.09%) (2024: 2.15%)		
	Aerospace & Defense (1.12%) (2024: 0.00%)		
554	Hensoldt AG	47,758	0.17
515	RENK Group AG	32,432	0.11
130	Rheinmetall AG	238,333	0.84
		318,523	1.12
	Airlines (0.00%) (2024: 0.03%)		
	Auto Manufacturers (0.32%) (2024: 0.21%)		
847	Bayerische Motoren Werke AG	92,653	0.32
	Biotechnology (0.12%) (2024: 0.05%)		
270	BioNTech SE ADR	25,704	0.09
1,578	CureVac NV	7,133	0.03
		32,837	0.12
	Cosmetics & Personal Care (0.00%) (2024: 0.03%)		
	Electric (0.24%) (2024: 0.26%)		
3,537	E.ON SE	66,984	0.24
	Energy – Alternate Sources (0.04%) (2024: 0.08%)		
503	Verbio SE	12,524	0.04
	Healthcare Products (0.06%) (2024: 0.08%)		
342	Siemens Healthineers AG	18,043	0.06
	Internet (0.00%) (2024: 0.04%)		
	Investment Companies (0.00%) (2024: 0.08%)		
	Leisure Time (0.00%) (2024: 0.04%)		
	Machinery — Diversified (0.00%) (2024: 0.35%)		
	Mining (0.57%) (2024: 0.41%)		
1,110	Aurubis AG	161,913	0.57
	Miscellaneous Manufacturers (0.20%) (2024: 0.19%)		
200	Siemens AG	56,174	0.20

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Pharmaceuticals (0.07%) (2024: 0.03%)		
483	Bayer AG	20,994	0.07
	Private Equity (0.00%) (2024: 0.06%)		
	Retail (0.03%) (2024: 0.00%)		
216	HUGO BOSS AG	9,171	0.03
	Semiconductors (0.32%) (2024: 0.21%)		
2,075	Infineon Technologies AG	91,948	0.32
		<u>881,764</u>	<u>3.09</u>
	Hong Kong (0.10%) (2024: 0.40%)		
	Auto Manufacturers (0.00%) (2024: 0.05%)		
	Beverages (0.04%) (2024: 0.00%)		
15,763	Vitasoy International Holdings Ltd.	12,678	0.04
	Insurance (0.04%) (2024: 0.00%)		
663	Prudential PLC	10,206	0.04
	Internet (0.02%) (2024: 0.00%)		
11,000	SUNeVision Holdings Ltd.	6,501	0.02
	Mining (0.00%) (2024: 0.09%)		
	Private Equity (0.00%) (2024: 0.05%)		
	Real Estate (0.00%) (2024: 0.06%)		
	Semiconductors (0.00%) (2024: 0.03%)		
	Telecommunications (0.00%) (2024: 0.12%)		
		<u>29,385</u>	<u>0.10</u>
	Indonesia (0.00%) (2024: 0.06%)		
	Mining (0.00%) (2024: 0.04%)		
	Retail (0.00%) (2024: 0.02%)		
	Ireland (0.00%) (2024: 0.44%)		
	Auto Parts & Equipment (0.00%) (2024: 0.03%)		
	Electronics (0.00%) (2024: 0.14%)		
	Internet (0.00%) (2024: 0.27%)		
	Israel (0.35%) (2024: 0.89%)		
	Auto Parts & Equipment (0.08%) (2024: 0.00%)		
2,188	Mobileye Global, Inc. Class A	22,843	0.08
	Computers (0.16%) (2024: 0.59%)		
241	Check Point Software Technologies Ltd.	44,720	0.16
	Internet (0.05%) (2024: 0.12%)		
153	Wix.com Ltd.	15,895	0.05
	Software (0.06%) (2024: 0.18%)		
928	Cellebrite DI Ltd.	16,732	0.06
		<u>100,190</u>	<u>0.35</u>
	Italy (1.13%) (2024: 0.31%)		
	Aerospace & Defense (0.61%) (2024: 0.00%)		
201	Avio SpA	6,929	0.02
2,905	Leonardo SpA	167,724	0.59
		<u>174,653</u>	<u>0.61</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Auto Manufacturers (0.08%) (2024: 0.00%)		
64	Ferrari NV	23,955	0.08
	Beverages (0.04%) (2024: 0.00%)		
198	Coca-Cola HBC AG	10,232	0.04
	Chemicals (0.03%) (2024: 0.00%)		
156	SOL SpA	8,968	0.03
	Electric (0.06%) (2024: 0.06%)		
1,656	Terna - Rete Elettrica Nazionale	17,609	0.06
	Electrical Components & Equipment (0.16%) (2024: 0.10%)		
459	Prysmian SpA	46,566	0.16
	Engineering & Construction (0.08%) (2024: 0.08%)		
2,395	Infrastrutture Wireless Italiane SpA	22,179	0.08
	Retail (0.00%) (2024: 0.07%)		
	Shipbuilding (0.07%) (2024: 0.00%)		
976	Fincantieri SpA	19,143	0.07
		323,305	1.13
	Japan (5.07%) (2024: 3.61%)		
	Airlines (0.07%) (2024: 0.06%)		
538	ANA Holdings, Inc.	10,225	0.04
476	Japan Airlines Co. Ltd.	8,822	0.03
		19,047	0.07
	Apparel (0.03%) (2024: 0.04%)		
344	Asics Corp.	8,241	0.03
	Auto Manufacturers (0.09%) (2024: 0.15%)		
255	Honda Motor Co. Ltd. ADR	7,518	0.02
705	Suzuki Motor Corp.	10,500	0.04
400	Toyota Motor Corp.	8,564	0.03
		26,582	0.09
	Auto Parts & Equipment (0.18%) (2024: 0.22%)		
600	Denso Corp.	8,260	0.03
1,786	GS Yuasa Corp.	42,729	0.15
		50,989	0.18
	Beverages (0.03%) (2024: 0.00%)		
300	Suntory Beverage & Food Ltd.	9,047	0.03
	Biotechnology (0.00%) (2024: 0.03%)		
	Building & Construction Materials (0.00%) (2024: 0.05%)		
	Chemicals (0.30%) (2024: 0.34%)		
200	Fuso Chemical Co. Ltd.	8,128	0.03
1,200	Ise Chemicals Corp.	35,905	0.13
439	Kureha Corp.	11,441	0.04
1,300	Nippon Paint Holdings Co. Ltd.	8,688	0.03
3,389	Tokai Carbon Co. Ltd.	20,955	0.07
		85,117	0.30

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Commercial Services (0.02%) (2024: 0.00%)		
100	Visional, Inc.	6,386	0.02
	Computers (0.43%) (2024: 0.00%)		
2,200	Fujitsu Ltd.	60,760	0.21
1,800	NEC Corp.	60,978	0.22
		121,738	0.43
	Cosmetics & Personal Care (0.00%) (2024: 0.02%)		
	Electric (0.26%) (2024: 0.15%)		
4,865	Chubu Electric Power Co., Inc.	74,863	0.26
	Electrical Components & Equipment (0.09%) (2024: 0.08%)		
410	Furukawa Electric Co. Ltd.	26,183	0.09
	Electronics (0.30%) (2024: 0.41%)		
100	Hoya Corp.	15,111	0.05
5,005	TDK Corp.	70,599	0.25
		85,710	0.30
	Engineering & Construction (0.09%) (2024: 0.04%)		
300	Japan Airport Terminal Co. Ltd.	8,394	0.03
400	Shin Nippon Air Technologies Co. Ltd.	8,026	0.03
700	Taihei Dengyo Kaisha Ltd.	9,660	0.03
		26,080	0.09
	Entertainment (0.03%) (2024: 0.00%)		
400	Oriental Land Co. Ltd.	7,397	0.03
	Environmental Control (0.00%) (2024: 0.07%)		
	Food (0.21%) (2024: 0.23%)		
2,500	Ajinomoto Co., Inc.	52,904	0.19
200	Ariake Japan Co. Ltd.	6,750	0.02
		59,654	0.21
	Hand & Machine Tools (0.08%) (2024: 0.04%)		
300	Fuji Electric Co. Ltd.	22,680	0.08
	Healthcare Products (0.07%) (2024: 0.05%)		
550	Asahi Intecc Co. Ltd.	10,307	0.04
565	Terumo Corp.	8,183	0.03
		18,490	0.07
	Home Furnishings (0.03%) (2024: 0.17%)		
733	Panasonic Holdings Corp.	9,463	0.03
	Insurance (0.02%) (2024: 0.00%)		
300	T&D Holdings, Inc.	6,919	0.02
	Internet (0.20%) (2024: 0.39%)		
884	GMO internet group, Inc.	22,097	0.08
871	Trend Micro, Inc.	36,130	0.12
		58,227	0.20
	Investment Companies (0.09%) (2024: 0.00%)		
10,025	Metaplanet, Inc.	25,903	0.09

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Iron & Steel (0.05%) (2024: 0.00%)		
1,200	JFE Holdings, Inc.	15,292	0.05
	Leisure Time (0.03%) (2024: 0.00%)		
1,200	Yamaha Motor Co. Ltd.	8,877	0.03
	Machinery — Diversified (0.26%) (2024: 0.08%)		
5,200	Kubota Corp.	73,532	0.26
	Machinery, Construction & Mining (0.31%) (2024: 0.28%)		
1,400	Hitachi Ltd.	43,783	0.16
1,785	Mitsubishi Heavy Industries Ltd.	43,730	0.15
		87,513	0.31
	Mining (0.14%) (2024: 0.40%)		
1,050	Nippon Light Metal Holdings Co. Ltd.	17,082	0.06
1,700	Nittetsu Mining Co. Ltd.	24,262	0.08
		41,344	0.14
	Oil & Gas (0.00%) (2024: 0.07%)		
	Packaging & Containers (0.08%) (2024: 0.00%)		
2,900	Rengo Co. Ltd.	22,488	0.08
	Pharmaceuticals (0.07%) (2024: 0.05%)		
677	Takeda Pharmaceutical Co. Ltd.	20,883	0.07
	Private Equity (0.37%) (2024: 0.00%)		
1,185	GMO Financial Holdings, Inc.	6,607	0.02
8,518	Monex Group, Inc.	39,725	0.14
2,800	SBI Holdings, Inc.	60,289	0.21
		106,621	0.37
	Real Estate Investment Trusts (0.26%) (2024: 0.10%)		
14	GLP J-Reit	13,299	0.05
13	Japan Logistics Fund, Inc.	8,634	0.03
10	LaSalle Logiport REIT	10,118	0.03
10	Mitsubishi Estate Logistics REIT Investment Corp.	8,479	0.03
15	Mitsui Fudosan Logistics Park, Inc.	11,684	0.04
25	Nippon Prologis REIT, Inc.	14,817	0.05
10	SOSiLA Logistics REIT, Inc.	8,058	0.03
		75,089	0.26
	Retail (0.19%) (2024: 0.03%)		
300	Kusuri no Aoki Holdings Co. Ltd.	8,953	0.03
500	Nextage Co. Ltd.	8,820	0.03
700	PAL GROUP Holdings Co. Ltd.	9,093	0.03
300	Saizeriya Co. Ltd.	10,488	0.04
353	Sugi Holdings Co. Ltd.	8,299	0.03
300	Toridoll Holdings Corp.	8,111	0.03
		53,764	0.19
	Semiconductors (0.21%) (2024: 0.06%)		
200	Advantest Corp.	25,053	0.09
50	Disco Corp.	15,366	0.05
52	Lasertec Corp.	9,835	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Semiconductors (0.21%) (2024: 0.06%) (continued)		
600	Rohm Co. Ltd.	8,498	0.03
		58,752	0.21
	Software (0.11%) (2024: 0.00%)		
700	FFRI Security, Inc.	31,350	0.11
	Telecommunications (0.36%) (2024: 0.00%)		
1,200	Mitsui & Co. Ltd.	35,546	0.13
43,400	NTT, Inc.	43,664	0.15
800	SoftBank Group Corp.	22,457	0.08
		101,667	0.36
	Toys, Games & Hobbies (0.01%) (2024: 0.00%)		
100	Sanrio Co. Ltd.	3,137	0.01
		1,449,025	5.07
	Kazakhstan (0.06%) (2024: 0.50%)		
	Mining (0.06%) (2024: 0.50%)		
299	NAC Kazatomprom JSC GDR	16,684	0.06
	Liberia (0.00%) (2024: 0.05%)		
	Leisure Time (0.00%) (2024: 0.05%)		
	Luxembourg (0.13%) (2024: 0.03%)		
	Internet (0.00%) (2024: 0.03%)		
	Iron & Steel (0.09%) (2024: 0.00%)		
570	ArcelorMittal SA	26,169	0.09
	Telecommunications (0.04%) (2024: 0.00%)		
1,755	SES SA	11,398	0.04
		37,567	0.13
	Malaysia (0.19%) (2024: 0.23%)		
	Mining (0.13%) (2024: 0.17%)		
20,704	Press Metal Aluminium Holdings Bhd	36,327	0.13
	Telecommunications (0.06%) (2024: 0.06%)		
10,681	CelcomDigi Bhd.	8,396	0.03
10,300	Maxis Bhd	9,620	0.03
		18,016	0.06
		54,343	0.19
	Mexico (0.74%) (2024: 0.16%)		
	Household Products (0.03%) (2024: 0.00%)		
4,371	Kimberly-Clark de Mexico SAB de CV Class A	9,335	0.03
	Mining (0.71%) (2024: 0.16%)		
1,645	Fresnillo PLC	73,768	0.26
6,758	Grupo Mexico SAB de CV	63,910	0.22
1,242	Industrias Penoles SAB de CV	65,400	0.23
		203,078	0.71
		212,413	0.74

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Netherlands (2.23%) (2024: 1.72%)		
	Biotechnology (0.07%) (2024: 0.00%)		
25	Argenx SE ADR	21,024	0.07
	Food (0.00%) (2024: 0.04%)		
	Healthcare Products (0.00%) (2024: 0.06%)		
	Insurance (0.03%) (2024: 0.00%)		
132	ASR Nederland NV	9,398	0.03
	Miscellaneous Manufacturers (0.11%) (2024: 0.00%)		
912	AMG Critical Materials NV	30,419	0.11
	Pharmaceuticals (0.10%) (2024: 0.00%)		
1,249	uniQure NV	29,889	0.10
	Semiconductors (1.92%) (2024: 1.54%)		
370	ASML Holding NV	399,620	1.40
682	NXP Semiconductors NV	148,035	0.52
		547,655	1.92
	Software (0.00%) (2024: 0.08%)		
	New Zealand (0.00%) (2024: 0.06%)		
	Electric (0.00%) (2024: 0.02%)		
	Engineering & Construction (0.00%) (2024: 0.04%)		
	Norway (0.73%) (2024: 1.19%)		
	Electrical Components & Equipment (0.03%) (2024: 0.00%)		
1,327	Kitron ASA	9,564	0.03
	Energy – Alternate Sources (0.00%) (2024: 0.14%)		
	Food (0.47%) (2024: 0.76%)		
3,038	Mowi ASA	73,248	0.26
981	Salmar ASA	60,055	0.21
		133,303	0.47
	Mining (0.15%) (2024: 0.29%)		
5,406	Norsk Hydro ASA	41,911	0.15
	Shipbuilding (0.08%) (2024: 0.00%)		
931	Kongsberg Gruppen ASA	23,869	0.08
		208,647	0.73
	People's Republic of China (16.37%) (2024: 7.05%)		
	Aerospace & Defense (0.03%) (2024: 0.00%)		
1,700	AVICOPTER PLC Class A	8,800	0.03
	Auto Manufacturers (0.17%) (2024: 0.00%)		
2,570	NIO, Inc. Class A	13,524	0.05
2,300	XPeng, Inc. Class A	23,448	0.08
1,900	Zhejiang Leapmotor Technology Co. Ltd.	11,869	0.04
		48,841	0.17
	Auto Parts & Equipment (0.99%) (2024: 0.41%)		
2,327	Contemporary Amperex Technology Co. Ltd. Class A	122,438	0.43
6,300	Eve Energy Co. Ltd. Class A	59,354	0.21
15,693	Farasis Energy Gan Zhou Co. Ltd. Class A	35,186	0.12
10,400	Gotion High-tech Co. Ltd. Class A	58,273	0.20

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Auto Parts & Equipment (0.99%) (2024: 0.41%) (continued)			
4,600	REPT BATTERO Energy Co. Ltd. Class H	7,854	0.03
		<u>283,105</u>	<u>0.99</u>
Beverages (0.00%) (2024: 0.28%)			
Biotechnology (0.06%) (2024: 0.00%)			
779	Akeso, Inc.	11,309	0.04
1,000	Ascentage Pharma Group International	6,713	0.02
		<u>18,022</u>	<u>0.06</u>
Chemicals (1.71%) (2024: 1.30%)			
926	Beijing Easpring Material Technology Co. Ltd. Class A	7,668	0.03
4,100	Do-Fluoride New Materials Co. Ltd. Class A	19,919	0.07
20,918	Fangda Carbon New Material Co. Ltd. Class A	17,052	0.06
6,000	Ganfeng Lithium Group Co. Ltd. Class A	54,061	0.19
14,198	Guangdong Dowstone Technology Co. Ltd. Class A	45,747	0.16
4,600	Guangzhou Tinci Materials Technology Co. Ltd. Class A	30,533	0.11
10,600	Nanjing Hanrui Cobalt Co. Ltd. Class A	68,657	0.24
3,518	Ningbo Ronbay New Energy Technology Co. Ltd. Class A	17,842	0.06
	Shanghai Putailai New Energy Technology Co. Ltd. Class A		
8,100	A	31,727	0.11
3,400	Shenghe Resources Holding Co. Ltd. Class A	10,487	0.04
2,400	Shenzhen Capchem Technology Co. Ltd. Class A	18,017	0.06
4,700	Tianqi Lithium Corp. Class A	37,290	0.13
13,500	Xiamen Tungsten Co. Ltd. Class A	79,415	0.28
6,295	Xiangtan Electrochemical Scientific Co. Ltd. Class A	12,770	0.04
2,000	Zange Mining Co. Ltd. Class A	24,184	0.08
3,600	Zhejiang Yongtai Technology Co. Ltd. Class A	12,853	0.05
		<u>488,222</u>	<u>1.71</u>
Commercial Services (0.03%) (2024: 0.02%)			
	Range Intelligent Computing Technology Group Co. Ltd.		
1,100	Class A	8,321	0.03
Computers (0.23%) (2024: 0.12%)			
3,400	GRG Banking Equipment Co. Ltd. Class A	6,727	0.02
6,800	Guangzhou Zhiguang Electric Co. Ltd. Class A	11,272	0.04
800	Ingenic Semiconductor Co. Ltd. Class A	12,153	0.04
14,300	Lenovo Group Ltd.	17,013	0.06
2,600	Unisplendour Corp. Ltd. Class A	9,163	0.03
5,100	Wuhan Guide Infrared Co. Ltd. Class A	10,719	0.04
		<u>67,047</u>	<u>0.23</u>
Cosmetics & Personal Care (0.02%) (2024: 0.00%)			
1,400	Giant Biogene Holding Co. Ltd.	5,986	0.02
Electrical Components & Equipment (0.98%) (2024: 0.78%)			
59,475	Camel Group Co. Ltd. Class A	78,136	0.27
44,200	Goldwind Science & Technology Co. Ltd. Class A	129,181	0.45
1,000	Ningbo Orient Wires & Cables Co. Ltd. Class A	8,560	0.03
7,721	Qingdao TGOOD Electric Co. Ltd. Class A	28,406	0.10
16,100	Zhejiang Narada Power Source Co. Ltd. Class A	35,845	0.13
		<u>280,128</u>	<u>0.98</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Electronics (1.63%) (2024: 0.33%)			
1,500	Avary Holding Shenzhen Co. Ltd. Class A	10,870	0.04
23,435	Beijing Sifang Automation Co. Ltd. Class A	100,993	0.35
1,500	BYD Electronic International Co. Ltd.	6,483	0.02
13,900	China Baoan Group Co. Ltd. Class A	19,615	0.07
20,755	Everdisplay Optronics Shanghai Co. Ltd. Class A	7,910	0.03
13,900	Foxconn Industrial Internet Co. Ltd. Class A	123,567	0.43
2,300	GoerTek, Inc. Class A	9,467	0.03
15,100	Jiangsu Zhongtian Technology Co. Ltd. Class A	39,200	0.14
4,800	Luxshare Precision Industry Co. Ltd. Class A	38,998	0.14
2,800	Shengyi Technology Co. Ltd. Class A	28,646	0.10
11,400	Shenzhen Senior Technology Material Co. Ltd. Class A	24,907	0.09
950	SUPCON Technology Co. Ltd. Class A	6,715	0.02
	Suzhou Dongshan Precision Manufacturing Co. Ltd. Class		
1,200	A	14,553	0.05
600	Victory Giant Technology Huizhou Co. Ltd. Class A	24,720	0.09
1,600	Wingtech Technology Co. Ltd. Class A	8,546	0.03
		465,190	1.63
Energy – Alternate Sources (1.46%) (2024: 0.48%)			
3,100	Hengtong Optic-electric Co. Ltd. Class A	10,983	0.04
33,200	LONGi Green Energy Technology Co. Ltd. Class A	86,568	0.30
10,858	Shenzhen Clou Electronics Co. Ltd. Class A	11,978	0.04
2,500	Shenzhen Dynanonic Co. Ltd. Class A	15,763	0.06
11,250	Sungrow Power Supply Co. Ltd. Class A	275,675	0.96
2,068	Xinjiang Daqo New Energy Co. Ltd. Class A	7,946	0.03
2,000	Zhejiang Chint Electrics Co. Ltd. Class A	7,992	0.03
		416,905	1.46
Engineering & Construction (0.09%) (2024: 0.06%)			
46,974	China Energy Engineering Corp. Ltd. Class H	6,397	0.02
	China Nonferrous Metal Industry's Foreign Engineering &		
21,600	Construction Co. Ltd. Class A	20,548	0.07
		26,945	0.09
Entertainment (0.02%) (2024: 0.00%)			
250	NetEase Cloud Music, Inc.	5,974	0.02
Hand & Machine Tools (0.21%) (2024: 0.11%)			
43,200	Jiangxi Special Electric Motor Co. Ltd. Class A	60,282	0.21
Healthcare Products (0.10%) (2024: 0.00%)			
164	APT Medical, Inc. Class A	5,716	0.02
	Jiangsu Yuyue Medical Equipment & Supply Co. Ltd.		
1,700	Class A	9,306	0.03
4,800	Microport Scientific Corp.	6,673	0.02
	Shandong Weigao Group Medical Polymer Co. Ltd. Class		
11,200	H	7,223	0.03
		28,918	0.10
Healthcare Services (0.04%) (2024: 0.00%)			
2,500	Wuxi Biologics Cayman, Inc.	10,098	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Home Furnishings (0.08%) (2024: 0.12%)		
500	Anker Innovations Technology Co. Ltd. Class A	8,194	0.03
248	Beijing Roborock Technology Co. Ltd. Class A	5,403	0.02
600	Huaqin Technology Co. Ltd. Class A	7,800	0.03
		21,397	0.08
	Internet (2.21%) (2024: 0.70%)		
5,500	360 Security Technology, Inc. Class A	8,802	0.03
11,900	Alibaba Group Holding Ltd.	218,323	0.76
171	Alibaba Group Holding Ltd. ADR	25,065	0.09
572	Bilibili, Inc. Class Z	14,176	0.05
24,139	China Ruyi Holdings Ltd.	6,792	0.02
10,400	East Money Information Co. Ltd. Class A	34,538	0.12
300	Hithink RoyalFlush Information Network Co. Ltd. Class A	13,847	0.05
446	Kanzhun Ltd. ADR	9,090	0.03
2,800	Kuaishou Technology	23,005	0.08
2,065	PDD Holdings, Inc. ADR	234,150	0.82
499	Trip.com Group Ltd.	35,517	0.13
464	Vipshop Holdings Ltd. ADR	8,208	0.03
		631,513	2.21
	Iron & Steel (0.08%) (2024: 0.04%)		
6,000	Tibet Mineral Development Co. Ltd. Class A	22,582	0.08
	Leisure Time (0.09%) (2024: 0.03%)		
29,294	Tianneng Power International Ltd.	26,684	0.09
	Lodging (0.00%) (2024: 0.04%)		
	Machinery — Diversified (0.09%) (2024: 0.06%)		
828	Hangzhou Jingye Intelligent Technology Co. Ltd. Class A	7,051	0.03
1,000	Shandong Himile Mechanical Science & Technology Co. Ltd. Class A	12,107	0.04
332	Shanghai BOCHU Electronic Technology Corp. Ltd. Class A	6,464	0.02
		25,622	0.09
	Machinery, Construction & Mining (0.06%) (2024: 0.00%)		
15,400	RongFa Nuclear Equipment Co. Ltd. Class A	16,570	0.06
	Mining (1.88%) (2024: 1.03%)		
17,900	Chengxin Lithium Group Co. Ltd. Class A	88,295	0.31
	China Rare Earth Resources & Technology Co. Ltd. Class A		
1,400	A	9,315	0.03
13,314	CMOC Group Ltd. Class H	32,911	0.12
4,900	Henan Yuguang Gold & Lead Co. Ltd. Class A	8,249	0.03
29,500	Huludao Zinc Industry Co. Class A	17,286	0.06
2,600	Jiangxi Copper Co. Ltd. Class A	20,457	0.07
2,900	Rising Nonferrous Metals Share Co. Ltd. Class A	23,375	0.08
4,600	Shandong Humon Smelting Co. Ltd. Class A	8,844	0.03
6,319	Silvercorp Metals, Inc.	52,700	0.18
18,800	Tongling Nonferrous Metals Group Co. Ltd. Class A	16,187	0.06
11,300	Youngco Co. Ltd. Class A	83,779	0.29
8,100	Yunnan Aluminium Co. Ltd. Class A	38,110	0.13
15,600	Yunnan Chihong Zinc&Germanium Co. Ltd. Class A	16,338	0.06

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Mining (1.88%) (2024: 1.03%) (continued)			
7,200	Yunnan Tin Co. Ltd. Class A	28,759	0.10
9,600	Zhejiang Huayou Cobalt Co. Ltd. Class A	93,882	0.33
		<u>538,487</u>	<u>1.88</u>
Miscellaneous Manufacturers (1.09%) (2024: 0.50%)			
21,600	Cangzhou Mingzhu Plastic Co. Ltd. Class A	14,761	0.05
6,220	CNGR Advanced Material Co. Ltd. Class A	41,286	0.15
87,200	GEM Co. Ltd. Class A	104,441	0.37
43,183	Minmetals New Energy Materials Hunan Co. Ltd.	46,338	0.16
9,100	Ningbo Shanshan Co. Ltd. Class A	17,613	0.06
24,400	Sichuan Yahua Industrial Group Co. Ltd. Class A	86,519	0.30
		<u>310,958</u>	<u>1.09</u>
Private Equity (0.05%) (2024: 0.00%)			
5,862	OSL Group Ltd.	12,803	0.05
Retail (0.09%) (2024: 0.00%)			
2,450	JD Health International, Inc.	17,470	0.06
100	Laopu Gold Co. Ltd. Class H	7,940	0.03
		<u>25,410</u>	<u>0.09</u>
Semiconductors (0.90%) (2024: 0.36%)			
558	Amlogic Shanghai Co. Ltd. Class A	6,973	0.03
4,710	GalaxyCore, Inc. Class A	10,081	0.04
800	GigaDevice Semiconductor, Inc. Class A	24,556	0.09
2,770	Grinm Advanced Materials Co. Ltd. Class A	8,068	0.03
1,900	Hangzhou Silan Microelectronics Co. Ltd. Class A	7,733	0.03
3,073	Hua Hong Semiconductor Ltd.	29,334	0.10
412	Hwatsing Technology Co. Ltd. Class A	8,859	0.03
1,300	JCET Group Co. Ltd. Class A	6,850	0.02
332	Loongson Technology Corp. Ltd. Class A	6,284	0.02
1,469	Montage Technology Co. Ltd. Class A	24,792	0.09
440	NAURA Technology Group Co. Ltd. Class A	28,939	0.10
1,986	Nexchip Semiconductor Corp. Class A	9,444	0.03
1,262	OmniVision Integrated Circuits Group, Inc.	22,763	0.08
164	Piotech, Inc. Class A	7,754	0.03
5,700	Sanan Optoelectronics Co. Ltd. Class A	11,539	0.04
820	SG Micro Corp. Class A	8,064	0.03
5,300	Tianshui Huatian Technology Co. Ltd. Class A	8,330	0.03
1,800	TongFu Microelectronics Co. Ltd. Class A	9,722	0.03
800	Unigroup Guoxin Microelectronics Co. Ltd. Class A	9,033	0.03
	Zhejiang Jingsheng Mechanical & Electrical Co. Ltd.		
1,300	Class A	6,845	0.02
		<u>255,963</u>	<u>0.90</u>
Software (0.66%) (2024: 0.28%)			
37 Interactive Entertainment Network Technology Group			
3,000	Co. Ltd. Class A	10,143	0.04
533	Beijing Kingsoft Office Software, Inc. Class A	23,448	0.08
1,900	Giant Network Group Co. Ltd. Class A	11,784	0.04
1,800	Hundsun Technologies, Inc. Class A	7,775	0.03
2,100	Iflytek Co. Ltd. Class A	15,130	0.05

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Software (0.66%) (2024: 0.28%) (continued)		
4,000	Kingdee International Software Group Co. Ltd.	6,830	0.02
3,827	NetEase, Inc.	105,515	0.37
4,900	Yonyou Network Technology Co. Ltd. Class A	9,309	0.03
		189,934	0.66
	Telecommunications (1.32%) (2024: 0.00%)		
308,257	CGN Mining Co. Ltd.	122,376	0.43
680	Eoptolink Technology, Inc. Ltd. Class A	41,977	0.15
500	Suzhou TFC Optical Communication Co. Ltd. Class A	14,544	0.05
27,196	Xiaomi Corp. Class B	137,316	0.48
700	Zhongji Innolight Co. Ltd. Class A	61,175	0.21
		377,388	1.32
	Philippines (0.00%) (2024: 0.08%)		
	Banks (0.00%) (2024: 0.05%)		
	Telecommunications (0.00%) (2024: 0.03%)		
	Poland (0.33%) (2024: 0.10%)		
	Internet (0.03%) (2024: 0.00%)		
1,068	Allegro.eu SA	9,215	0.03
	Mining (0.30%) (2024: 0.10%)		
1,072	KGHM Polska Miedz SA	83,728	0.30
		92,943	0.33
	Portugal (0.23%) (2024: 0.00%)		
	Food (0.23%) (2024: 0.00%)		
2,780	Jeronimo Martins SGPS SA	66,149	0.23
	Republic of South Korea (2.67%) (2024: 1.51%)		
	Auto Manufacturers (0.07%) (2024: 0.14%)		
247	Kia Corp.	20,884	0.07
	Auto Parts & Equipment (0.08%) (2024: 0.12%)		
326	Hankook Tire & Technology Co. Ltd.	13,194	0.05
39	Hyundai Mobis Co. Ltd.	10,098	0.03
		23,292	0.08
	Banks (0.03%) (2024: 0.00%)		
145	Hana Financial Group, Inc.	9,472	0.03
	Chemicals (0.04%) (2024: 0.02%)		
67	Soulbrain Co. Ltd.	12,186	0.04
	Energy – Alternate Sources (0.11%) (2024: 0.10%)		
1,524	Doosan Fuel Cell Co. Ltd.	30,521	0.11
	Engineering & Construction (0.08%) (2024: 0.13%)		
348	KEPCO Engineering & Construction Co., Inc.	21,742	0.08
	Food (0.03%) (2024: 0.00%)		
582	Daesang Corp.	8,504	0.03
	Home Furnishings (0.02%) (2024: 0.05%)		
2,655	Woori Technology, Inc.	6,709	0.02

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Internet (0.27%) (2024: 0.06%)		
208	Ahnlab, Inc.	8,678	0.03
522	Kakao Corp.	21,778	0.08
268	NAVER Corp.	45,114	0.16
		75,570	0.27
	Iron & Steel (0.00%) (2024: 0.02%)		
	Machinery, Construction & Mining (0.33%) (2024: 0.03%)		
1,602	Doosan Enerbility Co. Ltd.	83,739	0.29
22	HD Hyundai Electric Co. Ltd.	11,821	0.04
		95,560	0.33
	Metal Fabricate/Hardware (0.02%) (2024: 0.00%)		
328	Sung Kwang Bend Co. Ltd.	5,863	0.02
	Mining (0.00%) (2024: 0.26%)		
	Oil & Gas (0.00%) (2024: 0.05%)		
	Retail (0.03%) (2024: 0.00%)		
254	Hotel Shilla Co. Ltd.	7,864	0.03
	Semiconductors (1.54%) (2024: 0.49%)		
1,219	Samsung Electronics Co. Ltd.	101,460	0.36
749	SK Hynix, Inc.	338,481	1.18
		439,941	1.54
	Software (0.02%) (2024: 0.04%)		
165	Netmarble Corp.	5,526	0.02
		763,634	2.67
	Singapore (0.68%) (2024: 0.81%)		
	Airlines (0.02%) (2024: 0.03%)		
1,378	Singapore Airlines Ltd.	6,858	0.02
	Banks (0.14%) (2024: 0.00%)		
900	DBS Group Holdings Ltd.	39,443	0.14
	Internet (0.00%) (2024: 0.36%)		
	Real Estate Investment Trusts (0.30%) (2024: 0.39%)		
11,719	CapitaLand Ascendas REIT	25,789	0.09
3,800	ESR-REIT	8,008	0.03
14,364	Fraser's Logistics & Commercial Trust	11,113	0.04
8,054	Keppel DC REIT	14,091	0.05
7,462	Mapletree Industrial Trust	12,069	0.04
15,878	Mapletree Logistics Trust	16,298	0.05
		87,368	0.30
	Semiconductors (0.22%) (2024: 0.00%)		
2,347	STMicroelectronics NV	61,924	0.22
		61,924	0.22
	Transportation (0.00%) (2024: 0.03%)		
	South Africa (1.09%) (2024: 0.49%)		
	Energy – Alternate Sources (0.04%) (2024: 0.00%)		
1,114	Scatec ASA	11,729	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Food (0.03%) (2024: 0.04%)		
348	Bid Corp. Ltd.	8,860	0.03
	Internet (0.00%) (2024: 0.13%)		
	Mining (0.91%) (2024: 0.24%)		
1,731	Anglo American PLC	71,828	0.25
1,149	Impala Platinum Holdings Ltd.	18,168	0.06
7,475	Northam Platinum Holdings Ltd.	152,076	0.53
215	Valterra Platinum Ltd.	18,289	0.07
		260,361	0.91
	Retail (0.04%) (2024: 0.03%)		
6,123	Pepkor Holdings Ltd.	9,774	0.04
	Telecommunications (0.07%) (2024: 0.05%)		
967	MTN Group Ltd.	9,892	0.03
1,205	Vodacom Group Ltd.	10,276	0.04
		20,168	0.07
		310,892	1.09
	Spain (0.71%) (2024: 1.15%)		
	Computers (0.06%) (2024: 0.00%)		
295	Indra Sistemas SA	16,817	0.06
	Electric (0.00%) (2024: 0.06%)		
	Energy – Alternate Sources (0.28%) (2024: 0.06%)		
1,087	Corp. ACCIONA Energias Renovables SA	28,597	0.10
2,463	Solaria Energia y Medio Ambiente SA	52,502	0.18
		81,099	0.28
	Engineering & Construction (0.04%) (2024: 0.40%)		
351	Aena SME SA	9,820	0.04
	Packaging & Containers (0.20%) (2024: 0.32%)		
550	Vidrala SA	58,200	0.20
	Real Estate Investment Trusts (0.00%) (2024: 0.09%)		
	Retail (0.13%) (2024: 0.22%)		
547	Industria de Diseno Textil SA	36,195	0.13
		202,131	0.71
	Sweden (0.75%) (2024: 0.51%)		
	Aerospace & Defense (0.63%) (2024: 0.00%)		
417	Mildef Group AB	5,419	0.02
2,966	Saab AB Class B	172,964	0.61
		178,383	0.63
	Biotechnology (0.03%) (2024: 0.00%)		
281	BioArctic AB	9,474	0.03
	Healthcare Products (0.00%) (2024: 0.02%)		
	Healthcare Services (0.03%) (2024: 0.00%)		
329	Medicover AB Class B	7,869	0.03
	Mining (0.04%) (2024: 0.23%)		
192	Boliden AB	10,730	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Pharmaceuticals (0.02%) (2024: 0.14%)		
321	BoneSupport Holding AB	6,546	0.02
	Real Estate (0.00%) (2024: 0.12%)		
		213,002	0.75
	Switzerland (0.66%) (2024: 1.35%)		
	Banks (0.00%) (2024: 0.04%)		
	Biotechnology (0.15%) (2024: 0.05%)		
796	CRISPR Therapeutics AG	41,742	0.15
	Chemicals (0.00%) (2024: 0.20%)		
	Electronics (0.11%) (2024: 0.00%)		
144	TE Connectivity PLC	32,762	0.11
	Energy – Alternate Sources (0.10%) (2024: 0.11%)		
447	Landis & Gyr Group AG	29,001	0.10
	Engineering & Construction (0.03%) (2024: 0.00%)		
29	Flughafen Zurich AG	9,217	0.03
	Healthcare Products (0.04%) (2024: 0.06%)		
55	Medacta Group SA	10,858	0.04
	Packaging & Containers (0.00%) (2024: 0.59%)		
	Pharmaceuticals (0.00%) (2024: 0.06%)		
	Private Equity (0.23%) (2024: 0.24%)		
134	Julius Baer Group Ltd.	10,554	0.04
88	Swissquote Group Holding SA	54,095	0.19
		64,649	0.23
		188,229	0.66
	Taiwan (1.96%) (2024: 2.71%)		
	Airlines (0.03%) (2024: 0.00%)		
8,000	Eva Airways Corp.	9,306	0.03
	Electrical Components & Equipment (0.00%) (2024: 0.09%)		
	Electronics (0.05%) (2024: 0.19%)		
1,000	Hon Hai Precision Industry Co. Ltd.	7,336	0.02
192	Lotes Co. Ltd.	7,913	0.03
		15,249	0.05
	Pharmaceuticals (0.03%) (2024: 0.03%)		
534	PharmaEssentia Corp.	7,988	0.03
	Private Equity (0.13%) (2024: 0.21%)		
8,659	E.Sun Financial Holding Co. Ltd.	9,301	0.03
9,000	First Financial Holding Co. Ltd.	8,421	0.03
3,000	Fubon Financial Holding Co. Ltd.	9,175	0.03
9,440	Hua Nan Financial Holdings Co. Ltd.	9,314	0.04
		36,211	0.13
	Retail (0.02%) (2024: 0.00%)		
398	Hotai Motor Co. Ltd.	6,967	0.02
	Semiconductors (1.64%) (2024: 2.15%)		
90	Alchip Technologies Ltd.	10,054	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Semiconductors (1.64%) (2024: 2.15%) (continued)		
50	ASPEED Technology, Inc.	11,553	0.04
230	Global Unichip Corp.	15,555	0.05
872	MediaTek, Inc.	39,686	0.14
623	Realtek Semiconductor Corp.	9,696	0.03
7,748	Taiwan Semiconductor Manufacturing Co. Ltd.	382,215	1.34
		<u>468,759</u>	<u>1.64</u>
	Telecommunications (0.06%) (2024: 0.04%)		
6,000	HTC Corp.	9,395	0.03
2,000	Taiwan Mobile Co. Ltd.	6,907	0.03
		<u>16,302</u>	<u>0.06</u>
		560,782	1.96
	Tanzania (0.03%) (2024: 0.00%)		
	Engineering & Construction (0.03%) (2024: 0.00%)		
4,419	Helios Towers PLC	9,783	0.03
	Thailand (0.04%) (2024: 0.06%)		
	Electric (0.00%) (2024: 0.02%)		
	Food (0.00%) (2024: 0.04%)		
	Telecommunications (0.04%) (2024: 0.00%)		
1,092	Advanced Info Service PCL	10,849	0.04
	Turkey (0.09%) (2024: 0.26%)		
	Airlines (0.00%) (2024: 0.03%)		
	Auto Manufacturers (0.03%) (2024: 0.00%)		
1,360	Tofas Turk Otomobil Fabrikasi AS	7,819	0.03
	Electric (0.00%) (2024: 0.06%)		
	Engineering & Construction (0.00%) (2024: 0.04%)		
	Food (0.03%) (2024: 0.13%)		
682	BIM Birlesik Magazalar AS	8,516	0.03
	Telecommunications (0.03%) (2024: 0.00%)		
3,692	Turkcell Iletisim Hizmetleri AS	8,000	0.03
		<u>24,335</u>	<u>0.09</u>
	United Kingdom (2.93%) (2024: 1.65%)		
	Aerospace & Defense (1.65%) (2024: 0.00%)		
10,652	BAE Systems PLC	245,573	0.86
398	Cohort PLC	4,855	0.02
14,333	Rolls-Royce Holdings PLC	221,704	0.77
		<u>472,132</u>	<u>1.65</u>
	Agriculture (0.03%) (2024: 0.03%)		
282	Genus PLC	9,843	0.03
	Airlines (0.07%) (2024: 0.03%)		
1,503	easyJet PLC	10,322	0.04
1,641	International Consolidated Airlines Group SA	9,153	0.03
		<u>19,475</u>	<u>0.07</u>
	Apparel (0.03%) (2024: 0.00%)		
461	Burberry Group PLC	7,869	0.03

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Biotechnology (0.05%) (2024: 0.04%)		
8,111	Oxford Nanopore Technologies PLC	14,008	0.05
	Chemicals (0.03%) (2024: 0.00%)		
296	Johnson Matthey PLC	8,488	0.03
	Commercial Services (0.15%) (2024: 0.00%)		
2,521	Babcock International Group PLC	42,149	0.15
	Computers (0.14%) (2024: 0.00%)		
1,269	Arqit Quantum, Inc.	27,766	0.10
3,446	Serco Group PLC	12,941	0.04
		40,707	0.14
	Electric (0.05%) (2024: 0.19%)		
883	National Grid PLC	13,557	0.05
	Energy – Alternate Sources (0.00%) (2024: 0.02%)		
	Environmental Control (0.00%) (2024: 0.04%)		
	Healthcare Products (0.03%) (2024: 0.02%)		
489	Smith & Nephew PLC	8,146	0.03
	Investment Companies (0.12%) (2024: 0.22%)		
4,399	Yellow Cake PLC	35,028	0.12
	Lodging (0.03%) (2024: 0.00%)		
73	InterContinental Hotels Group PLC	10,270	0.03
	Mining (0.00%) (2024: 0.18%)		
	Miscellaneous Manufacturers (0.09%) (2024: 0.00%)		
330	Avon Technologies PLC	8,052	0.03
1,447	Chemring Group PLC	9,196	0.03
3,346	Senior PLC	8,767	0.03
		26,015	0.09
	Pharmaceuticals (0.34%) (2024: 0.28%)		
376	AstraZeneca PLC	69,741	0.24
294	AstraZeneca PLC ADR	27,028	0.10
		96,769	0.34
	Real Estate Investment Trusts (0.12%) (2024: 0.58%)		
7,006	LondonMetric Property PLC	17,876	0.06
7,837	Tritax Big Box REIT PLC	16,044	0.06
		33,920	0.12
	Retail (0.00%) (2024: 0.02%)		
	United States (44.35%) (2024: 59.05%)		
	Aerospace & Defense (0.72%) (2024: 0.56%)		
6,720	Archer Aviation, Inc. Class A	50,534	0.17
139	Curtiss-Wright Corp.	76,627	0.27
6,058	Joby Aviation, Inc.	79,966	0.28
		207,127	0.72
	Agriculture (0.37%) (2024: 0.49%)		
1,081	Archer-Daniels-Midland Co.	62,147	0.22
620	Darling Ingredients, Inc.	22,320	0.08
315	Fresh Del Monte Produce, Inc.	11,223	0.04

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Agriculture (0.37%) (2024: 0.49%) (continued)		
308	Vital Farms, Inc.	9,838	0.03
		105,528	0.37
	Airlines (0.18%) (2024: 0.17%)		
202	Alaska Air Group, Inc.	10,161	0.04
759	American Airlines Group, Inc.	11,635	0.04
173	Delta Air Lines, Inc.	12,006	0.04
87	SkyWest, Inc.	8,736	0.03
81	United Airlines Holdings, Inc.	9,057	0.03
		51,595	0.18
	Apparel (0.07%) (2024: 0.11%)		
28	Ralph Lauren Corp.	9,901	0.04
77	Tapestry, Inc.	9,838	0.03
		19,739	0.07
	Auto Manufacturers (0.39%) (2024: 0.00%)		
687	Ford Motor Co.	9,013	0.03
185	General Motors Co.	15,044	0.05
682	Rivian Automotive, Inc. Class A	13,442	0.05
166	Tesla, Inc.	74,654	0.26
		112,153	0.39
	Auto Parts & Equipment (0.81%) (2024: 0.14%)		
528	Aptiv PLC	40,175	0.14
18,464	QuantumScape Corp.	192,395	0.67
		232,570	0.81
	Banks (0.25%) (2024: 0.00%)		
220	JPMorgan Chase & Co.	70,888	0.25
	Beverages (0.16%) (2024: 0.00%)		
1,020	Celsius Holdings, Inc.	46,655	0.16
	Biotechnology (3.23%) (2024: 2.35%)		
4,862	Absci Corp.	16,968	0.06
454	ACADIA Pharmaceuticals, Inc.	12,126	0.04
23	Alnylam Pharmaceuticals, Inc.	9,146	0.03
87	Amgen, Inc.	28,476	0.10
3,136	Amicus Therapeutics, Inc.	44,657	0.16
152	Arcellx, Inc.	9,910	0.03
2,138	Arcturus Therapeutics Holdings, Inc.	13,106	0.05
480	Arrowhead Pharmaceuticals, Inc.	31,867	0.11
1,585	Beam Therapeutics, Inc.	43,936	0.15
435	BeOne Medicines Ltd.	10,021	0.04
77	Biogen, Inc.	13,551	0.05
49	Bio-Rad Laboratories, Inc. Class A	14,846	0.05
174	Bridgebio Pharma, Inc.	13,309	0.05
5,799	Caribou Biosciences, Inc.	9,220	0.03
201	CG oncology, Inc.	8,345	0.03
388	Corteva, Inc.	26,008	0.09
10,856	Editas Medicine, Inc.	22,255	0.08
467	Exelixis, Inc.	20,469	0.07

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Biotechnology (3.23%) (2024: 2.35%) (continued)			
7,246	Fate Therapeutics, Inc.	7,120	0.02
275	Gilead Sciences, Inc.	33,753	0.12
262	Halozyme Therapeutics, Inc.	17,633	0.06
101	Illumina, Inc.	13,247	0.05
1,541	Immunome, Inc.	33,101	0.12
93	Incyte Corp.	9,186	0.03
3,211	Intellia Therapeutics, Inc.	28,867	0.10
549	Ionis Pharmaceuticals, Inc.	43,431	0.15
68	Krystal Biotech, Inc.	16,765	0.06
2,118	Recursion Pharmaceuticals, Inc. Class A	8,663	0.03
3,114	REGENXBIO, Inc.	44,842	0.16
168	Revolution Medicines, Inc.	13,381	0.05
1,150	Roivant Sciences Ltd.	24,955	0.09
9,330	Sana Biotechnology, Inc.	37,973	0.13
1,393	Stoke Therapeutics, Inc.	44,214	0.15
975	Structure Therapeutics, Inc. ADR	67,811	0.24
111	United Therapeutics Corp.	54,085	0.19
1,110	Veracyte, Inc.	46,731	0.16
61	Vertex Pharmaceuticals, Inc.	27,655	0.10
		921,629	3.23
Building & Construction Materials (0.16%) (2024: 0.00%)			
391	Johnson Controls International PLC	46,822	0.16
Chemicals (0.17%) (2024: 0.58%)			
156	Balchem Corp.	23,924	0.08
277	Sensient Technologies Corp.	26,024	0.09
		49,948	0.17
Commercial Services (0.46%) (2024: 2.31%)			
122	Affirm Holdings, Inc.	9,081	0.03
705	Block, Inc.	45,888	0.16
2,162	CompoSecure, Inc. Class A	41,683	0.15
88	Paylocity Holding Corp.	13,420	0.05
116	Service Corp. International/U.S.	9,045	0.03
339	Toast, Inc. Class A	12,038	0.04
		131,155	0.46
Computers (2.53%) (2024: 2.18%)			
126	Apple, Inc.	34,254	0.12
158	Crowdstrike Holdings, Inc. Class A	74,064	0.26
110	CyberArk Software Ltd.	49,067	0.17
206	Dell Technologies, Inc. Class C	25,931	0.09
543	Fortinet, Inc.	43,120	0.15
1,383	Hewlett Packard Enterprise Co.	33,220	0.12
353	International Business Machines Corp.	104,562	0.37
648	Okta, Inc.	56,033	0.20
1,161	OneSpan, Inc.	14,907	0.05
474	Qualys, Inc.	62,995	0.22
4,263	Rigetti Computing, Inc.	94,425	0.33
723	Rubrik, Inc. Class A	55,295	0.19
190	Super Micro Computer, Inc.	5,561	0.02

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Computers (2.53%) (2024: 2.18%) (continued)		
552	Varonis Systems, Inc.	18,106	0.06
233	Zscaler, Inc.	52,406	0.18
		723,946	2.53
	Cosmetics & Personal Care (0.02%) (2024: 0.03%)		
63	elf Beauty, Inc.	4,791	0.02
	Electric (0.53%) (2024: 0.43%)		
123	Constellation Energy Corp.	43,452	0.15
299	Eversource Energy	20,132	0.07
321	Exelon Corp.	13,992	0.05
458	Oklo, Inc.	32,866	0.12
366	Ormat Technologies, Inc.	40,432	0.14
		150,874	0.53
	Electrical Components & Equipment (0.48%) (2024: 0.29%)		
739	EnerSys	108,448	0.38
102	Schneider Electric SE	28,140	0.10
		136,588	0.48
	Electronics (0.51%) (2024: 0.05%)		
69	Amphenol Corp. Class A	9,325	0.03
2,313	Enovix Corp.	16,908	0.06
195	Keysight Technologies, Inc.	39,622	0.14
1,282	Mirion Technologies, Inc.	30,025	0.11
487	nVent Electric PLC	49,659	0.17
		145,539	0.51
	Energy – Alternate Sources (1.45%) (2024: 0.44%)		
11,568	Array Technologies, Inc.	106,657	0.37
995	ASP Isotopes, Inc.	5,323	0.02
409	First Solar, Inc.	106,843	0.38
954	Green Plains, Inc.	9,349	0.03
5,836	Shoals Technologies Group, Inc. Class A	49,606	0.17
7,494	Sunrun, Inc.	137,890	0.48
		415,668	1.45
	Engineering & Construction (0.00%) (2024: 0.05%)		
	Environmental Control (0.03%) (2024: 1.55%)		
592	Energy Recovery, Inc.	7,986	0.03
	Food (0.30%) (2024: 0.90%)		
1,027	Lamb Weston Holdings, Inc.	43,021	0.15
793	Mission Produce, Inc.	9,199	0.03
71	Seneca Foods Corp. Class A	7,855	0.03
184	Tyson Foods, Inc. Class A	10,786	0.04
416	United Natural Foods, Inc.	14,006	0.05
		84,867	0.30
	Forest Products & Paper (0.00%) (2024: 1.42%)		
	Healthcare Products (1.64%) (2024: 1.05%)		
2,733	10X Genomics, Inc. Class A	44,575	0.16
333	Abbott Laboratories	41,722	0.15

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Healthcare Products (1.64%) (2024: 1.05%) (continued)			
653	Alphatec Holdings, Inc.	13,739	0.05
400	Bio-Techne Corp.	23,524	0.08
97	Danaher Corp.	22,205	0.08
210	Edwards Lifesciences Corp.	17,903	0.06
337	Exact Sciences Corp.	34,226	0.12
14	IDEXX Laboratories, Inc.	9,471	0.03
24	Insulet Corp.	6,822	0.02
123	Intuitive Surgical, Inc.	69,662	0.24
59	iRhythm Technologies, Inc.	10,469	0.04
101	LeMaitre Vascular, Inc.	8,191	0.03
172	LivaNova PLC	10,583	0.04
251	Natera, Inc.	57,502	0.20
30	Penumbra, Inc.	9,327	0.03
157	Qiagen NV	7,060	0.03
125	Repligen Corp.	20,483	0.07
43	ResMed, Inc.	10,357	0.04
673	Tempus AI, Inc.	39,741	0.14
17	Thermo Fisher Scientific, Inc.	9,851	0.03
		467,413	1.64
Healthcare Services (0.35%) (2024: 0.52%)			
79	Addus HomeCare Corp.	8,484	0.03
313	BrightSpring Health Services, Inc.	11,722	0.04
56	DaVita, Inc.	6,362	0.02
61	Encompass Health Corp.	6,474	0.02
43	Ensign Group, Inc.	7,491	0.03
4,189	Ginkgo Bioworks Holdings, Inc.	34,811	0.12
30	Humana, Inc.	7,684	0.03
345	Option Care Health, Inc.	10,992	0.04
474	Oscar Health, Inc. Class A	6,811	0.02
		100,831	0.35
Home Builders (0.03%) (2024: 0.02%)			
88	Thor Industries, Inc.	9,035	0.03
Housewares (0.08%) (2024: 0.16%)			
415	Scotts Miracle-Gro Co.	24,215	0.08
Insurance (0.00%) (2024: 0.03%)			
Internet (2.76%) (2024: 4.27%)			
585	Alphabet, Inc. Class A	183,105	0.64
579	Amazon.com, Inc.	133,645	0.47
7	Booking Holdings, Inc.	37,487	0.13
191	Chewy, Inc. Class A	6,313	0.02
236	DoorDash, Inc. Class A	53,449	0.19
129	F5, Inc.	32,929	0.11
2,337	fuboTV, Inc. Class A	5,889	0.02
150	Hims & Hers Health, Inc.	4,870	0.02
478	Lyft, Inc. Class A	9,259	0.03
74	Meta Platforms, Inc. Class A	48,847	0.17
380	Netflix, Inc.	35,629	0.12
460	Palo Alto Networks, Inc.	84,732	0.30

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Internet (2.76%) (2024: 4.27%) (continued)			
222	Q2 Holdings, Inc.	16,019	0.06
507	Robinhood Markets, Inc. Class A	57,342	0.20
42	Spotify Technology SA	24,390	0.09
1,824	Sprinklr, Inc. Class A	14,191	0.05
368	Uber Technologies, Inc.	30,069	0.10
522	Upwork, Inc.	10,346	0.04
		788,511	2.76
Investment Companies (1.52%) (2024: 5.12%)			
11,178	Bit Digital, Inc.	21,126	0.07
2,851	Bitdeer Technologies Group Class A	31,960	0.11
7,072	Cipher Mining, Inc.	104,383	0.36
2,973	Cleanspark, Inc.	30,087	0.11
4,096	Core Scientific, Inc.	59,638	0.21
3,790	MARA Holdings, Inc.	34,034	0.12
4,282	Riot Platforms, Inc.	54,253	0.19
8,601	Terawulf, Inc.	98,825	0.35
		434,306	1.52
Iron & Steel (0.09%) (2024: 0.00%)			
149	Nucor Corp.	24,303	0.09
Leisure Time (0.14%) (2024: 0.04%)			
1,157	Global Business Travel Group I	8,851	0.03
386	Norwegian Cruise Line Holdings Ltd.	8,616	0.03
76	Royal Caribbean Cruises Ltd.	21,198	0.08
		38,665	0.14
Lodging (0.19%) (2024: 0.21%)			
214	Hilton Grand Vacations, Inc.	9,576	0.03
54	Hilton Worldwide Holdings, Inc.	15,512	0.06
54	Hyatt Hotels Corp. Class A	8,657	0.03
63	Marriott International, Inc. Class A	19,545	0.07
		53,290	0.19
Machinery — Diversified (0.22%) (2024: 0.62%)			
49	Deere & Co.	22,813	0.08
69	Lindsay Corp.	8,133	0.03
550	Symbotic, Inc.	32,725	0.11
		63,671	0.22
Machinery, Construction & Mining (1.58%) (2024: 0.62%)			
4,253	Bloom Energy Corp. Class A	369,543	1.29
28	Caterpillar, Inc.	16,041	0.05
69	GE Vernova, Inc.	45,096	0.16
374	Lightbridge Corp.	4,727	0.02
208	NANO Nuclear Energy, Inc.	4,994	0.02
739	NuScale Power Corp.	10,472	0.04
		450,873	1.58
Mining (1.95%) (2024: 1.19%)			
125	Centrus Energy Corp. Class A	30,345	0.11
1,311	Coeur Mining, Inc.	23,375	0.08

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Mining (1.95%) (2024: 1.19%) (continued)		
8,076	Energy Fuels, Inc.	117,425	0.41
4,811	Hecla Mining Co.	92,323	0.32
3,388	Ivanhoe Electric, Inc. / U.S.	54,140	0.19
2,178	MP Materials Corp.	110,033	0.39
11,102	Uranium Energy Corp.	129,671	0.45
		<u>557,312</u>	<u>1.95</u>
	Miscellaneous Manufacturers (0.31%) (2024: 0.03%)		
62	3M Co.	9,926	0.04
384	JBT Marel Corp.	57,858	0.20
94	Materion Corp.	11,686	0.04
106	Textron, Inc.	9,240	0.03
		<u>88,710</u>	<u>0.31</u>
	Oil & Gas (0.25%) (2024: 0.00%)		
6,426	BP PLC	37,408	0.13
921	Shell PLC	33,943	0.12
		<u>71,351</u>	<u>0.25</u>
	Other Finance (0.00%) (2024: 0.35%)		
	Packaging & Containers (0.13%) (2024: 1.86%)		
2,502	O-I Glass, Inc.	36,930	0.13
	Pharmaceuticals (1.10%) (2024: 1.09%)		
983	Agios Pharmaceuticals, Inc.	26,757	0.09
418	Bristol-Myers Squibb Co.	22,547	0.08
437	Catalyst Pharmaceuticals, Inc.	10,200	0.04
135	Dexcom, Inc.	8,960	0.03
120	Eli Lilly & Co.	128,962	0.45
127	Johnson & Johnson	26,283	0.09
132	Merck & Co., Inc.	13,894	0.05
67	Neurocrine Biosciences, Inc.	9,503	0.03
231	Novartis AG	31,957	0.11
748	Pfizer, Inc.	18,625	0.07
126	Zoetis, Inc.	15,853	0.06
		<u>313,541</u>	<u>1.10</u>
	Private Equity (0.88%) (2024: 3.50%)		
89	Apollo Global Management, Inc.	12,884	0.05
168	Coinbase Global, Inc. Class A	37,991	0.13
1,721	Galaxy Digital, Inc. Class A	38,582	0.13
27	LPL Financial Holdings, Inc.	9,644	0.03
109	Mastercard, Inc. Class A	62,226	0.22
53	Raymond James Financial, Inc.	8,511	0.03
436	Upstart Holdings, Inc.	19,066	0.07
179	Visa, Inc. Class A	62,777	0.22
		<u>251,681</u>	<u>0.88</u>
	Real Estate Investment Trusts (1.81%) (2024: 5.32%)		
813	Crown Castle, Inc.	72,251	0.25
468	Digital Realty Trust, Inc.	72,404	0.25
136	EastGroup Properties, Inc.	24,227	0.09
91	Equinix, Inc.	69,721	0.24

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Real Estate Investment Trusts (1.81%) (2024: 5.32%) (continued)			
371	First Industrial Realty Trust, Inc.	21,247	0.07
1,851	Healthpeak Properties, Inc.	29,764	0.10
628	Host Hotels & Resorts, Inc.	11,135	0.04
623	Iron Mountain, Inc.	51,678	0.18
235	LXP Industrial Trust	11,651	0.04
775	Prologis, Inc.	98,937	0.35
565	Rexford Industrial Realty, Inc.	21,877	0.08
132	Ventas, Inc.	10,214	0.04
125	Welltower, Inc.	23,201	0.08
		518,307	1.81
Retail (0.33%) (2024: 0.31%)			
70	Brinker International, Inc.	10,046	0.04
48	Darden Restaurants, Inc.	8,833	0.03
22	Domino's Pizza, Inc.	9,170	0.03
19,579	EVgo, Inc.	56,975	0.20
53	Texas Roadhouse, Inc.	8,798	0.03
		93,822	0.33
Semiconductors (9.17%) (2024: 8.17%)			
1,280	Advanced Micro Devices, Inc.	274,125	0.96
770	Ambarella, Inc.	54,547	0.19
393	Analog Devices, Inc.	106,582	0.37
445	Applied Materials, Inc.	114,361	0.40
305	Astera Labs, Inc.	50,740	0.18
958	Broadcom, Inc.	331,564	1.16
80	Cirrus Logic, Inc.	9,480	0.03
44	Impinj, Inc.	7,656	0.03
6,413	Intel Corp.	236,640	0.83
105	KLA Corp.	127,583	0.45
744	Lam Research Corp.	127,358	0.45
121	Lattice Semiconductor Corp.	8,903	0.03
67	MACOM Technology Solutions Holdings, Inc.	11,476	0.04
1,268	Marvell Technology, Inc.	107,755	0.38
1,086	Microchip Technology, Inc.	69,200	0.24
1,164	Micron Technology, Inc.	332,217	1.16
32	Monolithic Power Systems, Inc.	29,003	0.10
2,096	NVIDIA Corp.	390,904	1.37
115	Qorvo, Inc.	9,719	0.03
486	QUALCOMM, Inc.	83,130	0.29
90	Rambus, Inc.	8,270	0.03
69	Silicon Laboratories, Inc.	9,018	0.03
34	SiTime Corp.	12,008	0.04
1,897	SkyWater Technology, Inc.	34,449	0.12
378	Teradyne, Inc.	73,166	0.26
		2,619,854	9.17
Software (6.10%) (2024: 9.51%)			
135	Agilysys, Inc.	16,043	0.06
559	Alignment Healthcare, Inc.	11,040	0.04
675	Alkami Technology, Inc.	15,572	0.05

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Software (6.10%) (2024: 9.51%) (continued)		
67	Appfolio, Inc. Class A	15,588	0.05
959	Asana, Inc. Class A	13,148	0.05
96	Atlassian Corp. Class A	15,565	0.05
944	AvePoint, Inc.	13,112	0.05
7,581	BigBear.ai Holdings, Inc.	40,937	0.14
385	BILL Holdings, Inc.	20,998	0.07
307	BlackLine, Inc.	16,974	0.06
234	Broadridge Financial Solutions, Inc.	52,222	0.18
296	Cadence Design Systems, Inc.	92,524	0.32
461	Cloudflare, Inc. Class A	90,886	0.32
276	Commvault Systems, Inc.	34,599	0.12
675	Confluent, Inc. Class A	20,412	0.07
445	Datadog, Inc. Class A	60,516	0.21
1,237	DeFi Development Corp.	6,247	0.02
403	DigitalOcean Holdings, Inc.	19,392	0.07
212	DocuSign, Inc.	14,501	0.05
936	Dynatrace, Inc.	40,566	0.14
742	Elastic NV	55,976	0.20
335	Exodus Movement, Inc. Class A	4,955	0.02
6,499	Fastly, Inc. Class A	66,160	0.23
633	Five9, Inc.	12,692	0.04
1,142	Freshworks, Inc. Class A	13,989	0.05
318	Gitlab, Inc. Class A	11,935	0.04
35	HubSpot, Inc.	14,045	0.05
2,037	IonQ, Inc.	91,400	0.32
313	JFrog Ltd.	19,550	0.07
516	Klaviyo, Inc. Class A	16,754	0.06
84	Life360, Inc.	5,388	0.02
233	Microsoft Corp.	112,683	0.39
150	MicroStrategy, Inc. Class A	22,792	0.08
66	MongoDB, Inc.	27,700	0.10
561	nCino, Inc.	14,384	0.05
239	Nutanix, Inc. Class A	12,354	0.04
196	Oracle Corp.	38,202	0.13
961	PagerDuty, Inc.	12,599	0.04
432	Palantir Technologies, Inc. Class A	76,788	0.27
69	Paycom Software, Inc.	10,996	0.04
832	Pegasystems, Inc.	49,687	0.17
221	Procore Technologies, Inc.	16,076	0.06
4,457	Quantum Computing, Inc.	45,729	0.16
487	RingCentral, Inc. Class A	14,065	0.05
60	Salesforce, Inc.	15,895	0.06
403	Samsara, Inc. Class A	14,286	0.05
816	Schrodinger, Inc.	14,590	0.05
859	SentinelOne, Inc. Class A	12,885	0.05
330	ServiceNow, Inc.	50,553	0.18
66	Snowflake, Inc. Class A	14,478	0.05
2,196	SoundHound AI, Inc. Class A	21,894	0.08
91	Synopsys, Inc.	42,745	0.15
116	Twilio, Inc. Class A	16,500	0.06
4,483	UiPath, Inc. Class A	73,476	0.26

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Megatrends UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Software (6.10%) (2024: 9.51%) (continued)		
50	Veeva Systems, Inc. Class A	11,161	0.04
209	Workday, Inc. Class A	44,889	0.16
199	Workiva, Inc.	17,164	0.06
748	Zeta Global Holdings Corp. Class A	15,222	0.05
		1,743,479	6.10
	Telecommunications (0.90%) (2024: 1.01%)		
3,173	Applied Digital Corp.	77,802	0.27
475	AST SpaceMobile, Inc.	34,499	0.12
1,081	Cisco Systems, Inc.	83,269	0.29
120	Credo Technology Group Holding Ltd.	17,267	0.06
766	DigitalBridge Group, Inc.	11,751	0.04
274	Globalstar, Inc.	16,725	0.06
976	Gogo, Inc.	4,548	0.02
315	Viasat, Inc.	10,855	0.04
		256,716	0.90
		12,672,884	44.35
	Zambia (0.05%) (2024: 0.00%)		
	Mining (0.05%) (2024: 0.00%)		
551	First Quantum Minerals Ltd.	14,792	0.05
	Total Equities	28,484,510	99.68
	Preferred Stock (0.09%) (2024: 0.11%)		
	Brazil (0.00%) (2024: 0.11%)		
	Gas (0.00%) (2024: 0.11%)		
	Germany (0.09%) (2024: 0.00%)		
	Auto Manufacturers (0.09%) (2024: 0.00%)		
229	Porsche Automobil Holding SE	10,736	0.04
125	Volkswagen AG	15,202	0.05
		25,938	0.09
	Total Preferred Stock	25,938	0.09
	Total Transferable Securities (99.77%) (2024: 99.37%)	28,510,448	99.77
		<i>Fair Value</i>	<i>Fund</i>
		<i>USD</i>	<i>%</i>
	Total Investments (99.77%) (2024: 99.37%)	28,510,448	99.77
	Other Net Assets (0.23%) (2024: 0.63%)	65,839	0.23
	Net Asset (100.00%) (2024: 100.00%)	28,576,287	100.00

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Megatrends UCITS ETF (continued)

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	99.71
Other assets	<u>0.29</u>
	<u>100.00</u>

Abbreviation used:

REIT – Real Estate Investment Trust

ADR – American Depositary Receipt

GDR – Global 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 2025

WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF**

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.92%) (2024: 99.77%)		
	Equities (99.92%) (2024: 99.77%)		
	Australia (4.36%) (2024: 8.92%)		
	Mining (4.36%) (2024: 8.92%)		
100,906	Evolution Mining Ltd.	853,235	0.36
768,761	Lynas Rare Earths Ltd.	6,377,409	2.68
263,914	Sandfire Resources Ltd.	3,153,791	1.32
		10,384,435	4.36
	Brazil (9.72%) (2024: 0.79%)		
	Mining (9.72%) (2024: 0.79%)		
2,674,682	Cia Brasileira de Alumínio	3,504,573	1.47
76,640	ERO Copper Corp.	2,168,146	0.91
1,214,770	Sigma Lithium Corp.	16,022,816	6.73
12,298	Wheaton Precious Metals Corp.	1,445,261	0.61
		23,140,796	9.72
	Canada (10.15%) (2024: 10.75%)		
	Mining (10.15%) (2024: 10.75%)		
292,238	Capstone Copper Corp.	2,937,801	1.23
104,421	First Majestic Silver Corp.	1,739,654	0.73
225,955	Fortuna Mining Corp.	2,216,619	0.93
107,184	Hudbay Minerals, Inc.	2,127,602	0.89
1,559,400	Lithium Americas Corp.	6,798,984	2.86
446,430	Santacruz Silver Mining Ltd.	4,308,733	1.81
35,933	SSR Mining, Inc.	787,651	0.33
574,715	Taseko Mines Ltd.	3,252,887	1.37
		24,169,931	10.15
	Chile (4.34%) (2024: 4.03%)		
	Chemicals (2.10%) (2024: 4.03%)		
72,810	Sociedad Quimica y Minera de Chile SA ADR	5,009,328	2.10
	Mining (2.24%) (2024: 0.00%)		
56,077	Antofagasta PLC	2,473,231	1.04
132,956	Lundin Mining Corp.	2,861,319	1.20
		5,334,550	2.24
	France (0.50%) (2024: 0.00%)		
	Mining (0.50%) (2024: 0.00%)		
17,644	Eramet SA	1,194,633	0.50
	Germany (1.43%) (2024: 2.70%)		
	Mining (1.43%) (2024: 2.70%)		
23,405	Aurubis AG	3,414,038	1.43
	Hong Kong (0.00%) (2024: 1.06%)		
	Mining (0.00%) (2024: 1.06%)		
	Indonesia (3.14%) (2024: 5.35%)		
	Mining (3.14%) (2024: 5.35%)		
36,050,300	Merdeka Copper Gold Tbk. PT	4,929,216	2.07
4,285,813	Timah Tbk. PT	799,333	0.33

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF** (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Mining (3.14%) (2024: 5.35%) (continued)		
5,654,973	Vale Indonesia Tbk. PT	1,754,992	0.74
		<u>7,483,541</u>	<u>3.14</u>
	Japan (5.93%) (2024: 6.63%)		
	Electrical Components & Equipment (0.24%) (2024: 0.79%)		
8,779	Furukawa Electric Co. Ltd.	560,642	0.24
	Metal Fabricate/Hardware (1.04%) (2024: 0.00%)		
183,000	UACJ Corp.	2,478,605	1.04
	Mining (4.40%) (2024: 5.84%)		
100,132	Mitsubishi Materials Corp.	2,344,473	0.98
134,349	Nippon Light Metal Holdings Co. Ltd.	2,185,652	0.92
119,370	Nittetsu Mining Co. Ltd.	1,703,599	0.72
149,900	Pacific Metals Co. Ltd.	2,167,045	0.91
51,100	Sumitomo Metal Mining Co. Ltd.	2,072,428	0.87
		<u>10,473,197</u>	<u>4.40</u>
	Telecommunications (0.25%) (2024: 0.00%)		
21,700	Marubeni Corp.	602,636	0.25
		<u>14,115,080</u>	<u>5.93</u>
	Malaysia (1.15%) (2024: 2.55%)		
	Mining (1.15%) (2024: 2.55%)		
1,559,119	Press Metal Aluminium Holdings Bhd	2,735,573	1.15
	Mexico (2.58%) (2024: 1.76%)		
	Mining (2.58%) (2024: 1.76%)		
51,539	Fresnillo PLC	2,311,213	0.97
202,873	Grupo Mexico SAB de CV	1,918,548	0.81
36,414	Industrias Penoles SAB de CV	1,917,441	0.80
		<u>6,147,202</u>	<u>2.58</u>
	Norway (1.16%) (2024: 3.12%)		
	Mining (1.16%) (2024: 3.12%)		
357,058	Norsk Hydro ASA	2,768,156	1.16
	People's Republic of China (23.33%) (2024: 23.25%)		
	Chemicals (7.66%) (2024: 7.40%)		
185,000	Ganfeng Lithium Group Co. Ltd. Class A	1,666,864	0.70
1,254,240	Guangdong Dowstone Technology Co. Ltd. Class A	4,041,262	1.70
549,158	Nanjing Hanrui Cobalt Co. Ltd. Class A	3,556,957	1.49
1,445,400	Shenghe Resources Holding Co. Ltd. Class A	4,458,399	1.87
349,300	Tianqi Lithium Corp. Class A	2,771,395	1.16
297,704	Xiamen Tungsten Co. Ltd. Class A	1,751,259	0.74
		<u>18,246,136</u>	<u>7.66</u>
	Engineering & Construction (0.41%) (2024: 0.55%)		
1,032,902	China Nonferrous Metal Industry's Foreign Engineering & Construction Co. Ltd. Class A	982,594	0.41
	Hand & Machine Tools (0.52%) (2024: 0.00%)		
886,910	Jiangxi Special Electric Motor Co. Ltd. Class A	1,237,614	0.52

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF** (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Machinery — Diversified (0.00%) (2024: 1.96%)		
	Mining (10.81%) (2024: 10.76%)		
689,100	Chengxin Lithium Group Co. Ltd. Class A	3,399,117	1.43
	China Rare Earth Resources & Technology Co. Ltd. Class		
163,562	A	1,088,232	0.46
154,700	Guangxi Huaxi Nonferrous Metal Co. Ltd. Class A	850,190	0.36
180,000	Guocheng Mining Co. Ltd. Class A	716,909	0.30
368,700	Henan Yuguang Gold & Lead Co. Ltd. Class A	620,666	0.26
1,466,959	Huludao Zinc Industry Co. Class A	859,584	0.36
142,931	Jiangxi Copper Co. Ltd. Class A	1,124,615	0.47
180,443	Jinchuan Group International Resources Co. Ltd.	–	0.00
875,922	Jinhui Mining Co. Ltd. Class A	1,840,952	0.77
1,046,000	MMG Ltd.	1,178,572	0.50
137,070	Shandong Humon Smelting Co. Ltd. Class A	263,537	0.11
114,600	Shengda Resources Co. Ltd. Class A	508,314	0.21
749,900	Shenzhen Zhongjin Lingnan Nonfemet Co. Ltd. Class A	628,501	0.26
299,528	Silvercorp Metals, Inc.	2,498,063	1.05
1,282,391	Tongling Nonferrous Metals Group Co. Ltd. Class A	1,104,185	0.46
161,000	Western Mining Co. Ltd. Class A	637,545	0.27
323,690	Youngy Co. Ltd. Class A	2,399,863	1.01
571,900	Yunnan Chihong Zinc&Germanium Co. Ltd. Class A	598,941	0.25
234,650	Yunnan Copper Co. Ltd. Class A	689,498	0.29
346,878	Yunnan Tin Co. Ltd. Class A	1,385,531	0.58
344,063	Zhejiang Huayou Cobalt Co. Ltd. Class A	3,364,737	1.41
		<u>25,757,552</u>	<u>10.81</u>
	Miscellaneous Manufacturers (3.22%) (2024: 1.36%)		
312,600	CNGR Advanced Material Co. Ltd. Class A	2,074,905	0.87
1,553,700	GEM Co. Ltd. Class A	1,860,888	0.78
1,053,706	Sichuan Yahua Industrial Group Co. Ltd. Class A	3,736,298	1.57
		<u>7,672,091</u>	<u>3.22</u>
	Semiconductors (0.71%) (2024: 1.22%)		
575,254	Grinn Advanced Materials Co. Ltd. Class A	1,675,498	0.71
		<u>55,571,485</u>	<u>23.33</u>
	Poland (1.59%) (2024: 1.15%)		
	Mining (1.59%) (2024: 1.15%)		
48,357	KGHM Polska Miedz SA	3,776,900	1.59
	Republic of South Korea (0.00%) (2024: 3.92%)		
	Chemicals (0.00%) (2024: 2.87%)		
	Mining (0.00%) (2024: 1.05%)		
	Saudi Arabia (0.39%) (2024: 0.00%)		
	Chemicals (0.39%) (2024: 0.00%)		
57,498	Saudi Arabian Mining Co.	934,337	0.39
	South Africa (13.45%) (2024: 2.93%)		
	Mining (13.45%) (2024: 2.93%)		
189,729	Anglo American PLC	7,872,765	3.30
621,711	Impala Platinum Holdings Ltd.	9,830,325	4.13
429,547	Northam Platinum Holdings Ltd.	8,738,973	3.67

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF** (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Mining (13.45%) (2024: 2.93%) (continued)		
1,535,813	Sibanye Stillwater Ltd.	5,607,532	2.35
		<u>32,049,595</u>	<u>13.45</u>
	Sweden (1.66%) (2024: 2.03%)		
	Metal Fabricate/Hardware (0.35%) (2024: 0.00%)		
53,057	Granges AB	838,548	0.35
	Mining (1.31%) (2024: 2.03%)		
55,872	Boliden AB	3,122,450	1.31
		<u>3,960,998</u>	<u>1.66</u>
	United Kingdom (0.00%) (2024: 5.87%)		
	Mining (0.00%) (2024: 5.87%)		
	United States (13.58%) (2024: 12.96%)		
	Chemicals (3.88%) (2024: 7.48%)		
47,151	Albemarle Corp.	6,669,038	2.80
9,823	Ecolab, Inc.	2,578,734	1.08
		<u>9,247,772</u>	<u>3.88</u>
	Mining (9.50%) (2024: 5.48%)		
61,415	Alcoa Corp.	3,263,593	1.37
69,312	Century Aluminum Co.	2,715,644	1.14
60,225	Coeur Mining, Inc.	1,073,812	0.45
183,637	Constellation SE	3,461,558	1.46
129,089	Hecla Mining Co.	2,477,218	1.04
29,076	Kaiser Aluminum Corp.	3,339,669	1.40
124,556	MP Materials Corp.	6,292,569	2.64
		<u>22,624,063</u>	<u>9.50</u>
	Miscellaneous Manufacturers (0.20%) (2024: 0.00%)		
3,879	Materion Corp.	482,237	0.20
		<u>32,354,072</u>	<u>13.58</u>
	Zambia (1.46%) (2024: 0.00%)		
	Mining (1.46%) (2024: 0.00%)		
129,853	First Quantum Minerals Ltd.	3,486,071	1.46
	Total Equities	<u>238,030,721</u>	<u>99.92</u>
	Total Transferable Securities (99.92%) (2024: 99.77%)	<u>238,030,721</u>	<u>99.92</u>
		<i>Fair Value</i>	<i>Fund</i>
		<i>USD</i>	<i>%</i>
	Total Investments (99.92%) (2024: 99.77%)	238,030,721	99.92
	Other Net Assets (0.08%) (2024: 0.23%)	179,690	0.08
	Net Asset (100.00%) (2024: 100.00%)	<u><u>238,210,411</u></u>	<u><u>100.00</u></u>

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF** (continued)

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	98.71
Over the counter financial derivative instruments	0.00
Other assets	1.29
	<u>100.00</u>

** On 16 April 2025, WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF name was changed to WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF.

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 2025

WisdomTree US Quality Growth UCITS ETF

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.90%) (2024: 99.77%)		
	Equities (99.90%) (2024: 99.77%)		
	Brazil (0.31%) (2024: 0.00%)		
	Internet (0.31%) (2024: 0.00%)		
44	MercadoLibre, Inc.	88,627	0.31
	Republic of South Korea (0.12%) (2024: 0.00%)		
	Internet (0.12%) (2024: 0.00%)		
1,507	Coupang, Inc.	35,550	0.12
	Thailand (0.05%) (2024: 0.00%)		
	Miscellaneous Manufacturers (0.05%) (2024: 0.00%)		
32	Fabrinet	14,569	0.05
	United States (99.42%) (2024: 99.77%)		
	Advertising (0.06%) (2024: 0.21%)		
423	Trade Desk, Inc. Class A	16,057	0.06
	Aerospace & Defense (1.42%) (2024: 0.13%)		
90	FTAI Aviation Ltd.	17,716	0.06
961	General Electric Co.	296,017	1.02
103	HEICO Corp.	33,330	0.11
49	TransDigm Group, Inc.	65,163	0.23
		412,226	1.42
	Apparel (0.00%) (2024: 0.12%)		
	Auto Manufacturers (4.40%) (2024: 4.93%)		
2,827	Tesla, Inc.	1,271,358	4.40
	Beverages (0.22%) (2024: 0.21%)		
847	Monster Beverage Corp.	64,939	0.22
	Biotechnology (0.51%) (2024: 0.47%)		
112	Alnylam Pharmaceuticals, Inc.	44,537	0.15
228	Vertex Pharmaceuticals, Inc.	103,366	0.36
		147,903	0.51
	Building & Construction Materials (0.32%) (2024: 0.15%)		
35	Lennox International, Inc.	16,995	0.06
197	Trane Technologies PLC	76,673	0.26
		93,668	0.32
	Commercial Services (0.65%) (2024: 0.92%)		
527	Block, Inc.	34,302	0.12
353	Cintas Corp.	66,389	0.23
61	Corpay, Inc.	18,357	0.06
413	Rollins, Inc.	24,788	0.09
448	Toast, Inc. Class A	15,909	0.06
122	Verisk Analytics, Inc.	27,290	0.09
		187,035	0.65
	Computers (12.80%) (2024: 15.42%)		
12,806	Apple, Inc.	3,481,439	12.03
221	CrowdStrike Holdings, Inc. Class A	103,596	0.36
658	Fortinet, Inc.	52,252	0.18
301	Pure Storage, Inc. Class A	20,170	0.07

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree US Quality Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Computers (12.80%) (2024: 15.42%) (continued)		
508	Super Micro Computer, Inc.	14,869	0.05
140	Zscaler, Inc.	31,489	0.11
		3,703,815	12.80
	Electric (0.34%) (2024: 0.00%)		
276	Constellation Energy Corp.	97,503	0.34
	Electronics (0.56%) (2024: 0.32%)		
1,087	Amphenol Corp. Class A	146,897	0.51
141	nVent Electric PLC	14,378	0.05
		161,275	0.56
	Energy – Alternate Sources (0.09%) (2024: 0.00%)		
96	First Solar, Inc.	25,078	0.09
	Engineering & Construction (0.18%) (2024: 0.06%)		
31	Comfort Systems USA, Inc.	28,932	0.10
39	EMCOR Group, Inc.	23,860	0.08
		52,792	0.18
	Entertainment (0.11%) (2024: 0.12%)		
214	Live Nation Entertainment, Inc.	30,495	0.11
	Healthcare Products (0.97%) (2024: 1.02%)		
72	IDEXX Laboratories, Inc.	48,710	0.17
71	Insulet Corp.	20,181	0.07
317	Intuitive Surgical, Inc.	179,536	0.62
129	ResMed, Inc.	31,073	0.11
		279,500	0.97
	Healthcare Services (0.05%) (2024: 0.06%)		
24	Medpace Holdings, Inc.	13,480	0.05
	Home Builders (0.00%) (2024: 0.33%)		
	Home Furnishings (0.05%) (2024: 0.00%)		
179	Somnigroup International, Inc.	15,981	0.05
	Insurance (0.00%) (2024: 0.07%)		
	Internet (25.84%) (2024: 26.16%)		
372	Airbnb, Inc. Class A	50,488	0.18
10,024	Alphabet, Inc. Class A	3,137,512	10.85
9,326	Amazon.com, Inc.	2,152,627	7.44
28	Booking Holdings, Inc.	149,949	0.52
346	DoorDash, Inc. Class A	78,362	0.27
126	GoDaddy, Inc. Class A	15,634	0.05
1,924	Meta Platforms, Inc. Class A	1,270,013	4.39
3,674	Netflix, Inc.	344,474	1.19
600	Palo Alto Networks, Inc.	110,520	0.38
509	Pinterest, Inc. Class A	13,178	0.05
1,850	Uber Technologies, Inc.	151,164	0.52
		7,473,921	25.84
	Lodging (0.20%) (2024: 0.00%)		
205	Hilton Worldwide Holdings, Inc.	58,886	0.20

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree US Quality Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Machinery, Construction & Mining (1.56%) (2024: 0.16%)		
416	Caterpillar, Inc.	238,314	0.82
243	GE Vernova, Inc.	158,818	0.55
342	Vertiv Holdings Co. Class A	55,407	0.19
		452,539	1.56
	Miscellaneous Manufacturers (0.13%) (2024: 0.17%)		
66	Axon Enterprise, Inc.	37,483	0.13
	Oil & Gas (0.07%) (2024: 0.12%)		
66	Texas Pacific Land Corp.	18,957	0.07
	Pharmaceuticals (3.21%) (2024: 2.88%)		
348	Dexcom, Inc.	23,097	0.08
843	Eli Lilly & Co.	905,955	3.13
		929,052	3.21
	Pipelines (0.12%) (2024: 0.16%)		
186	Targa Resources Corp.	34,317	0.12
	Private Equity (3.93%) (2024: 5.51%)		
189	Ares Management Corp. Class A	30,548	0.10
643	Blackstone, Inc.	99,112	0.34
73	LPL Financial Holdings, Inc.	26,073	0.09
795	Mastercard, Inc. Class A	453,850	1.57
1,506	Visa, Inc. Class A	528,169	1.83
		1,137,752	3.93
	Retail (1.84%) (2024: 1.57%)		
14	AutoZone, Inc.	47,481	0.16
119	Carvana Co.	50,220	0.17
1,223	Chipotle Mexican Grill, Inc.	45,251	0.16
108	Lululemon Athletica, Inc.	22,444	0.08
745	O'Reilly Automotive, Inc.	67,951	0.24
1,022	Starbucks Corp.	86,063	0.30
983	TJX Cos., Inc.	150,999	0.52
39	Ulta Beauty, Inc.	23,595	0.08
246	Yum! Brands, Inc.	37,215	0.13
		531,219	1.84
	Semiconductors (22.60%) (2024: 19.26%)		
1,411	Advanced Micro Devices, Inc.	302,180	1.04
694	Applied Materials, Inc.	178,351	0.62
4,302	Broadcom, Inc.	1,488,922	5.15
117	KLA Corp.	142,164	0.49
1,123	Lam Research Corp.	192,235	0.66
960	Micron Technology, Inc.	273,994	0.95
41	Monolithic Power Systems, Inc.	37,161	0.13
21,035	NVIDIA Corp.	3,923,027	13.56
		6,538,034	22.60
	Software (16.51%) (2024: 17.68%)		
149	Atlassian Corp. Class A	24,159	0.08
185	Autodesk, Inc.	54,762	0.19
243	Cadence Design Systems, Inc.	75,957	0.26

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree US Quality Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Software (16.51%) (2024: 17.68%) (continued)		
280	Cloudflare, Inc. Class A	55,202	0.19
299	Datadog, Inc. Class A	40,661	0.14
22	Fair Isaac Corp.	37,194	0.13
48	HubSpot, Inc.	19,262	0.07
245	Intuit, Inc.	162,293	0.56
6,585	Microsoft Corp.	3,184,638	11.01
72	MongoDB, Inc.	30,218	0.10
68	MSCI, Inc.	39,013	0.14
2,474	Oracle Corp.	482,207	1.67
1,998	Palantir Technologies, Inc. Class A	355,144	1.23
905	ServiceNow, Inc.	138,637	0.48
148	Veeva Systems, Inc. Class A	33,038	0.11
196	Workday, Inc. Class A	42,097	0.15
		4,774,482	16.51
	Telecommunications (0.68%) (2024: 0.83%)		
1,114	Arista Networks, Inc.	145,967	0.50
155	Credo Technology Group Holding Ltd.	22,303	0.08
53	Ubiquiti, Inc.	29,328	0.10
		197,598	0.68
	Transportation (0.00%) (2024: 0.73%)		
		28,757,345	99.42
	Total Equities	28,896,091	99.90
	Total Transferable Securities (99.90%) (2024: 99.77%)	28,896,091	99.90
		<i>Fair Value</i>	<i>Fund</i>
		<i>USD</i>	<i>%</i>
	Total Investments (99.90%) (2024: 99.77%)	28,896,091	99.90
	Other Net Assets (0.10%) (2024: 0.23%)	28,644	0.10
	Net Asset (100.00%) (2024: 100.00%)	28,924,735	100.00

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	99.87
Other assets	0.13
	100.00

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 2025

WisdomTree Global Sustainable Equity UCITS ETF

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.84%) (2024: 99.78%)		
	Equities (99.72%) (2024: 99.78%)		
	Australia (0.79%) (2024: 0.73%)		
	Real Estate Investment Trusts (0.79%) (2024: 0.73%)		
775,076	Scentre Group	2,170,832	0.55
569,778	Vicinity Ltd.	972,698	0.24
		3,143,530	0.79
	Austria (0.22%) (2024: 0.14%)		
	Building & Construction Materials (0.14%) (2024: 0.14%)		
15,216	Wienerberger AG	547,197	0.14
	Electric (0.08%) (2024: 0.00%)		
4,686	Verbund AG	341,218	0.08
		888,415	0.22
	Belgium (0.39%) (2024: 0.98%)		
	Electric (0.19%) (2024: 0.00%)		
5,884	Elia Group SA	758,084	0.19
	Engineering & Construction (0.00%) (2024: 0.20%)		
	Pharmaceuticals (0.20%) (2024: 0.78%)		
2,826	UCB SA	791,919	0.20
		1,550,003	0.39
	Canada (4.61%) (2024: 2.95%)		
	Building & Construction Materials (0.00%) (2024: 0.21%)		
	Electronics (1.24%) (2024: 0.00%)		
16,750	Celestica, Inc.	4,961,213	1.24
	Engineering & Construction (1.28%) (2024: 0.41%)		
16,965	Stantec, Inc.	1,602,976	0.40
19,290	WSP Global, Inc.	3,497,277	0.88
		5,100,253	1.28
	Private Equity (2.09%) (2024: 2.33%)		
181,081	Brookfield Corp.	8,325,066	2.09
		18,386,532	4.61
	Denmark (1.34%) (2024: 1.02%)		
	Electric (0.33%) (2024: 0.39%)		
67,919	Orsted AS	1,306,673	0.33
	Energy – Alternate Sources (1.01%) (2024: 0.63%)		
148,498	Vestas Wind Systems AS	4,048,941	1.01
		5,355,614	1.34
	Finland (0.79%) (2024: 0.83%)		
	Food (0.23%) (2024: 0.00%)		
39,524	Kesko OYJ Class B	893,572	0.23
	Forest Products & Paper (0.56%) (2024: 0.66%)		
77,035	UPM-Kymmene OYJ	2,242,863	0.56
	Packaging & Containers (0.00%) (2024: 0.17%)		
		3,136,435	0.79

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Sustainable Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	France (2.18%) (2024: 5.25%)		
	Building & Construction Materials (0.62%) (2024: 0.00%)		
24,175	Cie de Saint-Gobain SA	2,469,017	0.62
	Computers (0.96%) (2024: 0.00%)		
22,999	Capgemini SE	3,842,372	0.96
	Electrical Components & Equipment (0.05%) (2024: 3.30%)		
1,287	Legrand SA	192,342	0.05
	Food (0.00%) (2024: 1.95%)		
	Software (0.55%) (2024: 0.00%)		
77,574	Dassault Systemes SE	2,172,004	0.55
		8,675,735	2.18
	Germany (1.86%) (2024: 2.22%)		
	Auto Manufacturers (1.86%) (2024: 0.53%)		
1,867	Bayerische Motoren Werke AG	204,229	0.05
102,272	Mercedes-Benz Group AG	7,215,269	1.81
		7,419,498	1.86
	Semiconductors (0.00%) (2024: 1.69%)		
	Hong Kong (0.40%) (2024: 0.41%)		
	Real Estate (0.18%) (2024: 0.16%)		
266,998	Hang Lung Properties Ltd.	295,349	0.07
155,379	Swire Properties Ltd.	418,816	0.11
		714,165	0.18
	Transportation (0.22%) (2024: 0.25%)		
234,022	MTR Corp. Ltd.	895,979	0.22
		1,610,144	0.40
	Ireland (0.39%) (2024: 1.26%)		
	Auto Parts & Equipment (0.00%) (2024: 0.75%)		
	Building & Construction Materials (0.39%) (2024: 0.51%)		
17,894	Kingspan Group PLC	1,558,320	0.39
	Israel (0.65%) (2024: 0.04%)		
	Computers (0.43%) (2024: 0.00%)		
9,288	Check Point Software Technologies Ltd.	1,723,481	0.43
	Electric (0.22%) (2024: 0.00%)		
19,353	Enlight Renewable Energy Ltd.	879,270	0.22
	Energy – Alternate Sources (0.00%) (2024: 0.04%)		
		2,602,751	0.65
	Italy (1.05%) (2024: 0.51%)		
	Electric (0.55%) (2024: 0.51%)		
206,424	Terna - Rete Elettrica Nazionale	2,195,022	0.55
	Retail (0.50%) (2024: 0.00%)		
31,107	Moncler SpA	2,006,443	0.50
		4,201,465	1.05

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Sustainable Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Japan (7.11%) (2024: 7.18%)		
	Auto Parts & Equipment (1.03%) (2024: 0.62%)		
244,220	Denso Corp.	3,362,319	0.84
35,027	NGK Insulators Ltd.	748,831	0.19
		4,111,150	1.03
	Beverages (0.00%) (2024: 0.49%)		
	Computers (1.55%) (2024: 0.00%)		
182,500	NEC Corp.	6,182,494	1.55
	Electronics (0.38%) (2024: 1.27%)		
68,036	Azbil Corp.	617,444	0.15
34,410	Shimadzu Corp.	914,995	0.23
		1,532,439	0.38
	Environmental Control (0.00%) (2024: 0.18%)		
	Forest Products & Paper (0.15%) (2024: 0.17%)		
110,033	Oji Holdings Corp.	603,850	0.15
	Home Builders (0.19%) (2024: 0.25%)		
74,133	Sumitomo Forestry Co. Ltd.	758,853	0.19
	Leisure Time (0.23%) (2024: 0.00%)		
126,600	Yamaha Motor Co. Ltd.	936,506	0.23
	Machinery — Diversified (2.04%) (2024: 1.51%)		
22,462	Keyence Corp.	8,122,404	2.04
	Private Equity (1.22%) (2024: 1.13%)		
167,039	ORIX Corp.	4,853,078	1.22
	Real Estate Investment Trusts (0.00%) (2024: 0.42%)		
	Retail (0.14%) (2024: 0.16%)		
50,543	USS Co. Ltd.	553,653	0.14
	Semiconductors (0.18%) (2024: 0.98%)		
52,197	Renesas Electronics Corp.	712,633	0.18
		28,367,060	7.11
	Netherlands (0.00%) (2024: 0.39%)		
	Investment Companies (0.00%) (2024: 0.39%)		
	New Zealand (0.24%) (2024: 0.29%)		
	Electric (0.24%) (2024: 0.29%)		
97,674	Mercury NZ Ltd.	363,959	0.09
189,474	Meridian Energy Ltd.	610,150	0.15
		974,109	0.24
	Norway (0.19%) (2024: 0.55%)		
	Food (0.15%) (2024: 0.49%)		
9,842	Salmar ASA	602,511	0.15
	Mining (0.04%) (2024: 0.00%)		
18,090	Norsk Hydro ASA	140,246	0.04
	Semiconductors (0.00%) (2024: 0.06%)		
		742,757	0.19

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Sustainable Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Portugal (0.03%) (2024: 0.00%)		
	Forest Products & Paper (0.03%) (2024: 0.00%)		
28,913	Navigator Co. SA	106,626	0.03
	Singapore (0.50%) (2024: 0.42%)		
	Real Estate Investment Trusts (0.50%) (2024: 0.42%)		
864,195	CapitaLand Integrated Commercial Trust	1,606,071	0.40
350,565	Mapletree Pan Asia Commercial Trust	400,720	0.10
		<u>2,006,791</u>	<u>0.50</u>
	Spain (0.60%) (2024: 0.14%)		
	Electric (0.00%) (2024: 0.14%)		
	Telecommunications (0.60%) (2024: 0.00%)		
578,327	Telefonica SA	2,372,522	0.60
	Sweden (0.85%) (2024: 0.42%)		
	Building & Construction Materials (0.30%) (2024: 0.34%)		
88,786	Svenska Cellulosa AB SCA Class B	1,180,757	0.30
	Electronics (0.55%) (2024: 0.00%)		
56,518	Assa Abloy AB Class B	2,200,319	0.55
	Real Estate (0.00%) (2024: 0.08%)		
		<u>3,381,076</u>	<u>0.85</u>
	Switzerland (0.23%) (2024: 3.31%)		
	Building & Construction Materials (0.23%) (2024: 0.44%)		
1,168	Geberit AG	913,479	0.23
	Hand & Machine Tools (0.00%) (2024: 0.76%)		
	Pharmaceuticals (0.00%) (2024: 2.11%)		
	United Kingdom (2.46%) (2024: 3.84%)		
	Electronics (0.66%) (2024: 0.58%)		
55,458	Halma PLC	2,639,128	0.66
	Food (0.25%) (2024: 0.00%)		
231,047	J Sainsbury PLC	1,010,002	0.25
	Home Builders (0.26%) (2024: 0.71%)		
200,619	Barratt Redrow PLC	1,028,370	0.26
	Packaging & Containers (0.00%) (2024: 0.42%)		
	Pharmaceuticals (0.56%) (2024: 1.16%)		
11,955	AstraZeneca PLC	2,217,442	0.56
	Real Estate Investment Trusts (0.33%) (2024: 0.18%)		
109,889	Land Securities Group PLC	919,354	0.23
40,860	Segro PLC	395,923	0.10
		<u>1,315,277</u>	<u>0.33</u>
	Water (0.40%) (2024: 0.79%)		
99,987	United Utilities Group PLC	1,605,781	0.40
		<u>9,816,000</u>	<u>2.46</u>
	United States (72.84%) (2024: 66.90%)		
	Auto Manufacturers (3.64%) (2024: 5.00%)		
32,281	Tesla, Inc.	14,517,411	3.64

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Sustainable Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Biotechnology (2.43%) (2024: 5.03%)		
2,704	Amgen, Inc.	885,046	0.22
35,465	Gilead Sciences, Inc.	4,352,974	1.09
219	Regeneron Pharmaceuticals, Inc.	169,040	0.04
9,469	Vertex Pharmaceuticals, Inc.	4,292,866	1.08
		9,699,926	2.43
	Chemicals (2.07%) (2024: 2.04%)		
31,482	Ecolab, Inc.	8,264,655	2.07
	Computers (10.27%) (2024: 10.44%)		
3,175	Accenture PLC Class A	851,853	0.22
64,993	Apple, Inc.	17,668,997	4.43
4,380	CyberArk Software Ltd.	1,953,743	0.49
90,575	Fortinet, Inc.	7,192,561	1.80
137,687	HP, Inc.	3,067,666	0.77
29,888	International Business Machines Corp.	8,853,124	2.22
46,488	Super Micro Computer, Inc.	1,360,704	0.34
		40,948,648	10.27
	Electric (0.92%) (2024: 0.00%)		
54,635	Eversource Energy	3,678,574	0.92
	Electrical Components & Equipment (3.93%) (2024: 0.00%)		
33,890	AMETEK, Inc.	6,957,956	1.74
31,651	Schneider Electric SE	8,731,896	2.19
		15,689,852	3.93
	Energy – Alternate Sources (0.00%) (2024: 0.41%)		
	Engineering & Construction (1.16%) (2024: 0.00%)		
71,022	Ferrovial SE	4,616,046	1.16
	Environmental Control (1.75%) (2024: 0.42%)		
6,736	Republic Services, Inc.	1,427,561	0.36
25,209	Waste Management, Inc.	5,538,669	1.39
		6,966,230	1.75
	Food (1.81%) (2024: 3.55%)		
69,571	General Mills, Inc.	3,235,051	0.81
21,805	Hershey Co.	3,968,074	1.00
		7,203,125	1.81
	Forest Products & Paper (0.75%) (2024: 0.85%)		
76,000	International Paper Co.	2,993,640	0.75
	Healthcare Products (5.17%) (2024: 2.49%)		
41,359	Abbott Laboratories	5,181,869	1.30
72,234	Boston Scientific Corp.	6,887,512	1.73
2,697	Edwards Lifesciences Corp.	229,919	0.06
86,575	Medtronic PLC	8,316,395	2.08
		20,615,695	5.17
	Household Products (1.23%) (2024: 0.41%)		
48,766	Kimberly-Clark Corp.	4,920,002	1.23

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Sustainable Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Internet (2.39%) (2024: 0.00%)		
80,008	Gen Digital, Inc.	2,175,417	0.55
39,849	Palo Alto Networks, Inc.	7,340,186	1.84
		<u>9,515,603</u>	<u>2.39</u>
	Lodging (0.78%) (2024: 0.00%)		
48,089	Las Vegas Sands Corp.	3,130,113	0.78
	Machinery — Diversified (4.96%) (2024: 5.58%)		
17,808	Deere & Co.	8,290,870	2.08
57,862	Otis Worldwide Corp.	5,054,246	1.27
16,572	Rockwell Automation, Inc.	6,447,668	1.61
		<u>19,792,784</u>	<u>4.96</u>
	Packaging & Containers (0.68%) (2024: 0.91%)		
13,059	Packaging Corp. of America	2,693,158	0.68
	Pharmaceuticals (11.67%) (2024: 8.69%)		
176,277	Bristol-Myers Squibb Co.	9,508,382	2.38
2,510	Eli Lilly & Co.	2,697,447	0.68
186,323	GSK PLC	4,572,448	1.15
53,399	Johnson & Johnson	11,050,923	2.77
3,447	Merck & Co., Inc.	362,831	0.09
70,421	Novartis AG	9,742,198	2.44
345,839	Pfizer, Inc.	8,611,391	2.16
		<u>46,545,620</u>	<u>11.67</u>
	Private Equity (0.00%) (2024: 0.64%)		
	Semiconductors (12.19%) (2024: 12.38%)		
36,355	Analog Devices, Inc.	9,859,476	2.47
10,212	Applied Materials, Inc.	2,624,382	0.66
13,945	Broadcom, Inc.	4,826,364	1.21
76,896	Microchip Technology, Inc.	4,899,813	1.23
6,807	Monolithic Power Systems, Inc.	6,169,593	1.55
92,784	NVIDIA Corp.	17,304,216	4.34
54,264	ON Semiconductor Corp.	2,938,396	0.73
		<u>48,622,240</u>	<u>12.19</u>
	Software (0.88%) (2024: 4.41%)		
7,868	Roper Technologies, Inc.	3,502,283	0.88
	Telecommunications (3.22%) (2024: 2.54%)		
128,535	Cisco Systems, Inc.	9,901,051	2.48
33,814	Corning, Inc.	2,960,754	0.74
		<u>12,861,805</u>	<u>3.22</u>
	Water (0.94%) (2024: 1.11%)		
28,750	American Water Works Co., Inc.	3,751,875	0.94
		<u>290,529,285</u>	<u>72.84</u>
	Total Equities	<u>397,738,147</u>	<u>99.72</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Sustainable Equity UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Preferred Stock (0.12%) (2024: 0.00%)		
	Germany (0.12%) (2024: 0.00%)		
	Auto Manufacturers (0.12%) (2024: 0.00%)		
4,687	Bayerische Motoren Werke AG	503,679	0.12
	Total Preferred Stock	<u>503,679</u>	<u>0.12</u>
	Total Transferable Securities (99.84%) (2024: 99.78%)	<u>398,241,826</u>	<u>99.84</u>
		<i>Fair Value USD</i>	<i>Fund %</i>
	Total Investments (99.84%) (2024: 99.78%)	398,241,826	99.84
	Other Net Assets (0.16%) (2024: 0.22%)	619,753	0.16
	Net Asset (100.00%) (2024: 100.00%)	<u><u>398,861,579</u></u>	<u><u>100.00</u></u>
			<i>% of Total Assets</i>
	Transferable securities admitted to an official stock exchange listing		99.82
	Other assets		<u>0.18</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 2025

WisdomTree Global Efficient Core UCITS ETF

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (97.91%) (2024: 97.23%)		
	Equities (90.34%) (2024: 91.35%)		
	Australia (1.41%) (2024: 1.57%)		
	Banks (0.68%) (2024: 0.45%)		
2,909	ANZ Group Holdings Ltd.	70,495	0.15
944	Commonwealth Bank of Australia	101,081	0.22
603	Macquarie Group Ltd.	81,710	0.17
2,573	Westpac Banking Corp.	66,231	0.14
		319,517	0.68
	Biotechnology (0.16%) (2024: 0.17%)		
659	CSL Ltd.	75,872	0.16
	Commercial Services (0.15%) (2024: 0.21%)		
7,252	Transurban Group	68,720	0.15
	Iron & Steel (0.00%) (2024: 0.15%)		
	Mining (0.26%) (2024: 0.23%)		
4,097	BHP Group Ltd.	124,284	0.26
	Oil & Gas (0.00%) (2024: 0.16%)		
	Real Estate Investment Trusts (0.00%) (2024: 0.20%)		
	Retail (0.16%) (2024: 0.00%)		
1,415	Wesfarmers Ltd.	76,517	0.16
		664,910	1.41
	Austria (0.14%) (2024: 0.00%)		
	Iron & Steel (0.14%) (2024: 0.00%)		
1,535	voestalpine AG	68,110	0.14
	Belgium (0.33%) (2024: 0.19%)		
	Beverages (0.21%) (2024: 0.19%)		
1,508	Anheuser-Busch InBev SA	97,233	0.21
	Pharmaceuticals (0.12%) (2024: 0.00%)		
210	UCB SA	58,847	0.12
		156,080	0.33
	Brazil (0.16%) (2024: 0.00%)		
	Internet (0.16%) (2024: 0.00%)		
37	MercadoLibre, Inc.	74,528	0.16
	Canada (2.73%) (2024: 2.64%)		
	Banks (0.68%) (2024: 0.83%)		
592	Bank of Montreal	76,982	0.16
778	Canadian Imperial Bank of Commerce	70,622	0.15
1,012	Royal Bank of Canada	172,748	0.37
		320,352	0.68
	Chemicals (0.17%) (2024: 0.15%)		
1,300	Nutrien Ltd.	80,346	0.17
	Engineering & Construction (0.18%) (2024: 0.21%)		
468	WSP Global, Inc.	84,849	0.18

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Environmental Control (0.00%) (2024: 0.22%)		
	Insurance (0.17%) (2024: 0.20%)		
1,538	Power Corp. of Canada	81,850	0.17
	Internet (0.26%) (2024: 0.23%)		
760	Shopify, Inc. Class A	122,530	0.26
	Media (0.15%) (2024: 0.00%)		
552	Thomson Reuters Corp.	72,940	0.15
	Mining (0.47%) (2024: 0.32%)		
627	Agnico Eagle Mines Ltd.	106,466	0.22
2,679	Barrick Mining Corp.	116,853	0.25
		<u>223,319</u>	<u>0.47</u>
	Pipelines (0.14%) (2024: 0.15%)		
1,404	Enbridge, Inc.	67,272	0.14
	Private Equity (0.14%) (2024: 0.17%)		
1,222	Brookfield Asset Management Ltd. Class A	64,097	0.14
	Retail (0.21%) (2024: 0.16%)		
650	Dollarama, Inc.	97,275	0.21
	Transportation (0.16%) (2024: 0.00%)		
1,023	Canadian Pacific Kansas City Ltd.	75,413	0.16
		<u>1,290,243</u>	<u>2.73</u>
	Denmark (0.54%) (2024: 0.72%)		
	Banks (0.15%) (2024: 0.11%)		
1,429	Danske Bank AS	71,590	0.15
	Healthcare Products (0.00%) (2024: 0.10%)		
	Pharmaceuticals (0.26%) (2024: 0.40%)		
2,372	Novo Nordisk AS Class B	121,312	0.26
	Transportation (0.13%) (2024: 0.11%)		
241	DSV AS	61,201	0.13
		<u>254,103</u>	<u>0.54</u>
	Finland (0.14%) (2024: 0.16%)		
	Banks (0.00%) (2024: 0.16%)		
	Electric (0.14%) (2024: 0.00%)		
3,000	Fortum OYJ	64,055	0.14
	France (2.83%) (2024: 2.77%)		
	Advertising (0.14%) (2024: 0.19%)		
627	Publicis Groupe SA	65,259	0.14
	Apparel (0.72%) (2024: 0.73%)		
52	Hermes International SCA	129,595	0.27
278	LVMH Moet Hennessy Louis Vuitton SE	210,592	0.45
		<u>340,187</u>	<u>0.72</u>
	Banks (0.16%) (2024: 0.00%)		
786	BNP Paribas SA	74,579	0.16

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Beverages (0.12%) (2024: 0.15%)		
645	Pernod Ricard SA	55,375	0.12
	Building & Construction Materials (0.19%) (2024: 0.20%)		
884	Cie de Saint-Gobain SA	90,284	0.19
	Cosmetics & Personal Care (0.31%) (2024: 0.23%)		
336	L'Oreal SA	144,667	0.31
	Electric (0.15%) (2024: 0.00%)		
2,620	Engie SA	68,957	0.15
	Electrical Components & Equipment (0.14%) (2024: 0.46%)		
445	Legrand SA	66,505	0.14
	Engineering & Construction (0.18%) (2024: 0.00%)		
1,645	Bouygues SA	85,684	0.18
	Food (0.13%) (2024: 0.00%)		
691	Danone SA	62,311	0.13
	Oil & Gas (0.21%) (2024: 0.21%)		
1,508	TotalEnergies SE	98,455	0.21
	Pharmaceuticals (0.00%) (2024: 0.21%)		
	Software (0.05%) (2024: 0.10%)		
834	Dassault Systemes SE	23,351	0.05
	Telecommunications (0.14%) (2024: 0.10%)		
4,029	Orange SA	67,193	0.14
	Water (0.19%) (2024: 0.19%)		
2,600	Veolia Environnement SA	90,753	0.19
		1,333,560	2.83
	Germany (2.49%) (2024: 2.17%)		
	Apparel (0.09%) (2024: 0.13%)		
208	adidas AG	41,297	0.09
	Auto Manufacturers (0.26%) (2024: 0.11%)		
624	Bayerische Motoren Werke AG	68,259	0.14
781	Mercedes-Benz Group AG	55,099	0.12
		123,358	0.26
	Banks (0.28%) (2024: 0.15%)		
3,354	Deutsche Bank AG	130,425	0.28
	Building & Construction Materials (0.13%) (2024: 0.00%)		
238	Heidelberg Materials AG	62,333	0.13
	Chemicals (0.18%) (2024: 0.19%)		
1,664	BASF SE	86,830	0.18
	Electric (0.21%) (2024: 0.16%)		
5,148	E.ON SE	97,494	0.21
	Healthcare Products (0.12%) (2024: 0.16%)		
1,035	Siemens Healthineers AG	54,603	0.12

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Insurance (0.31%) (2024: 0.20%)		
163	Allianz SE	74,756	0.16
	Muenchener Rueckversicherungs-Gesellschaft AG in		
106	Muenchen	69,990	0.15
		<u>144,746</u>	<u>0.31</u>
	Miscellaneous Manufacturers (0.29%) (2024: 0.25%)		
494	Siemens AG	138,751	0.29
	Private Equity (0.12%) (2024: 0.12%)		
208	Deutsche Boerse AG	54,647	0.12
	Real Estate (0.00%) (2024: 0.13%)		
	Software (0.29%) (2024: 0.35%)		
570	SAP SE	139,478	0.29
	Telecommunications (0.21%) (2024: 0.22%)		
3,067	Deutsche Telekom AG	99,633	0.21
		<u>1,173,595</u>	<u>2.49</u>
	Hong Kong (0.48%) (2024: 0.52%)		
	Hand & Machine Tools (0.00%) (2024: 0.13%)		
	Insurance (0.19%) (2024: 0.18%)		
8,694	AIA Group Ltd.	89,247	0.19
	Private Equity (0.15%) (2024: 0.13%)		
1,400	Hong Kong Exchanges & Clearing Ltd.	73,314	0.15
	Real Estate (0.14%) (2024: 0.08%)		
20,752	Wharf Real Estate Investment Co. Ltd.	65,534	0.14
		<u>228,095</u>	<u>0.48</u>
	Ireland (0.00%) (2024: 1.34%)		
	Building & Construction Materials (0.00%) (2024: 0.31%)		
	Chemicals (0.00%) (2024: 0.34%)		
	Computers (0.00%) (2024: 0.28%)		
	Electrical Components & Equipment (0.00%) (2024: 0.22%)		
	Healthcare Products (0.00%) (2024: 0.19%)		
	Italy (1.14%) (2024: 0.43%)		
	Aerospace & Defense (0.17%) (2024: 0.00%)		
1,353	Leonardo SpA	78,118	0.17
	Auto Manufacturers (0.10%) (2024: 0.00%)		
130	Ferrari NV	48,659	0.10
	Banks (0.49%) (2024: 0.17%)		
12,275	Intesa Sanpaolo SpA	85,360	0.18
1,716	UniCredit SpA	142,930	0.31
		<u>228,290</u>	<u>0.49</u>
	Electric (0.22%) (2024: 0.13%)		
10,003	Enel SpA	104,288	0.22
	Insurance (0.16%) (2024: 0.13%)		
1,820	Generali	76,416	0.16
		<u>535,771</u>	<u>1.14</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Japan (5.04%) (2024: 5.08%)		
	Auto Manufacturers (0.40%) (2024: 0.65%)		
8,908	Toyota Motor Corp.	190,725	0.40
	Auto Parts & Equipment (0.17%) (2024: 0.18%)		
3,522	Bridgestone Corp.	78,958	0.17
	Banks (0.57%) (2024: 0.60%)		
6,877	Mitsubishi UFJ Financial Group, Inc.	109,377	0.23
2,091	Mizuho Financial Group, Inc.	76,039	0.16
2,641	Sumitomo Mitsui Financial Group, Inc.	84,936	0.18
		<u>270,352</u>	<u>0.57</u>
	Building & Construction Materials (0.13%) (2024: 0.00%)		
2,087	Mitsubishi Electric Corp.	61,048	0.13
	Chemicals (0.00%) (2024: 0.21%)		
	Commercial Services (0.14%) (2024: 0.19%)		
1,163	Recruit Holdings Co. Ltd.	65,642	0.14
	Computers (0.12%) (2024: 0.00%)		
1,627	NEC Corp.	55,117	0.12
	Electronics (0.24%) (2024: 0.05%)		
2,920	Murata Manufacturing Co. Ltd.	60,470	0.13
3,763	TDK Corp.	53,080	0.11
		<u>113,550</u>	<u>0.24</u>
	Entertainment (0.00%) (2024: 0.12%)		
	Food (0.00%) (2024: 0.27%)		
	Healthcare Products (0.00%) (2024: 0.15%)		
	Home Furnishings (0.22%) (2024: 0.21%)		
4,004	Sony Group Corp.	102,792	0.22
	Insurance (0.14%) (2024: 0.16%)		
1,758	Tokio Marine Holdings, Inc.	65,242	0.14
	Machinery — Diversified (0.16%) (2024: 0.30%)		
208	Keyence Corp.	75,214	0.16
	Machinery, Construction & Mining (0.32%) (2024: 0.38%)		
2,850	Hitachi Ltd.	89,130	0.19
2,547	Mitsubishi Heavy Industries Ltd.	62,398	0.13
		<u>151,528</u>	<u>0.32</u>
	Office & Business Equipment (0.12%) (2024: 0.00%)		
2,006	Canon, Inc.	59,293	0.12
	Oil & Gas (0.15%) (2024: 0.00%)		
3,475	Inpex Corp.	69,325	0.15
	Pharmaceuticals (0.43%) (2024: 0.33%)		
5,148	Astellas Pharma, Inc.	68,741	0.15
1,078	Chugai Pharmaceutical Co. Ltd.	56,690	0.12
2,531	Takeda Pharmaceutical Co. Ltd.	78,072	0.16
		<u>203,503</u>	<u>0.43</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Private Equity (0.15%) (2024: 0.00%)		
8,757	Nomura Holdings, Inc.	72,684	0.15
	Real Estate (0.13%) (2024: 0.00%)		
2,482	Mitsubishi Estate Co. Ltd.	60,504	0.13
	Retail (0.17%) (2024: 0.18%)		
224	Fast Retailing Co. Ltd.	81,371	0.17
	Semiconductors (0.27%) (2024: 0.32%)		
491	Advantest Corp.	61,506	0.13
294	Tokyo Electron Ltd.	64,373	0.14
		125,879	0.27
	Telecommunications (0.75%) (2024: 0.30%)		
5,435	ITOCHU Corp.	68,481	0.15
2,870	Mitsubishi Corp.	65,660	0.14
2,258	Mitsui & Co. Ltd.	66,885	0.14
2,373	Sumitomo Corp.	81,933	0.17
2,052	Toyota Tsusho Corp.	69,044	0.15
		352,003	0.75
	Toys, Games & Hobbies (0.12%) (2024: 0.17%)		
866	Nintendo Co. Ltd.	58,536	0.12
	Transportation (0.14%) (2024: 0.31%)		
2,473	East Japan Railway Co.	65,191	0.14
		2,378,457	5.04
	Liberia (0.00%) (2024: 0.14%)		
	Leisure Time (0.00%) (2024: 0.14%)		
	Netherlands (0.99%) (2024: 1.53%)		
	Auto Manufacturers (0.00%) (2024: 0.26%)		
	Beverages (0.09%) (2024: 0.20%)		
520	Heineken NV	42,591	0.09
	Commercial Services (0.10%) (2024: 0.29%)		
444	Wolters Kluwer NV	46,066	0.10
	Engineering & Construction (0.00%) (2024: 0.13%)		
	Entertainment (0.16%) (2024: 0.15%)		
2,893	Universal Music Group NV	75,531	0.16
	Food (0.01%) (2024: 0.00%)		
307	Magnum Ice Cream Co. NV	4,862	0.01
	Internet (0.00%) (2024: 0.16%)		
	Semiconductors (0.43%) (2024: 0.34%)		
188	ASML Holding NV	203,444	0.43
	Telecommunications (0.20%) (2024: 0.00%)		
20,180	Koninklijke KPN NV	94,234	0.20
		466,728	0.99
	Norway (0.33%) (2024: 0.33%)		
	Banks (0.20%) (2024: 0.17%)		
3,354	DNB Bank ASA	93,602	0.20

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Oil & Gas (0.13%) (2024: 0.16%)		
2,704	Equinor ASA	63,533	0.13
		<u>157,135</u>	<u>0.33</u>
	Singapore (0.41%) (2024: 0.26%)		
	Banks (0.17%) (2024: 0.26%)		
1,887	DBS Group Holdings Ltd.	82,699	0.17
	Engineering & Construction (0.24%) (2024: 0.00%)		
14,087	Keppel Ltd.	113,374	0.24
		<u>196,073</u>	<u>0.41</u>
	Spain (1.09%) (2024: 0.78%)		
	Banks (0.38%) (2024: 0.18%)		
8,813	Banco Santander SA	104,230	0.22
6,062	CaixaBank SA	74,364	0.16
		<u>178,594</u>	<u>0.38</u>
	Leisure Time (0.15%) (2024: 0.17%)		
962	Amadeus IT Group SA	70,999	0.15
	Oil & Gas (0.14%) (2024: 0.00%)		
3,672	Repsol SA	68,678	0.14
	Retail (0.28%) (2024: 0.27%)		
2,028	Industria de Diseno Textil SA	134,191	0.28
	Telecommunications (0.14%) (2024: 0.16%)		
15,600	Telefonica SA	63,997	0.14
		<u>516,459</u>	<u>1.09</u>
	Sweden (0.75%) (2024: 0.63%)		
	Auto Manufacturers (0.15%) (2024: 0.00%)		
2,110	Volvo AB Class B	67,726	0.15
	Entertainment (0.10%) (2024: 0.11%)		
700	Evolution AB	47,822	0.10
	Machinery — Diversified (0.33%) (2024: 0.32%)		
4,706	Atlas Copco AB Class A	84,765	0.18
6,051	Hexagon AB Class B	71,873	0.15
		<u>156,638</u>	<u>0.33</u>
	Machinery, Construction & Mining (0.17%) (2024: 0.20%)		
2,443	Sandvik AB	79,659	0.17
		<u>351,845</u>	<u>0.75</u>
	Switzerland (0.95%) (2024: 2.21%)		
	Banks (0.20%) (2024: 0.23%)		
2,013	UBS Group AG	93,912	0.20
	Electrical Components & Equipment (0.29%) (2024: 0.00%)		
1,820	ABB Ltd.	136,045	0.29

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Electronics (0.00%) (2024: 0.36%)		
	Food (0.00%) (2024: 0.33%)		
	Healthcare Services (0.11%) (2024: 0.12%)		
78	Lonza Group AG	52,949	0.11
	Insurance (0.35%) (2024: 0.57%)		
73	Swiss Life Holding AG	84,478	0.18
104	Zurich Insurance Group AG	79,000	0.17
		<u>163,478</u>	<u>0.35</u>
	Pharmaceuticals (0.00%) (2024: 0.60%)		
		446,384	0.95
	United Kingdom (2.24%) (2024: 2.76%)		
	Banks (0.83%) (2024: 0.60%)		
20,722	Barclays PLC	132,657	0.28
8,856	HSBC Holdings PLC	139,820	0.30
89,336	Lloyds Banking Group PLC	118,047	0.25
		<u>390,524</u>	<u>0.83</u>
	Beverages (0.10%) (2024: 0.19%)		
2,288	Diageo PLC	49,347	0.10
	Commercial Services (0.16%) (2024: 0.00%)		
1,853	RELX PLC	75,270	0.16
	Cosmetics & Personal Care (0.19%) (2024: 0.35%)		
1,363	Unilever PLC	89,089	0.19
	Electronics (0.16%) (2024: 0.00%)		
1,641	Halma PLC	78,092	0.16
	Household Products (0.20%) (2024: 0.18%)		
1,144	Reckitt Benckiser Group PLC	92,355	0.20
	Lodging (0.10%) (2024: 0.11%)		
338	InterContinental Hotels Group PLC	47,554	0.10
	Oil & Gas (0.00%) (2024: 0.50%)		
	Pharmaceuticals (0.35%) (2024: 0.47%)		
884	AstraZeneca PLC	163,966	0.35
	Private Equity (0.15%) (2024: 0.22%)		
598	London Stock Exchange Group PLC	72,005	0.15
	Telecommunications (0.00%) (2024: 0.14%)		
		<u>1,058,202</u>	<u>2.24</u>
	United States (66.15%) (2024: 65.12%)		
	Advertising (0.03%) (2024: 0.11%)		
364	Trade Desk, Inc. Class A	13,817	0.03
	Aerospace & Defense (0.85%) (2024: 0.54%)		
858	General Electric Co.	264,290	0.56
334	Howmet Aerospace, Inc.	68,477	0.14
52	TransDigm Group, Inc.	69,152	0.15
		<u>401,919</u>	<u>0.85</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Airlines (0.18%) (2024: 0.19%)		
1,196	Delta Air Lines, Inc.	83,002	0.18
	Apparel (0.11%) (2024: 0.15%)		
780	NIKE, Inc. Class B	49,694	0.11
	Auto Manufacturers (1.92%) (2024: 1.72%)		
140	Cummins, Inc.	71,463	0.15
962	General Motors Co.	78,230	0.17
598	PACCAR, Inc.	65,487	0.14
1,533	Tesla, Inc.	689,421	1.46
		904,601	1.92
	Banks (3.41%) (2024: 3.35%)		
3,574	Bank of America Corp.	196,570	0.42
1,005	Citigroup, Inc.	117,273	0.25
2,121	Fifth Third Bancorp	99,284	0.21
156	Goldman Sachs Group, Inc.	137,124	0.29
3,952	Huntington Bancshares, Inc.	68,567	0.14
1,559	JPMorgan Chase & Co.	502,341	1.06
770	Morgan Stanley	136,698	0.29
581	Northern Trust Corp.	79,359	0.17
2,080	Regions Financial Corp.	56,368	0.12
1,300	U.S. Bancorp	69,368	0.15
1,578	Wells Fargo & Co.	147,070	0.31
		1,610,022	3.41
	Beverages (0.65%) (2024: 0.81%)		
1,870	Coca-Cola Co.	130,732	0.28
857	Monster Beverage Corp.	65,706	0.14
754	PepsiCo, Inc.	108,214	0.23
		304,652	0.65
	Biotechnology (0.79%) (2024: 0.82%)		
337	Amgen, Inc.	110,303	0.23
780	Gilead Sciences, Inc.	95,737	0.20
103	Regeneron Pharmaceuticals, Inc.	79,503	0.17
194	Vertex Pharmaceuticals, Inc.	87,952	0.19
		373,495	0.79
	Building & Construction Materials (0.47%) (2024: 0.13%)		
598	CRH PLC	74,630	0.16
761	Holcim AG	74,694	0.16
182	Trane Technologies PLC	70,835	0.15
		220,159	0.47
	Chemicals (0.84%) (2024: 0.72%)		
230	Air Products & Chemicals, Inc.	56,815	0.12
1,794	Dow, Inc.	41,944	0.09
313	Linde PLC	133,460	0.28
948	PPG Industries, Inc.	97,132	0.21
208	Sherwin-Williams Co.	67,398	0.14
		396,749	0.84

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Commercial Services (0.68%) (2024: 1.11%)			
286	Automatic Data Processing, Inc.	73,568	0.16
416	Cintas Corp.	78,237	0.16
182	Quanta Services, Inc.	76,815	0.16
177	S&P Global, Inc.	92,498	0.20
		321,118	0.68
Computers (5.02%) (2024: 5.41%)			
312	Accenture PLC Class A	83,710	0.18
6,985	Apple, Inc.	1,898,942	4.03
192	CrowdStrike Holdings, Inc. Class A	90,002	0.19
676	Fortinet, Inc.	53,681	0.11
468	International Business Machines Corp.	138,626	0.29
164	Sandisk Corp.	38,930	0.08
240	Seagate Technology Holdings PLC	66,094	0.14
		2,369,985	5.02
Cosmetics & Personal Care (0.44%) (2024: 0.56%)			
803	Colgate-Palmolive Co.	63,453	0.13
1,019	Procter & Gamble Co.	146,033	0.31
		209,486	0.44
Electric (0.53%) (2024: 0.69%)			
208	Constellation Energy Corp.	73,480	0.16
967	Entergy Corp.	89,380	0.19
1,066	NextEra Energy, Inc.	85,578	0.18
		248,438	0.53
Electrical Components & Equipment (0.56%) (2024: 0.00%)			
260	Eaton Corp. PLC	82,813	0.18
510	Emerson Electric Co.	67,687	0.14
416	Schneider Electric SE	114,766	0.24
		265,266	0.56
Electronics (0.32%) (2024: 0.14%)			
806	Amphenol Corp. Class A	108,923	0.23
208	Garmin Ltd.	42,193	0.09
		151,116	0.32
Engineering & Construction (0.31%) (2024: 0.00%)			
107	EMCOR Group, Inc.	65,462	0.14
1,238	Ferrovial SE	80,463	0.17
		145,925	0.31
Environmental Control (0.54%) (2024: 0.40%)			
416	Republic Services, Inc.	88,163	0.19
494	Waste Connections, Inc.	86,628	0.18
364	Waste Management, Inc.	79,974	0.17
		254,765	0.54
Food (0.59%) (2024: 0.32%)			
1,118	Mondelez International, Inc. Class A	60,182	0.13
1,560	Nestle SA	155,047	0.33

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Food (0.59%) (2024: 0.32%) (continued)		
872	Sysco Corp.	64,258	0.13
		279,487	0.59
	Gas (0.20%) (2024: 0.20%)		
572	Atmos Energy Corp.	95,884	0.20
	Healthcare Products (1.71%) (2024: 1.78%)		
1,015	Abbott Laboratories	127,169	0.27
1,066	Boston Scientific Corp.	101,643	0.22
422	Danaher Corp.	96,604	0.20
858	Edwards Lifesciences Corp.	73,144	0.15
208	Intuitive Surgical, Inc.	117,803	0.25
910	Medtronic PLC	87,415	0.19
234	Stryker Corp.	82,244	0.17
208	Thermo Fisher Scientific, Inc.	120,526	0.26
		806,548	1.71
	Healthcare Services (0.80%) (2024: 1.07%)		
267	Cigna Group	73,486	0.15
203	Elevance Health, Inc.	71,162	0.15
140	HCA Healthcare, Inc.	65,360	0.14
513	UnitedHealth Group, Inc.	169,347	0.36
		379,355	0.80
	Home Builders (0.00%) (2024: 0.11%)		
	Household Products (0.28%) (2024: 0.20%)		
754	Church & Dwight Co., Inc.	63,223	0.14
667	Kimberly-Clark Corp.	67,294	0.14
		130,517	0.28
	Insurance (2.34%) (2024: 2.48%)		
1,118	American International Group, Inc.	95,645	0.20
1,031	Berkshire Hathaway, Inc. Class B	518,232	1.10
286	Chubb Ltd.	89,266	0.19
520	Hartford Insurance Group, Inc.	71,656	0.15
910	Principal Financial Group, Inc.	80,271	0.17
364	Progressive Corp.	82,890	0.18
312	Travelers Cos., Inc.	90,499	0.19
1,087	W R Berkley Corp.	76,221	0.16
		1,104,680	2.34
	Internet (9.40%) (2024: 8.73%)		
338	Airbnb, Inc. Class A	45,873	0.10
5,443	Alphabet, Inc. Class A	1,703,659	3.61
5,196	Amazon.com, Inc.	1,199,341	2.54
156	AppLovin Corp. Class A	105,116	0.22
20	Booking Holdings, Inc.	107,107	0.23
303	DoorDash, Inc. Class A	68,623	0.15
1,066	Meta Platforms, Inc. Class A	703,656	1.49
2,372	Netflix, Inc.	222,399	0.47
416	Palo Alto Networks, Inc.	76,627	0.16
554	Robinhood Markets, Inc. Class A	62,657	0.13

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Internet (9.40%) (2024: 8.73%) (continued)		
1,691	Uber Technologies, Inc.	138,172	0.30
		4,433,230	9.40
	Leisure Time (0.18%) (2024: 0.00%)		
307	Royal Caribbean Cruises Ltd.	85,628	0.18
	Lodging (0.01%) (2024: 0.12%)		
34	Las Vegas Sands Corp.	2,213	0.01
	Machinery — Diversified (0.42%) (2024: 0.51%)		
182	Deere & Co.	84,734	0.18
286	Dover Corp.	55,838	0.12
754	Ingersoll Rand, Inc.	59,732	0.12
		200,304	0.42
	Machinery, Construction & Mining (0.72%) (2024: 0.53%)		
286	Caterpillar, Inc.	163,841	0.35
182	GE Vernova, Inc.	118,950	0.25
364	Vertiv Holdings Co. Class A	58,971	0.12
		341,762	0.72
	Media (0.47%) (2024: 0.65%)		
3,177	Comcast Corp. Class A	94,960	0.20
1,118	Walt Disney Co.	127,195	0.27
		222,155	0.47
	Mining (0.20%) (2024: 0.18%)		
1,872	Freeport-McMoRan, Inc.	95,079	0.20
	Miscellaneous Manufacturers (0.47%) (2024: 0.69%)		
442	3M Co.	70,764	0.15
104	Axon Enterprise, Inc.	59,065	0.13
104	Parker-Hannifin Corp.	91,412	0.19
		221,241	0.47
	Oil & Gas (1.26%) (2024: 1.30%)		
16,952	BP PLC	98,684	0.21
1,870	Exxon Mobil Corp.	225,036	0.48
416	Marathon Petroleum Corp.	67,654	0.14
546	Phillips 66	70,456	0.15
3,588	Shell PLC	132,233	0.28
		594,063	1.26
	Oil & Gas Services (0.17%) (2024: 0.21%)		
2,106	Schlumberger NV	80,828	0.17
	Packaging & Containers (0.10%) (2024: 0.13%)		
234	Packaging Corp. of America	48,258	0.10
	Pharmaceuticals (4.32%) (2024: 3.31%)		
966	AbbVie, Inc.	220,721	0.47
1,478	Bristol-Myers Squibb Co.	79,723	0.17
884	CVS Health Corp.	70,154	0.15
485	Eli Lilly & Co.	521,220	1.11
3,534	GSK PLC	86,726	0.18

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Pharmaceuticals (4.32%) (2024: 3.31%) (continued)			
1,326	Johnson & Johnson	274,416	0.58
103	McKesson Corp.	84,490	0.18
1,586	Merck & Co., Inc.	166,942	0.35
1,037	Novartis AG	143,461	0.30
3,750	Pfizer, Inc.	93,375	0.20
410	Roche Holding AG	169,851	0.36
858	Sanofi SA	83,356	0.18
338	Zoetis, Inc.	42,527	0.09
		2,036,962	4.32
Pipelines (0.00%) (2024: 0.19%)			
Private Equity (3.08%) (2024: 3.29%)			
387	American Express Co.	143,171	0.30
571	Apollo Global Management, Inc.	82,658	0.17
75	Blackrock, Inc.	80,275	0.17
571	Blackstone, Inc.	88,014	0.19
500	Capital One Financial Corp.	121,180	0.26
1,118	Charles Schwab Corp.	111,699	0.24
286	CME Group, Inc.	78,101	0.16
599	KKR & Co., Inc.	76,361	0.16
519	Mastercard, Inc. Class A	296,287	0.63
1,170	Synchrony Financial	97,613	0.21
795	Visa, Inc. Class A	278,814	0.59
		1,454,173	3.08
Real Estate Investment Trusts (1.47%) (2024: 1.58%)			
468	American Tower Corp.	82,167	0.17
739	Crown Castle, Inc.	65,675	0.14
78	Equinix, Inc.	59,760	0.13
1,273	Equity Residential	80,250	0.17
560	Extra Space Storage, Inc.	72,923	0.16
594	Prologis, Inc.	75,830	0.16
1,456	Realty Income Corp.	82,075	0.17
1,118	Ventas, Inc.	86,511	0.18
3,761	Weyerhaeuser Co.	89,098	0.19
		694,289	1.47
Retail (2.99%) (2024: 3.73%)			
18	AutoZone, Inc.	61,047	0.13
234	Costco Wholesale Corp.	201,788	0.43
233	Darden Restaurants, Inc.	42,877	0.09
520	Home Depot, Inc.	178,932	0.38
338	Lowe's Cos., Inc.	81,512	0.17
416	McDonald's Corp.	127,142	0.27
780	O'Reilly Automotive, Inc.	71,144	0.15
338	Ross Stores, Inc.	60,887	0.13
780	Starbucks Corp.	65,684	0.14
638	TJX Cos., Inc.	98,003	0.21
3,774	Walmart, Inc.	420,461	0.89
		1,409,477	2.99

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Semiconductors (8.90%) (2024: 7.41%)			
962	Advanced Micro Devices, Inc.	206,022	0.44
338	Analog Devices, Inc.	91,666	0.19
468	Applied Materials, Inc.	120,271	0.26
2,432	Broadcom, Inc.	841,715	1.78
2,600	Intel Corp.	95,940	0.20
78	KLA Corp.	94,776	0.20
731	Lam Research Corp.	125,133	0.27
624	Marvell Technology, Inc.	53,028	0.11
720	Micron Technology, Inc.	205,495	0.44
11,593	NVIDIA Corp.	2,162,094	4.58
676	QUALCOMM, Inc.	115,630	0.25
494	Texas Instruments, Inc.	85,704	0.18
		4,197,474	8.90
Software (6.50%) (2024: 7.15%)			
234	Adobe, Inc.	81,898	0.17
234	Autodesk, Inc.	69,266	0.15
208	Cadence Design Systems, Inc.	65,017	0.14
156	Intuit, Inc.	103,338	0.22
3,648	Microsoft Corp.	1,764,246	3.74
1,430	Oracle Corp.	278,721	0.59
1,248	Palantir Technologies, Inc. Class A	221,832	0.47
581	ROBLOX Corp. Class A	47,078	0.10
520	Salesforce, Inc.	137,753	0.29
650	ServiceNow, Inc.	99,573	0.21
313	Snowflake, Inc. Class A	68,660	0.15
130	Synopsys, Inc.	61,064	0.13
264	Take-Two Interactive Software, Inc.	67,592	0.14
		3,066,038	6.50
Telecommunications (1.44%) (2024: 1.60%)			
973	Arista Networks, Inc.	127,492	0.27
3,822	AT&T, Inc.	94,938	0.20
2,026	Cisco Systems, Inc.	156,063	0.33
929	Corning, Inc.	81,343	0.18
674	T-Mobile U.S., Inc.	136,849	0.29
1,982	Verizon Communications, Inc.	80,727	0.17
		677,412	1.44
Transportation (0.31%) (2024: 0.61%)			
259	FedEx Corp.	74,815	0.16
313	Union Pacific Corp.	72,403	0.15
		147,218	0.31
Water (0.17%) (2024: 0.19%)			
598	American Water Works Co., Inc.	78,039	0.17
		31,206,523	66.15
Total Equities		42,620,856	90.34

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Government Bonds (7.57%) (2024: 5.88%)		
	Germany (1.23%) (2024: 0.00%)		
495,000	German Treasury Bill Zero Coupon 18/03/2026	579,064	1.23
	United States (6.34%) (2024: 5.88%)		
3,010,000	U.S. Treasury Bill Zero Coupon 10/03/2026	2,990,549	6.34
	Total Government Bonds	3,569,613	7.57
	Total Transferable Securities (97.91%) (2024: 97.23%)	46,190,469	97.91

Financial Derivative Instruments ((0.32%) (2024: (1.35)%)

Open Forward Foreign Currency Exchange Contracts (0.07%) (2024: (0.39)%)

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
12/02/2026	EUR 127,430	USD 150,409	(500)	0.00
12/02/2026	EUR 18,125	USD 21,115	207	0.00
12/02/2026	EUR 128,670	USD 148,633	2,734	0.00
12/02/2026	EUR 129,120	USD 149,001	2,895	0.01
12/02/2026	EUR 2,313,115	USD 2,669,858	51,283	0.11
12/02/2026	GBP 91,500	USD 121,237	1,828	0.00
12/02/2026	GBP 555,210	USD 724,799	21,946	0.05
12/02/2026	JPY 251,120,000	USD 1,651,894	(44,974)	(0.10)
12/02/2026	JPY 13,595,000	USD 88,952	(1,957)	0.00
12/02/2026	JPY 13,350,000	USD 86,696	(1,269)	0.00
12/02/2026	JPY 13,510,000	USD 87,045	(594)	0.00
12/02/2026	JPY 13,554,000	USD 87,254	(522)	0.00
12/02/2026	USD 86,714	JPY 13,342,000	1,338	0.00
	Unrealised gain on open forward foreign currency exchange contracts		82,231	0.17
	Unrealised loss on open forward foreign currency exchange contracts		(49,816)	(0.10)
	Net unrealised gain on open forward foreign currency exchange contracts		32,415	0.07
	Futures Contracts Outstanding ((0.39%) (2024: (0.96)%)			

<i>Number of Contracts</i>	<i>Notional Amount</i>	<i>Currency</i>	<i>Name</i>	<i>Expiration Date</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
14	2,100,325	EUR	Euro-Bund	06/03/2026	(16,118)	(0.03)
4	522,718	EUR	Euro-Buxl	06/03/2026	(9,010)	(0.02)
4	498,789	EUR	Euro-Schatz	06/03/2026	(645)	0.00
20	1,711,376	JPY	10 Year Mini JGB	12/03/2026	(13,697)	(0.03)
67	7,582,592	USD	US 10 Year Note (Cbt)	20/03/2026	(49,280)	(0.10)
63	7,380,219	USD	US Long Bond (Cbt)	20/03/2026	(97,813)	(0.21)
7	835,079	GBP	Long Gilt	27/03/2026	4,133	0.01
35	7,310,250	USD	US 2 Year Note (Cbt)	31/03/2026	(2,633)	(0.01)
	Unrealised gain on futures contracts outstanding				4,133	0.01
	Unrealised loss on futures contracts outstanding				(189,196)	(0.40)
	Net unrealised loss on futures contracts outstanding				(185,063)	(0.39)
	Total Financial Derivative Instruments				(152,648)	(0.32)

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Efficient Core UCITS ETF (continued)

<i>Number of Contracts</i>	<i>Notional Amount</i>	<i>Currency</i>	<i>Name</i>	<i>Expiration Date</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
					<i>Fair Value USD</i>	<i>Fund %</i>
Total Investments (97.59%) (2024: 95.88%)					46,037,821	97.59
Other Net Assets (2.41%) (2024: 4.12%)					1,138,544	2.41
Net Asset (100.00%) (2024: 100.00%)					<u>47,176,365</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	97.79
Over the counter financial derivative instruments	0.17
Other assets	2.04
	<u>100.00</u>

The counterparty to the open forward foreign currency exchange contracts is State Street Bank and Trust Company.

The counterparty to the futures contracts outstanding 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 2025

WisdomTree Strategic Metals UCITS ETF

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (91.44%)		
	Government Bonds (91.44%)		
	United States (91.44%)		
658,000	U.S. Treasury Bill Zero Coupon 08/01/2026	657,619	6.41
739,000	U.S. Treasury Bill Zero Coupon 22/01/2026	737,541	7.19
745,000	U.S. Treasury Bill Zero Coupon 05/02/2026	742,511	7.24
741,000	U.S. Treasury Bill Zero Coupon 19/02/2026	737,487	7.19
840,000	U.S. Treasury Bill Zero Coupon 03/03/2026	835,049	8.14
862,000	U.S. Treasury Bill Zero Coupon 19/03/2026	855,605	8.35
775,000	U.S. Treasury Bill Zero Coupon 16/04/2026	767,124	7.48
773,000	U.S. Treasury Bill Zero Coupon 14/05/2026	763,127	7.44
812,000	U.S. Treasury Bill Zero Coupon 28/05/2026	800,500	7.81
934,000	U.S. Treasury Bill Zero Coupon 11/06/2026	919,579	8.97
816,000	U.S. Treasury Bill Zero Coupon 09/07/2026	801,618	7.82
774,000	U.S. Treasury Bill Zero Coupon 06/08/2026	758,208	7.40
		9,375,968	91.44
	Total Government Bonds	9,375,968	91.44
	Total Transferable Securities (91.44%)	9,375,968	91.44

Financial Derivative Instruments (8.64%)

Open Forward Foreign Currency Exchange Contracts (0.36%)

<i>Settlement Date</i>	<i>Amount Bought</i>	<i>Amount Sold</i>	<i>Unrealised Gain (Loss) USD</i>	<i>Fund %</i>
05/01/2026	EUR 327,600	USD 385,988	(1,235)	(0.01)
05/01/2026	EUR 325,600	USD 383,569	(1,165)	(0.01)
05/01/2026	EUR 32,900	USD 38,755	(116)	0.00
05/01/2026	EUR 26,500	USD 31,193	(69)	0.00
05/01/2026	EUR 37,400	USD 43,860	65	0.00
05/01/2026	EUR 25,900	USD 30,255	163	0.00
05/01/2026	EUR 1,505,418	USD 1,750,694	17,359	0.17
05/01/2026	GBP 330,000	USD 445,758	(1,891)	(0.02)
05/01/2026	GBP 13,600	USD 18,339	(46)	0.00
05/01/2026	GBP 11,500	USD 15,507	(39)	0.00
05/01/2026	GBP 9,300	USD 12,399	110	0.00
05/01/2026	GBP 16,400	USD 21,937	122	0.00
05/01/2026	GBP 10,700	USD 14,265	127	0.00
05/01/2026	GBP 13,400	USD 17,895	128	0.00
05/01/2026	GBP 19,300	USD 25,817	142	0.00
05/01/2026	GBP 17,200	USD 22,970	165	0.01
05/01/2026	GBP 519,966	USD 688,971	10,410	0.10
05/01/2026	GBP 612,844	USD 811,999	12,307	0.12
05/01/2026	USD 13,125	GBP 9,800	(57)	0.00
05/01/2026	USD 11,117	GBP 8,300	(47)	0.00
			41,098	0.40
			(4,665)	(0.04)
	Net unrealised gain on open forward foreign currency exchange contracts		36,433	0.36

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Strategic Metals UCITS ETF (continued)

Total Return Swaps (8.28%)

<i>Ccy</i>	<i>Notional Amount USD</i>	<i>Fund Pays</i>	<i>Fund Receives</i>	<i>Termination Date</i>	<i>Unrealised Gain USD</i>	<i>Fund %</i>
USD	34,146	US Treasury Bill 3-Month	Energy Transition Metals Commodity Index	30/04/2026	849,593	8.28
Unrealised gain on total return swaps					849,593	8.28
Net unrealised gain on total return swaps					849,593	8.28
Total Financial Derivative Instruments					886,026	8.64
					<i>Fair Value USD</i>	<i>Fund %</i>
Total Investments (100.08%)					10,261,994	100.08
Other Net Liabilities ((0.08%))					(7,715)	(0.08)
Net Asset (100.00%)					10,254,279	100.00

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	84.59
Over the counter financial derivative instruments	8.48
Other assets	6.93
	100.00

The counterparty to the open forward foreign currency exchange contracts are BNP Paribas and Goldman Sachs.

The counterparty for total return swaps is BNP Paribas.

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 2025

WisdomTree Global Quality Growth UCITS ETF

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.70%)		
	Equities (99.70%)		
	Australia (1.28%)		
	Commercial Services (0.19%)		
278	Brambles Ltd.	4,257	0.19
	Entertainment (0.20%)		
117	Aristocrat Leisure Ltd.	4,539	0.20
	Mining (0.20%)		
262	Northern Star Resources Ltd.	4,670	0.20
	Pharmaceuticals (0.20%)		
2,348	Sigma Healthcare Ltd.	4,603	0.20
	Real Estate (0.17%)		
32	REA Group Ltd.	3,914	0.17
	Software (0.32%)		
24	Pro Medicus Ltd.	3,535	0.15
86	WiseTech Global Ltd.	3,926	0.17
		7,461	0.32
		29,444	1.28
	Austria (0.15%)		
	Electric (0.15%)		
49	Verbund AG	3,568	0.15
	Brazil (0.54%)		
	Internet (0.26%)		
3	MercadoLibre, Inc.	6,043	0.26
	Mining (0.28%)		
54	Wheaton Precious Metals Corp.	6,356	0.28
		12,399	0.54
	Canada (3.45%)		
	Electronics (0.22%)		
17	Celestica, Inc.	5,035	0.22
	Internet (0.68%)		
97	Shopify, Inc. Class A	15,639	0.68
	Media (0.29%)		
50	Thomson Reuters Corp.	6,607	0.29
	Mining (0.94%)		
47	Agnico Eagle Mines Ltd.	7,981	0.35
108	Alamos Gold, Inc. Class A	4,176	0.18
179	Kinross Gold Corp.	5,048	0.22
52	Lundin Gold, Inc.	4,325	0.19
		21,530	0.94
	Oil & Gas (0.23%)		
61	Imperial Oil Ltd.	5,277	0.23

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Quality Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Private Equity (0.35%)		
153	Brookfield Asset Management Ltd. Class A	8,025	0.35
	Retail (0.43%)		
38	Dollarama, Inc.	5,687	0.25
62	Restaurant Brands International, Inc.	4,236	0.18
		9,923	0.43
	Software (0.31%)		
3	Constellation Software, Inc.	7,226	0.31
		79,262	3.45
	Denmark (1.05%)		
	Biotechnology (0.18%)		
13	Genmab AS	4,143	0.18
	Pharmaceuticals (0.58%)		
260	Novo Nordisk AS Class B	13,297	0.58
	Transportation (0.29%)		
26	DSV AS	6,603	0.29
		24,043	1.05
	Finland (0.39%)		
	Machinery — Diversified (0.22%)		
70	Kone OYJ Class B	4,979	0.22
	Machinery, Construction & Mining (0.17%)		
222	Metso OYJ	3,906	0.17
		8,885	0.39
	France (2.49%)		
	Aerospace & Defense (0.50%)		
33	Safran SA	11,526	0.50
	Apparel (1.85%)		
7	Hermes International SCA	17,446	0.76
33	LVMH Moet Hennessy Louis Vuitton SE	24,998	1.09
		42,444	1.85
	Engineering & Construction (0.14%)		
25	Aeroports de Paris SA	3,271	0.14
		57,241	2.49
	Germany (1.23%)		
	Aerospace & Defense (0.40%)		
5	Rheinmetall AG	9,167	0.40
	Auto Manufacturers (0.39%)		
116	Daimler Truck Holding AG	5,085	0.22
110	Traton SE	3,940	0.17
		9,025	0.39
	Semiconductors (0.28%)		
146	Infineon Technologies AG	6,469	0.28

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Quality Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Software (0.16%)		
33	Nemetschek SE	3,597	0.16
		28,258	1.23
	Hong Kong (0.19%)		
	Hand & Machine Tools (0.19%)		
372	Techtronic Industries Co. Ltd.	4,297	0.19
	Ireland (0.16%)		
	Building & Construction Materials (0.16%)		
42	Kingspan Group PLC	3,658	0.16
	Italy (1.23%)		
	Airlines (0.23%)		
151	Ryanair Holdings PLC	5,240	0.23
	Apparel (0.16%)		
636	PRADA SpA	3,677	0.16
	Auto Manufacturers (0.31%)		
19	Ferrari NV	7,112	0.31
	Electrical Components & Equipment (0.21%)		
47	Prysmian SpA	4,768	0.21
	Pharmaceuticals (0.15%)		
62	Recordati Industria Chimica e Farmaceutica SpA	3,535	0.15
	Retail (0.17%)		
60	Moncler SpA	3,870	0.17
		28,202	1.23
	Japan (5.69%)		
	Apparel (0.18%)		
172	Asics Corp.	4,120	0.18
	Auto Manufacturers (1.17%)		
183	Subaru Corp.	3,964	0.17
1,075	Toyota Motor Corp.	23,016	1.00
		26,980	1.17
	Chemicals (0.30%)		
220	Shin-Etsu Chemical Co. Ltd.	6,840	0.30
	Commercial Services (0.38%)		
154	Recruit Holdings Co. Ltd.	8,692	0.38
	Computers (0.35%)		
109	Nomura Research Institute Ltd.	4,187	0.18
124	Obic Co. Ltd.	3,894	0.17
		8,081	0.35
	Electrical Components & Equipment (0.23%)		
48	Fujikura Ltd.	5,341	0.23
	Electronics (0.27%)		
41	Hoya Corp.	6,195	0.27

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Quality Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Entertainment (0.22%)		
271	Oriental Land Co. Ltd.	5,011	0.22
	Machinery — Diversified (0.36%)		
23	Keyence Corp.	8,317	0.36
	Pharmaceuticals (0.59%)		
161	Chugai Pharmaceutical Co. Ltd.	8,467	0.37
237	Daiichi Sankyo Co. Ltd.	5,062	0.22
		13,529	0.59
	Retail (0.43%)		
27	Fast Retailing Co. Ltd.	9,808	0.43
	Semiconductors (1.21%)		
71	Advantest Corp.	8,894	0.39
17	Disco Corp.	5,224	0.23
22	Lasertec Corp.	4,161	0.18
43	Tokyo Electron Ltd.	9,415	0.41
		27,694	1.21
		130,608	5.69
	Macao (0.17%)		
	Lodging (0.17%)		
1,594	Sands China Ltd.	4,014	0.17
	Netherlands (2.08%)		
	Commercial Services (0.28%)		
4	Adyen NV	6,459	0.28
	Entertainment (0.25%)		
220	Universal Music Group NV	5,744	0.25
	Semiconductors (1.55%)		
8	ASM International NV	4,863	0.21
25	ASML Holding NV	27,054	1.18
24	BE Semiconductor Industries NV	3,770	0.16
		35,687	1.55
		47,890	2.08
	Norway (0.65%)		
	Oil & Gas (0.45%)		
155	Aker BP ASA	3,948	0.17
277	Equinor ASA	6,508	0.28
		10,456	0.45
	Shipbuilding (0.20%)		
176	Kongsberg Gruppen ASA	4,512	0.20
		14,968	0.65
	Portugal (0.16%)		
	Food (0.16%)		
150	Jeronimo Martins SGPS SA	3,569	0.16

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Quality Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Republic of South Korea (0.08%)		
	Internet (0.08%)		
78	Coupang, Inc.	1,840	0.08
	Spain (1.11%)		
	Engineering & Construction (0.24%)		
194	Aena SME SA	5,427	0.24
	Leisure Time (0.21%)		
66	Amadeus IT Group SA	4,871	0.21
	Retail (0.66%)		
229	Industria de Diseno Textil SA	15,153	0.66
		25,451	1.11
	Sweden (2.00%)		
	Aerospace & Defense (0.23%)		
91	Saab AB Class B	5,307	0.23
	Auto Manufacturers (0.30%)		
216	Volvo AB Class B	6,933	0.30
	Electronics (0.24%)		
139	Assa Abloy AB Class B	5,411	0.24
	Entertainment (0.15%)		
52	Evolution AB	3,553	0.15
	Healthcare Products (0.17%)		
104	Lifco AB Class B	3,971	0.17
	Investment Companies (0.17%)		
155	Investment AB Latour Class B	3,790	0.17
	Machinery — Diversified (0.35%)		
447	Atlas Copco AB Class A	8,051	0.35
	Machinery, Construction & Mining (0.20%)		
204	Epiroc AB Class A	4,645	0.20
	Mining (0.19%)		
76	Boliden AB	4,247	0.19
		45,908	2.00
	Switzerland (1.71%)		
	Banks (0.55%)		
272	UBS Group AG	12,689	0.55
	Building & Construction Materials (0.39%)		
4	Belimo Holding AG	3,943	0.17
24	Sika AG	4,926	0.22
		8,869	0.39
	Healthcare Products (0.17%)		
34	Straumann Holding AG	4,011	0.17
	Metal Fabricate/Hardware (0.17%)		
8	VAT Group AG	3,897	0.17

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Quality Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Pharmaceuticals (0.21%)		
67	Sandoz Group AG	4,892	0.21
	Private Equity (0.22%)		
4	Partners Group Holding AG	4,960	0.22
		<u>39,318</u>	<u>1.71</u>
	Thailand (0.02%)		
	Miscellaneous Manufacturers (0.02%)		
1	Fabrinet	455	0.02
	United Kingdom (2.92%)		
	Aerospace & Defense (0.48%)		
722	Rolls-Royce Holdings PLC	11,168	0.48
	Commercial Services (0.54%)		
72	Ashtead Group PLC	4,925	0.22
182	RELX PLC	7,393	0.32
		<u>12,318</u>	<u>0.54</u>
	Electric (0.22%)		
170	SSE PLC	4,983	0.22
	Electronics (0.17%)		
84	Halma PLC	3,997	0.17
	Food Service (0.27%)		
194	Compass Group PLC	6,169	0.27
	Lodging (0.19%)		
31	InterContinental Hotels Group PLC	4,361	0.19
	Pharmaceuticals (0.87%)		
108	AstraZeneca PLC	20,032	0.87
	Retail (0.18%)		
22	Next PLC	4,048	0.18
		<u>67,076</u>	<u>2.92</u>
	United States (70.95%)		
	Advertising (0.02%)		
10	Trade Desk, Inc. Class A	380	0.02
	Aerospace & Defense (1.09%)		
2	FTAI Aviation Ltd.	394	0.02
62	General Electric Co.	19,098	0.83
5	HEICO Corp.	1,618	0.07
3	TransDigm Group, Inc.	3,989	0.17
		<u>25,099</u>	<u>1.09</u>
	Auto Manufacturers (3.68%)		
188	Tesla, Inc.	84,547	3.68
	Beverages (0.17%)		
52	Monster Beverage Corp.	3,987	0.17
	Biotechnology (0.38%)		
6	Alnylam Pharmaceuticals, Inc.	2,386	0.10

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Quality Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Biotechnology (0.38%) (continued)			
14	Vertex Pharmaceuticals, Inc.	6,347	0.28
		8,733	0.38
Building & Construction Materials (0.21%)			
1	Lennox International, Inc.	486	0.02
11	Trane Technologies PLC	4,281	0.19
		4,767	0.21
Commercial Services (0.60%)			
20	Block, Inc.	1,302	0.06
20	Cintas Corp.	3,762	0.16
2	Corpay, Inc.	602	0.02
120	Experian PLC	5,428	0.24
18	Rollins, Inc.	1,080	0.05
8	Toast, Inc. Class A	284	0.01
6	Verisk Analytics, Inc.	1,342	0.06
		13,800	0.60
Computers (7.67%)			
605	Apple, Inc.	164,475	7.16
13	CrowdStrike Holdings, Inc. Class A	6,094	0.27
37	Fortinet, Inc.	2,938	0.13
12	Pure Storage, Inc. Class A	804	0.03
15	Super Micro Computer, Inc.	439	0.02
6	Zscaler, Inc.	1,350	0.06
		176,100	7.67
Electric (0.25%)			
16	Constellation Energy Corp.	5,652	0.25
Electronics (0.41%)			
68	Amphenol Corp. Class A	9,190	0.40
3	nVent Electric PLC	306	0.01
		9,496	0.41
Energy – Alternate Sources (0.04%)			
4	First Solar, Inc.	1,045	0.04
Engineering & Construction (0.09%)			
1	Comfort Systems USA, Inc.	933	0.04
2	EMCOR Group, Inc.	1,224	0.05
		2,157	0.09
Entertainment (0.05%)			
8	Live Nation Entertainment, Inc.	1,140	0.05
Healthcare Products (0.70%)			
4	IDEXX Laboratories, Inc.	2,706	0.12
2	Insulet Corp.	569	0.03
20	Intuitive Surgical, Inc.	11,327	0.49
6	ResMed, Inc.	1,445	0.06
		16,047	0.70

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Quality Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Home Furnishings (0.02%)		
5	Somnigroup International, Inc.	446	0.02
	Internet (19.78%)		
19	Airbnb, Inc. Class A	2,579	0.11
544	Alphabet, Inc. Class A	170,272	7.41
619	Amazon.com, Inc.	142,878	6.22
2	Booking Holdings, Inc.	10,711	0.47
19	DoorDash, Inc. Class A	4,303	0.19
3	GoDaddy, Inc. Class A	372	0.01
128	Meta Platforms, Inc. Class A	84,492	3.68
240	Netflix, Inc.	22,502	0.98
36	Palo Alto Networks, Inc.	6,631	0.29
6	Pinterest, Inc. Class A	155	0.01
116	Uber Technologies, Inc.	9,478	0.41
		454,373	19.78
	Lodging (0.14%)		
11	Hilton Worldwide Holdings, Inc.	3,160	0.14
	Machinery, Construction & Mining (1.20%)		
26	Caterpillar, Inc.	14,895	0.65
15	GE Vernova, Inc.	9,803	0.42
18	Vertiv Holdings Co. Class A	2,916	0.13
		27,614	1.20
	Miscellaneous Manufacturers (0.10%)		
4	Axon Enterprise, Inc.	2,272	0.10
	Oil & Gas (0.04%)		
3	Texas Pacific Land Corp.	862	0.04
	Pharmaceuticals (2.66%)		
13	Dexcom, Inc.	863	0.04
56	Eli Lilly & Co.	60,182	2.62
		61,045	2.66
	Pipelines (0.06%)		
8	Targa Resources Corp.	1,476	0.06
	Private Equity (3.17%)		
8	Ares Management Corp. Class A	1,293	0.06
39	Blackstone, Inc.	6,011	0.26
3	LPL Financial Holdings, Inc.	1,072	0.05
52	Mastercard, Inc. Class A	29,686	1.29
99	Visa, Inc. Class A	34,720	1.51
		72,782	3.17
	Retail (1.29%)		
1	AutoZone, Inc.	3,392	0.15
6	Carvana Co.	2,532	0.11
61	Chipotle Mexican Grill, Inc.	2,257	0.10
3	Lululemon Athletica, Inc.	624	0.03
44	O'Reilly Automotive, Inc.	4,013	0.17
59	Starbucks Corp.	4,968	0.21

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Quality Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Retail (1.29%) (continued)			
61	TJX Cos., Inc.	9,370	0.41
1	Ulta Beauty, Inc.	605	0.03
12	Yum! Brands, Inc.	1,815	0.08
		29,576	1.29
Semiconductors (15.15%)			
91	Advanced Micro Devices, Inc.	19,488	0.85
44	Applied Materials, Inc.	11,308	0.49
287	Broadcom, Inc.	99,331	4.32
7	KLA Corp.	8,506	0.37
71	Lam Research Corp.	12,154	0.53
62	Micron Technology, Inc.	17,695	0.77
2	Monolithic Power Systems, Inc.	1,813	0.08
953	NVIDIA Corp.	177,734	7.74
		348,029	15.15
Software (11.50%)			
5	Atlassian Corp. Class A	811	0.04
10	Autodesk, Inc.	2,960	0.13
14	Cadence Design Systems, Inc.	4,376	0.19
15	Cloudflare, Inc. Class A	2,957	0.13
14	Datadog, Inc. Class A	1,904	0.08
1	Fair Isaac Corp.	1,691	0.07
1	HubSpot, Inc.	401	0.02
15	Intuit, Inc.	9,936	0.43
350	Microsoft Corp.	169,267	7.37
3	MongoDB, Inc.	1,259	0.05
3	MSCI, Inc.	1,721	0.08
163	Oracle Corp.	31,770	1.38
130	Palantir Technologies, Inc. Class A	23,108	1.01
55	ServiceNow, Inc.	8,425	0.37
7	Veeva Systems, Inc. Class A	1,563	0.07
9	Workday, Inc. Class A	1,933	0.08
		264,082	11.50
Telecommunications (0.48%)			
70	Arista Networks, Inc.	9,172	0.40
6	Credo Technology Group Holding Ltd.	863	0.03
2	Ubiquiti, Inc.	1,107	0.05
		11,142	0.48
		1,629,809	70.95
	Total Equities	2,290,163	99.70
	Total Transferable Securities (99.70%)	2,290,163	99.70
		<i>Fair Value</i>	<i>Fund</i>
		<i>USD</i>	<i>%</i>
	Total Investments (99.70%)	2,290,163	99.70
	Other Net Assets (0.30%)	6,812	0.30
	Net Asset (100.00%)	2,296,975	100.00

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Quality Growth UCITS ETF (continued)

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	99.67
Other assets	0.33
	<u>100.00</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 2025

WisdomTree Europe Defence UCITS ETF

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Transferable Securities (99.90%)		
	Equities (99.90%)		
	Czech Republic (0.20%)		
	Miscellaneous Manufacturers (0.20%)		
218,873	Colt CZ Group SE	6,709,566	0.20
	France (36.03%)		
	Aerospace & Defense (35.92%)		
1,368,496	Airbus SE	271,509,606	8.15
743,127	Dassault Aviation SA	203,468,173	6.11
55,333	Exail Technologies SA	4,509,640	0.14
465,322	Exosens SAS	22,544,851	0.68
930,947	Safran SA	276,863,638	8.31
1,815,609	Thales SA	417,226,948	12.53
		<u>1,196,122,856</u>	<u>35.92</u>
	Telecommunications (0.11%)		
2,108,656	Eutelsat Communications SACA	3,597,367	0.11
		<u>1,199,720,223</u>	<u>36.03</u>
	Germany (14.79%)		
	Aerospace & Defense (14.79%)		
1,061,458	Hensoldt AG	77,911,018	2.34
877,260	RENK Group AG	47,038,681	1.42
235,323	Rheinmetall AG	367,339,203	11.03
		<u>492,288,902</u>	<u>14.79</u>
	Italy (9.50%)		
	Aerospace & Defense (8.39%)		
109,242	Avio SpA	3,206,253	0.10
5,617,003	Leonardo SpA	276,131,867	8.29
		<u>279,338,120</u>	<u>8.39</u>
	Shipbuilding (1.11%)		
2,216,880	Fincantieri SpA	37,021,896	1.11
		<u>316,360,016</u>	<u>9.50</u>
	Luxembourg (0.19%)		
	Telecommunications (0.19%)		
1,141,061	SES SA	6,310,067	0.19
	Norway (3.77%)		
	Electrical Components & Equipment (0.12%)		
613,576	Kitron ASA	3,765,387	0.12
	Shipbuilding (3.65%)		
5,571,919	Kongsberg Gruppen ASA	121,629,854	3.65
		<u>125,395,241</u>	<u>3.77</u>
	Spain (0.89%)		
	Computers (0.89%)		
610,522	Indra Sistemas SA	29,634,738	0.89

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Europe Defence UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Sweden (8.21%)		
	Aerospace & Defense (7.91%)		
385,651	Mildef Group AB	4,267,157	0.13
5,217,798	Saab AB Class B	259,080,003	7.78
		<u>263,347,160</u>	<u>7.91</u>
	Telecommunications (0.30%)		
417,420	INVISIO AB	10,139,496	0.30
		<u>273,486,656</u>	<u>8.21</u>
	United Kingdom (26.32%)		
	Aerospace & Defense (22.23%)		
19,653,561	BAE Systems PLC	385,791,246	11.59
437,007	Cohort PLC	4,539,374	0.14
8,207,137	Melrose Industries PLC	55,305,032	1.66
5,027,014	QinetiQ Group PLC	25,423,741	0.76
20,441,323	Rolls-Royce Holdings PLC	269,219,890	8.08
		<u>740,279,283</u>	<u>22.23</u>
	Commercial Services (1.92%)		
4,483,005	Babcock International Group PLC	63,817,627	1.92
	Computers (0.63%)		
6,539,910	Serco Group PLC	20,911,611	0.63
	Miscellaneous Manufacturers (1.54%)		
267,977	Avon Technologies PLC	5,567,178	0.17
2,541,303	Chemring Group PLC	13,751,769	0.41
1,439,972	Senior PLC	3,212,501	0.09
1,074,211	Smiths Group PLC	28,935,248	0.87
		<u>51,466,696</u>	<u>1.54</u>
		<u>876,475,217</u>	<u>26.32</u>
	Total Equities	<u>3,326,380,626</u>	<u>99.90</u>
	Total Transferable Securities (99.90%)	<u>3,326,380,626</u>	<u>99.90</u>
		<i>Fair Value</i>	<i>Fund</i>
		<i>EUR</i>	<i>%</i>
	Total Investments (99.90%)	3,326,380,626	99.90
	Other Net Assets (0.10%)	3,238,788	0.10
	Net Asset (100.00%)	<u><u>3,329,619,414</u></u>	<u><u>100.00</u></u>
			<i>% of Total</i>
	<i>Analysis of Total Assets</i>		<i>Assets</i>
	Transferable securities admitted to an official stock exchange listing		99.87
	Other assets		0.13
			<u>100.00</u>

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WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Uranium and Nuclear Energy UCITS ETF

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.94%)		
	Equities (99.94%)		
	Australia (12.10%)		
	Computers (1.98%)		
488,177	Silex Systems Ltd.	2,809,446	1.98
	Mining (10.12%)		
422,375	Bannerman Energy Ltd.	937,940	0.66
1,620,875	Boss Energy Ltd.	1,583,506	1.12
1,749,048	Deep Yellow Ltd.	2,146,111	1.52
5,962,148	Lotus Resources Ltd.	695,782	0.49
1,399,555	Paladin Energy Ltd.	8,950,372	6.33
		<u>14,313,711</u>	<u>10.12</u>
		<u>17,123,157</u>	<u>12.10</u>
	Canada (28.14%)		
	Engineering & Construction (3.45%)		
24,020	Aecon Group, Inc.	548,121	0.39
67,027	AtkinsRealis Group, Inc.	4,332,314	3.06
		<u>4,880,435</u>	<u>3.45</u>
	Mining (24.69%)		
123,542	Cameco Corp.	11,302,858	7.99
3,014,467	Denison Mines Corp.	8,018,482	5.67
670,150	Encore Energy Corp.	1,661,972	1.17
86,306	IsoEnergy Ltd.	786,393	0.56
1,254,012	NexGen Energy Ltd.	11,536,910	8.15
460,379	Uranium Royalty Corp.	1,629,742	1.15
		<u>34,936,357</u>	<u>24.69</u>
		<u>39,816,792</u>	<u>28.14</u>
	France (2.11%)		
	Chemicals (2.11%)		
15,865	Air Liquide SA	2,986,093	2.11
	Japan (0.51%)		
	Engineering & Construction (0.51%)		
16,286	Shin Nippon Air Technologies Co. Ltd.	326,769	0.23
29,012	Taihei Dengyo Kaisha Ltd.	400,351	0.28
		<u>727,120</u>	<u>0.51</u>
	Kazakhstan (0.90%)		
	Mining (0.90%)		
22,886	NAC Kazatomprom JSC GDR	1,277,039	0.90
	People's Republic of China (10.60%)		
	Hand & Machine Tools (1.67%)		
3,061,200	China First Heavy Industries Co. Ltd. Class A	1,749,893	1.24
	Harbin Electric Corp. Jiamusi Electric Machine Co. Ltd.		
307,291	Class A	605,780	0.43
		<u>2,355,673</u>	<u>1.67</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Uranium and Nuclear Energy UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Machinery — Diversified (0.36%)		
60,253	Hangzhou Jingye Intelligent Technology Co. Ltd. Class A	513,103	0.36
	Machinery, Construction & Mining (0.87%)		
1,138,917	RongFa Nuclear Equipment Co. Ltd. Class A	1,225,403	0.87
	Telecommunications (7.70%)		
27,458,810	CGN Mining Co. Ltd.	10,900,969	7.70
		<u>14,995,148</u>	<u>10.60</u>
	Republic of South Korea (8.11%)		
	Commercial Services (0.47%)		
19,531	KEPCO Plant Service & Engineering Co. Ltd.	670,444	0.47
	Engineering & Construction (2.94%)		
52,547	Hyundai Engineering & Construction Co. Ltd.	2,557,040	1.81
25,559	KEPCO Engineering & Construction Co., Inc.	1,596,828	1.13
		<u>4,153,868</u>	<u>2.94</u>
	Home Furnishings (0.13%)		
71,658	Woori Technology, Inc.	181,066	0.13
	Machinery, Construction & Mining (4.44%)		
120,123	Doosan Enerbility Co. Ltd.	6,279,033	4.44
	Metal Fabricate/Hardware (0.13%)		
10,403	Sung Kwang Bend Co. Ltd.	185,955	0.13
		<u>11,470,366</u>	<u>8.11</u>
	United Kingdom (4.11%)		
	Aerospace & Defense (2.36%)		
215,985	Rolls-Royce Holdings PLC	3,340,872	2.36
	Investment Companies (1.75%)		
310,067	Yellow Cake PLC	2,468,969	1.75
		<u>5,809,841</u>	<u>4.11</u>
	United States (33.36%)		
	Aerospace & Defense (4.00%)		
10,276	Curtiss-Wright Corp.	5,664,850	4.00
	Electric (4.68%)		
10,381	Constellation Energy Corp.	3,667,296	2.59
41,167	Oklo, Inc.	2,954,144	2.09
		<u>6,621,440</u>	<u>4.68</u>
	Electronics (1.59%)		
95,969	Mirion Technologies, Inc.	2,247,594	1.59
	Energy – Alternate Sources (0.17%)		
44,831	ASP Isotopes, Inc.	239,846	0.17
	Engineering & Construction (1.98%)		
70,822	Fluor Corp.	2,806,676	1.98
	Machinery, Construction & Mining (3.43%)		
5,199	GE Vernova, Inc.	3,397,911	2.40
12,652	Lightbridge Corp.	159,921	0.11

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Uranium and Nuclear Energy UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Machinery, Construction & Mining (3.43%) (continued)			
18,682	NANO Nuclear Energy, Inc.	448,555	0.32
59,977	NuScale Power Corp.	849,874	0.60
		4,856,261	3.43
Mining (17.51%)			
10,829	Centrus Energy Corp. Class A	2,628,848	1.86
749,485	Energy Fuels, Inc.	10,897,512	7.70
819,013	Uranium Energy Corp.	9,566,072	6.76
1,206,680	Ur-Energy, Inc.	1,677,285	1.19
		24,769,717	17.51
		47,206,384	33.36
	Total Equities	141,411,940	99.94
	Total Transferable Securities (99.94%)	141,411,940	99.94
		<i>Fair Value</i>	<i>Fund</i>
		<i>USD</i>	<i>%</i>
	Total Investments (99.94%)	141,411,940	99.94
	Other Net Assets (0.06%)	86,511	0.06
	Net Asset (100.00%)	141,498,451	100.00
<i>Analysis of Total Assets</i>			<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing			99.75
Other assets			0.25
			100.00

Abbreviation used:

GDR – Global Depository Receipt

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WisdomTree Issuer ICAV

Schedule of Investments As at 31 December 2025

WisdomTree Quantum Computing UCITS ETF

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.62%)		
	Equities (99.62%)		
	Canada (6.69%)		
	Computers (6.69%)		
213,516	D-Wave Quantum, Inc.	5,583,443	6.69
	Finland (2.33%)		
	Telecommunications (2.33%)		
296,906	Nokia OYJ	1,942,980	2.33
	Germany (4.38%)		
	Semiconductors (1.85%)		
34,787	Infineon Technologies AG	1,541,494	1.85
	Telecommunications (2.53%)		
65,158	Deutsche Telekom AG	2,116,694	2.53
		3,658,188	4.38
	Japan (10.26%)		
	Computers (5.47%)		
99,917	Fujitsu Ltd.	2,759,518	3.31
53,239	NEC Corp.	1,803,561	2.16
		4,563,079	5.47
	Machinery, Construction & Mining (2.23%)		
59,523	Hitachi Ltd.	1,861,506	2.23
	Telecommunications (2.56%)		
2,121,018	NTT, Inc.	2,133,941	2.56
		8,558,526	10.26
	Netherlands (3.70%)		
	Semiconductors (3.70%)		
1,412	ASML Holding NV	1,527,992	1.83
7,199	NXP Semiconductors NV	1,562,615	1.87
		3,090,607	3.70
	Republic of South Korea (2.50%)		
	Telecommunications (2.50%)		
56,159	SK Telecom Co. Ltd.	2,085,666	2.50
	Singapore (1.91%)		
	Semiconductors (1.91%)		
60,217	STMicroelectronics NV	1,589,487	1.91
	Taiwan (1.83%)		
	Semiconductors (1.83%)		
30,897	Taiwan Semiconductor Manufacturing Co. Ltd.	1,524,175	1.83
	United Kingdom (2.56%)		
	Computers (2.56%)		
97,763	Arqit Quantum, Inc.	2,139,054	2.56
	United States (63.46%)		
	Computers (11.85%)		
10,815	Dell Technologies, Inc. Class C	1,361,392	1.63

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Quantum Computing UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Computers (11.85%) (continued)			
63,339	Hewlett Packard Enterprise Co.	1,521,403	1.83
8,823	International Business Machines Corp.	2,613,461	3.13
198,119	Rigetti Computing, Inc.	4,388,336	5.26
		<u>9,884,592</u>	<u>11.85</u>
Electronics (6.68%)			
10,268	Coherent Corp.	1,895,164	2.27
10,355	Honeywell International, Inc.	2,020,157	2.42
8,162	Keysight Technologies, Inc.	1,658,437	1.99
		<u>5,573,758</u>	<u>6.68</u>
Internet (6.76%)			
9,654	Alphabet, Inc. Class A	3,021,702	3.62
11,367	Amazon.com, Inc.	2,623,731	3.14
		<u>5,645,433</u>	<u>6.76</u>
Semiconductors (18.16%)			
8,322	Advanced Micro Devices, Inc.	1,782,240	2.14
6,498	Applied Materials, Inc.	1,669,921	2.00
28,548	FormFactor, Inc.	1,592,407	1.91
44,356	GLOBALFOUNDRIES, Inc.	1,548,912	1.86
74,869	Intel Corp.	2,762,666	3.31
9,407	Lam Research Corp.	1,610,290	1.93
14,456	NVIDIA Corp.	2,696,044	3.23
81,905	SkyWater Technology, Inc.	1,487,395	1.78
		<u>15,149,875</u>	<u>18.16</u>
Software (17.53%)			
4,583	Cadence Design Systems, Inc.	1,432,554	1.72
110,048	IonQ, Inc.	4,937,854	5.92
5,369	Microsoft Corp.	2,596,556	3.11
382,610	Quantum Computing, Inc.	3,925,578	4.70
3,686	Synopsys, Inc.	1,731,388	2.08
		<u>14,623,930</u>	<u>17.53</u>
Telecommunications (2.48%)			
26,832	Cisco Systems, Inc.	2,066,869	2.48
		<u>52,944,457</u>	<u>63.46</u>
Total Equities		<u>83,116,583</u>	<u>99.62</u>
Total Transferable Securities (99.62%)		<u>83,116,583</u>	<u>99.62</u>
		<i>Fair Value</i>	<i>Fund</i>
		<i>USD</i>	<i>%</i>
Total Investments (99.62%)		83,116,583	99.62
Other Net Assets (0.38%)		316,143	0.38
Net Asset (100.00%)		<u><u>83,432,726</u></u>	<u><u>100.00</u></u>

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Quantum Computing UCITS ETF (continued)

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	99.39
Other assets	<u>0.61</u>
	<u>100.00</u>

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WisdomTree Issuer ICAV

Schedule of Investments As at 31 December 2025

WisdomTree Global Ex-USA Quality Dividend Growth UCITS ETF

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Transferable Securities (99.74%)		
	Equities (99.74%)		
	Australia (3.26%)		
	Auto Parts & Equipment (0.08%)		
483	ARB Corp. Ltd.	8,625	0.08
	Biotechnology (0.65%)		
737	CSL Ltd.	72,248	0.65
	Commercial Services (0.24%)		
2,049	Brambles Ltd.	26,712	0.24
	Entertainment (0.13%)		
454	Aristocrat Leisure Ltd.	14,998	0.13
	Healthcare Products (0.08%)		
61	Cochlear Ltd.	9,028	0.08
	Housewares (0.09%)		
611	Breville Group Ltd.	10,224	0.09
	Internet (0.08%)		
696	SEEK Ltd.	9,137	0.08
	Mining (0.25%)		
4,599	Perseus Mining Ltd.	14,832	0.13
5,624	Ramelius Resources Ltd.	13,284	0.12
		28,116	0.25
	Miscellaneous Manufacturers (0.12%)		
1,037	ALS Ltd.	12,977	0.12
	Pharmaceuticals (0.09%)		
6,222	Sigma Healthcare Ltd.	10,387	0.09
	Private Equity (0.07%)		
567	Netwealth Group Ltd.	8,264	0.07
	Real Estate (0.07%)		
71	REA Group Ltd.	7,393	0.07
	Retail (0.93%)		
710	Eagers Automotive Ltd.	9,933	0.09
469	Lovisa Holdings Ltd.	7,805	0.07
1,864	Wesfarmers Ltd.	85,824	0.77
		103,562	0.93
	Software (0.29%)		
185	HUB24 Ltd.	10,111	0.09
57	Pro Medicus Ltd.	7,148	0.06
497	Technology One Ltd.	7,890	0.07
198	WiseTech Global Ltd.	7,697	0.07
		32,846	0.29
	Telecommunications (0.09%)		
639	Codan, Ltd.	10,315	0.09
		364,832	3.26

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Ex-USA Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Austria (1.67%)		
	Banks (1.42%)		
1,165	Erste Group Bank AG	119,879	1.07
1,005	Raiffeisen Bank International AG	38,491	0.35
		158,370	1.42
	Building & Construction Materials (0.10%)		
375	Wienerberger AG	11,482	0.10
	Machinery — Diversified (0.15%)		
256	ANDRITZ AG	17,088	0.15
		186,940	1.67
	Belgium (0.36%)		
	Chemicals (0.21%)		
497	Solvay SA	13,499	0.12
142	Syensqo SA	9,735	0.09
		23,234	0.21
	Pharmaceuticals (0.15%)		
73	UCB SA	17,418	0.15
		40,652	0.36
	Brazil (0.07%)		
	Commercial Services (0.07%)		
624	Pluxee NV	8,368	0.07
	Canada (5.93%)		
	Apparel (0.11%)		
228	Gildan Activewear, Inc.	12,150	0.11
	Banks (2.81%)		
4,840	Bank of Nova Scotia/The	304,336	2.71
171	EQB, Inc.	11,035	0.10
		315,371	2.81
	Computers (0.09%)		
125	CGI, Inc.	9,844	0.09
	Engineering & Construction (0.17%)		
185	AtkinsRealis Group, Inc.	10,181	0.09
57	WSP Global, Inc.	8,799	0.08
		18,980	0.17
	Hand & Machine Tools (0.12%)		
298	Finning International, Inc.	13,766	0.12
	Insurance (0.10%)		
241	Definity Financial Corp.	11,366	0.10
	Media (0.43%)		
426	Thomson Reuters Corp.	47,929	0.43
	Metal Fabricate/Hardware (0.10%)		
113	TerraVest Industries, Inc.	11,547	0.10

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Ex-USA Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Mining (0.12%)		
398	Alamos Gold, Inc. Class A	13,103	0.12
	Oil & Gas Services (0.10%)		
1,022	Secure Waste Infrastructure Corp.	10,963	0.10
	Retail (0.56%)		
89	Dollarama, Inc.	11,341	0.10
881	Restaurant Brands International, Inc.	51,254	0.46
		<u>62,595</u>	<u>0.56</u>
	Software (0.11%)		
6	Constellation Software, Inc.	12,304	0.11
	Telecommunications (0.10%)		
113	Toromont Industries Ltd.	11,655	0.10
	Transportation (1.01%)		
1,207	Canadian National Railway Co.	101,776	0.91
128	TFI International, Inc.	11,280	0.10
		<u>113,056</u>	<u>1.01</u>
		<u>664,629</u>	<u>5.93</u>
	Chile (0.27%)		
	Mining (0.27%)		
809	Antofagasta PLC	30,380	0.27
	Denmark (3.73%)		
	Beverages (0.11%)		
156	Royal Unibrew AS	11,999	0.11
	Chemicals (0.20%)		
411	Novonesis Novozymes B	22,440	0.20
	Commercial Services (0.11%)		
426	ISS AS	12,388	0.11
	Pharmaceuticals (3.24%)		
8,324	Novo Nordisk AS Class B	362,479	3.24
	Retail (0.07%)		
86	Pandora AS	8,148	0.07
		<u>417,454</u>	<u>3.73</u>
	Finland (0.76%)		
	Machinery — Diversified (0.66%)		
1,022	Kone OYJ Class B	61,892	0.55
441	Valmet OYJ	12,494	0.11
		<u>74,386</u>	<u>0.66</u>
	Pharmaceuticals (0.10%)		
170	Orion Oyj	10,820	0.10
		<u>85,206</u>	<u>0.76</u>
	France (3.72%)		
	Apparel (1.19%)		
63	Hermes International SCA	133,686	1.19

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Ex-USA Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Auto Parts & Equipment (0.68%)		
2,275	Cie Generale des Etablissements Michelin SCA	64,405	0.58
1,008	Valeo SE	11,728	0.10
		<u>76,133</u>	<u>0.68</u>
	Chemicals (1.16%)		
808	Air Liquide SA	129,490	1.16
	Commercial Services (0.24%)		
980	Bureau Veritas SA	26,636	0.24
	Electrical Components & Equipment (0.10%)		
85	Nexans SA	10,693	0.10
	Engineering & Construction (0.07%)		
256	Technip Energies NV	8,315	0.07
	Lodging (0.18%)		
427	Accor SA	20,590	0.18
	Private Equity (0.10%)		
1,008	Antin Infrastructure Partners SA	11,391	0.10
		<u>416,934</u>	<u>3.72</u>
	Georgia (0.25%)		
	Banks (0.25%)		
152	Lion Finance Group PLC	16,189	0.14
256	TBC Bank Group PLC	11,904	0.11
		<u>28,093</u>	<u>0.25</u>
	Germany (6.66%)		
	Advertising (0.08%)		
256	Stroeer SE & Co. KGaA	9,472	0.08
	Aerospace & Defense (0.33%)		
114	Hensoldt AG	8,367	0.08
156	RENK Group AG	8,365	0.07
13	Rheinmetall AG	20,293	0.18
		<u>37,025</u>	<u>0.33</u>
	Airlines (0.22%)		
2,888	Deutsche Lufthansa AG	24,277	0.22
	Auto Manufacturers (0.54%)		
1,992	Traton SE	60,756	0.54
	Commercial Services (0.08%)		
128	Sixt SE	9,062	0.08
	Engineering & Construction (0.11%)		
114	Bilfinger SE	12,244	0.11
	Entertainment (0.09%)		
128	CTS Eventim AG & Co. KGaA	10,048	0.09
	Healthcare Products (0.07%)		
483	Schott Pharma AG & Co. KGaA	7,293	0.07

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Ex-USA Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Machinery — Diversified (0.19%)		
170	GEA Group AG	9,826	0.09
85	Krones AG	11,543	0.10
		21,369	0.19
	Machinery, Construction & Mining (0.10%)		
441	Wacker Neuson SE	10,827	0.10
	Miscellaneous Manufacturers (0.16%)		
185	Knorr-Bremse AG	17,603	0.16
	Private Equity (0.12%)		
369	flatexDEGIRO AG	13,557	0.12
	Retail (0.08%)		
256	HUGO BOSS AG	9,254	0.08
	Software (1.84%)		
93	Nemetschek SE	8,630	0.08
947	SAP SE	197,308	1.76
		205,938	1.84
	Telecommunications (2.65%)		
10,736	Deutsche Telekom AG	296,958	2.65
		745,683	6.66
	Hong Kong (1.84%)		
	Apparel (0.10%)		
14,362	Crystal International Group Ltd.	10,526	0.10
	Banks (1.37%)		
9,136	Hang Seng Bank, Ltd.	153,409	1.37
	Electronics (0.11%)		
6,649	Time Interconnect Technology Ltd.	12,372	0.11
	Hand & Machine Tools (0.26%)		
2,973	Techtronic Industries Co. Ltd.	29,238	0.26
		205,545	1.84
	Ireland (0.48%)		
	Banks (0.48%)		
3,251	Bank of Ireland Group PLC	53,235	0.48
	Israel (2.44%)		
	Banks (1.39%)		
3,897	Bank Leumi Le-Israel BM	73,086	0.65
3,521	Israel Discount Bank, Ltd.	31,813	0.29
852	Mizrahi Tefahot Bank, Ltd.	50,622	0.45
		155,521	1.39
	Chemicals (0.09%)		
2,020	ICL Group, Ltd.	9,876	0.09
	Computers (0.12%)		
369	Matrix IT, Ltd.	13,762	0.12

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Ex-USA Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Food (0.12%)		
454	Strauss Group Ltd.	13,463	0.12
	Miscellaneous Manufacturers (0.14%)		
284	Next Vision Stabilized Systems, Ltd.	15,926	0.14
	Oil & Gas (0.20%)		
994	Energiean PLC	10,086	0.09
2,531	Newmed Energy LP	12,192	0.11
		<u>22,278</u>	<u>0.20</u>
	Private Equity (0.38%)		
469	Meitav Investment House Ltd.	14,484	0.13
341	Plus500 Ltd.	14,176	0.13
526	Tel Aviv Stock Exchange Ltd.	13,336	0.12
		<u>41,996</u>	<u>0.38</u>
		<u>272,822</u>	<u>2.44</u>
	Italy (2.36%)		
	Airlines (0.33%)		
1,263	Ryanair Holdings PLC	37,322	0.33
	Apparel (0.23%)		
5,141	PRADA SpA	25,307	0.23
	Auto Manufacturers (0.26%)		
92	Ferrari NV	29,320	0.26
	Auto Parts & Equipment (0.10%)		
1,150	Brembo NV	10,827	0.10
	Banks (0.39%)		
1,949	FinecoBank Banca Fineco SpA	43,268	0.39
	Building & Construction Materials (0.10%)		
483	Carel Industries SpA	11,858	0.10
	Electrical Components & Equipment (0.12%)		
156	Prysmian SpA	13,475	0.12
	Engineering & Construction (0.10%)		
867	Maire SpA	11,314	0.10
	Healthcare Products (0.08%)		
131	DiaSorin SpA	8,989	0.08
	Leisure Time (0.11%)		
739	Technogym SpA	11,928	0.11
	Machinery — Diversified (0.11%)		
270	Interpump Group SpA	12,631	0.11
	Pharmaceuticals (0.11%)		
256	Recordati Industria Chimica e Farmaceutica SpA	12,426	0.11
	Retail (0.32%)		
113	Brunello Cucinelli SpA	11,121	0.10

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Ex-USA Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Retail (0.32%) (continued)		
453	Moncler SpA	24,879	0.22
		36,000	0.32
		264,665	2.36
	Japan (20.12%)		
	Apparel (0.09%)		
483	Asics Corp.	9,852	0.09
	Auto Manufacturers (5.65%)		
2,049	Isuzu Motors Ltd.	27,153	0.24
1,849	Subaru Corp.	34,099	0.31
31,338	Toyota Motor Corp.	571,296	5.10
		632,548	5.65
	Auto Parts & Equipment (0.75%)		
3,270	Bridgestone Corp.	62,419	0.56
837	Koito Manufacturing Co. Ltd.	10,503	0.09
483	Toyo Tire Corp.	11,374	0.10
		84,296	0.75
	Banks (0.52%)		
852	Chugin Financial Group, Inc.	11,434	0.10
1,363	Daishi Hokuetsu Financial Group, Inc.	12,054	0.11
497	Hokuhoku Financial Group, Inc.	12,392	0.11
270	Shiga Bank, Ltd./The	10,531	0.10
1,008	Yamaguchi Financial Group, Inc.	11,624	0.10
		58,035	0.52
	Building & Construction Materials (0.28%)		
326	Nichias Corp.	11,999	0.11
383	Sanwa Holdings Corp.	8,486	0.08
454	TOTO Ltd.	10,689	0.09
		31,174	0.28
	Chemicals (0.94%)		
611	Nitto Denko Corp.	12,330	0.11
3,493	Shin-Etsu Chemical Co. Ltd.	92,462	0.83
		104,792	0.94
	Commercial Services (0.50%)		
228	GMO Payment Gateway, Inc.	12,079	0.11
895	Park24 Co. Ltd.	10,161	0.09
6,436	Persol Holdings Co. Ltd.	10,160	0.09
497	Recruit Holdings Co. Ltd.	23,885	0.21
		56,285	0.50
	Computers (0.54%)		
228	BayCurrent, Inc.	8,050	0.07
298	BIPROGY, Inc.	8,764	0.08
852	Dentsu Soken, Inc.	12,672	0.11
682	Internet Initiative Japan, Inc.	10,245	0.09
341	Nomura Research Institute Ltd.	11,153	0.10

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Ex-USA Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Computers (0.54%) (continued)		
355	Obic Co. Ltd.	9,492	0.09
		60,376	0.54
	Electrical Components & Equipment (0.12%)		
142	Fujikura Ltd.	13,452	0.12
	Electronics (0.98%)		
156	Hoya Corp.	20,071	0.18
909	Macnica Holdings, Inc.	11,814	0.11
43	Maruwa Co. Ltd.	9,951	0.09
3,135	Murata Manufacturing Co. Ltd.	55,278	0.49
156	SCREEN Holdings Co. Ltd.	12,914	0.11
		110,028	0.98
	Entertainment (0.08%)		
596	Toei Animation Co. Ltd.	8,822	0.08
	Food (0.08%)		
454	Kobe Bussan Co. Ltd.	9,347	0.08
	Healthcare Products (0.19%)		
682	Asahi Intecc Co. Ltd.	10,883	0.10
1,008	Olympus Corp.	10,866	0.09
		21,749	0.19
	Home Builders (0.39%)		
1,250	Daiwa House Industry Co. Ltd.	35,295	0.31
1,022	Sumitomo Forestry Co. Ltd.	8,908	0.08
		44,203	0.39
	Internet (0.40%)		
682	Kakaku.com, Inc.	8,565	0.08
739	MonotaRO Co. Ltd.	10,038	0.09
228	Trend Micro, Inc.	8,053	0.07
880	U-Next Holdings Co. Ltd.	9,570	0.08
1,278	ZOZO, Inc.	8,962	0.08
		45,188	0.40
	Iron & Steel (0.67%)		
213	Japan Steel Works Ltd.	8,885	0.08
18,836	Nippon Steel Corp.	65,668	0.59
		74,553	0.67
	Leisure Time (0.07%)		
1,306	Round One Corp.	7,946	0.07
	Machinery — Diversified (0.47%)		
611	Ebara Corp.	12,227	0.11
994	Japan Elevator Service Holdings Co. Ltd.	9,387	0.08
100	Keyence Corp.	30,789	0.28
		52,403	0.47
	Machinery, Construction & Mining (1.17%)		
3,785	Hitachi Ltd.	100,788	0.90

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Ex-USA Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
Machinery, Construction & Mining (1.17%) (continued)			
1,436	Mitsubishi Heavy Industries Ltd.	29,954	0.27
		130,742	1.17
Metal Fabricate/Hardware (0.10%)			
809	MISUMI Group, Inc.	10,754	0.10
Mining (0.13%)			
156	Mitsui Mining & Smelting Co. Ltd.	14,944	0.13
Pharmaceuticals (1.23%)			
1,964	Chugai Pharmaceutical Co. Ltd.	87,942	0.78
2,219	Daiichi Sankyo Co. Ltd.	40,356	0.36
341	Kobayashi Pharmaceutical Co. Ltd.	10,055	0.09
		138,353	1.23
Real Estate (0.08%)			
2,531	Leopalace21 Corp.	9,047	0.08
Retail (0.40%)			
241	Food & Life Cos. Ltd.	10,359	0.09
654	PAL GROUP Holdings Co. Ltd.	7,233	0.07
1,706	Pan Pacific International Holdings Corp.	8,640	0.08
611	Ryohin Keikaku Co. Ltd.	9,234	0.08
185	Zensho Holdings Co. Ltd.	9,019	0.08
		44,485	0.40
Semiconductors (2.85%)			
253	Advantest Corp.	26,985	0.24
58	Disco Corp.	15,177	0.14
696	Kokusai Electric Corp.	20,775	0.19
114	Lasertec Corp.	18,358	0.16
1,093	Rorze Corp.	13,347	0.12
682	Socionext, Inc.	8,111	0.07
1,028	Tokyo Electron Ltd.	191,650	1.71
213	Tokyo Seimitsu Co. Ltd.	12,849	0.12
298	Ulvac, Inc.	11,461	0.10
		318,713	2.85
Software (0.78%)			
469	Capcom Co. Ltd.	9,301	0.08
398	Justsystems Corp.	10,940	0.10
937	Koei Tecmo Holdings Co. Ltd.	9,699	0.09
85	Konami Group Corp.	9,849	0.09
539	Nexon Co. Ltd.	11,205	0.10
209	OBIC Business Consultants Co., Ltd.	9,597	0.08
128	Oracle Corp. Japan	9,171	0.08
1,391	Rakus Co., Ltd.	7,858	0.07
355	TIS, Inc.	10,137	0.09
		87,757	0.78
Toys, Games & Hobbies (0.59%)			
511	Bandai Namco Holdings, Inc.	11,580	0.10
837	Nintendo Co. Ltd.	48,172	0.43

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Ex-USA Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Toys, Games & Hobbies (0.59%) (continued)		
228	Sanrio Co. Ltd.	6,090	0.06
		<u>65,842</u>	<u>0.59</u>
	Transportation (0.07%)		
341	Seibu Holdings, Inc.	7,972	0.07
		<u>2,253,658</u>	<u>20.12</u>
	Macao (0.25%)		
	Lodging (0.25%)		
12,912	Sands China Ltd.	27,684	0.25
	Netherlands (6.71%)		
	Banks (2.67%)		
12,466	ING Groep NV	299,309	2.67
	Commercial Services (0.29%)		
368	Wolters Kluwer NV	32,509	0.29
	Engineering & Construction (0.09%)		
270	Arcadis NV	9,596	0.09
	Entertainment (0.56%)		
2,831	Universal Music Group NV	62,933	0.56
	Miscellaneous Manufacturers (0.09%)		
355	Aalberts NV	9,961	0.09
	Semiconductors (2.61%)		
26	ASM International NV	13,458	0.12
303	ASML Holding NV	279,184	2.49
		<u>292,642</u>	<u>2.61</u>
	Telecommunications (0.40%)		
11,135	Koninklijke KPN NV	44,273	0.40
		<u>751,223</u>	<u>6.71</u>
	Nigeria (0.15%)		
	Telecommunications (0.15%)		
4,167	Airtel Africa PLC	16,951	0.15
	Norway (0.42%)		
	Food (0.27%)		
2,611	Leroy Seafood Group ASA	11,185	0.10
923	Mowi ASA	18,949	0.17
		<u>30,134</u>	<u>0.27</u>
	Shipbuilding (0.15%)		
767	Kongsberg Gruppen ASA	16,743	0.15
		<u>46,877</u>	<u>0.42</u>
	People's Republic of China (0.36%)		
	Internet (0.36%)		
752	Prosus NV	39,743	0.36

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Ex-USA Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Portugal (0.67%)		
	Banks (0.39%)		
49,197	Banco Comercial Portugues SA	44,090	0.39
	Food (0.19%)		
1,022	Jeronimo Martins SGPS SA	20,706	0.19
	Forest Products & Paper (0.09%)		
3,178	Navigator Co. SA	9,979	0.09
		<u>74,775</u>	<u>0.67</u>
	Singapore (1.31%)		
	Aerospace & Defense (0.20%)		
3,982	Singapore Technologies Engineering Ltd.	22,199	0.20
	Private Equity (0.20%)		
1,977	Singapore Exchange Ltd.	22,200	0.20
	Telecommunications (0.91%)		
33,868	Singapore Telecommunications Ltd.	102,027	0.91
		<u>146,426</u>	<u>1.31</u>
	Spain (5.47%)		
	Computers (0.14%)		
326	Indra Sistemas SA	15,824	0.14
	Cosmetics & Personal Care (0.09%)		
650	Puig Brands SA Class B	9,666	0.09
	Food (0.08%)		
174	Viscofan SA	9,292	0.08
	Leisure Time (0.35%)		
624	Amadeus IT Group SA	39,212	0.35
	Retail (4.81%)		
9,563	Industria de Diseno Textil SA	538,779	4.81
		<u>612,773</u>	<u>5.47</u>
	Sweden (6.56%)		
	Aerospace & Defense (0.10%)		
228	Saab AB Class B	11,321	0.10
	Auto Manufacturers (2.44%)		
2,049	Volvo AB	56,093	0.50
7,944	Volvo AB Class B	217,106	1.94
		<u>273,199</u>	<u>2.44</u>
	Electronics (0.37%)		
1,235	Assa Abloy AB Class B	40,938	0.37
	Engineering & Construction (0.11%)		
1,593	Peab AB Class B	12,558	0.11
	Entertainment (0.39%)		
752	Betsson AB Class B	10,259	0.09
581	Evolution AB	33,796	0.30
		<u>44,055</u>	<u>0.39</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Ex-USA Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Food (0.09%)		
383	Axfood AB	10,266	0.09
	Healthcare Products (0.07%)		
355	Sectra AB Class B	8,230	0.07
	Internet (0.07%)		
469	Hemnet Group AB	7,503	0.07
	Investment Companies (0.12%)		
624	Investment AB Latour Class B	12,990	0.12
	Leisure Time (0.09%)		
454	Thule Group AB	10,055	0.09
	Machinery — Diversified (0.91%)		
4,684	Atlas Copco AB Class A	71,836	0.64
2,177	Atlas Copco AB Class B	29,959	0.27
		101,795	0.91
	Machinery, Construction & Mining (0.76%)		
880	Epiroc AB Class A	17,060	0.15
667	Epiroc AB Class B	11,501	0.10
2,049	Sandvik AB	56,888	0.51
		85,449	0.76
	Metal Fabricate/Hardware (0.16%)		
781	SKF AB Class B	17,730	0.16
	Miscellaneous Manufacturers (0.20%)		
511	Indutrade AB	11,346	0.10
313	Trelleborg AB Class B	11,353	0.10
		22,699	0.20
	Private Equity (0.39%)		
1,295	EQT AB	43,513	0.39
	Telecommunications (0.29%)		
336	AddTech AB Class B	10,160	0.09
1,564	Tele2 AB Class B	22,325	0.20
		32,485	0.29
		734,786	6.56
	Switzerland (6.14%)		
	Banks (2.06%)		
5,794	UBS Group AG	230,153	2.06
	Building & Construction Materials (0.72%)		
13	Belimo Holding AG	10,912	0.10
48	Geberit AG	31,964	0.29
213	Sika AG	37,222	0.33
		80,098	0.72
	Commercial Services (0.45%)		
511	SGS SA	49,900	0.45

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Ex-USA Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Computers (0.10%)		
128	Logitech International SA	11,217	0.10
	Electrical Components & Equipment (1.29%)		
2,275	ABB Ltd.	144,796	1.29
	Healthcare Products (0.20%)		
57	Sonova Holding AG	12,687	0.11
100	Straumann Holding AG	10,045	0.09
		22,732	0.20
	Healthcare Services (0.14%)		
28	Lonza Group AG	16,184	0.14
	Machinery — Diversified (0.17%)		
142	Accelleron Industries AG	9,393	0.08
170	Georg Fischer AG	9,793	0.09
		19,186	0.17
	Metal Fabricate/Hardware (0.14%)		
39	VAT Group AG	16,175	0.14
	Miscellaneous Manufacturers (0.08%)		
57	Sulzer AG	9,030	0.08
	Private Equity (0.79%)		
84	Partners Group Holding AG	88,690	0.79
		688,161	6.14
	United Kingdom (9.61%)		
	Banks (2.01%)		
200,190	Lloyds Banking Group PLC	225,232	2.01
	Commercial Services (1.23%)		
398	Ashtead Group PLC	23,182	0.21
310	Intertek Group PLC	16,424	0.14
6,521	Mitie Group PLC	12,427	0.11
2,488	RELX PLC	86,051	0.77
		138,084	1.23
	Computers (0.08%)		
568	Softcat PLC	9,218	0.08
	Electric (0.69%)		
3,107	SSE PLC	77,535	0.69
	Food (0.09%)		
2,696	Marks & Spencer Group PLC	10,189	0.09
	Food Service (0.53%)		
2,177	Compass Group PLC	58,939	0.53
	Gas (0.15%)		
8,597	Centrica PLC	16,693	0.15
	Home Furnishings (0.10%)		
1,108	Howden Joinery Group PLC	10,564	0.10

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Ex-USA Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Insurance (0.35%)		
1,663	Beazley PLC	15,846	0.14
752	Hiscox Ltd.	12,255	0.11
1,536	Lancashire Holdings Ltd.	11,276	0.10
		<u>39,377</u>	<u>0.35</u>
	Internet (0.19%)		
1,150	Auto Trader Group PLC	7,723	0.07
2,824	Baltic Classifieds Group PLC	6,565	0.06
1,221	Rightmove PLC	7,266	0.06
		<u>21,554</u>	<u>0.19</u>
	Lodging (0.12%)		
113	InterContinental Hotels Group PLC	13,537	0.12
	Machinery — Diversified (0.19%)		
411	IMI PLC	11,711	0.10
128	Spirax Group PLC	9,998	0.09
		<u>21,709</u>	<u>0.19</u>
	Machinery, Construction & Mining (0.10%)		
355	Weir Group PLC	11,571	0.10
	Pharmaceuticals (3.15%)		
2,233	AstraZeneca PLC	352,658	3.15
	Retail (0.20%)		
142	Next PLC	22,247	0.20
	Software (0.11%)		
965	Sage Group PLC	11,969	0.11
	Telecommunications (0.21%)		
1,380	Inchcape PLC	12,154	0.11
1,606	RS GROUP PLC	11,477	0.10
		<u>23,631</u>	<u>0.21</u>
	Textile (0.11%)		
12,088	Coats Group PLC	11,698	0.11
		<u>1,076,405</u>	<u>9.61</u>
	United States (8.17%)		
	Building & Construction Materials (0.72%)		
965	Holcim AG	80,647	0.72
	Commercial Services (0.25%)		
724	Experian PLC	27,885	0.25
	Electrical Components & Equipment (1.64%)		
781	Schneider Electric SE	183,457	1.64
	Metal Fabricate/Hardware (0.09%)		
4,698	Reliance Worldwide Corp. Ltd.	10,297	0.09
	Oil & Gas (2.98%)		
67,477	BP PLC	334,459	2.98

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Ex-USA Quality Dividend Growth UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Pharmaceuticals (2.49%)		
13,340	GSK PLC	278,740	2.49
		915,485	8.17
	Total Equities	11,170,385	99.74
	Total Transferable Securities (99.74%)	11,170,385	99.74
		<i>Fair Value</i>	<i>Fund</i>
		<i>EUR</i>	<i>%</i>
	Total Investments (99.74%)	11,170,385	99.74
	Other Net Assets (0.26%)	29,267	0.26
	Net Asset (100.00%)	11,199,652	100.00
			<i>% of Total</i>
	<i>Analysis of Total Assets</i>		<i>Assets</i>
	Transferable securities admitted to an official stock exchange listing		99.71
	Other assets		0.29
			100.00

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 As at 31 December 2025

WisdomTree Eurozone Efficient Core UCITS ETF

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Transferable Securities (98.21%)		
	Equities (90.71%)		
	Austria (1.37%)		
	Banks (0.68%)		
8	BAWAG Group AG	1,032	0.10
46	Erste Group Bank AG	4,733	0.45
35	Raiffeisen Bank International AG	1,341	0.13
		<u>7,106</u>	<u>0.68</u>
	Electric (0.11%)		
19	Verbund AG	1,178	0.11
	Engineering & Construction (0.11%)		
14	Strabag SE	1,134	0.11
	Insurance (0.09%)		
14	Vienna Insurance Group AG Wiener Versicherung Gruppe	941	0.09
	Iron & Steel (0.08%)		
22	voestalpine AG	831	0.08
	Machinery — Diversified (0.07%)		
11	ANDRITZ AG	734	0.07
	Oil & Gas (0.17%)		
38	OMV AG	1,806	0.17
	Telecommunications (0.06%)		
68	Telekom Austria AG	612	0.06
		<u>14,342</u>	<u>1.37</u>
	Belgium (2.78%)		
	Banks (0.52%)		
49	KBC Group NV	5,451	0.52
	Beverages (1.07%)		
204	Anheuser-Busch InBev SA	11,200	1.07
	Biotechnology (0.10%)		
5	Financiere de Tubize SA	1,045	0.10
	Chemicals (0.08%)		
12	Syensqo SA	823	0.08
	Electric (0.13%)		
13	Elia Group SA	1,426	0.13
	Engineering & Construction (0.09%)		
4	Ackermans & van Haaren NV	928	0.09
	Insurance (0.12%)		
21	Ageas SA	1,256	0.12
	Pharmaceuticals (0.52%)		
23	UCB SA	5,488	0.52
	Real Estate Investment Trusts (0.06%)		
27	Warehouses De Pauw CVA	597	0.06

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Eurozone Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value</i>	<i>Fund %</i>
	Telecommunications (0.09%)		
6	D'ieteren Group	923	0.09
		29,137	2.78
	Finland (2.68%)		
	Banks (0.60%)		
387	Nordea Bank Abp	6,225	0.60
	Electric (0.18%)		
103	Fortum OYJ	1,873	0.18
	Food (0.09%)		
50	Kesko OYJ Class B	962	0.09
	Forest Products & Paper (0.15%)		
64	UPM-Kymmene OYJ	1,587	0.15
	Hand & Machine Tools (0.07%)		
8	Konecranes OYJ	751	0.07
	Insurance (0.31%)		
312	Sampo Oyj	3,223	0.31
	Machinery — Diversified (0.53%)		
49	Kone OYJ Class B	2,967	0.28
19	Valmet OYJ	538	0.05
67	Wartsila Oyj Abp	2,037	0.20
		5,542	0.53
	Machinery, Construction & Mining (0.13%)		
89	Metso OYJ	1,333	0.13
	Oil & Gas (0.15%)		
82	Neste OYJ	1,592	0.15
	Pharmaceuticals (0.07%)		
12	Orion Oyj	764	0.07
	Telecommunications (0.40%)		
19	Elisa OYJ	717	0.07
631	Nokia OYJ	3,516	0.33
		4,233	0.40
		28,085	2.68
	France (26.84%)		
	Advertising (0.24%)		
28	Publicis Groupe SA	2,481	0.24
	Aerospace & Defense (3.85%)		
93	Airbus SE	18,451	1.76
9	Dassault Aviation SA	2,464	0.23
47	Safran SA	13,978	1.33
24	Thales SA	5,515	0.53
		40,408	3.85
	Apparel (6.40%)		
12	Hermes International SCA	25,464	2.43
14	Kering SA	4,214	0.40

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Eurozone Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value</i>	<i>Fund %</i>
	Apparel (6.40%) (continued)		
58	LVMH Moet Hennessy Louis Vuitton SE	37,410	3.57
		67,088	6.40
	Auto Manufacturers (0.12%)		
35	Renault SA	1,240	0.12
	Auto Parts & Equipment (0.22%)		
80	Cie Generale des Etablissements Michelin SCA	2,265	0.22
	Banks (2.12%)		
127	BNP Paribas SA	10,260	0.98
342	Credit Agricole SA	6,002	0.57
87	Societe Generale SA	5,979	0.57
		22,241	2.12
	Beverages (0.21%)		
30	Pernod Ricard SA	2,193	0.21
	Building & Construction Materials (0.47%)		
57	Cie de Saint-Gobain SA	4,957	0.47
	Chemicals (1.02%)		
67	Air Liquide SA	10,737	1.02
	Commercial Services (0.28%)		
89	Ayvens SA	1,018	0.10
49	Bureau Veritas SA	1,332	0.13
24	Elis SA	582	0.05
		2,932	0.28
	Computers (0.27%)		
20	Capgemini SE	2,845	0.27
	Cosmetics & Personal Care (2.17%)		
62	L'Oreal SA	22,729	2.17
	Electric (0.60%)		
279	Engie SA	6,252	0.60
	Electrical Components & Equipment (0.44%)		
31	Legrand SA	3,945	0.38
5	Nexans SA	629	0.06
		4,574	0.44
	Engineering & Construction (1.36%)		
12	Aeroports de Paris SA	1,337	0.13
42	Bouygues SA	1,863	0.18
12	Eiffage SA	1,469	0.14
18	SPIE SA	886	0.08
19	Technip Energies NV	617	0.06
67	Vinci SA	8,043	0.77
		14,215	1.36
	Food (0.69%)		
79	Carrefour SA	1,124	0.11

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Eurozone Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value</i>	<i>Fund %</i>
	Food (0.69%) (continued)		
79	Danone SA	6,066	0.58
		7,190	0.69
	Food Service (0.07%)		
17	Sodexo SA	743	0.07
	Healthcare Products (1.58%)		
53	EssilorLuxottica SA	14,305	1.36
11	Sartorius Stedim Biotech	2,310	0.22
		16,615	1.58
	Healthcare Services (0.15%)		
14	BioMerieux	1,544	0.15
	Insurance (1.03%)		
251	AXA SA	10,281	0.98
20	SCOR SE	575	0.05
		10,856	1.03
	Lodging (0.12%)		
26	Accor SA	1,254	0.12
	Miscellaneous Manufacturers (0.13%)		
55	Alstom SA	1,384	0.13
	Oil & Gas (1.36%)		
257	TotalEnergies SE	14,287	1.36
	Pharmaceuticals (0.23%)		
10	Abivax SA	1,204	0.12
10	Ipsen SA	1,190	0.11
		2,394	0.23
	Pipelines (0.06%)		
4	Gaztransport Et Technigaz SA	626	0.06
	Private Equity (0.17%)		
25	Amundi SA	1,765	0.17
	Real Estate Investment Trusts (0.23%)		
13	Covivio SA	737	0.07
8	Gecina SA	647	0.06
30	Klepierre SA	1,012	0.10
		2,396	0.23
	Software (0.37%)		
162	Dassault Systemes SE	3,862	0.37
	Telecommunications (0.53%)		
311	Orange SA	4,416	0.42
35	Rexel SA	1,176	0.11
		5,592	0.53
	Transportation (0.09%)		
61	Getlink SE	960	0.09

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Eurozone Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value</i>	<i>Fund %</i>
	Water (0.26%)		
91	Veolia Environnement SA	2,705	0.26
		281,330	26.84
	Germany (22.62%)		
	Aerospace & Defense (1.11%)		
14	Hensoldt AG	1,028	0.10
6	MTU Aero Engines AG	2,132	0.20
12	RENK Group AG	643	0.06
5	Rheinmetall AG	7,805	0.75
		11,608	1.11
	Airlines (0.11%)		
137	Deutsche Lufthansa AG	1,152	0.11
	Apparel (0.34%)		
21	adidas AG	3,550	0.34
	Auto Manufacturers (2.01%)		
65	Bayerische Motoren Werke AG	6,054	0.58
90	Daimler Truck Holding AG	3,359	0.32
110	Mercedes-Benz Group AG	6,608	0.63
59	Traton SE	1,799	0.17
31	Volkswagen AG	3,258	0.31
		21,078	2.01
	Auto Parts & Equipment (0.22%)		
20	Continental AG	1,359	0.13
112	Schaeffler AG	936	0.09
		2,295	0.22
	Banks (1.17%)		
140	Commerzbank AG	5,054	0.48
219	Deutsche Bank AG	7,251	0.69
		12,305	1.17
	Building & Construction Materials (0.45%)		
21	Heidelberg Materials AG	4,683	0.45
	Chemicals (0.59%)		
103	BASF SE	4,576	0.44
17	Brenntag SE	842	0.08
57	Evonik Industries AG	762	0.07
		6,180	0.59
	Computers (0.06%)		
14	Bechtle AG	611	0.06
	Cosmetics & Personal Care (0.26%)		
29	Beiersdorf AG	2,717	0.26
	Electric (0.46%)		
302	E.ON SE	4,870	0.46
	Energy – Alternate Sources (0.08%)		
30	Nordex SE	874	0.08

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Eurozone Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value</i>	<i>Fund %</i>
Engineering & Construction (0.36%)			
10	Fraport AG Frankfurt Airport Services Worldwide	699	0.07
9	HOCHTIEF AG	3,033	0.29
		3,732	0.36
Entertainment (0.07%)			
10	CTS Eventim AG & Co. KGaA	785	0.07
Healthcare Products (0.55%)			
129	Siemens Healthineers AG	5,795	0.55
Healthcare Services (0.42%)			
30	Fresenius Medical Care AG	1,223	0.12
64	Fresenius SE & Co. KGaA	3,134	0.30
		4,357	0.42
Household Products (0.19%)			
30	Henkel AG & Co. KGaA	1,950	0.19
Insurance (3.17%)			
45	Allianz SE	17,572	1.68
14	Hannover Rueck SE	3,727	0.35
	Muenchener Rueckversicherungs-Gesellschaft AG in		
15	Muenchen	8,433	0.80
31	Talanx AG	3,528	0.34
		33,260	3.17
Internet (0.14%)			
9	Scout24 SE	772	0.08
24	United Internet AG	664	0.06
		1,436	0.14
Iron & Steel (0.07%)			
76	thyssenkrupp AG	705	0.07
Machinery — Diversified (0.20%)			
19	GEA Group AG	1,098	0.10
15	KION Group AG	1,024	0.10
		2,122	0.20
Machinery, Construction & Mining (1.06%)			
92	Siemens Energy AG	11,077	1.06
Mining (0.06%)			
5	Aurubis AG	621	0.06
Miscellaneous Manufacturers (2.24%)			
18	Knorr-Bremse AG	1,713	0.16
91	Siemens AG	21,762	2.08
		23,475	2.24
Pharmaceuticals (0.53%)			
103	Bayer AG	3,812	0.36
14	Merck KGaA	1,716	0.17
		5,528	0.53

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Eurozone Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value</i>	<i>Fund %</i>
	Private Equity (0.63%)		
23	Deutsche Boerse AG	5,145	0.49
25	DWS Group GmbH & Co. KGaA	1,413	0.14
		<u>6,558</u>	<u>0.63</u>
	Real Estate (0.38%)		
50	Deutsche Wohnen SE	1,035	0.10
8	LEG Immobilien SE	498	0.05
101	Vonovia SE	2,479	0.23
		<u>4,012</u>	<u>0.38</u>
	Retail (0.07%)		
31	Zalando SE	786	0.07
	Semiconductors (0.52%)		
145	Infineon Technologies AG	5,471	0.52
	Software (2.91%)		
12	Nemetschek SE	1,114	0.11
141	SAP SE	29,377	2.80
		<u>30,491</u>	<u>2.91</u>
	Telecommunications (1.58%)		
22	Auto1 Group SE	601	0.06
578	Deutsche Telekom AG	15,987	1.52
		<u>16,588</u>	<u>1.58</u>
	Transportation (0.61%)		
138	Deutsche Post AG	6,449	0.61
		<u>237,121</u>	<u>22.62</u>
	Ireland (0.66%)		
	Banks (0.36%)		
231	AIB Group PLC	2,125	0.20
104	Bank of Ireland Group PLC	1,703	0.16
		<u>3,828</u>	<u>0.36</u>
	Building & Construction Materials (0.16%)		
22	Kingspan Group PLC	1,631	0.16
	Food (0.14%)		
19	Kerry Group PLC Class A	1,482	0.14
		<u>6,941</u>	<u>0.66</u>
	Italy (9.57%)		
	Aerospace & Defense (0.32%)		
68	Leonardo SpA	3,343	0.32
	Airlines (0.35%)		
124	Ryanair Holdings PLC	3,664	0.35
	Auto Manufacturers (0.67%)		
22	Ferrari NV	7,011	0.67
	Banks (3.55%)		
90	Banca Mediolanum SpA	1,752	0.17
404	Banca Monte dei Paschi di Siena SpA	3,689	0.35

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Eurozone Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value</i>	<i>Fund %</i>
	Banks (3.55%) (continued)		
49	Banca Popolare di Sondrio SpA	816	0.08
165	Banco BPM SpA	2,148	0.20
216	BPER Banca SpA	2,506	0.24
41	Credito Emiliano SpA	626	0.06
68	FinecoBank Banca Fineco SpA	1,510	0.14
2,010	Intesa Sanpaolo SpA	11,901	1.14
173	UniCredit SpA	12,269	1.17
		<u>37,217</u>	<u>3.55</u>
	Beverages (0.07%)		
139	Davide Campari-Milano NV	770	0.07
	Commercial Services (0.05%)		
136	Nexi SpA	574	0.05
	Electric (1.37%)		
354	A2A SpA	818	0.08
26	ACEA SpA	575	0.05
1,168	Enel SpA	10,368	0.99
158	Hera SpA	635	0.06
214	Terna - Rete Elettrica Nazionale	1,937	0.19
		<u>14,333</u>	<u>1.37</u>
	Electrical Components & Equipment (0.30%)		
36	Prysmian SpA	3,110	0.30
	Engineering & Construction (0.08%)		
102	Infrastrutture Wireless Italiane SpA	804	0.08
	Entertainment (0.05%)		
23	Lottomatica Group SpA	515	0.05
	Gas (0.32%)		
123	Italgas SpA	1,170	0.11
385	Snam SpA	2,178	0.21
		<u>3,348</u>	<u>0.32</u>
	Home Furnishings (0.07%)		
19	De' Longhi SpA	694	0.07
	Insurance (0.79%)		
184	Generali	6,578	0.63
84	Unipol Assicurazioni SpA	1,728	0.16
		<u>8,306</u>	<u>0.79</u>
	Oil & Gas (0.54%)		
353	Eni SpA	5,698	0.54
	Pharmaceuticals (0.12%)		
25	Recordati Industria Chimica e Farmaceutica SpA	1,214	0.12
	Private Equity (0.14%)		
18	Azimut Holding SpA	643	0.06
14	Banca Generali SpA	801	0.08
		<u>1,444</u>	<u>0.14</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Eurozone Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value</i>	<i>Fund %</i>
	Retail (0.24%)		
8	Brunello Cucinelli SpA	787	0.07
32	Moncler SpA	1,758	0.17
		<u>2,545</u>	<u>0.24</u>
	Semiconductors (0.09%)		
77	Technoprobe SpA	939	0.09
	Shipbuilding (0.06%)		
41	Fincantieri SpA	685	0.06
	Telecommunications (0.07%)		
1,464	Telecom Italia SpA	752	0.07
	Transportation (0.32%)		
155	Poste Italiane SpA	3,329	0.32
		<u>100,295</u>	<u>9.57</u>
	Luxembourg (0.42%)		
	Iron & Steel (0.36%)		
97	ArcelorMittal SA	3,792	0.36
	Media (0.06%)		
19	RTL Group SA	654	0.06
		<u>4,446</u>	<u>0.42</u>
	Netherlands (8.71%)		
	Banks (0.81%)		
354	ING Groep NV	8,500	0.81
	Beverages (0.62%)		
32	Heineken Holding NV	1,997	0.19
64	Heineken NV	4,463	0.43
		<u>6,460</u>	<u>0.62</u>
	Biotechnology (0.48%)		
7	Argenx SE	5,018	0.48
	Chemicals (0.11%)		
19	Akzo Nobel NV	1,125	0.11
	Commercial Services (0.81%)		
4	Adyen NV	5,500	0.52
23	Randstad NV	744	0.07
26	Wolters Kluwer NV	2,297	0.22
		<u>8,541</u>	<u>0.81</u>
	Entertainment (0.48%)		
224	Universal Music Group NV	4,980	0.48
	Food (0.35%)		
106	Koninklijke Ahold Delhaize NV	3,696	0.35
	Healthcare Products (0.25%)		
114	Koninklijke Philips NV	2,649	0.25
	Insurance (0.32%)		
23	ASR Nederland NV	1,394	0.14

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Eurozone Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value</i>	<i>Fund %</i>
	Insurance (0.32%) (continued)		
29	NN Group NV	1,907	0.18
		3,301	0.32
	Private Equity (0.13%)		
11	Euronext NV	1,408	0.13
	Real Estate (0.09%)		
53	CTP NV	945	0.09
	Semiconductors (4.10%)		
6	ASM International NV	3,105	0.30
42	ASML Holding NV	38,699	3.69
9	BE Semiconductor Industries NV	1,204	0.11
		43,008	4.10
	Telecommunications (0.16%)		
423	Koninklijke KPN NV	1,682	0.16
		91,313	8.71
	Poland (0.06%)		
	Transportation (0.06%)		
55	InPost SA	576	0.06
	Portugal (0.58%)		
	Banks (0.15%)		
1,730	Banco Comercial Portugues SA	1,550	0.15
	Electric (0.18%)		
476	EDP SA	1,864	0.18
	Food (0.12%)		
65	Jeronimo Martins SGPS SA	1,317	0.12
	Oil & Gas (0.13%)		
91	Galp Energia SGPS SA	1,331	0.13
		6,062	0.58
	Republic of South Korea (0.07%)		
	Internet (0.07%)		
30	Delivery Hero SE	682	0.07
	Singapore (0.21%)		
	Semiconductors (0.21%)		
97	STMicroelectronics NV	2,180	0.21
	Spain (10.07%)		
	Banks (4.02%)		
650	Banco Bilbao Vizcaya Argentaria SA	13,032	1.24
576	Banco de Sabadell SA	1,938	0.18
1,670	Banco Santander SA	16,817	1.60
94	Bankinter SA	1,331	0.13
800	CaixaBank SA	8,356	0.80
261	Unicaja Banco SA	725	0.07
		42,199	4.02

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Eurozone Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value</i>	<i>Fund %</i>
	Computers (0.10%)		
21	Indra Sistemas SA	1,019	0.10
	Electric (1.96%)		
107	EDP Renovaveis SA	1,288	0.12
129	Endesa SA	3,951	0.38
775	Iberdrola SA	14,311	1.37
63	Redeia Corp. SA	956	0.09
		20,506	1.96
	Energy – Alternate Sources (0.07%)		
33	Corp. ACCIONA Energias Renovables SA	739	0.07
	Engineering & Construction (0.97%)		
6	Acciona SA	1,115	0.11
30	ACS Actividades de Construccion y Servicios SA	2,546	0.24
180	Aena SME SA	4,288	0.41
80	Cellnex Telecom SA	2,194	0.21
		10,143	0.97
	Gas (0.27%)		
110	Naturgy Energy Group SA	2,851	0.27
	Insurance (0.15%)		
359	Mapfre SA	1,537	0.15
	Leisure Time (0.30%)		
50	Amadeus IT Group SA	3,142	0.30
	Oil & Gas (0.21%)		
140	Repsol SA	2,230	0.21
	Real Estate Investment Trusts (0.07%)		
59	Merlin Properties Socimi SA	733	0.07
	Retail (1.73%)		
322	Industria de Diseno Textil SA	18,142	1.73
	Telecommunications (0.22%)		
666	Telefonica SA	2,326	0.22
		105,567	10.07
	Switzerland (0.19%)		
	Chemicals (0.19%)		
29	DSM-Firmenich AG	1,994	0.19
	United Kingdom (0.06%)		
	Private Equity (0.06%)		
79	Allfunds Group PLC	636	0.06
	United States (3.82%)		
	Auto Manufacturers (0.28%)		
307	Stellantis NV	2,905	0.28
	Building & Construction Materials (0.11%)		
23	Buzzi SpA	1,196	0.11

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Eurozone Efficient Core UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value</i>	<i>Fund %</i>			
	Electrical Components & Equipment (1.48%)					
66	Schneider Electric SE	15,503	1.48			
	Engineering & Construction (0.45%)					
85	Ferrovial SE	4,704	0.45			
	Healthcare Products (0.09%)					
24	QIAGEN NV	932	0.09			
	Insurance (0.12%)					
184	Aegon Ltd.	1,222	0.12			
	Metal Fabricate/Hardware (0.19%)					
124	Tenaris SA	2,047	0.19			
	Pharmaceuticals (1.10%)					
140	Sanofi SA	11,581	1.10			
		<u>40,090</u>	<u>3.82</u>			
	Total Equities	<u>950,797</u>	<u>90.71</u>			
	Government Bonds (7.50%)					
	Germany (7.50%)					
79,000	German Treasury Bill Zero Coupon 18/03/2026	78,688	7.50			
	Total Government Bonds	<u>78,688</u>	<u>7.50</u>			
	Total Transferable Securities (98.21%)	<u>1,029,485</u>	<u>98.21</u>			
	Financial Derivative Instruments ((0.34)%)					
	Futures Contracts Outstanding ((0.34)%)					
		<i>Unrealised</i>				
<i>Number of Contracts</i>	<i>Notional Amount</i>	<i>Currency</i>	<i>Name</i>	<i>Expiration Date</i>	<i>Loss EUR</i>	<i>Fund %</i>
1	116,690	EUR	Euro-Bobl	06/03/2026	(530)	(0.05)
1	120,560	EUR	Euro-Btp	06/03/2026	(380)	(0.04)
1	112,060	EUR	Euro-Buxl	06/03/2026	(1,940)	(0.18)
1	121,190	EUR	Euro-Oat	06/03/2026	(600)	(0.06)
1	106,930	EUR	Euro-Schatz	06/03/2026	(140)	(0.01)
					<u>(3,590)</u>	<u>(0.34)</u>
					<u>(3,590)</u>	<u>(0.34)</u>
					<u>(3,590)</u>	<u>(0.34)</u>
					<i>Fair Value</i>	<i>Fund</i>
					<i>EUR</i>	<i>%</i>
	Total Investments (97.87%)				1,025,895	97.87
	Other Net Assets (2.13%)				22,286	2.13
	Net Asset (100.00%)				<u>1,048,181</u>	<u>100.00</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Eurozone Efficient Core UCITS ETF (continued)

<i>Analysis of Total Assets</i>	<i>% of Total Assets</i>
Transferable securities admitted to an official stock exchange listing	97.86
Other assets	<u>2.14</u>
	<u>100.00</u>

The counterparty to the futures contracts outstanding 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 As at 31 December 2025

WisdomTree Europe Value UCITS ETF

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Transferable Securities (99.58%)		
	Equities (99.58%)		
	Denmark (7.48%)		
	Banks (3.12%)		
137	Danske Bank AS	5,844	1.14
31	Jyske Bank A/S	3,621	0.71
85	Sydbank AS	6,487	1.27
		<u>15,952</u>	<u>3.12</u>
	Commercial Services (1.91%)		
336	ISS AS	9,771	1.91
	Insurance (0.87%)		
200	Tryg AS	4,458	0.87
	Retail (1.58%)		
85	Pandora AS	8,053	1.58
		<u>38,234</u>	<u>7.48</u>
	Finland (2.30%)		
	Banks (0.95%)		
302	Nordea Bank Abp	4,858	0.95
	Telecommunications (1.35%)		
1,234	Nokia OYJ	6,876	1.35
		<u>11,734</u>	<u>2.30</u>
	France (6.21%)		
	Banks (1.71%)		
127	Societe Generale SA	8,727	1.71
	Commercial Services (0.86%)		
234	Edenred SE	4,425	0.86
	Engineering & Construction (1.67%)		
71	Vinci SA	8,524	1.67
	Insurance (1.97%)		
143	AXA SA	5,857	1.15
146	SCOR SE	4,196	0.82
		<u>10,053</u>	<u>1.97</u>
		<u>31,729</u>	<u>6.21</u>
	Georgia (0.73%)		
	Banks (0.73%)		
35	Lion Finance Group PLC	3,728	0.73
	Germany (1.16%)		
	Insurance (1.16%)		
8	Allianz SE	3,124	0.61
	Muenchener Rueckversicherungs-Gesellschaft AG in		
5	Muenchen	2,811	0.55
		<u>5,935</u>	<u>1.16</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Europe Value UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Hong Kong (0.69%)		
	Insurance (0.69%)		
269	Prudential PLC	3,526	0.69
	Ireland (4.32%)		
	Banks (2.89%)		
875	AIB Group PLC	8,050	1.58
409	Bank of Ireland Group PLC	6,697	1.31
		14,747	2.89
	Food (1.43%)		
94	Kerry Group PLC Class A	7,332	1.43
		22,079	4.32
	Italy (8.33%)		
	Airlines (1.76%)		
304	Ryanair Holdings PLC	8,983	1.76
	Banks (2.38%)		
815	Intesa Sanpaolo SpA	4,825	0.95
103	UniCredit SpA	7,305	1.43
		12,130	2.38
	Insurance (0.70%)		
100	Generali	3,575	0.70
	Oil & Gas (2.14%)		
678	Eni SpA	10,943	2.14
	Private Equity (1.35%)		
193	Azimut Holding SpA	6,898	1.35
		42,529	8.33
	Netherlands (7.43%)		
	Banks (1.51%)		
321	ING Groep NV	7,707	1.51
	Commercial Services (1.30%)		
75	Wolters Kluwer NV	6,626	1.30
	Food (1.52%)		
223	Koninklijke Ahold Delhaize NV	7,776	1.52
	Insurance (1.33%)		
103	NN Group NV	6,771	1.33
	Pipelines (1.77%)		
239	Koninklijke Vopak NV	9,053	1.77
		37,933	7.43
	Norway (2.04%)		
	Oil & Gas (2.04%)		
521	Equinor ASA	10,423	2.04
	Portugal (1.06%)		
	Oil & Gas (1.06%)		
371	Galp Energia SGPS SA	5,428	1.06

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Europe Value UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Spain (2.89%)		
	Banks (1.62%)		
1,406	Banco de Sabadell SA	4,731	0.92
342	CaixaBank SA	3,572	0.70
		<u>8,303</u>	<u>1.62</u>
	Oil & Gas (1.27%)		
407	Repsol SA	6,482	1.27
		<u>14,785</u>	<u>2.89</u>
	Sweden (4.49%)		
	Banks (0.88%)		
250	Skandinaviska Enskilda Banken AB Class A	4,505	0.88
	Entertainment (2.15%)		
189	Evolution AB	10,994	2.15
	Miscellaneous Manufacturers (1.46%)		
205	Trelleborg AB Class B	7,435	1.46
		<u>22,934</u>	<u>4.49</u>
	Switzerland (3.16%)		
	Insurance (0.77%)		
4	Swiss Life Holding AG	3,941	0.77
	Private Equity (0.75%)		
186	EFG International AG	3,810	0.75
	Software (1.64%)		
98	Temenos AG	8,384	1.64
		<u>16,135</u>	<u>3.16</u>
	United Kingdom (34.62%)		
	Airlines (1.47%)		
1,578	International Consolidated Airlines Group SA	7,487	1.47
	Banks (5.78%)		
1,069	Barclays PLC	5,827	1.14
434	HSBC Holdings PLC	5,834	1.14
6,067	Lloyds Banking Group PLC	6,826	1.34
1,051	NatWest Group PLC	7,845	1.54
153	Standard Chartered PLC	3,193	0.62
		<u>29,525</u>	<u>5.78</u>
	Chemicals (2.24%)		
468	Johnson Matthey PLC	11,427	2.24
	Commercial Services (1.34%)		
129	Intertek Group PLC	6,834	1.34
	Cosmetics & Personal Care (1.31%)		
120	Unilever PLC	6,678	1.31
	Food (3.27%)		
2,201	J Sainsbury PLC	8,192	1.60

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Europe Value UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Food (3.27%) (continued)		
1,683	Tesco PLC	8,516	1.67
		<u>16,708</u>	<u>3.27</u>
	Gas (2.04%)		
5,377	Centrica PLC	10,441	2.04
	Household Products (1.57%)		
117	Reckitt Benckiser Group PLC	8,042	1.57
	Insurance (0.87%)		
469	Beazley PLC	4,469	0.87
	Lodging (1.73%)		
74	InterContinental Hotels Group PLC	8,865	1.73
	Machinery — Diversified (1.57%)		
281	IMI PLC	8,007	1.57
	Media (1.52%)		
644	Pearson PLC	7,744	1.52
	Miscellaneous Manufacturers (1.37%)		
259	Smiths Group PLC	6,977	1.37
	Private Equity (0.81%)		
885	Schroders PLC	4,125	0.81
	Retail (3.64%)		
323	Associated British Foods PLC	7,868	1.54
2,996	Kingfisher PLC	10,729	2.10
		<u>18,597</u>	<u>3.64</u>
	Telecommunications (4.09%)		
365	Bunzl PLC	8,678	1.70
10,804	Vodafone Group PLC	12,235	2.39
		<u>20,913</u>	<u>4.09</u>
		<u>176,839</u>	<u>34.62</u>
	United States (12.67%)		
	Building & Construction Materials (1.59%)		
97	Holcim AG	8,107	1.59
	Insurance (1.21%)		
936	Aegon Ltd.	6,215	1.21
	Metal Fabricate/Hardware (2.01%)		
621	Tenaris SA	10,253	2.01
	Oil & Gas (3.86%)		
1,870	BP PLC	9,269	1.81
333	Shell PLC	10,449	2.05
		<u>19,718</u>	<u>3.86</u>
	Pharmaceuticals (4.00%)		
94	Novartis AG	11,073	2.17

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Europe Value UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value EUR</i>	<i>Fund %</i>
	Pharmaceuticals (4.00%) (continued)		
113	Sanofi SA	9,347	1.83
		<u>20,420</u>	<u>4.00</u>
		64,713	12.67
	Total Equities	<u>508,684</u>	<u>99.58</u>
	Total Transferable Securities (99.58%)	<u>508,684</u>	<u>99.58</u>
		<i>Fair Value EUR</i>	<i>Fund %</i>
	Total Investments (99.58%)	508,684	99.58
	Other Net Assets (0.42%)	2,162	0.42
	Net Asset (100.00%)	<u><u>510,846</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		99.56
	Other assets		<u>0.44</u>
			<u>100.00</u>

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WisdomTree Issuer ICAV

Schedule of Investments As at 31 December 2025

WisdomTree Global Value UCITS ETF

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.79%)		
	Equities (99.79%)		
	Australia (1.59%)		
	Airlines (0.41%)		
459	Qantas Airways Ltd.	3,177	0.41
	Banks (0.53%)		
83	Computershare, Ltd.	1,889	0.25
37	National Australia Bank, Ltd.	1,044	0.14
43	Westpac Banking Corp.	1,107	0.14
		4,040	0.53
	Insurance (0.36%)		
237	Suncorp Group, Ltd.	2,790	0.36
	Iron & Steel (0.29%)		
153	Fortescue Ltd.	2,246	0.29
		12,253	1.59
	Bermuda (0.44%)		
	Insurance (0.44%)		
12	RenaissanceRe Holdings Ltd.	3,374	0.44
	Canada (3.07%)		
	Apparel (0.33%)		
41	Gildan Activewear, Inc.	2,566	0.33
	Auto Parts & Equipment (0.34%)		
49	Magna International, Inc.	2,616	0.34
	Banks (0.14%)		
8	Bank of Montreal	1,040	0.14
	Engineering & Construction (0.23%)		
27	AtkinsRealis Group, Inc.	1,745	0.23
	Insurance (0.88%)		
1	Fairfax Financial Holdings, Ltd.	1,908	0.25
23	Great-West Lifeco, Inc.	1,136	0.15
55	Manulife Financial Corp.	2,000	0.26
28	Sun Life Financial, Inc.	1,750	0.22
		6,794	0.88
	Oil & Gas (0.32%)		
28	Imperial Oil Ltd.	2,422	0.32
	Software (0.83%)		
197	Open Text Corp.	6,424	0.83
		23,607	3.07
	Denmark (1.96%)		
	Banks (0.94%)		
52	Danske Bank AS	2,605	0.34
13	Jyske Bank A/S	1,784	0.23
32	Sydbank AS	2,868	0.37
		7,257	0.94

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Value UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Commercial Services (0.41%)		
92	ISS AS	3,142	0.41
	Insurance (0.26%)		
77	Tryg AS	2,016	0.26
	Retail (0.35%)		
24	Pandora AS	2,670	0.35
		<u>15,085</u>	<u>1.96</u>
	Finland (1.13%)		
	Banks (0.28%)		
116	Nordea Bank Abp	2,191	0.28
	Telecommunications (0.85%)		
994	Nokia OYJ	6,505	0.85
		<u>8,696</u>	<u>1.13</u>
	France (1.69%)		
	Banks (0.50%)		
48	Societe Generale SA	3,874	0.50
	Commercial Services (0.26%)		
89	Edenred SE	1,977	0.26
	Engineering & Construction (0.35%)		
19	Vinci SA	2,679	0.35
	Insurance (0.58%)		
54	AXA SA	2,598	0.34
56	SCOR SE	1,890	0.24
		<u>4,488</u>	<u>0.58</u>
		<u>13,018</u>	<u>1.69</u>
	Georgia (0.23%)		
	Banks (0.23%)		
14	Lion Finance Group PLC	1,751	0.23
	Germany (0.35%)		
	Insurance (0.35%)		
3	Allianz SE	1,376	0.18
	Muenchener Rueckversicherungs-Gesellschaft AG in		
2	Muenchen	1,321	0.17
		<u>2,697</u>	<u>0.35</u>
	Hong Kong (0.95%)		
	Banks (0.18%)		
69	Hang Seng Bank, Ltd.	1,361	0.18
	Insurance (0.45%)		
184	AIA Group Ltd.	1,889	0.24
105	Prudential PLC	1,616	0.21
		<u>3,505</u>	<u>0.45</u>

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Value UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Real Estate (0.32%)		
902	Swire Properties Ltd.	2,431	0.32
		<u>7,297</u>	<u>0.95</u>
	Ireland (1.14%)		
	Banks (0.85%)		
331	AIB Group PLC	3,577	0.46
156	Bank of Ireland Group PLC	3,000	0.39
		<u>6,577</u>	<u>0.85</u>
	Food (0.29%)		
24	Kerry Group PLC Class A	2,198	0.29
		<u>8,775</u>	<u>1.14</u>
	Israel (0.68%)		
	Software (0.68%)		
47	Nice, Ltd.	5,266	0.68
	Italy (2.19%)		
	Airlines (0.36%)		
80	Ryanair Holdings PLC	2,776	0.36
	Banks (0.70%)		
313	Intesa Sanpaolo SpA	2,177	0.28
39	UniCredit SpA	3,248	0.42
		<u>5,425</u>	<u>0.70</u>
	Insurance (0.21%)		
39	Generali	1,638	0.21
	Oil & Gas (0.52%)		
211	Eni SpA	4,000	0.52
	Private Equity (0.40%)		
73	Azimut Holding SpA	3,064	0.40
		<u>16,903</u>	<u>2.19</u>
	Japan (6.31%)		
	Auto Parts & Equipment (0.79%)		
140	Aisin Corp.	2,614	0.34
253	Denso Corp.	3,483	0.45
		<u>6,097</u>	<u>0.79</u>
	Banks (0.31%)		
36	Sumitomo Mitsui Financial Group, Inc.	1,158	0.15
39	Sumitomo Mitsui Trust Group, Inc.	1,188	0.16
		<u>2,346</u>	<u>0.31</u>
	Chemicals (0.65%)		
252	Asahi Kasei Corp.	2,233	0.29
88	Shin-Etsu Chemical Co. Ltd.	2,736	0.36
		<u>4,969</u>	<u>0.65</u>
	Commercial Services (0.89%)		
153	Dai Nippon Printing Co. Ltd.	2,630	0.34

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Value UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Commercial Services (0.89%) (continued)		
75	Recruit Holdings Co. Ltd.	4,233	0.55
		6,863	0.89
	Healthcare Products (0.29%)		
177	Olympus Corp.	2,241	0.29
	Insurance (0.45%)		
67	Sompo Holdings, Inc.	2,281	0.30
32	Tokio Marine Holdings, Inc.	1,187	0.15
		3,468	0.45
	Machinery — Diversified (0.30%)		
163	Kubota Corp.	2,305	0.30
	Oil & Gas (1.11%)		
613	ENEOS Holdings, Inc.	4,329	0.56
557	Idemitsu Kosan Co. Ltd.	4,204	0.55
		8,533	1.11
	Pharmaceuticals (0.50%)		
86	Daiichi Sankyo Co. Ltd.	1,837	0.24
67	Eisai Co. Ltd.	1,992	0.26
		3,829	0.50
	Retail (0.39%)		
76	Tokyo Gas Co., Ltd.	3,008	0.39
	Telecommunications (0.34%)		
89	Mitsui & Co. Ltd.	2,636	0.34
	Transportation (0.29%)		
113	West Japan Railway Co.	2,254	0.29
		48,549	6.31
	Netherlands (1.80%)		
	Banks (0.45%)		
122	ING Groep NV	3,440	0.45
	Commercial Services (0.24%)		
18	Wolters Kluwer NV	1,868	0.24
	Food (0.31%)		
58	Koninklijke Ahold Delhaize NV	2,376	0.31
	Insurance (0.39%)		
39	NN Group NV	3,011	0.39
	Pipelines (0.41%)		
72	Koninklijke Vopak NV	3,203	0.41
		13,898	1.80
	Norway (0.50%)		
	Oil & Gas (0.50%)		
163	Equinor ASA	3,830	0.50

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Value UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Portugal (0.23%)		
	Oil & Gas (0.23%)		
102	Galp Energia SGPS SA	1,753	0.23
	Puerto Rico (0.40%)		
	Banks (0.40%)		
25	Popular, Inc.	3,113	0.40
	Singapore (0.32%)		
	Banks (0.32%)		
23	DBS Group Holdings Ltd.	1,008	0.13
54	United Overseas Bank, Ltd.	1,472	0.19
		2,480	0.32
	Spain (0.76%)		
	Banks (0.49%)		
540	Banco de Sabadell SA	2,134	0.28
134	CaixaBank SA	1,644	0.21
		3,778	0.49
	Oil & Gas (0.27%)		
112	Repsol SA	2,095	0.27
		5,873	0.76
	Sweden (1.34%)		
	Auto Parts & Equipment (0.29%)		
19	Autoliv, Inc.	2,255	0.29
	Banks (0.27%)		
96	Skandinaviska Enskilda Banken AB Class A	2,032	0.27
	Entertainment (0.49%)		
55	Evolution AB	3,757	0.49
	Miscellaneous Manufacturers (0.29%)		
53	Trelleborg AB Class B	2,258	0.29
		10,302	1.34
	Switzerland (1.48%)		
	Insurance (0.30%)		
2	Swiss Life Holding AG	2,314	0.30
	Private Equity (0.23%)		
72	EFG International AG	1,732	0.23
	Software (0.95%)		
73	Temenos AG	7,335	0.95
		11,381	1.48
	United Kingdom (8.28%)		
	Airlines (0.29%)		
404	International Consolidated Airlines Group SA	2,251	0.29
	Banks (1.72%)		
410	Barclays PLC	2,625	0.34
165	HSBC Holdings PLC	2,605	0.34
2,303	Lloyds Banking Group PLC	3,043	0.40

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Value UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Banks (1.72%) (continued)		
397	NatWest Group PLC	3,480	0.45
61	Standard Chartered PLC	1,495	0.19
		13,248	1.72
	Chemicals (0.51%)		
138	Johnson Matthey PLC	3,957	0.51
	Commercial Services (0.27%)		
33	Intertek Group PLC	2,053	0.27
	Cosmetics & Personal Care (0.26%)		
30	Unilever PLC	1,961	0.26
	Food (0.69%)		
600	J Sainsbury PLC	2,623	0.34
457	Tesco PLC	2,716	0.35
		5,339	0.69
	Gas (0.46%)		
1,563	Centrica PLC	3,565	0.46
	Household Products (0.31%)		
30	Reckitt Benckiser Group PLC	2,422	0.31
	Insurance (0.26%)		
179	Beazley PLC	2,003	0.26
	Lodging (0.35%)		
19	InterContinental Hotels Group PLC	2,673	0.35
	Machinery — Diversified (0.32%)		
73	IMI PLC	2,443	0.32
	Media (0.31%)		
167	Pearson PLC	2,359	0.31
	Miscellaneous Manufacturers (0.27%)		
66	Smiths Group PLC	2,088	0.27
	Oil & Gas Services (0.30%)		
51	TechnipFMC PLC	2,273	0.30
	Private Equity (0.25%)		
344	Schroders PLC	1,883	0.25
	Retail (0.79%)		
87	Associated British Foods PLC	2,489	0.32
861	Kingfisher PLC	3,621	0.47
		6,110	0.79
	Telecommunications (0.92%)		
102	Bunzl PLC	2,848	0.37
3,203	Vodafone Group PLC	4,260	0.55
		7,108	0.92
		63,736	8.28

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Value UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	United States (62.95%)		
	Airlines (0.68%)		
127	Southwest Airlines Co.	5,249	0.68
	Apparel (1.31%)		
30	Deckers Outdoor Corp.	3,110	0.41
7	Ralph Lauren Corp.	2,475	0.32
35	Tapestry, Inc.	4,472	0.58
		10,057	1.31
	Auto Manufacturers (0.59%)		
56	General Motors Co.	4,554	0.59
	Auto Parts & Equipment (0.41%)		
32	Allison Transmission Holdings, Inc.	3,133	0.41
	Banks (5.06%)		
31	Bank of America Corp.	1,705	0.22
12	Bank of New York Mellon Corp.	1,393	0.18
16	Citigroup, Inc.	1,867	0.24
20	Citizens Financial Group, Inc.	1,168	0.15
54	Fifth Third Bancorp	2,528	0.33
2	First Citizens BancShares, Inc. Class A	4,292	0.56
142	First Horizon Corp.	3,394	0.44
2	Goldman Sachs Group, Inc.	1,758	0.23
4	JPMorgan Chase & Co.	1,289	0.17
17	M&T Bank Corp.	3,425	0.44
15	Northern Trust Corp.	2,049	0.27
8	PNC Financial Services Group, Inc.	1,670	0.22
110	Regions Financial Corp.	2,981	0.39
9	State Street Corp.	1,161	0.15
68	Truist Financial Corp.	3,346	0.43
35	Webster Financial Corp.	2,203	0.29
29	Wells Fargo & Co.	2,703	0.35
		38,932	5.06
	Beverages (0.45%)		
25	Constellation Brands, Inc. Class A	3,449	0.45
	Biotechnology (0.84%)		
78	Exelixis, Inc.	3,419	0.45
45	Halozyne Therapeutics, Inc.	3,028	0.39
		6,447	0.84
	Building & Construction Materials (1.61%)		
12	Carlisle Cos., Inc.	3,838	0.50
24	Holcim AG	2,356	0.31
31	Johnson Controls International PLC	3,712	0.48
39	Masco Corp.	2,475	0.32
		12,381	1.61
	Chemicals (0.47%)		
47	CF Industries Holdings, Inc.	3,635	0.47

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Value UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Commercial Services (2.48%)			
439	ADT, Inc.	3,543	0.46
45	Booz Allen Hamilton Holding Corp.	3,796	0.50
39	Global Payments, Inc.	3,019	0.39
78	H&R Block, Inc.	3,399	0.44
6	Morningstar, Inc.	1,304	0.17
37	PayPal Holdings, Inc.	2,160	0.28
24	Service Corp. International/U.S.	1,871	0.24
		19,092	2.48
Computers (4.78%)			
90	Cognizant Technology Solutions Corp. Class A	7,470	0.97
52	Dell Technologies, Inc. Class C	6,546	0.85
31	Gartner, Inc.	7,821	1.02
53	Genpact Ltd.	2,479	0.32
232	Kyndryl Holdings, Inc.	6,162	0.80
59	NetApp, Inc.	6,318	0.82
		36,796	4.78
Electric (0.78%)			
57	Edison International	3,421	0.45
16	NRG Energy, Inc.	2,548	0.33
		5,969	0.78
Electronics (1.39%)			
77	Fortive Corp.	4,251	0.55
43	TD SYNnex Corp.	6,460	0.84
		10,711	1.39
Entertainment (0.70%)			
25	Churchill Downs, Inc.	2,845	0.37
12	TKO Group Holdings, Inc.	2,508	0.33
		5,353	0.70
Food (2.48%)			
211	Albertsons Cos., Inc. Class A	3,623	0.47
83	General Mills, Inc.	3,860	0.50
61	Kroger Co.	3,811	0.50
32	Lamb Weston Holdings, Inc.	1,340	0.17
28	Sprouts Farmers Market, Inc.	2,231	0.29
29	Sysco Corp.	2,137	0.28
28	U.S. Foods Holding Corp.	2,109	0.27
		19,111	2.48
Healthcare Products (0.32%)			
16	Align Technology, Inc.	2,498	0.32
Healthcare Services (2.05%)			
6	Chemed Corp.	2,567	0.33
7	HCA Healthcare, Inc.	3,268	0.43
11	IQVIA Holdings, Inc.	2,479	0.32
4	Medpace Holdings, Inc.	2,247	0.29
12	Tenet Healthcare Corp.	2,385	0.31

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Value UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Healthcare Services (2.05%) (continued)			
13	Universal Health Services, Inc. Class B	2,834	0.37
		15,780	2.05
Home Builders (0.28%)			
16	Toll Brothers, Inc.	2,164	0.28
Household Products (0.68%)			
15	Avery Dennison Corp.	2,728	0.35
25	Clorox Co.	2,521	0.33
		5,249	0.68
Insurance (4.99%)			
355	Aegon Ltd.	2,768	0.36
39	American International Group, Inc.	3,337	0.43
32	Axis Capital Holdings, Ltd.	3,427	0.45
61	Equitable Holdings, Inc.	2,907	0.38
1	F&G Annuities & Life, Inc.	31	0.00
21	Fidelity National Financial, Inc.	1,146	0.15
12	Globe Life, Inc.	1,678	0.22
13	Hartford Insurance Group, Inc.	1,791	0.23
30	Jackson Financial, Inc. Class A	3,200	0.42
13	Loews Corp.	1,369	0.18
38	MetLife, Inc.	3,000	0.39
111	MGIC Investment Corp.	3,243	0.42
28	Old Republic International Corp.	1,278	0.17
7	Primerica, Inc.	1,809	0.23
29	Principal Financial Group, Inc.	2,558	0.33
42	Unum Group	3,255	0.42
5	Willis Towers Watson PLC	1,643	0.21
		38,440	4.99
Internet (4.09%)			
19	Airbnb, Inc. Class A	2,578	0.34
85	Chewy, Inc. Class A	2,809	0.36
40	eBay, Inc.	3,484	0.45
12	Expedia Group, Inc.	3,400	0.44
57	GoDaddy, Inc. Class A	7,072	0.92
102	Lyft, Inc. Class A	1,976	0.26
120	Match Group, Inc.	3,875	0.50
26	VeriSign, Inc.	6,317	0.82
		31,511	4.09
Iron & Steel (0.55%)			
7	Reliance, Inc.	2,022	0.26
13	Steel Dynamics, Inc.	2,203	0.29
		4,225	0.55
Lodging (1.53%)			
8	Hilton Worldwide Holdings, Inc.	2,298	0.30
45	Las Vegas Sands Corp.	2,929	0.38
121	MGM Resorts International	4,415	0.57

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Value UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Lodging (1.53%) (continued)		
18	Wynn Resorts, Ltd.	2,166	0.28
		11,808	1.53
	Machinery — Diversified (0.64%)		
19	Otis Worldwide Corp.	1,660	0.22
41	Toro Co.	3,227	0.42
		4,887	0.64
	Media (0.54%)		
139	Comcast Corp. Class A	4,155	0.54
	Metal Fabricate/Hardware (0.49%)		
195	Tenaris SA	3,781	0.49
	Miscellaneous Manufacturers (0.61%)		
44	A O Smith Corp.	2,943	0.38
7	Illinois Tool Works, Inc.	1,724	0.23
		4,667	0.61
	Oil & Gas (2.52%)		
573	BP PLC	3,336	0.43
25	Exxon Mobil Corp.	3,008	0.39
44	HF Sinclair Corp.	2,027	0.26
17	Marathon Petroleum Corp.	2,765	0.36
18	Phillips 66	2,323	0.30
104	Shell PLC	3,833	0.50
13	Valero Energy Corp.	2,116	0.28
		19,408	2.52
	Oil & Gas Services (0.35%)		
96	Halliburton Co.	2,713	0.35
	Packaging & Containers (0.25%)		
19	Crown Holdings, Inc.	1,956	0.25
	Pharmaceuticals (2.01%)		
38	Henry Schein, Inc.	2,872	0.37
24	Merck & Co., Inc.	2,526	0.33
25	Novartis AG	3,459	0.45
30	Sanofi SA	2,915	0.38
296	Viatis, Inc.	3,685	0.48
		15,457	2.01
	Pipelines (0.56%)		
144	Antero Midstream Corp.	2,562	0.33
9	Cheniere Energy, Inc.	1,749	0.23
		4,311	0.56
	Private Equity (2.72%)		
8	Affiliated Managers Group, Inc.	2,306	0.30
4	Ameriprise Financial, Inc.	1,961	0.25
84	Franklin Resources, Inc.	2,007	0.26
128	Invesco, Ltd.	3,363	0.44
41	OneMain Holdings, Inc.	2,770	0.36
24	SEI Investments Co.	1,968	0.26

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Value UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Private Equity (2.72%) (continued)			
37	Synchrony Financial	3,087	0.40
21	T Rowe Price Group, Inc.	2,150	0.28
18	Voya Financial, Inc.	1,341	0.17
		20,953	2.72
Real Estate Investment Trusts (0.63%)			
20	Lamar Advertising Co. Class A	2,532	0.33
19	Sun Communities, Inc.	2,354	0.30
		4,886	0.63
Retail (2.98%)			
14	AutoNation, Inc.	2,891	0.38
37	Best Buy Co., Inc.	2,476	0.32
56	Chipotle Mexican Grill, Inc.	2,072	0.27
11	Darden Restaurants, Inc.	2,024	0.26
9	Dick's Sporting Goods, Inc.	1,782	0.23
85	Gap, Inc./The	2,176	0.28
12	Lithia Motors, Inc.	3,988	0.52
17	Lululemon Athletica, Inc.	3,533	0.46
11	Williams-Sonoma, Inc.	1,964	0.26
		22,906	2.98
Semiconductors (2.53%)			
50	Cirrus Logic, Inc.	5,925	0.77
39	QUALCOMM, Inc.	6,671	0.86
109	Skyworks Solutions, Inc.	6,912	0.90
		19,508	2.53
Software (5.12%)			
22	Adobe, Inc.	7,700	1.00
87	DocuSign, Inc.	5,951	0.77
46	Fiserv, Inc.	3,090	0.40
2	MSCI, Inc.	1,147	0.15
49	Twilio, Inc. Class A	6,970	0.91
452	UiPath, Inc. Class A	7,408	0.96
83	Zoom Communications, Inc.	7,162	0.93
		39,428	5.12
Telecommunications (0.63%)			
13	T-Mobile U.S., Inc.	2,639	0.34
9	WESCO International, Inc.	2,202	0.29
		4,841	0.63
Transportation (1.85%)			
18	Expeditors International of Washington, Inc.	2,682	0.35
10	FedEx Corp.	2,889	0.38
16	JB Hunt Transport Services, Inc.	3,109	0.40
18	Ryder System, Inc.	3,445	0.45

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree Global Value UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Transportation (1.85%) (continued)			
9	Union Pacific Corp.	2,082	0.27
		<u>14,207</u>	<u>1.85</u>
		484,608	62.95
	Total Equities	<u>768,245</u>	<u>99.79</u>
	Total Transferable Securities (99.79%)	<u>768,245</u>	<u>99.79</u>
		<i>Fair Value USD</i>	<i>Fund %</i>
	Total Investments (99.79%)	768,245	99.79
	Other Net Assets (0.21%)	1,579	0.21
	Net Asset (100.00%)	<u><u>769,824</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		99.78
	Other assets		<u>0.22</u>
			<u>100.00</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 As at 31 December 2025

WisdomTree US Value UCITS ETF

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Transferable Securities (99.80%)		
	Equities (99.80%)		
	Bermuda (0.77%)		
	Insurance (0.77%)		
7	RenaissanceRe Holdings Ltd.	1,968	0.77
	Puerto Rico (0.68%)		
	Banks (0.68%)		
14	Popular, Inc.	1,744	0.68
	Sweden (0.46%)		
	Auto Parts & Equipment (0.46%)		
10	Autoliv, Inc.	1,187	0.46
	United Kingdom (0.44%)		
	Oil & Gas Services (0.44%)		
25	TechnipFMC PLC	1,114	0.44
	United States (97.45%)		
	Airlines (1.11%)		
69	Southwest Airlines Co.	2,852	1.11
	Apparel (2.15%)		
16	Deckers Outdoor Corp.	1,659	0.65
4	Ralph Lauren Corp.	1,414	0.55
19	Tapestry, Inc.	2,428	0.95
		5,501	2.15
	Auto Manufacturers (0.95%)		
30	General Motors Co.	2,440	0.95
	Auto Parts & Equipment (0.65%)		
17	Allison Transmission Holdings, Inc.	1,664	0.65
	Banks (8.10%)		
17	Bank of America Corp.	935	0.37
6	Bank of New York Mellon Corp.	697	0.27
8	Citigroup, Inc.	934	0.36
11	Citizens Financial Group, Inc.	643	0.25
29	Fifth Third Bancorp	1,357	0.53
1	First Citizens BancShares, Inc. Class A	2,146	0.84
79	First Horizon Corp.	1,888	0.74
1	Goldman Sachs Group, Inc.	879	0.34
2	JPMorgan Chase & Co.	644	0.25
9	M&T Bank Corp.	1,813	0.71
8	Northern Trust Corp.	1,093	0.43
4	PNC Financial Services Group, Inc.	835	0.33
61	Regions Financial Corp.	1,653	0.65
5	State Street Corp.	645	0.25
38	Truist Financial Corp.	1,870	0.73
19	Webster Financial Corp.	1,196	0.47
16	Wells Fargo & Co.	1,491	0.58
		20,719	8.10

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree US Value UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
	Beverages (0.70%)		
13	Constellation Brands, Inc. Class A	1,793	0.70
	Biotechnology (1.32%)		
42	Exelixis, Inc.	1,841	0.72
23	Halozyme Therapeutics, Inc.	1,548	0.60
		<u>3,389</u>	<u>1.32</u>
	Building & Construction Materials (2.04%)		
6	Carlisle Cos., Inc.	1,919	0.75
17	Johnson Controls International PLC	2,036	0.79
20	Masco Corp.	1,269	0.50
		<u>5,224</u>	<u>2.04</u>
	Chemicals (0.76%)		
25	CF Industries Holdings, Inc.	1,933	0.76
	Commercial Services (4.00%)		
237	ADT, Inc.	1,912	0.75
24	Booz Allen Hamilton Holding Corp.	2,025	0.79
21	Global Payments, Inc.	1,625	0.63
42	H&R Block, Inc.	1,830	0.72
3	Morningstar, Inc.	652	0.25
20	PayPal Holdings, Inc.	1,168	0.46
13	Service Corp. International/U.S.	1,014	0.40
		<u>10,226</u>	<u>4.00</u>
	Computers (8.10%)		
51	Cognizant Technology Solutions Corp. Class A	4,233	1.65
29	Dell Technologies, Inc. Class C	3,651	1.43
18	Gartner, Inc.	4,541	1.78
27	Genpact Ltd.	1,263	0.49
132	Kyndryl Holdings, Inc.	3,506	1.37
33	NetApp, Inc.	3,534	1.38
		<u>20,728</u>	<u>8.10</u>
	Electric (1.20%)		
30	Edison International	1,801	0.70
8	NRG Energy, Inc.	1,274	0.50
		<u>3,075</u>	<u>1.20</u>
	Electronics (2.32%)		
42	Fortive Corp.	2,319	0.91
24	TD SYNNEX Corp.	3,605	1.41
		<u>5,924</u>	<u>2.32</u>
	Entertainment (1.07%)		
13	Churchill Downs, Inc.	1,479	0.58
6	TKO Group Holdings, Inc.	1,254	0.49
		<u>2,733</u>	<u>1.07</u>
	Food (4.01%)		
114	Albertsons Cos., Inc. Class A	1,957	0.76
45	General Mills, Inc.	2,093	0.82
33	Kroger Co.	2,062	0.81

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree US Value UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Food (4.01%) (continued)			
17	Lamb Weston Holdings, Inc.	712	0.28
15	Sprouts Farmers Market, Inc.	1,195	0.47
15	Sysco Corp.	1,105	0.43
15	U.S. Foods Holding Corp.	1,130	0.44
		10,254	4.01
Healthcare Products (0.49%)			
8	Align Technology, Inc.	1,249	0.49
Healthcare Services (3.26%)			
3	Chemed Corp.	1,284	0.50
4	HCA Healthcare, Inc.	1,867	0.73
6	IQVIA Holdings, Inc.	1,353	0.53
2	Medpace Holdings, Inc.	1,123	0.44
6	Tenet Healthcare Corp.	1,192	0.46
7	Universal Health Services, Inc. Class B	1,526	0.60
		8,345	3.26
Home Builders (0.42%)			
8	Toll Brothers, Inc.	1,082	0.42
Household Products (1.01%)			
7	Avery Dennison Corp.	1,273	0.50
13	Clorox Co.	1,311	0.51
		2,584	1.01
Insurance (7.64%)			
21	American International Group, Inc.	1,796	0.70
18	Axis Capital Holdings, Ltd.	1,928	0.75
34	Equitable Holdings, Inc.	1,620	0.63
1	F&G Annuities & Life, Inc.	31	0.01
12	Fidelity National Financial, Inc.	655	0.26
6	Globe Life, Inc.	839	0.33
7	Hartford Insurance Group, Inc.	965	0.38
17	Jackson Financial, Inc. Class A	1,813	0.71
6	Loews Corp.	632	0.25
21	MetLife, Inc.	1,658	0.65
61	MGIC Investment Corp.	1,782	0.70
15	Old Republic International Corp.	685	0.27
4	Primerica, Inc.	1,033	0.40
16	Principal Financial Group, Inc.	1,411	0.55
22	Unum Group	1,705	0.67
3	Willis Towers Watson PLC	986	0.38
		19,539	7.64
Internet (6.80%)			
10	Airbnb, Inc. Class A	1,357	0.53
45	Chewy, Inc. Class A	1,487	0.58
21	eBay, Inc.	1,829	0.72
7	Expedia Group, Inc.	1,983	0.78
32	GoDaddy, Inc. Class A	3,971	1.55
53	Lyft, Inc. Class A	1,027	0.40
65	Match Group, Inc.	2,099	0.82

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree US Value UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Internet (6.80%) (continued)			
15	VeriSign, Inc.	3,644	1.42
		17,397	6.80
Iron & Steel (0.92%)			
4	Reliance, Inc.	1,156	0.45
7	Steel Dynamics, Inc.	1,186	0.47
		2,342	0.92
Lodging (2.39%)			
4	Hilton Worldwide Holdings, Inc.	1,149	0.45
23	Las Vegas Sands Corp.	1,497	0.59
65	MGM Resorts International	2,372	0.93
9	Wynn Resorts, Ltd.	1,083	0.42
		6,101	2.39
Machinery — Diversified (0.99%)			
10	Otis Worldwide Corp.	874	0.34
21	Toro Co.	1,653	0.65
		2,527	0.99
Media (0.88%)			
75	Comcast Corp. Class A	2,242	0.88
Miscellaneous Manufacturers (0.89%)			
23	A O Smith Corp.	1,538	0.60
3	Illinois Tool Works, Inc.	739	0.29
		2,277	0.89
Oil & Gas (2.48%)			
13	Exxon Mobil Corp.	1,564	0.61
22	HF Sinclair Corp.	1,014	0.40
9	Marathon Petroleum Corp.	1,464	0.57
9	Phillips 66	1,161	0.45
7	Valero Energy Corp.	1,140	0.45
		6,343	2.48
Oil & Gas Services (0.56%)			
51	Halliburton Co.	1,441	0.56
Packaging & Containers (0.40%)			
10	Crown Holdings, Inc.	1,030	0.40
Pharmaceuticals (1.89%)			
20	Henry Schein, Inc.	1,512	0.59
13	Merck & Co., Inc.	1,368	0.54
157	Viatis, Inc.	1,955	0.76
		4,835	1.89
Pipelines (0.90%)			
75	Antero Midstream Corp.	1,334	0.52
5	Cheniere Energy, Inc.	972	0.38
		2,306	0.90
Private Equity (4.56%)			
4	Affiliated Managers Group, Inc.	1,153	0.45

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree US Value UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Private Equity (4.56%) (continued)			
3	Ameriprise Financial, Inc.	1,471	0.58
45	Franklin Resources, Inc.	1,075	0.42
71	Invesco, Ltd.	1,865	0.73
22	OneMain Holdings, Inc.	1,486	0.58
13	SEI Investments Co.	1,066	0.42
20	Synchrony Financial	1,669	0.65
11	T Rowe Price Group, Inc.	1,126	0.44
10	Voya Financial, Inc.	745	0.29
		11,656	4.56
Real Estate Investment Trusts (1.03%)			
11	Lamar Advertising Co. Class A	1,392	0.54
10	Sun Communities, Inc.	1,239	0.49
		2,631	1.03
Retail (4.52%)			
7	AutoNation, Inc.	1,445	0.57
20	Best Buy Co., Inc.	1,339	0.52
28	Chipotle Mexican Grill, Inc.	1,036	0.40
6	Darden Restaurants, Inc.	1,104	0.43
4	Dick's Sporting Goods, Inc.	792	0.31
43	Gap, Inc./The	1,101	0.43
6	Lithia Motors, Inc.	1,994	0.78
9	Lululemon Athletica, Inc.	1,870	0.73
5	Williams-Sonoma, Inc.	893	0.35
		11,574	4.52
Semiconductors (4.31%)			
28	Cirrus Logic, Inc.	3,318	1.30
22	QUALCOMM, Inc.	3,763	1.47
62	Skyworks Solutions, Inc.	3,932	1.54
		11,013	4.31
Software (8.73%)			
13	Adobe, Inc.	4,550	1.78
50	DocuSign, Inc.	3,420	1.34
25	Fiserv, Inc.	1,679	0.66
1	MSCI, Inc.	574	0.22
27	Twilio, Inc. Class A	3,840	1.50
257	UiPath, Inc. Class A	4,212	1.65
47	Zoom Communications, Inc.	4,056	1.58
		22,331	8.73
Telecommunications (1.03%)			
7	T-Mobile U.S., Inc.	1,421	0.55
5	WESCO International, Inc.	1,223	0.48
		2,644	1.03
Transportation (2.87%)			
10	Expeditors International of Washington, Inc.	1,490	0.58
5	FedEx Corp.	1,444	0.57
8	JB Hunt Transport Services, Inc.	1,555	0.61

WisdomTree Issuer ICAV

Schedule of Investments (continued)

As at 31 December 2025

WisdomTree US Value UCITS ETF (continued)

<i>Number of Shares</i>	<i>Descriptions</i>	<i>Fair Value USD</i>	<i>Fund %</i>
Transportation (2.87%) (continued)			
10	Ryder System, Inc.	1,914	0.75
4	Union Pacific Corp.	925	0.36
		7,328	2.87
		249,272	97.45
	Total Equities	255,285	99.80
	Total Transferable Securities (99.80%)	255,285	99.80
		<i>Fair Value</i>	<i>Fund</i>
		<i>USD</i>	<i>%</i>
	Total Investments (99.80%)	255,285	99.80
	Other Net Assets (0.20%)	511	0.20
	Net Asset (100.00%)	255,796	100.00
			<i>% of Total</i>
	<i>Analysis of Total Assets</i>		<i>Assets</i>
	Transferable securities admitted to an official stock exchange listing		99.78
	Other assets		0.22
			100.00

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 2025

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</i> <i>USD</i>
Purchases		
Texas Instruments, Inc.	29,595	5,376,990
TransDigm Group, Inc.	3,958	5,157,425
Comcast Corp. Class A	186,103	5,133,253
AT&T, Inc.	185,942	4,799,625
AbbVie, Inc.	21,523	4,261,618
Merck & Co., Inc.	47,008	4,233,834
Johnson & Johnson	25,259	4,136,166
PepsiCo, Inc.	28,351	4,080,363
CVS Health Corp.	48,473	3,828,309
Bristol-Myers Squibb Co.	73,379	3,750,423
Exxon Mobil Corp.	33,259	3,606,380
Blackstone, Inc.	22,758	3,564,259
Ford Motor Co.	244,672	3,281,380
PACCAR, Inc.	23,423	2,658,308
Chevron Corp.	17,653	2,610,374
Gilead Sciences, Inc.	22,420	2,446,172
International Business Machines Corp.	9,330	2,408,065
U.S. Bancorp	42,261	2,069,790
Morgan Stanley	15,263	2,011,379
CME Group, Inc.	7,327	1,914,655
Amgen, Inc.	6,364	1,866,742
PNC Financial Services Group, Inc.	9,124	1,768,017
Exelon Corp.	37,883	1,648,826
Citigroup, Inc.	20,387	1,616,859
Truist Financial Corp.	35,006	1,568,071

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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		
Johnson & Johnson	60,380	12,047,906
International Business Machines Corp.	22,342	6,826,153
Gilead Sciences, Inc.	53,662	6,402,189
Chevron Corp.	42,291	6,372,607
Morgan Stanley	36,579	6,333,658
Citigroup, Inc.	48,734	5,197,127
Amgen, Inc.	15,213	4,727,209
CME Group, Inc.	17,537	4,678,961
AbbVie, Inc.	18,454	3,932,809
Kimberly-Clark Corp.	17,962	1,928,140
Exxon Mobil Corp.	15,939	1,774,797
Target Corp.	16,632	1,593,925
Kenvue, Inc.	77,115	1,377,399
Simon Property Group, Inc.	7,580	1,359,001
PepsiCo, Inc.	9,598	1,352,763
AT&T, Inc.	48,106	1,280,544
Entergy Corp.	12,989	1,194,787
General Mills, Inc.	24,807	1,163,925
Prologis, Inc.	8,366	1,057,697
HP, Inc.	40,474	1,040,308

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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		
HSBC Holdings PLC	358,338	3,978,155
Sanofi SA	37,829	3,286,879
Intesa Sanpaolo SpA	499,393	2,621,004
Enel SpA	292,629	2,387,227
BP PLC	453,753	2,202,627
Engie SA	106,396	2,082,278
AXA SA	51,356	2,053,063
Equinor ASA	89,973	1,905,194
Allianz SE	5,316	1,887,904
Rio Tinto PLC	32,086	1,838,820
Bayerische Motoren Werke AG	22,185	1,836,668
BNP Paribas SA	26,118	1,823,893
Banco Bilbao Vizcaya Argentaria SA	112,155	1,704,322
BASF SE	35,523	1,539,909
Naturgy Energy Group SA	55,775	1,472,098
TotalEnergies SE	27,106	1,443,264
Volvo AB Class B	56,276	1,402,753
Deutsche Post AG	31,052	1,275,179
National Grid PLC	100,156	1,264,011
Endesa SA	42,505	1,217,406
Zurich Insurance Group AG	1,777	1,087,456
Nordea Bank Abp	75,422	1,034,305

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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		
TotalEnergies SE	49,669	2,633,473
HSBC Holdings PLC	193,122	2,188,577
Eni SpA	93,601	1,412,474
ING Groep NV	50,990	1,046,891
Allianz SE	2,734	959,669
Engie SA	38,662	753,847
Enel SpA	83,035	699,534
Banco Bilbao Vizcaya Argentaria SA	38,955	645,429
ACS Actividades de Construccion y Servicios SA	8,629	599,775
Tele2 AB Class B	41,475	576,971
Zurich Insurance Group AG	908	554,491
Credit Agricole SA	33,457	546,853
Vicat SACA	6,209	388,759
Primary Health Properties PLC	344,115	374,522
UPM-Kymmene OYJ	16,398	371,223
Redeia Corp. SA	21,847	368,111
J Sainsbury PLC	92,731	364,314
Carrefour SA	26,663	358,638
Evonik Industries AG	22,905	343,220
Renault SA	9,514	337,809
Lloyds Banking Group PLC	343,971	333,249
Salmar ASA	6,458	332,190
Ithaca Energy PLC	149,778	327,931
Hafnia Ltd.	64,202	324,962

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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</i> <i>EUR</i>
Purchases		
Hoegh Autoliners ASA	168,572	1,341,247
Enegean PLC	115,449	1,219,464
Norwegian Air Shuttle ASA	523,495	699,826
Elecnor SA	24,602	672,873
Stolt-Nielsen Ltd.	22,878	626,433
Montea NV	7,774	572,338
Ninety One PLC	226,428	569,194
Elekta AB Class B	119,873	549,665
Greggs PLC	27,325	539,659
IPSOS SA	14,337	524,687
Betsson AB Class B	38,402	518,757
Havas NV	347,013	515,122
Safestore Holdings PLC	59,235	511,647
Eurocommercial Properties NV	19,120	492,488
Softwareone Holding AG	51,467	457,794
Grainger PLC	187,147	428,469
Lancashire Holdings Ltd.	55,989	418,072
NOS SGPS SA	104,048	390,426
Retail Estates NV	5,599	356,763
WH Smith PLC	42,714	336,842

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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</i> <i>EUR</i>
Sales		
Primary Health Properties PLC	1,122,473	1,221,138
Bilfinger SE	11,674	1,107,333
TBC Bank Group PLC	21,457	1,062,154
BW LPG Ltd.	95,291	1,006,175
Sonae SGPS SA	661,878	930,907
Valiant Holding AG	6,366	880,123
Coface SA	57,088	878,773
Banca IFIS SpA	31,852	713,998
Technogym SpA	48,462	695,551
Morgan Sindall Group PLC	12,548	679,288
Vicat SACA	10,325	646,798
Ithaca Energy PLC	285,786	628,465
Zigup PLC	139,457	535,185
Sparebanken Norge	34,611	527,026
TGS ASA	69,718	494,692
MPC Container Ships ASA	293,886	409,966
Xior Student Housing NV	13,893	406,401
Vesuvius PLC	94,286	398,811
Neinor Homes SA	22,855	383,712
Breedon Group PLC	95,914	381,223
Great Portland Estates PLC	88,431	352,866
Atresmedia Corp. de Medios de Comunicacion SA	67,477	350,055
Piaggio & C SpA	173,650	349,227
Huber & Suhner AG	2,279	344,331
Metropole Television SA	27,094	332,257
Opmobility	23,288	330,537
Just Group PLC	134,357	327,519

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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		
Grupo Financiero Banorte SAB de CV Class O	387,879	3,708,435
Quanta Computer, Inc.	333,000	3,113,282
ORLEN SA	122,491	3,007,882
China Construction Bank Corp. Class H	2,871,700	2,800,437
Fomento Economico Mexicano SAB de CV	288,658	2,697,998
Asustek Computer, Inc.	104,000	2,309,218
Saudi Telecom Co.	177,757	2,120,246
Grupo Aeroportuario del Sureste SAB de CV Class B	60,217	1,859,388
China Merchants Bank Co. Ltd. Class A	281,100	1,697,359
Industrial & Commercial Bank of China Ltd. Class H	2,155,100	1,650,037
Ping An Insurance Group Co. of China Ltd. Class H	225,300	1,577,659
Evergreen Marine Corp. Taiwan Ltd.	260,000	1,562,614
MediaTek, Inc.	33,698	1,510,214
Axia Energia Npv	140,700	1,376,207
Advanced Info Service PCL	144,000	1,319,321
Realtek Semiconductor Corp.	75,000	1,297,423
Powszechna Kasa Oszczednosci Bank Polski SA	54,085	1,132,742
Industrial Bank Co. Ltd. Class A	366,800	1,095,057
Fubon Financial Holding Co. Ltd.	369,000	1,084,955
Petroleo Brasileiro SA - Petrobras	168,291	1,029,276

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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</i> <i>USD</i>
Sales		
Petroleo Brasileiro SA - Petrobras	805,430	4,721,607
Bank of China Ltd. Class H	7,663,366	4,181,150
Hyundai Motor Co.	16,863	2,614,867
China Construction Bank Corp. Class H	2,185,000	1,981,163
Grupo Mexico SAB de CV	248,838	1,950,398
Banco do Brasil SA	453,255	1,732,032
Astra International Tbk. PT	4,638,149	1,588,783
Bharat Petroleum Corp. Ltd.	387,459	1,469,384
Lite-On Technology Corp.	257,048	1,315,989
KB Financial Group, Inc.	14,860	1,171,318
United Integrated Services Co. Ltd.	40,095	1,166,302
MediaTek, Inc.	27,000	1,145,582
Etihad Etisalat Co.	65,071	1,142,624
Standard Bank Group Ltd.	78,699	1,114,008
Turkiye Petrol Rafinerileri AS	260,759	1,095,296
Indian Oil Corp. Ltd.	627,228	1,082,320
HD Hyundai Co. Ltd.	9,266	985,212
Asseco Poland SA	16,473	956,250
CSPC Pharmaceutical Group Ltd.	842,000	953,084
Hindustan Petroleum Corp. Ltd.	188,542	948,288

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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		
Banco del Bajio SA	142,142	351,951
Tatung Co. Ltd.	280,170	350,931
Mr. Price Group Ltd.	18,757	239,238
Growthpoint Properties Ltd.	270,961	225,731
Hyundai Elevator Co. Ltd.	3,352	194,895
Fufeng Group Ltd.	161,582	194,212
Voltronic Power Technology Corp.	5,404	188,791
Woolworths Holdings Ltd.	58,792	181,277
Arabian Centres Co.	29,093	172,227
Country Garden Services Holdings Co. Ltd.	179,854	145,970
Cia De Sanena Do Parana	21,904	144,427
Odontoprev SA	57,785	140,663
Highwealth Construction Corp.	109,681	139,557
Jiangsu Changshu Rural Commercial Bank Co. Ltd. Class A	140,000	138,750
Beijing Capital Eco-Environment Protection Group Co. Ltd. Class A	297,700	138,668
Hualan Biological Engineering, Inc. Class A	59,400	136,758
Genting Malaysia Bhd	240,916	133,450
Thaifoods Group PCL	789,744	123,831
Universal Robina Corp.	85,502	113,469
Jason Furniture Hangzhou Co. Ltd. Class A	26,100	113,151

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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</i> <i>USD</i>
Sales		
United Integrated Services Co. Ltd.	23,265	675,080
King Slide Works Co. Ltd.	3,207	387,374
COFCO Sugar Holding Co. Ltd. Class A	146,166	322,118
Asseco Poland SA	4,513	269,762
China Nonferrous Mining Corp. Ltd.	120,801	224,133
KIWOOM Securities Co. Ltd.	1,116	197,567
Genera SAB de CV	75,331	187,245
King's Town Bank Co Ltd	101,103	172,185
Hyprop Investments Ltd.	63,068	171,796
Bizlink Holding, Inc.	4,457	167,155
3SBio, Inc.	45,786	162,592
Magyar Telekom Telecommunications PLC	29,746	160,330
Direcional Engenharia SA	52,707	144,443
CJ Corp.	1,203	142,752
Allos SA	31,852	141,719
Redington Ltd.	44,397	139,882
Hyundai Marine & Fire Insurance Co. Ltd.	8,989	138,170
United Plantations BHD	24,901	136,970
Redefine Properties Ltd.	449,100	135,705
Hanwha Systems Co. Ltd.	3,418	128,531

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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		
NTT, Inc.	15,919,004	16,669,460
Toyota Motor Corp.	605,027	11,918,480
Mitsubishi UFJ Financial Group, Inc.	729,993	10,920,735
Tokio Marine Holdings, Inc.	273,936	10,707,952
Mitsui & Co. Ltd.	421,353	10,439,828
Sumitomo Mitsui Financial Group, Inc.	253,547	7,033,271
Denso Corp.	435,100	6,469,656
Mitsubishi Corp.	265,426	5,868,114
Honda Motor Co. Ltd.	544,087	5,657,753
Mizuho Financial Group, Inc.	174,873	5,597,089
Astellas Pharma, Inc.	434,000	4,707,489
Takeda Pharmaceutical Co. Ltd.	153,712	4,490,872
Nintendo Co. Ltd.	53,100	4,371,807
ITOCHU Corp.	77,800	4,331,588
Tokyo Electron Ltd.	21,900	3,954,227
Panasonic Holdings Corp.	324,662	3,927,696
Sumitomo Mitsui Trust Group, Inc.	138,780	3,818,611
FANUC Corp.	102,990	3,321,438
Canon, Inc.	110,600	3,318,665
Sumitomo Corp.	111,745	3,193,610
Komatsu Ltd.	88,691	2,954,255

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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		
Nintendo Co. Ltd.	110,700	9,444,144
Mitsubishi UFJ Financial Group, Inc.	403,300	5,834,465
Honda Motor Co. Ltd.	475,300	4,892,201
Mitsubishi Corp.	218,900	4,886,054
Mizuho Financial Group, Inc.	149,600	4,661,403
Toyota Motor Corp.	241,100	4,634,581
Marubeni Corp.	173,100	4,065,719
Tokyo Electron Ltd.	19,800	3,759,020
Sumitomo Mitsui Financial Group, Inc.	134,700	3,642,603
Komatsu Ltd.	96,000	3,318,753
Sony Group Corp.	115,600	3,234,747
ITOCHU Corp.	83,700	2,969,057
Dai-ichi Life Holdings, Inc.	344,600	2,682,922
Asahi Group Holdings Ltd.	216,010	2,518,128
Takeda Pharmaceutical Co. Ltd.	84,300	2,481,502
Kubota Corp.	170,258	2,316,466
Tokio Marine Holdings, Inc.	59,200	2,297,264
JFE Holdings, Inc.	192,200	2,235,008
Bridgestone Corp.	51,806	2,098,288
Mitsubishi Electric Corp.	82,900	2,007,732
Mitsubishi Heavy Industries Ltd.	75,500	1,959,512
Sompo Holdings, Inc.	59,500	1,840,377
Toyota Tsusho Corp.	68,100	1,789,115

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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		
Bayerische Motoren Werke AG	23,462	2,196,747
BASF SE	35,975	1,800,189
LVMH Moet Hennessy Louis Vuitton SE	2,486	1,705,478
Sanofi SA	16,226	1,628,705
ASML Holding NV	1,344	1,228,844
Koninklijke Philips NV	34,793	998,346
Danone SA	10,649	953,820
L'Oreal SA	2,243	923,729
Anheuser-Busch InBev SA	14,115	860,625
Banco Bilbao Vizcaya Argentaria SA	59,875	838,557
Banco Santander SA	117,669	811,293
Deutsche Telekom AG	22,628	750,999
Siemens AG	2,684	597,878
SAP SE	2,160	559,361
Pirelli & C SpA	79,291	557,195
Hermes International SCA	207	524,034
Saipem SpA	183,879	495,468
Heineken NV	5,779	464,555
Kering SA	1,098	404,996
Muenchener Rueckversicherungs-Gesellschaft AG in Muenchen	641	368,670
Legrand SA	2,204	365,612
Daimler Truck Holding AG	8,939	361,514
Infineon Technologies AG	8,363	331,760
Solvay SA	9,941	322,545
Schneider Electric SE	1,281	312,253

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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		
Banco Santander SA	364,191	3,365,086
Muenchener Rueckversicherungs-Gesellschaft AG in Muenchen	4,856	3,106,311
Banco Bilbao Vizcaya Argentaria SA	167,832	3,098,609
Nokia OYJ	176,752	961,521
Siemens AG	3,483	912,722
JDE Peet's NV	21,502	765,004
Heidelberg Materials AG	3,145	695,351
Schneider Electric SE	2,462	664,802
Deutsche Telekom AG	17,665	636,739
DSM-Firmenich AG	6,140	548,343
Evonik Industries AG	28,510	505,714
Air Liquide SA	2,522	505,054
Pernod Ricard SA	4,593	481,169
Mapfre SA	100,583	433,598
Sanofi SA	3,579	375,809
LVMH Moet Hennessy Louis Vuitton SE	635	366,358
Talanx AG	2,824	346,172
Hannover Rueck SE	1,007	304,764
L'Oreal SA	694	291,874
SAP SE	1,011	286,037
Amadeus IT Group SA	3,581	286,011
ACS Actividades de Construccion y Servicios SA	3,838	279,918

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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</i> <i>USD</i>
Purchases		
U.S. Treasury Bills Zero Coupon 30/10/2025	44,145,000	43,079,873
U.S. Treasury Bills Zero Coupon 02/10/2025	39,598,000	38,687,413
U.S. Treasury Bills Zero Coupon 06/11/2026	34,918,000	34,003,983
U.S. Treasury Bills Zero Coupon 03/03/2026	34,136,000	33,747,019
U.S. Treasury Bills Zero Coupon 24/07/2025	32,953,000	32,740,922
U.S. Treasury Bills Zero Coupon 06/08/0226	32,519,000	31,760,263
U.S. Treasury Bills Zero Coupon 16/04/2026	31,240,000	30,856,442
U.S. Treasury Bills Zero Coupon 13/11/2025	31,390,000	30,741,983
U.S. Treasury Bills Zero Coupon 10/07/2025	31,138,000	30,497,631
U.S. Treasury Bills Zero Coupon 09/07/2026	30,837,000	30,000,546
U.S. Treasury Bills Zero Coupon 18/09/2025	30,264,000	29,788,059
U.S. Treasury Bills Zero Coupon 22/01/2026	30,266,000	29,768,084
U.S. Treasury Bills Zero Coupon 19/02/2026	30,098,000	29,390,028
U.S. Treasury Bills Zero Coupon 08/01/2026	29,776,000	29,206,845
U.S. Treasury Bills Zero Coupon 05/02/2026	29,449,000	29,139,032
U.S. Treasury Bills Zero Coupon 14/05/2026	29,601,000	29,025,235
U.S. Treasury Bills Zero Coupon 19/03/2026	27,707,000	27,203,931
U.S. Treasury Bills Zero Coupon 11/12/2025	24,376,000	23,868,368
U.S. Treasury Bills Zero Coupon 28/11/2025	23,768,000	23,178,098
U.S. Treasury Bills Zero Coupon 28/08/2025	19,147,000	18,744,990
U.S. Treasury Bills Zero Coupon 16/10/2025	18,319,000	17,958,162
U.S. Treasury Bills Zero Coupon 15/05/2025	7,996,000	7,903,035

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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 30/10/2025	44,145,000	44,137,536
U.S. Treasury Bills Zero Coupon 02/10/2025	39,598,000	39,598,000
U.S. Treasury Bills Zero Coupon 17/04/2025	36,314,000	36,312,546
U.S. Treasury Bills Zero Coupon 15/05/2025	33,197,000	33,197,000
U.S. Treasury Bills Zero Coupon 01/05/2025	33,176,000	33,175,421
U.S. Treasury Bills Zero Coupon 24/07/2025	32,953,000	32,943,988
U.S. Treasury Bills Zero Coupon 27/02/2025	32,772,000	32,736,641
U.S. Treasury Bills Zero Coupon 29/05/2025	32,364,000	32,364,000
U.S. Treasury Bills Zero Coupon 20/03/2025	31,808,000	31,807,462
U.S. Treasury Bills Zero Coupon 13/11/2025	31,390,000	31,390,000
U.S. Treasury Bills Zero Coupon 12/06/2025	31,161,000	31,151,429
U.S. Treasury Bills Zero Coupon 06/03/2025	30,670,000	30,665,960
U.S. Treasury Bills Zero Coupon 03/04/2025	30,427,000	30,424,827
U.S. Treasury Bills Zero Coupon 11/12/2025	30,402,000	30,402,000
U.S. Treasury Bills Zero Coupon 18/09/2025	30,264,000	30,264,000
U.S. Treasury Bills Zero Coupon 09/01/2025	30,020,000	30,017,741
U.S. Treasury Bills Zero Coupon 10/07/2025	28,386,000	28,386,000
U.S. Treasury Bills Zero Coupon 28/11/2025	23,768,000	23,768,000
U.S. Treasury Bills Zero Coupon 28/08/2025	19,147,000	19,129,704
U.S. Treasury Bills Zero Coupon 16/10/2025	18,319,000	18,319,000

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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		
Broadcom, Inc.	90,215	37,210,048
AbbVie, Inc.	131,762	29,673,928
Microsoft Corp.	51,446	23,889,514
UnitedHealth Group, Inc.	45,061	15,528,756
Apple, Inc.	59,632	14,206,058
Home Depot, Inc.	38,399	14,118,501
Exxon Mobil Corp.	100,789	11,278,494
NVIDIA Corp.	72,052	11,265,582
Oracle Corp.	43,498	9,405,138
Coca-Cola Co.	131,581	9,051,271
T-Mobile U.S., Inc.	40,953	8,626,907
Walmart, Inc.	83,787	8,502,369
Johnson & Johnson	39,423	8,144,840
JPMorgan Chase & Co.	25,809	8,006,650
Procter & Gamble Co.	48,946	7,782,421
Visa, Inc. Class A	22,224	7,447,509
McDonald's Corp.	22,914	6,989,807
Meta Platforms, Inc. Class A	10,481	6,946,568
Cisco Systems, Inc.	97,789	6,455,074
Eli Lilly & Co.	7,152	6,192,526
Abbott Laboratories	48,331	6,120,766
Analog Devices, Inc.	21,633	6,091,114
Merck & Co., Inc.	69,552	5,992,662
Chevron Corp.	38,070	5,812,280

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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		
Cisco Systems, Inc.	274,941	21,674,953
Citigroup, Inc.	171,691	18,700,298
Chevron Corp.	122,202	18,489,745
PepsiCo, Inc.	120,854	17,994,390
Procter & Gamble Co.	113,013	16,038,244
QUALCOMM, Inc.	66,093	11,909,643
Union Pacific Corp.	40,185	9,449,278
Blackrock, Inc.	8,407	9,065,441
Alphabet, Inc. Class A	27,861	7,878,403
Alphabet, Inc. Class C	27,036	7,683,572
Microsoft Corp.	15,972	7,234,749
Lowe's Cos., Inc.	28,140	6,903,591
3M Co.	35,804	5,884,869
Deere & Co.	10,356	4,861,941
NIKE, Inc. Class B	70,764	4,677,411
Coca-Cola Co.	59,875	4,149,605
Colgate-Palmolive Co.	50,694	3,984,670
Target Corp.	40,963	3,925,236
NVIDIA Corp.	26,621	3,870,677
Capital One Financial Corp.	15,551	3,655,131
Air Products & Chemicals, Inc.	14,082	3,385,631
Waste Management, Inc.	15,919	3,345,558

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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		
Broadcom, Inc.	132,190	46,755,076
Toyota Motor Corp.	2,163,400	41,677,881
AstraZeneca PLC	119,761	20,405,980
UnitedHealth Group, Inc.	49,588	17,967,643
Novo Nordisk AS Class B	294,294	16,794,727
Lloyds Banking Group PLC	10,102,862	11,572,625
LVMH Moet Hennessy Louis Vuitton SE	16,476	11,327,649
Industria de Diseno Textil SA	179,694	10,132,738
Merck & Co., Inc.	114,536	9,828,783
Coca-Cola Co.	142,545	9,773,260
Air Liquide SA	48,216	9,608,226
Home Depot, Inc.	25,158	9,505,235
Microsoft Corp.	20,678	9,357,836
Volvo AB Class B	330,803	9,297,550
Deere & Co.	16,023	7,198,557
Eli Lilly & Co.	8,331	7,013,805
Apple, Inc.	28,329	6,751,553
Erste Group Bank AG	64,222	6,397,046
Chubb Ltd.	22,254	6,217,568
Analog Devices, Inc.	25,514	6,119,508

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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		
Novartis AG	381,574	47,837,819
Roche Holding AG	133,922	46,255,630
Microsoft Corp.	96,862	44,049,017
Procter & Gamble Co.	280,467	42,383,882
PepsiCo, Inc.	218,847	32,365,296
Apple, Inc.	103,977	22,648,219
L'Oreal SA	47,423	20,521,265
Texas Instruments, Inc.	116,283	20,314,159
AbbVie, Inc.	90,468	17,619,973
QUALCOMM, Inc.	103,830	16,526,565
Cisco Systems, Inc.	250,243	16,214,194
Deutsche Post AG	314,898	13,970,520
Walmart, Inc.	136,268	13,388,560
Alphabet, Inc. Class A	63,946	13,011,472
Alphabet, Inc. Class C	61,688	12,690,219
Coca-Cola Co.	174,345	12,264,633
Oracle Corp.	53,352	11,917,974
Accenture PLC Class A	46,738	11,862,206
Home Depot, Inc.	30,644	11,187,315
Starbucks Corp.	130,680	10,972,056

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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 EUR</i>
Purchases		
Banco Bilbao Vizcaya Argentaria SA	149,084	2,539,497
ING Groep NV	112,371	2,311,471
Erste Group Bank AG	13,792	1,135,082
Cie Generale des Etablissements Michelin SCA	35,192	969,178
Kering SA	2,700	860,137
Legrand SA	4,479	652,727
Ferrovial SE	10,886	590,128
Infineon Technologies AG	15,434	527,997
Bank of Ireland Group PLC	38,876	524,186
BAWAG Group AG	4,316	467,423
Accor SA	10,849	464,343
Ryanair Holdings PLC	17,852	461,583
Raiffeisen Bank International AG	13,951	406,253
Deutsche Lufthansa AG	52,019	370,375
Bureau Veritas SA	12,815	359,553
Rheinmetall AG	197	344,849
LVMH Moet Hennessy Louis Vuitton SE	569	342,375
UCB SA	1,299	318,385
Industria de Diseno Textil SA	6,537	314,731
Vallourec SACA	19,513	304,053
Rexel SA	10,386	300,812
Hermes International SCA	135	300,515
Traton SE	11,244	294,593
Solvay SA	8,631	241,323
Nexans SA	1,988	239,514
Schneider Electric SE	962	231,849
Valeo SE	21,878	223,060

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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		
L'Oreal SA	6,878	2,546,020
Deutsche Post AG	57,677	2,269,578
Endesa SA	77,876	2,227,262
ASML Holding NV	1,144	976,413
Heineken Holding NV	13,824	857,340
Carrefour SA	55,905	754,260
Jeronimo Martins SGPS SA	33,119	672,247
Koninklijke KPN NV	130,821	533,578
Universal Music Group NV	21,752	523,707
Indra Sistemas SA	12,164	517,567
Kesko OYJ Class B	26,552	511,505
Gaztransport Et Technigaz SA	2,768	445,669
SAP SE	1,758	430,149
Merck KGaA	3,561	413,204
Metso OYJ	33,752	407,857
Deutsche Telekom AG	13,152	403,448
Reply SpA	3,236	394,926
Edenred SE	14,782	389,988
DiaSorin SpA	4,886	385,535
ASM International NV	702	376,577
Recordati Industria Chimica e Farmaceutica SpA	6,869	357,797
BioMerieux	2,908	330,737
Syensqo SA	4,677	330,450
Ipsen SA	2,637	313,192
Verallia SA	11,757	305,763
Amplifon SpA	18,644	301,862
Acerinox SA	24,458	289,266

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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 USD</i>
Purchases		
U.S. Treasury Bills Zero Coupon 09/02/2025	8,350,000	8,329,862
Barclays PLC 6.125% ^{(a),(b)}	3,300,000	3,840,847
France Treasury Bill Zero Coupon ^{(a),(b)}	3,250,000	3,823,561
U.S. Treasury Bills Zero Coupon 01/02/2026	3,400,000	3,393,878
Banco de Sabadell SA 6.500% ^{(a),(b)}	2,800,000	3,275,194
KBC Group NV 6.000% ^{(a),(b)}	2,800,000	3,234,115
U.S. Treasury Bills Zero Coupon 29/05/2025	3,150,000	3,144,655
Banco Santander SA 6.000% ^{(a),(b)}	2,600,000	3,069,572
Banco Bilbao Vizcaya Argentaria SA 5.625% ^{(a),(b)}	2,600,000	2,999,686
Deutsche Bank AG 10.000% ^{(a),(b)}	2,400,000	2,991,425
HSBC Holdings PLC 6.950% ^{(a),(b)}	2,900,000	2,912,384
U.S. Treasury Bills Zero Coupon 27/02/2025	2,800,000	2,797,363
Standard Chartered PLC 7.000% ^{(a),(b)}	2,550,000	2,612,011
Lloyds Banking Group PLC 6.625% ^{(a),(b)}	2,600,000	2,582,877
France Treasury Bill Zero Coupon ^{(a),(b)}	2,200,000	2,511,854
BPER Banca SpA 5.875% ^{(a),(b)}	2,000,000	2,324,350
Lloyds Banking Group PLC 8.000% ^{(a),(b)}	2,150,000	2,308,451
U.S. Treasury Bills Zero Coupon 04/01/2025	2,300,000	2,292,983
Societe Generale SA 6.125% ^{(a),(b)}	1,900,000	2,236,605
HSBC Holdings PLC 8.000% ^{(a),(b)}	2,100,000	2,211,825

^(a) These securities have variable coupon rate.

^(b) These securities are perpetual bonds.

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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		
U.S. Treasury Bills Zero Coupon 09/02/2025	8,350,000	8,350,000
France Treasury Bill Zero Coupon ^{(a),(b)}	3,250,000	3,817,104
U.S. Treasury Bills Zero Coupon 29/05/2025	3,150,000	3,150,000
U.S. Treasury Bills Zero Coupon 27/02/2025	2,800,000	2,800,000
France Treasury Bill Zero Coupon ^{(a),(b)}	2,200,000	2,588,902
CaixaBank SA 5.250% ^{(a),(b)}	2,400,000	2,549,563
Societe Generale SA 'REGS' 8.000% ^{(a),(b)}	2,520,000	2,526,637
U.S. Treasury Bills Zero Coupon 04/01/2025	2,300,000	2,300,000
U.S. Treasury Bills Zero Coupon 31/07/2025	2,200,000	2,200,000
U.S. Treasury Bills Zero Coupon 05/01/2025	2,200,000	2,200,000
NatWest Group PLC 8.000% ^{(a),(b)}	2,193,000	2,193,000
UBS Group AG 7.000% ^{(a),(b)}	1,963,000	1,963,000
Banco Bilbao Vizcaya Argentaria SA 6.500% ^{(a),(b)}	1,800,000	1,800,000
Barclays PLC 7.125% ^{(a),(b)}	1,220,000	1,656,333
Danske Bank A/S 7.000% ^{(a),(b)}	1,450,000	1,450,000
U.S. Treasury Bills Zero Coupon 12/02/2025	1,400,000	1,400,000
U.S. Treasury Bills Zero Coupon 10/02/2025	1,350,000	1,350,000
Intesa Sanpaolo SpA 7.500% ^{(a),(b)}	1,250,000	1,313,312
HSBC Holdings PLC 8.000% ^{(a),(b)}	850,000	895,703
Societe Generale SA 10.000% ^{(a),(b)}	750,000	809,648

^(a) These securities are perpetual bonds.

^(b) These securities have variable coupon rate.

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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		
CoreWeave, Inc. Class A	203,183	25,282,594
Nebius Group NV	230,639	22,930,807
Lam Research Corp.	156,681	19,969,369
BigBear.ai Holdings, Inc.	2,883,662	19,733,446
ASML Holding NV	21,125	19,725,198
KLA Corp.	18,056	18,906,975
Oracle Corp.	105,909	16,618,835
Recursion Pharmaceuticals, Inc. Class A	2,373,056	13,874,075
SoundHound AI, Inc. Class A	843,175	13,663,399
Cloudflare, Inc. Class A	52,856	11,911,748
Advanced Micro Devices, Inc.	95,342	10,981,002
Cisco Systems, Inc.	159,583	10,910,076
Siemens AG	43,796	10,866,471
Tempus AI, Inc.	178,800	9,378,489
Salesforce, Inc.	33,683	8,979,777
SoftBank Group Corp.	70,743	8,795,224
Kakao Corp.	250,204	7,611,376
NXP Semiconductors NV	35,790	7,365,402
Marvell Technology, Inc.	88,103	6,953,603
Tesla, Inc.	25,306	6,492,932
QUALCOMM, Inc.	40,496	6,436,322
Nice Ltd. ADR	39,829	6,169,766
UiPath, Inc. Class A	490,811	6,097,989
Microchip Technology, Inc.	111,618	6,086,632
STMicroelectronics NV	229,695	5,663,790
Renesas Electronics Corp.	437,963	5,588,242
Ambarella, Inc.	70,732	5,532,851
C3.ai, Inc. Class A	263,272	5,437,112
Astera Labs, Inc.	45,052	4,964,139
Dassault Systemes SE	137,943	4,642,497
Teradyne, Inc.	47,718	4,639,522
Samsung Electronics Co. Ltd.	106,240	4,594,980

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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		
Astera Labs, Inc.	428,834	64,532,192
Palantir Technologies, Inc. Class A	345,883	35,448,517
SK Hynix, Inc.	82,245	20,349,989
Advanced Micro Devices, Inc.	116,406	18,299,490
NVIDIA Corp.	107,795	17,981,612
Symbotic, Inc.	358,137	15,535,290
Micron Technology, Inc.	90,181	14,303,862
Alphabet, Inc. Class A	53,231	12,672,672
Amazon.com, Inc.	58,416	12,481,847
Oracle Corp.	40,245	11,811,645
Broadcom, Inc.	42,526	11,269,890
Appian Corp. Class A	341,403	11,055,049
Taiwan Semiconductor Manufacturing Co. Ltd.	283,965	11,012,349
Microsoft Corp.	21,417	10,792,700
ANSYS, Inc.	32,695	10,603,841
Pegasystems, Inc.	122,850	7,920,020
Meta Platforms, Inc. Class A	12,614	7,768,752
NXP Semiconductors NV	33,814	7,394,414
Upstart Holdings, Inc.	119,584	6,266,511
QUALCOMM, Inc.	37,659	6,162,149
Cadence Design Systems, Inc.	16,660	5,708,262
STMicroelectronics NV	183,488	4,901,358
Microchip Technology, Inc.	76,777	4,865,658
Teradyne, Inc.	38,418	4,789,118
Alibaba Group Holding Ltd. ADR	35,244	4,778,785
Marvell Technology, Inc.	60,347	4,536,273
Synopsys, Inc.	8,812	4,305,154

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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 3.700% 31/01/2027	53,766,300	53,768,091
U.S. Treasury Floating Rate Notes 3.762% 30/04/2027	47,652,700	47,665,341
U.S. Treasury Floating Rate Notes 3.761% 31/07/2027	40,699,300	40,695,411
U.S. Treasury Floating Rate Notes 3.792% 31/10/2027	34,461,700	34,481,183
U.S. Treasury Floating Rate Notes 3.752% 30/04/2026	21,715,700	21,727,250
U.S. Treasury Floating Rate Notes 3.807% 31/10/2026	21,615,700	21,644,232
U.S. Treasury Floating Rate Notes 3.784% 31/07/2026	21,586,100	21,606,331
U.S. Treasury Floating Rate Notes 3.847% 31/01/2026	21,141,500	21,163,757
U.S. Treasury Floating Rate Notes 4.313% 31/10/2025	15,308,100	15,316,627
U.S. Treasury Floating Rate Notes 4.406% 31/07/2025	8,982,100	8,984,569
U.S. Treasury Floating Rate Notes Zero Coupon 30/04/2025	4,681,800	4,683,104
U.S. Treasury Floating Rate Notes Zero Coupon 31/01/2025	358,000	358,031

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
U.S. Treasury Floating Rate Notes 4.313% 31/10/2025	48,432,400	48,438,195
U.S. Treasury Floating Rate Notes 4.406% 31/07/2025	39,507,600	39,508,956
U.S. Treasury Floating Rate Notes Zero Coupon 30/04/2025	33,566,400	33,567,044
U.S. Treasury Floating Rate Notes Zero Coupon 31/01/2025	29,246,800	29,246,824
U.S. Treasury Floating Rate Notes 3.752% 30/04/2026	24,864,900	24,870,690
U.S. Treasury Floating Rate Notes 3.807% 31/10/2026	24,737,100	24,759,208
U.S. Treasury Floating Rate Notes 3.784% 31/07/2026	24,736,100	24,749,485
U.S. Treasury Floating Rate Notes 3.847% 31/01/2026	24,230,200	24,248,121
U.S. Treasury Floating Rate Notes 3.700% 31/01/2027	20,404,100	20,390,382
U.S. Treasury Floating Rate Notes 3.762% 30/04/2027	14,288,100	14,287,137
U.S. Treasury Floating Rate Notes 3.761% 31/07/2027	7,338,100	7,337,946
U.S. Treasury Floating Rate Notes 3.792% 31/10/2027	1,059,600	1,060,491

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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		
Intapp, Inc.	171,546	9,020,860
Weave Communications, Inc.	910,847	8,990,280
Palantir Technologies, Inc. Class A	72,241	8,724,498
Alkami Technology, Inc.	321,887	8,601,003
SPS Commerce, Inc.	66,995	8,089,516
Rubrik, Inc. Class A	112,025	8,065,969
Zeta Global Holdings Corp. Class A	407,870	7,949,233
Dayforce, Inc.	118,970	7,599,347
SEMrush Holdings, Inc. Class A	856,230	7,027,321
Agilysys, Inc.	60,927	6,822,682
Cellebrite DI Ltd.	414,698	6,648,724
Onestream, Inc.	315,043	6,577,516
SailPoint, Inc.	318,232	6,449,068
Sprout Social, Inc. Class A	399,199	6,320,853
Braze, Inc. Class A	207,057	6,296,457
Nutanix, Inc. Class A	93,873	6,280,772
ServiceTitan, Inc. Class A	62,402	6,234,205
Confluent, Inc. Class A	283,267	6,230,368
Olo, Inc. Class A	864,525	6,220,677
MongoDB, Inc.	21,214	6,078,332
CyberArk Software Ltd.	15,408	5,889,241
Fastly, Inc. Class A	636,841	5,836,844
BILL Holdings, Inc.	113,095	5,797,117
DigitalOcean Holdings, Inc.	146,117	5,723,823
Samsara, Inc. Class A	147,058	5,665,708
Atlassian Corp. Class A	30,725	5,616,411
Adobe, Inc.	14,862	5,581,759
BlackLine, Inc.	102,887	5,514,327
Elastic NV	63,578	5,510,824
Tenable Holdings, Inc.	172,002	5,484,442
Datadog, Inc. Class A	37,585	5,434,835
HubSpot, Inc.	11,281	5,419,163
Gitlab, Inc. Class A	113,353	5,418,866
Wix.com Ltd.	39,093	5,396,076
SentinelOne, Inc. Class A	292,011	5,373,905
Clearwater Analytics Holdings, Inc. Class A	253,794	5,370,751
Monday.com Ltd.	27,899	5,354,964
Asana, Inc. Class A	353,013	5,268,210
UiPath, Inc. Class A	395,270	5,229,203
Twilio, Inc. Class A	43,237	5,206,256
CrowdStrike Holdings, Inc. Class A	11,324	5,180,208

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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)		
RingCentral, Inc. Class A	178,213	5,138,497
Appfolio, Inc. Class A	21,642	5,123,070
Shopify, Inc. Class A	37,886	5,120,477
C3.ai, Inc. Class A	268,538	5,118,536
Snowflake, Inc. Class A	23,665	5,113,379
Zscaler, Inc.	20,182	5,104,736
Workiva, Inc.	57,933	5,019,452
JFrog Ltd.	107,802	4,995,247
Procore Technologies, Inc.	68,460	4,978,734
PagerDuty, Inc.	304,469	4,929,306
Cloudflare, Inc. Class A	27,620	4,905,699
Five9, Inc.	189,400	4,902,206
nCino, Inc.	172,078	4,843,324
Okta, Inc.	53,948	4,832,297
Salesforce, Inc.	18,464	4,785,027
Freshworks, Inc. Class A	352,800	4,731,822
Klaviyo, Inc. Class A	145,663	4,695,690
DocuSign, Inc.	62,019	4,686,064
Qualys, Inc.	34,129	4,665,609
Sprinklr, Inc. Class A	567,913	4,560,344
Palo Alto Networks, Inc.	23,561	4,534,994
AvePoint, Inc.	297,704	4,509,706
Toast, Inc. Class A	117,217	4,454,098
Workday, Inc. Class A	18,786	4,444,346
Dynatrace, Inc.	89,744	4,421,706
Veeva Systems, Inc. Class A	17,296	4,406,103
ServiceNow, Inc.	4,865	4,398,646
Q2 Holdings, Inc.	56,724	4,390,399
Paylocity Holding Corp.	25,130	4,232,100

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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		
Cloudflare, Inc. Class A	56,962	10,171,485
Palantir Technologies, Inc. Class A	53,370	8,978,688
Shopify, Inc. Class A	65,147	8,808,670
Twilio, Inc. Class A	73,570	8,694,067
Olo, Inc. Class A	864,525	8,601,354
Crowdstrike Holdings, Inc. Class A	17,964	8,088,904
JFrog Ltd.	173,551	8,047,193
Dayforce, Inc.	118,970	7,971,642
Snowflake, Inc. Class A	36,506	7,765,285
Toast, Inc. Class A	193,004	7,526,966
Zscaler, Inc.	27,712	7,492,290
Atlassian Corp. Class A	35,299	7,344,112
Dropbox, Inc. Class A	261,994	7,317,818
Amplitude Inc	510,313	6,791,497
AvidXchange Holdings, Inc.	687,163	6,770,233
AvePoint, Inc.	425,174	6,702,800
Fastly, Inc. Class A	741,602	6,665,596
Veeva Systems, Inc. Class A	25,068	6,651,792
Appfolio, Inc. Class A	26,320	6,553,073
Confluent, Inc. Class A	267,050	6,394,775
CyberArk Software Ltd.	15,408	6,388,620
Datadog, Inc. Class A	44,230	6,373,084
MongoDB, Inc.	21,006	6,344,911
Asana, Inc. Class A	396,493	6,263,807
DocuSign, Inc.	81,627	6,258,682
Zoom Communications, Inc.	75,383	6,237,695
Box, Inc. Class A	195,620	6,231,641
Procore Technologies, Inc.	83,017	6,141,825
BlackLine, Inc.	110,695	6,022,063
Gitlab, Inc. Class A	121,150	5,968,499
PayPal Holdings, Inc.	83,982	5,921,945
Freshworks, Inc. Class A	426,830	5,919,501
Paycom Software, Inc.	29,096	5,856,614
Samsara, Inc. Class A	143,505	5,835,868
Rubrik, Inc. Class A	73,037	5,794,444
HubSpot, Inc.	11,283	5,758,515
UiPath, Inc. Class A	410,310	5,562,272
DigitalOcean Holdings, Inc.	139,432	5,529,416
BILL Holdings, Inc.	107,633	5,510,659
Qualys, Inc.	39,268	5,348,771
Clearwater Analytics Holdings, Inc. Class A	240,541	5,321,747

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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)		
Palo Alto Networks, Inc.	27,397	5,305,094
RingCentral, Inc. Class A	181,694	5,280,503
Workiva, Inc.	61,627	5,249,149
Okta, Inc.	56,746	5,168,858
Paylocity Holding Corp.	30,212	5,112,257
Klaviyo, Inc. Class A	158,147	5,082,901
ServiceNow, Inc.	5,780	4,986,233
Braze, Inc. Class A	165,617	4,937,251
Wix.com Ltd.	35,398	4,928,814
Q2 Holdings, Inc.	64,273	4,889,345
Zuora Inc	487,425	4,873,735
Salesforce, Inc.	19,023	4,863,042
Dynatrace, Inc.	96,978	4,752,720
Workday, Inc. Class A	20,318	4,735,329
Block, Inc.	66,473	4,652,074
Elastic NV	55,168	4,652,008
ZoomInfo Technologies Inc - Class A	479,085	4,647,462
Sprinklr, Inc. Class A	586,272	4,614,439
Commerce.com Inc	734,668	4,584,129

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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		
Archer Aviation, Inc. Class A	953,521	10,624,878
QuantumScape Corp.	1,279,500	7,043,040
Solid Power, Inc.	1,123,151	5,639,905
SolarEdge Technologies, Inc.	151,345	5,215,395
Plug Power, Inc.	2,457,943	4,868,187
Shell PLC	123,682	4,533,097
Johnson Controls International PLC	38,052	4,267,560
Doosan Fuel Cell Co. Ltd.	208,300	4,256,086
BP PLC	709,731	4,214,716
Sigma Lithium Corp.	457,292	3,927,748
TDK Corp.	258,513	3,674,994
Vertical Aerospace Ltd.	822,552	3,258,279
Ivanhoe Electric, Inc. / U.S.	327,663	2,795,868
Kongsberg Gruppen ASA	118,219	2,737,500
Ballard Power Systems, Inc.	1,706,680	2,704,854
ChargePoint Holdings, Inc.	3,637,218	2,607,929
Wartsila Oyj Abp	103,890	2,543,980
Umicore SA	144,200	2,408,919
Enovix Corp.	265,524	2,225,822
Schaeffler AG	271,721	1,949,171
Qingdao TGOOD Electric Co. Ltd. Class A	512,200	1,915,477
Shenzhen Senior Technology Material Co. Ltd. Class A	1,096,300	1,848,036
Sociedad Quimica y Minera de Chile SA Class B	29,319	1,749,737
Guangdong Dowstone Technology Co. Ltd. Class A	595,600	1,739,578
AMG Critical Materials NV	70,522	1,736,099
Ecopro BM Co. Ltd.	24,046	1,711,131
Joby Aviation, Inc.	129,786	1,691,590

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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		
Bloom Energy Corp. Class A	463,573	22,640,245
QuantumScape Corp.	865,208	12,553,153
Joby Aviation, Inc.	773,363	9,364,629
Mitsubishi Heavy Industries Ltd.	352,800	7,417,089
Bayerische Motoren Werke AG	75,766	7,113,646
Kongsberg Gruppen ASA	37,173	5,366,967
EnerSys	38,956	4,933,921
Aurubis AG	35,936	4,303,332
Ballard Power Systems, Inc.	1,373,656	4,067,060
Ivanhoe Electric, Inc. / U.S.	327,663	3,930,433
ChargePoint Holdings Inc	431,192	3,626,926
Sociedad Quimica y Minera de Chile SA ADR	64,842	3,525,223
Siemens AG	12,660	3,156,034
Zhejiang Narada Power Source Co. Ltd. Class A	1,294,900	3,086,461
Mitsui & Co. Ltd.	131,500	3,031,925
Sumitomo Metal Mining Co. Ltd.	119,931	2,746,998
Sungrow Power Supply Co. Ltd. Class A	122,873	2,736,049
E.ON SE	156,638	2,713,901
Valeo SE	225,407	2,602,102
Tesla, Inc.	6,394	2,476,312
Johnson Controls International PLC	22,428	2,376,045
Archer Aviation, Inc. Class A	247,381	2,371,806
Xiamen Tungsten Co. Ltd. Class A	539,700	2,340,860

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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		
FFRI Security, Inc.	333,824	18,395,254
SailPoint, Inc.	783,196	17,673,277
SentinelOne, Inc. Class A	735,728	13,780,992
NetApp, Inc.	144,128	13,568,424
Rapid7, Inc.	583,419	12,768,262
Cloudflare, Inc. Class A	77,413	12,755,868
Datadog, Inc. Class A	97,978	12,412,752
Akamai Technologies, Inc.	152,242	12,149,946
Trend Micro, Inc.	206,369	12,082,205
CrowdStrike Holdings, Inc. Class A	27,833	12,034,550
Tenable Holdings, Inc.	360,713	11,447,340
Fortinet, Inc.	123,262	11,418,206
Zscaler, Inc.	45,165	11,062,269
CyberArk Software Ltd.	27,134	10,977,099
Check Point Software Technologies Ltd.	54,076	10,937,579
Okta, Inc.	112,934	10,839,015
Ahnlab, Inc.	202,652	10,739,988
Qualys, Inc.	75,386	10,050,829
Rubrik, Inc. Class A	131,972	9,995,326
Elastic NV	102,790	9,324,228
Palo Alto Networks, Inc.	48,675	9,269,086
Commvault Systems, Inc.	51,618	8,658,400
F5, Inc.	28,180	8,232,727
Varonis Systems, Inc.	178,032	8,215,953
Fastly, Inc. Class A	866,088	6,826,263
OneSpan, Inc.	255,913	3,991,229

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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		
Cloudflare, Inc. Class A	125,805	21,664,030
NetApp, Inc.	144,128	17,392,996
HashiCorp Inc	331,273	11,594,279
Zscaler, Inc.	43,943	11,385,146
CyberArk Software Ltd.	26,494	11,161,448
CrowdStrike Holdings, Inc. Class A	26,221	11,016,388
Okta, Inc.	89,688	9,398,553
Rubrik, Inc. Class A	127,078	9,253,410
Datadog, Inc. Class A	63,077	8,290,961
Ahnlab, Inc.	163,712	7,399,726
Fortinet, Inc.	76,620	7,224,475
Elastic NV	73,908	6,649,234
Palo Alto Networks, Inc.	33,154	6,442,105
F5, Inc.	20,815	5,993,074
Varonis Systems, Inc.	92,894	4,865,724
Tenable Holdings, Inc.	134,409	4,316,462
SentinelOne, Inc. Class A	238,618	4,235,348
Digital Arts, Inc.	84,118	4,108,017
Check Point Software Technologies Ltd.	19,204	3,957,839
Trend Micro, Inc.	63,547	3,731,710
Qualys, Inc.	28,223	3,653,373
Commvault Systems, Inc.	22,065	3,626,815
Akamai Technologies, Inc.	44,819	3,424,469
Rapid7, Inc.	155,120	3,300,984
Fastly, Inc. Class A	376,490	2,734,155
FFRI Security, Inc.	33,742	2,202,210

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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 28/11/2025	27,771,000	27,225,872
U.S. Treasury Bills Zero Coupon 19/02/2026	27,376,000	26,855,020
U.S. Treasury Bills Zero Coupon 02/05/2026	26,480,000	26,198,572
U.S. Treasury Bills Zero Coupon 08/06/2026	26,644,000	26,006,264
U.S. Treasury Bills Zero Coupon 03/03/2026	25,561,000	25,290,906
U.S. Treasury Bills Zero Coupon 22/01/2026	24,841,000	24,281,743
U.S. Treasury Bills Zero Coupon 16/04/2026	24,448,000	24,147,706
U.S. Treasury Bills Zero Coupon 07/09/2026	24,670,000	23,999,392
U.S. Treasury Bills Zero Coupon 12/11/2025	23,039,000	22,574,883
U.S. Treasury Bills Zero Coupon 06/11/2026	23,155,000	22,548,210
U.S. Treasury Bills Zero Coupon 14/05/2026	22,839,000	22,393,664
U.S. Treasury Bills Zero Coupon 18/09/2025	22,555,000	22,248,874
U.S. Treasury Bills Zero Coupon 01/08/2026	21,882,000	21,565,535
U.S. Treasury Bills Zero Coupon 30/10/2025	21,816,000	21,293,629
U.S. Treasury Bills Zero Coupon 02/10/2025	21,192,000	20,790,065
U.S. Treasury Bills Zero Coupon 19/03/2026	20,243,000	19,849,626
U.S. Treasury Bills Zero Coupon 16/10/2025	19,559,000	19,173,457
U.S. Treasury Bills Zero Coupon 13/11/2025	14,796,000	14,490,513
U.S. Treasury Bills Zero Coupon 31/07/2025	14,650,000	14,344,213
U.S. Treasury Bills Zero Coupon 26/06/2025	14,288,000	14,003,616
U.S. Treasury Bills Zero Coupon 28/05/2026	13,802,000	13,588,989
U.S. Treasury Bills Zero Coupon 17/07/2025	13,511,000	13,240,805
U.S. Treasury Bills Zero Coupon 12/06/2025	7,781,000	7,667,423
U.S. Treasury Bills Zero Coupon 28/04/2025	6,200,000	6,069,809

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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 28/11/2025	27,771,000	27,725,655
U.S. Treasury Bills Zero Coupon 12/11/2025	23,039,000	23,038,746
U.S. Treasury Bills Zero Coupon 18/09/2025	22,555,000	22,555,000
U.S. Treasury Bills Zero Coupon 30/10/2025	21,816,000	21,788,772
U.S. Treasury Bills Zero Coupon 10/02/2025	21,192,000	21,192,000
U.S. Treasury Bills Zero Coupon 16/10/2025	19,559,000	19,534,767
U.S. Treasury Bills Zero Coupon 06/03/2025	17,484,000	17,474,826
U.S. Treasury Bills Zero Coupon 15/05/2025	17,453,000	17,453,000
U.S. Treasury Bills Zero Coupon 16/01/2025	16,756,000	16,753,933
U.S. Treasury Bills Zero Coupon 29/05/2025	16,570,000	16,570,000
U.S. Treasury Bills Zero Coupon 12/06/2025	16,481,000	16,481,000
U.S. Treasury Bills Zero Coupon 03/04/2025	15,329,000	15,329,000
U.S. Treasury Bills Zero Coupon 17/04/2025	15,068,000	15,068,000
U.S. Treasury Bills Zero Coupon 30/01/2025	14,958,000	14,958,000
U.S. Treasury Bills Zero Coupon 02/01/2025	14,821,000	14,821,000
U.S. Treasury Bills Zero Coupon 13/11/2025	14,796,000	14,796,000
U.S. Treasury Bills Zero Coupon 31/07/2025	14,650,000	14,650,000
U.S. Treasury Bills Zero Coupon 26/06/2025	14,288,000	14,286,564
U.S. Treasury Bills Zero Coupon 27/02/2025	14,208,000	14,200,067
U.S. Treasury Bills Zero Coupon 01/05/2025	13,578,680	13,578,680
U.S. Treasury Bills Zero Coupon 17/07/2025	13,511,000	13,511,000
U.S. Treasury Bills Zero Coupon 20/03/2025	12,920,000	12,918,806
U.S. Treasury Bills Zero Coupon 28/08/2025	6,200,000	6,200,000
U.S. Treasury Bills Zero Coupon 03/03/2026	5,524,000	5,482,334
U.S. Treasury Bills Zero Coupon 19/02/2026	5,517,000	5,481,852

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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 UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>USD</i>
Purchases		
Xiaomi Corp. Class B	28,500	181,576
Alibaba Group Holding Ltd.	5,620	117,030
BYD Co. Ltd. Class H	7,025	98,225
MTN Group Ltd.	6,826	65,228
Bajaj Finance Ltd.	5,153	62,135
Valterra Platinum Ltd.	580	40,420
Cambricon Technologies Corp. Ltd. Class A	200	35,397
Hanwha Aerospace Co. Ltd.	51	34,248
Kia Corp.	407	29,823
BeOne Medicines Ltd.	1,823	28,625
Cia de Saneamento Basico do Estado de Sao Paulo SABESP	1,072	24,988
Taiwan Semiconductor Manufacturing Co. Ltd.	499	23,944
BYD Co. Ltd. Class A	1,500	22,539
Jio Financial Services Ltd.	6,164	21,918
Gulf Development PCL	19,126	21,839
Meituan Class B	1,677	21,559
SK Square Co. Ltd.	123	21,082
Samsung C&T Corp.	143	20,736
Hyundai Mobis Co. Ltd.	98	20,729
Bid Corp. Ltd.	805	20,515

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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 UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>USD</i>
Sales		
Taiwan Semiconductor Manufacturing Co. Ltd.	10,088	404,023
Samsung Electronics Co. Ltd.	2,583	143,733
Al Rajhi Bank	2,754	75,849
HDFC Bank Ltd.	5,282	71,307
SK Hynix, Inc.	300	70,635
Reliance Industries Ltd.	4,476	66,508
ICICI Bank Ltd.	2,770	42,916
Alibaba Group Holding Ltd.	3,249	42,800
Infosys Ltd.	2,240	37,310
Delta Electronics, Inc.	1,358	35,513
MercadoLibre, Inc.	18	34,643
MediaTek, Inc.	744	30,402
Hon Hai Precision Industry Co. Ltd.	5,238	28,385
YTL Corp. Bhd	45,641	26,133
Eternal Ltd.	6,545	23,901
Almarai Co. JSC	1,677	23,714
Beone Medicines Ltd	1,634	22,850
Contemporary Amperex Technology Co. Ltd. Class A	500	21,485
Axis Bank Ltd.	1,573	20,416
Sibanye Stillwater Ltd.	6,988	19,418

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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 26/02/2026	30,702,000	30,371,480
U.S. Treasury Bills Zero Coupon 13/11/2025	30,382,000	29,921,180
U.S. Treasury Bills Zero Coupon 28/05/2026	28,818,000	28,348,971
U.S. Treasury Bills Zero Coupon 12/11/2025	27,434,000	27,266,479
U.S. Treasury Bills Zero Coupon 16/10/2025	27,289,000	26,764,870
U.S. Treasury Bills Zero Coupon 07/03/2025	25,492,000	24,998,424
Gold Bullion Securities Ltd.	74,663	24,686,703
U.S. Treasury Bills Zero Coupon 19/02/2026	24,930,000	24,374,246
U.S. Treasury Bills Zero Coupon 22/01/2026	24,893,000	24,301,394
U.S. Treasury Bills Zero Coupon 02/10/2025	23,854,000	23,398,745
U.S. Treasury Bills Zero Coupon 16/04/2026	23,765,000	23,187,170
U.S. Treasury Bills Zero Coupon 07/09/2026	23,285,000	22,722,751
U.S. Treasury Bills Zero Coupon 02/05/2026	22,831,000	22,660,338
U.S. Treasury Bills Zero Coupon 30/12/1899	22,250,000	21,737,913
U.S. Treasury Bills Zero Coupon 30/12/1899	21,985,000	21,539,292
U.S. Treasury Bills Zero Coupon 01/08/2026	21,621,000	21,400,080
U.S. Treasury Bills Zero Coupon 31/07/2025	20,768,000	20,388,424
U.S. Treasury Bills Zero Coupon 14/05/2026	20,299,000	19,792,828
U.S. Treasury Bills Zero Coupon 18/09/2025	19,731,000	19,339,093
U.S. Treasury Bills Zero Coupon 04/09/2025	19,612,000	19,233,045
U.S. Treasury Bills Zero Coupon 17/07/2025	19,543,000	19,172,013
U.S. Treasury Bills Zero Coupon 06/11/2026	19,260,000	18,756,792
U.S. Treasury Bills Zero Coupon 30/10/2025	17,540,000	17,324,291
WisdomTree Core Physical Silver	478,719	15,855,540
U.S. Treasury Bills Zero Coupon 06/05/2025	14,370,000	14,232,872
U.S. Treasury Bills Zero Coupon 20/06/2025	6,040,000	5,931,168

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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 13/11/2025	30,382,000	30,382,000
U.S. Treasury Bills Zero Coupon 12/11/2025	27,434,000	27,434,000
U.S. Treasury Bills Zero Coupon 16/10/2025	27,289,000	27,289,000
U.S. Treasury Bills Zero Coupon 07/03/2025	25,492,000	25,492,000
U.S. Treasury Bills Zero Coupon 06/05/2025	24,008,000	24,007,470
U.S. Treasury Bills Zero Coupon 10/02/2025	23,854,000	23,854,000
U.S. Treasury Bills Zero Coupon 10/04/2025	23,320,000	23,308,287
WisdomTree Core Physical Gold	64,417	23,232,932
U.S. Treasury Bills Zero Coupon 26/12/2025	22,250,000	22,175,622
U.S. Treasury Bills Zero Coupon 21/08/2025	21,985,000	21,980,135
U.S. Treasury Bills Zero Coupon 20/06/2025	21,908,000	21,908,000
U.S. Treasury Bills Zero Coupon 27/02/2025	20,969,000	20,969,000
U.S. Treasury Bills Zero Coupon 31/07/2025	20,768,000	20,767,817
U.S. Treasury Bills Zero Coupon 05/08/2025	20,703,000	20,666,198
U.S. Treasury Bills Zero Coupon 18/09/2025	19,731,000	19,730,320
U.S. Treasury Bills Zero Coupon 09/04/2025	19,612,000	19,612,000
U.S. Treasury Bills Zero Coupon 17/07/2025	19,543,000	19,542,365
U.S. Treasury Bills Zero Coupon 27/03/2025	19,384,000	19,383,580
U.S. Treasury Bills Zero Coupon 22/05/2025	19,283,000	19,243,882
U.S. Treasury Bills Zero Coupon 16/01/2025	18,660,000	18,660,000
U.S. Treasury Bills Zero Coupon 30/12/1899	17,925,000	17,925,000
U.S. Treasury Bills Zero Coupon 30/10/2025	17,540,000	17,540,000
WisdomTree Physical Silver - ETF	545,894	15,668,891
U.S. Treasury Bills Zero Coupon 02/01/2025	15,591,000	15,591,000
U.S. Treasury Bills Zero Coupon 13/02/2025	14,904,000	14,904,000
U.S. Treasury Bills Zero Coupon 30/12/1899	14,422,000	14,422,000
U.S. Treasury Bills Zero Coupon 30/01/2025	12,104,000	12,102,528
Gold Bullion Securities Ltd.	41,522	10,390,393

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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		
Moderna, Inc.	11,214	295,902
Intellia Therapeutics, Inc.	23,247	290,182
Novo Nordisk AS Class B	5,396	284,273
Pfizer, Inc.	11,541	283,818
BioNTech SE ADR	2,694	281,220
Johnson & Johnson	1,439	271,173
Eli Lilly & Co.	301	256,963
CRISPR Therapeutics AG	4,560	247,403
Natera, Inc.	1,257	222,318
Ginkgo Bioworks Holdings, Inc.	20,114	212,964
Amgen, Inc.	702	210,765
uniQure NV	7,520	210,667
REGENXBIO, Inc.	21,000	209,697
Beam Therapeutics, Inc.	9,239	208,451
AstraZeneca PLC ADR	2,394	197,609
Stoke Therapeutics, Inc.	7,902	183,534
Novonosis Novozymes B	2,898	179,950
United Therapeutics Corp.	428	173,051
Twist Bioscience Corp.	4,896	166,663
Sana Biotechnology, Inc.	53,923	165,955
Structure Therapeutics, Inc. ADR	5,603	164,652
Agios Pharmaceuticals, Inc.	4,284	157,809
Arcturus Therapeutics Holdings, Inc.	11,530	157,381
10X Genomics, Inc. Class A	13,874	153,330
Arcellx, Inc.	1,869	153,007
Editas Medicine, Inc.	61,210	152,091
Bunge Global SA	1,547	149,056
Ionis Pharmaceuticals, Inc.	2,470	148,331
Gilead Sciences, Inc.	1,234	142,533
Veracyte, Inc.	3,932	134,606
Immunome, Inc.	11,119	132,461
Takeda Pharmaceutical Co. Ltd.	4,573	130,309
Tempus AI, Inc.	1,788	129,874
Novartis AG	1,023	127,205
Amicus Therapeutics, Inc.	14,697	126,177
Absci Corp.	35,300	123,190
Vertex Pharmaceuticals, Inc.	284	123,049
Viking Therapeutics, Inc.	3,625	122,765
Verve Therapeutics, Inc.	20,424	117,661
Zealand Pharma AS	1,604	115,256

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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		
Intellia Therapeutics, Inc.	13,543	275,708
Verve Therapeutics, Inc.	24,083	264,498
Sana Biotechnology, Inc.	37,645	183,841
Natera, Inc.	990	169,614
Ginkgo Bioworks Holdings, Inc.	13,110	161,333
uniQure NV	3,128	152,454
Veracyte, Inc.	3,463	127,181
Eli Lilly & Co.	128	116,352
Blueprint Medicines Corp.	1,265	113,443
Bridgebio Pharma, Inc.	3,069	112,728
Editas Medicine, Inc.	34,114	112,500
Novonosis Novozymes B	1,717	107,525
CRISPR Therapeutics AG	1,737	102,430
Vericel Corp.	2,503	96,941
Twist Bioscience Corp.	2,838	96,097
Johnson & Johnson	493	92,491
10X Genomics, Inc. Class A	7,058	91,740
Bio-Techne Corp.	1,400	85,661
BioNTech SE ADR	836	85,156
Takeda Pharmaceutical Co. Ltd.	2,959	84,056
Stoke Therapeutics, Inc.	3,505	83,943
Pfizer, Inc.	3,398	83,416
REGENXBIO, Inc.	6,733	81,485
Moderna, Inc.	3,074	80,831
United Therapeutics Corp.	172	77,714
Beam Therapeutics, Inc.	3,200	77,231
Alnylam Pharmaceuticals, Inc.	290	76,095
Bio-Rad Laboratories, Inc. Class A	247	75,851
Amgen, Inc.	240	75,491
Ionis Pharmaceuticals, Inc.	1,056	73,003
NeoGenomics, Inc.	7,117	71,402
Agios Pharmaceuticals, Inc.	1,882	70,733
Novo Nordisk AS Class B	1,431	69,733
AstraZeneca PLC ADR	810	69,150
Structure Therapeutics, Inc. ADR	1,805	68,605
Myriad Genetics, Inc.	8,649	67,697
Tyson Foods, Inc. Class A	1,040	62,236

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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		
Prologis, Inc.	5,660	626,874
American Tower Corp.	2,845	560,587
Goodman Group	26,110	557,480
Crown Castle, Inc.	5,846	552,036
Equinix, Inc.	647	518,612
Digital Realty Trust, Inc.	3,099	514,543
Iron Mountain, Inc.	4,485	427,258
Cellnex Telecom SA	10,379	347,241
SBA Communications Corp.	1,660	339,205
AST SpaceMobile, Inc.	7,245	307,657
IREN Ltd.	22,579	291,607
Core Scientific, Inc.	27,188	262,722
Lineage, Inc.	5,351	238,984
MARA Holdings, Inc.	12,532	220,921
Infrastrutture Wireless Italiane SpA	18,214	198,686
Healthpeak Properties, Inc.	10,749	197,324
Alexandria Real Estate Equities, Inc.	2,629	196,548
Segro PLC	21,208	191,535
Riot Platforms, Inc.	10,812	187,357
First Industrial Realty Trust, Inc.	3,525	185,138
Applied Digital Corp.	19,764	181,289
Warehouses De Pauw CVA	6,776	164,064
LondonMetric Property PLC	65,654	160,071
Hut 8 Corp.	9,080	153,420
CapitaLand Ascendas REIT	67,252	141,437
Cipher Mining, Inc.	32,456	139,552
Terawulf, Inc.	34,885	138,653
EastGroup Properties, Inc.	811	137,966
Rexford Industrial Realty, Inc.	3,511	136,678

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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		
IREN Ltd.	16,257	634,981
Core Scientific, Inc.	19,063	315,672
Ventas, Inc.	4,715	310,952
Cipher Mining, Inc.	24,472	305,801
Airbnb, Inc. Class A	2,513	289,921
Terawulf, Inc.	24,854	275,705
Applied Digital Corp.	12,464	261,763
Hut 8 Corp.	6,553	238,515
Prologis, Inc.	1,619	191,281
SBA Communications Corp.	872	181,776
Equinix, Inc.	210	169,904
Digital Realty Trust, Inc.	1,056	168,401
American Tower Corp.	845	166,778
Crown Castle, Inc.	1,657	159,209
Cellnex Telecom SA	3,590	120,337
Goodman Group	5,580	109,616
Alexandria Real Estate Equities, Inc.	1,439	106,444
Segro PLC	11,837	103,775
Healthpeak Properties, Inc.	5,163	94,836
First Industrial Realty Trust, Inc.	1,943	93,457
Iron Mountain, Inc.	1,048	92,252
Americold Realty Trust, Inc.	6,271	91,363
LondonMetric Property PLC	36,722	86,734
Warehouses De Pauw CVA	3,392	79,227
Rexford Industrial Realty, Inc.	1,951	73,943
Dexus	15,199	66,477
Cousins Properties, Inc.	2,415	63,500

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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 UCITS ETF¹

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
Energy Absolute PCL	1,636,545	162,122
Gevo, Inc.	112,420	153,731
Ameresco, Inc. Class A	7,326	119,762
Green Plains, Inc.	18,208	107,587
Neste OYJ	7,413	85,016
Montrose Environmental Group, Inc.	3,636	67,404
Net Power, Inc.	20,181	63,140
Aker Carbon Capture ASA	2,233,562	62,095
Clean Energy Fuels Corp.	27,607	54,393
Clean Harbors, Inc.	222	51,028
PureCycle Technologies, Inc.	5,130	50,677
Clariant AG	4,535	49,915
Darling Ingredients, Inc.	1,306	47,843
Ambipar Participacoes e Empreendimentos SA	3,205	47,355
GFL Environmental, Inc.	980	45,737
Waste Management, Inc.	202	45,456
Republic Services, Inc.	194	44,109
Waste Connections, Inc.	228	42,832
Casella Waste Systems, Inc. Class A	403	42,740
Umicore SA	3,418	39,598
Drax Group PLC	4,194	34,293
Raizen SA	105,287	31,718
REX American Resources Corp.	692	26,812
Renewi PLC	2,401	26,435
Sao Martinho SA	5,922	21,650

¹ On 16 April 2025, WisdomTree Recycling Decarbonisation UCITS ETF name was changed to WisdomTree Recycling UCITS ETF. Fund terminated on 25 November 2025.

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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 UCITS ETF¹ (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
Ameresco, Inc. Class A	10,933	349,462
Neste OYJ	14,358	278,354
Green Plains, Inc.	28,008	273,940
Ambipar Participacoes e Empreendimentos SA	30,821	220,812
Gevo, Inc.	112,420	220,224
Umicore SA	14,135	200,550
Montrose Environmental Group, Inc.	8,004	200,163
GFL Environmental, Inc.	3,923	178,876
Republic Services, Inc.	782	172,410
Waste Management, Inc.	780	168,648
PureCycle Technologies, Inc.	19,088	162,967
Energy Absolute PCL	1,896,755	161,573
Darling Ingredients, Inc.	4,795	159,531
Clean Harbors, Inc.	721	155,190
Waste Connections, Inc.	876	154,068
Casella Waste Systems, Inc. Class A	1,548	148,987
REX American Resources Corp.	4,239	139,940
Drax Group PLC	11,750	109,603
Clariant AG	12,817	108,710
Clean Energy Fuels Corp.	41,648	90,595
EA RTS REC (F)	580,470	82,156
Net Power, Inc.	24,677	64,817
Sao Martinho SA	22,708	64,641
Orizon Valorizacao de Residuos SA	5,195	56,519
Daiseki Co. Ltd.	1,945	44,330

¹ On 16 April 2025, WisdomTree Recycling Decarbonisation UCITS ETF name was changed to WisdomTree Recycling UCITS ETF. Fund terminated on 25 November 2025.

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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		
Galaxy Digital, Inc. Class A	217,053	4,309,549
Circle Internet Group, Inc.	33,396	3,259,431
SBI Holdings, Inc.	96,724	2,984,776
Coinbase Global, Inc. Class A	11,201	2,868,623
Monex Group, Inc.	461,684	2,421,724
MicroStrategy, Inc. Class A	6,874	2,212,008
Figure Technology Solutions, Inc. Class A	62,829	2,199,578
MARA Holdings, Inc.	168,538	2,183,188
MercadoLibre, Inc.	886	2,180,461
Shift4 Payments, Inc. Class A	23,715	2,084,024
Bullish	52,977	2,078,530
Bitdeer Technologies Group Class A	152,306	2,074,339
PayPal Holdings, Inc.	27,085	1,974,865
NU Holdings Ltd. Class A	156,081	1,960,715
Robinhood Markets, Inc. Class A	31,591	1,903,362
Block, Inc.	27,207	1,893,536
Gemini Space Station, Inc. Class A	174,554	1,857,179
Fiserv, Inc.	14,392	1,846,134
JPMorgan Chase & Co.	6,269	1,830,221
Cipher Mining, Inc.	299,058	1,825,940
Broadridge Financial Solutions, Inc.	7,561	1,810,840
BitMine Immersion Technologies, Inc.	32,594	1,810,072
Cleantech, Inc.	170,505	1,796,978
Visa, Inc. Class A	5,059	1,727,539
Terawulf, Inc.	313,737	1,725,292
Galaxy Digital Holdings Ltd	107,382	1,723,787
Canaan, Inc. ADR	1,401,303	1,707,351
Mastercard, Inc. Class A	2,981	1,651,341
IREN Ltd.	116,171	1,522,666
Riot Platforms, Inc.	130,868	1,517,491
Core Scientific, Inc.	114,526	1,419,617
CompuSecure, Inc. Class A	86,885	1,403,066
Applied Digital Corp.	136,373	1,348,270
Bitfarms Ltd.	885,440	1,348,094
Swissquote Group Holding SA	2,685	1,324,433
Metaplanet, Inc.	148,547	1,312,509
Hut 8 Corp.	55,781	1,224,684
Bit Digital, Inc.	443,202	1,197,914
Defi Technologies, Inc.	785,279	1,114,085
Blackrock, Inc.	1,029	1,049,124
Hive Digital Technologies Ltd.	402,540	1,035,160

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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</i> <i>USD</i>
Purchases (continued)		
OSL Group Ltd.	489,430	927,955
DeFi Development Corp.	47,671	800,785

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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		
Robinhood Markets, Inc. Class A	57,973	4,044,658
MicroStrategy, Inc. Class A	13,493	3,952,770
IREN Ltd.	153,553	3,470,192
Coinbase Global, Inc. Class A	12,436	3,144,447
Galaxy Digital, Inc. Class A	131,937	3,125,945
Cipher Mining, Inc.	296,761	2,996,460
Applied Digital Corp.	184,502	2,612,997
Terawulf, Inc.	258,075	2,300,271
Metaplanet, Inc.	317,543	2,230,146
Kongsberg Gruppen ASA	141,413	2,196,949
Visa, Inc. Class A	6,226	2,134,277
Hut 8 Corp.	74,423	2,069,269
NU Holdings Ltd. Class A	145,826	2,047,229
SBI Holdings, Inc.	63,029	2,034,296
Mastercard, Inc. Class A	3,626	2,018,762
Riot Platforms, Inc.	166,799	1,836,928
Block, Inc.	22,747	1,577,480
Bitdeer Technologies Group Class A	118,043	1,547,893
MARA Holdings, Inc.	110,917	1,545,905
Bitfarms Ltd.	1,119,447	1,465,634
Cleanspark, Inc.	140,215	1,417,528
JPMorgan Chase & Co.	4,728	1,414,156
PayPal Holdings, Inc.	20,095	1,384,665
Monex Group, Inc.	271,011	1,309,524
Swissquote Group Holding SA	1,861	957,536
Core Scientific, Inc.	71,690	938,680
CompoSecure, Inc. Class A	51,395	886,809
Hive Digital Technologies Ltd.	353,338	804,254
Canaan, Inc. ADR	787,237	781,934
Broadridge Financial Solutions, Inc.	3,407	780,291
Shift4 Payments, Inc. Class A	10,747	759,048

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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		
Tesla, Inc.	733	224,091
Uber Technologies, Inc.	2,562	217,182
Ferrari NV	409	198,834
O'Reilly Automotive, Inc.	1,225	191,832
Bayerische Motoren Werke AG	2,048	191,294
General Motors Co.	3,772	188,568
Contemporary Amperex Technology Co. Ltd. Class A	5,000	185,124
Carvana Co.	653	183,506
Toyota Motor Corp.	9,728	181,420
Infineon Technologies AG	4,734	180,146
Copart, Inc.	3,372	178,334
Honda Motor Co. Ltd.	16,759	176,556
BYD Co. Ltd. Class A	4,700	175,121
Cummins, Inc.	518	174,253
PACCAR, Inc.	1,802	174,157
Volvo AB Class B	5,791	163,910
Mercedes-Benz Group AG	2,718	163,386
Ford Motor Co.	13,816	148,274
Daimler Truck Holding AG	3,076	141,637
Denso Corp.	10,217	138,126
Hyundai Motor Co.	771	113,093
SAIC Motor Corp. Ltd. Class A	47,000	109,745
Seres Group Co. Ltd. Class A	6,100	108,839
Stellantis NV	10,926	107,282
Kia Corp.	1,477	102,773
Dr. Ing hc F Porsche AG	1,919	100,223
Bridgestone Corp.	2,372	97,462
Volkswagen AG	839	93,827
Cie Generale des Etablissements Michelin SCA	2,519	93,513
Geely Automobile Holdings Ltd.	38,830	89,823
Li Auto, Inc. Class A	5,853	84,104
Suzuki Motor Corp.	6,990	81,230

* Fund terminated on 25 November 2025.

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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		
Tesla, Inc.	931	323,962
Uber Technologies, Inc.	3,229	286,998
Contemporary Amperex Technology Co. Ltd. Class A	6,660	277,561
General Motors Co.	4,758	271,036
Cummins, Inc.	671	257,816
O'Reilly Automotive, Inc.	2,301	254,749
Infineon Technologies AG	6,139	249,267
Bayerische Motoren Werke AG	2,508	241,398
Ferrari NV	505	239,153
Toyota Motor Corp.	12,296	225,886
BYD Co. Ltd. Class A	10,400	224,221
PACCAR, Inc.	2,279	221,793
Volvo AB Class B	7,645	215,303
Carvana Co.	653	214,249
Honda Motor Co. Ltd.	21,086	213,361
Mercedes-Benz Group AG	3,457	211,740
Ford Motor Co.	18,097	207,306
Copart, Inc.	4,291	201,346
Denso Corp.	12,903	173,317
Daimler Truck Holding AG	3,703	168,584
Hyundai Motor Co.	918	147,488
Kia Corp.	1,760	132,670
Bridgestone Corp.	3,107	132,157
Stellantis NV	13,455	128,484
Seres Group Co. Ltd. Class A	7,000	125,797
SAIC Motor Corp. Ltd. Class A	52,500	123,379
Cie Generale des Etablissements Michelin SCA	3,346	119,202
Suzuki Motor Corp.	9,252	113,762
Geely Automobile Holdings Ltd.	46,703	108,938
Dr. Ing hc F Porsche AG	2,108	105,775
Volkswagen AG	924	102,151

* Fund terminated on 25 November 2025.

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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		
Bloom Energy Corp. Class A	12,006	837,456
Beijing Sifang Automation Co. Ltd. Class A	173,900	618,100
QuantumScape Corp.	54,088	603,894
Nextpower, Inc. Class A	6,531	591,341
Sunrun, Inc.	35,728	585,826
Enel SpA	57,133	577,096
Daqo New Energy Corp. ADR	19,465	561,714
Ballard Power Systems, Inc.	184,657	517,203
Doosan Fuel Cell Co. Ltd.	21,625	508,786
Sungrow Power Supply Co. Ltd. Class A	23,900	484,317
Array Technologies, Inc.	58,616	476,926
Canadian Solar, Inc.	26,096	433,826
Hanwha Solutions Corp.	21,246	429,651
Solid Power, Inc.	64,697	390,132
First Solar, Inc.	1,672	376,612
Vestas Wind Systems AS	16,408	341,470
LONGi Green Energy Technology Co. Ltd. Class A	131,000	336,806
Goldwind Science & Technology Co. Ltd. Class A	164,100	330,954
JA Solar Technology Co. Ltd. Class A	159,700	304,861
SKF AB Class B	11,915	299,887
CS Wind Corp.	9,793	298,025
Serena Energia SA	128,803	295,409
Chubu Electric Power Co., Inc.	20,491	283,079
Jinko Solar Co. Ltd. Class A	341,181	277,597
Nordex SE	9,189	265,552
Umicore SA	14,649	265,287
Shin-Etsu Chemical Co. Ltd.	8,079	253,475
GEM Co. Ltd. Class A	221,500	249,641
EVgo, Inc.	63,353	245,317
NRG Energy, Inc.	1,396	234,966
Camel Group Co. Ltd. Class A	162,100	232,773
SolarEdge Technologies, Inc.	5,915	223,776
Enlight Renewable Energy Ltd.	6,495	220,296
Ming Yang Smart Energy Group Ltd. Class A	104,600	219,782
Windey Energy Technology Group Co. Ltd. Class A	86,800	213,048
ANDRITZ AG	2,820	204,218

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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		
Bloom Energy Corp. Class A	7,415	816,304
QuantumScape Corp.	32,769	493,797
Serena Energia SA	137,247	317,569
Sungrow Power Supply Co. Ltd. Class A	14,800	309,190
Sunrun, Inc.	15,977	308,944
Ballard Power Systems, Inc.	81,500	281,724
Canadian Solar, Inc.	14,150	222,332
Goldwind Science & Technology Co. Ltd. Class A	100,611	209,422
EVgo, Inc.	48,875	205,238
First Solar, Inc.	808	190,212
Shoals Technologies Group, Inc. Class A	16,213	158,938
Vestas Wind Systems AS	7,106	147,452
Alstom SA	5,615	140,756
Array Technologies, Inc.	14,941	125,349
GEM Co. Ltd. Class A	113,408	122,769
Chubu Electric Power Co., Inc.	8,268	114,871
Beijing Sifang Automation Co. Ltd. Class A	29,300	108,446
Camel Group Co. Ltd. Class A	73,010	104,750
Prysmian SpA	1,045	104,641
nVent Electric PLC	993	98,539
Gotion High-tech Co. Ltd. Class A	18,370	94,112
LONGi Green Energy Technology Co. Ltd. Class A	33,400	89,962
Solaria Energia y Medio Ambiente SA	5,093	89,489
Daqo New Energy Corp. ADR	2,827	83,433
Nextpower, Inc. Class A	944	83,433
Enel SpA	8,210	82,937
Eve Energy Co. Ltd. Class A	8,176	78,768

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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		
U.S. Treasury Bills Zero Coupon 14/08/2025	1,830,000	1,811,364
U.S. Treasury Bills Zero Coupon 15/05/2025	1,730,000	1,712,778
U.S. Treasury Bills Zero Coupon 11/12/2025	1,630,000	1,614,357
U.S. Treasury Bills Zero Coupon 03/10/2026	1,630,000	1,610,732
Microsoft Corp.	558	245,500
U.S. Treasury Bills Zero Coupon 13/02/2025	200,000	199,894
Amazon.com, Inc.	846	197,811
Apple, Inc.	711	165,727
Broadcom, Inc.	481	162,227
NVIDIA Corp.	1,195	152,443
Alphabet, Inc. Class A	585	124,357
Meta Platforms, Inc. Class A	151	103,732
Tesla, Inc.	231	94,642
Berkshire Hathaway, Inc. Class B	110	52,076
Eli Lilly & Co.	57	50,862
Honeywell International, Inc.	244	46,865
Walmart, Inc.	384	38,980
JPMorgan Chase & Co.	134	36,432
Visa, Inc. Class A	87	30,079
Netflix, Inc.	116	29,854

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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		
U.S. Treasury Bills Zero Coupon 13/02/2025	1,930,000	1,929,145
U.S. Treasury Bills Zero Coupon 14/08/2025	1,830,000	1,828,001
U.S. Treasury Bills Zero Coupon 15/05/2025	1,730,000	1,730,000
U.S. Treasury Bills Zero Coupon 11/12/2025	1,630,000	1,630,000
NVIDIA Corp.	1,938	297,373
Apple, Inc.	1,078	250,588
Microsoft Corp.	508	237,170
Alphabet, Inc. Class A	774	165,011
Amazon.com, Inc.	704	150,047
Chevron Corp.	821	123,085
Meta Platforms, Inc. Class A	144	92,519
Broadcom, Inc.	305	90,399
Berkshire Hathaway, Inc. Class B	173	86,980
U.S. Treasury Bills Zero Coupon 03/10/2026	80,000	79,309
JPMorgan Chase & Co.	264	76,370
Tesla, Inc.	198	75,289
Walmart, Inc.	663	69,574
Exxon Mobil Corp.	498	56,435
Eli Lilly & Co.	64	53,579
Mastercard, Inc. Class A	82	46,449

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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		
BP PLC	104,816	444,388
SSE PLC	20,280	388,794
Enegean PLC	13,413	123,305
Airtel Africa PLC	52,380	119,733
Beazley PLC	9,853	88,354
Weir Group PLC	2,836	81,411
Petershill Partners PLC	26,061	80,286
Shaftesbury Capital PLC	54,929	80,028
Lion Finance Group PLC	1,027	79,215
Hiscox Ltd.	5,121	69,909
WH Smith PLC	9,868	67,569
Coats Group PLC	78,113	64,930
Hill & Smith PLC	2,921	64,753
ME GROUP INTERNATIONAL PLC	30,276	57,637
Hollywood Bowl Group PLC	19,861	57,194
Bridgepoint Group PLC	18,738	56,691
Card Factory PLC	52,654	53,136
Hunting PLC	15,299	50,592
Oxford Instruments PLC	2,660	50,425
Baltic Classifieds Group PLC	16,333	49,250
Tristel PLC	12,995	47,847
Property Franchise Group PLC	8,319	46,426
RELX PLC	1,267	46,326
Admiral Group PLC	1,424	46,070
Foxtons Group PLC	81,252	46,061
JET2 PLC	3,441	45,668
Kitwave Group PLC	20,687	45,104
Advanced Medical Solutions Group PLC	19,933	44,855
Hochschild Mining PLC	12,413	43,469
Concurrent Technologies PLC	19,144	43,176
Lancashire Holdings Ltd.	5,951	38,505
B&M European Value Retail SA	19,714	38,341

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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		
Diageo PLC	23,311	445,692
3i Group PLC	8,884	371,432
Compass Group PLC	10,864	283,454
GSK PLC	17,883	279,466
AstraZeneca PLC	2,145	258,293
RELX PLC	5,810	216,973
Hargreaves Lansdown Ltd	19,086	211,614
Antofagasta PLC	8,198	191,059
Spectris PLC	4,813	180,736
Coca-Cola HBC AG	5,180	179,002
Centrica PLC	107,467	173,502
Next PLC	1,342	161,233
TBC Bank Group PLC	3,470	147,093
Croda International PLC	4,834	143,947
Admiral Group PLC	4,610	139,911
Drax Group PLC	19,570	136,837
Sage Group PLC	10,795	130,229
IG Group Holdings PLC	12,158	126,753
Computacenter PLC	4,804	126,324
Intermediate Capital Group PLC	5,822	121,902
Experian PLC	3,278	120,652
Dr. Martens PLC	136,399	117,656
InterContinental Hotels Group PLC	1,159	110,527
Plus500 Ltd.	3,606	110,408
Alpha Group International PLC	2,675	102,771
Ashtead Group PLC	2,069	100,605
Wickes Group PLC	45,327	97,347
Pan African Resources PLC	138,549	95,450
Games Workshop Group PLC	627	93,615
H&T Group PLC	15,910	93,605
Halma PLC	2,821	90,502
Inchcape PLC	12,073	86,810
Man Group PLC	39,568	81,468
Petershill Partners PLC	26,061	81,431
Fevertree Drinks PLC	9,406	79,688
Sercos Group PLC	34,998	79,533

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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</i> <i>USD</i>
Purchases		
ASML Holding NV	432	424,873
Bitdeer Technologies Group Class A	17,443	356,424
PDD Holdings, Inc. ADR	3,061	344,531
Thales SA	1,183	342,716
Taiwan Semiconductor Manufacturing Co. Ltd.	7,823	337,156
Airbus SE	1,650	334,087
QuantumScape Corp.	22,956	330,197
Broadcom, Inc.	1,029	314,062
NVIDIA Corp.	1,805	305,458
BAE Systems PLC	12,846	304,651
Cloudflare, Inc. Class A	2,198	299,599
Advanced Micro Devices, Inc.	1,733	290,432
Alibaba Group Holding Ltd.	14,300	284,910
CrowdStrike Holdings, Inc. Class A	732	284,541
Rheinmetall AG	160	281,638
Palo Alto Networks, Inc.	1,475	271,259
Fastly, Inc. Class A	30,485	267,263
Intel Corp.	7,877	253,770
Datadog, Inc. Class A	1,824	253,476
Leonardo SpA	4,708	249,708

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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 USD</i>
Sales		
Robinhood Markets, Inc. Class A	9,055	479,743
MicroStrategy, Inc. Class A	1,248	459,151
IREN Ltd.	14,231	399,455
Applied Digital Corp.	25,055	386,826
Cloudflare, Inc. Class A	2,395	369,806
CrowdStrike Holdings, Inc. Class A	783	330,667
Packaging Corp. of America	1,516	328,221
Hut 8 Corp.	12,170	321,294
International Paper Co.	6,113	313,014
Coinbase Global, Inc. Class A	1,256	307,895
Cipher Mining, Inc.	45,574	296,518
CyberArk Software Ltd.	647	283,346
Broadcom, Inc.	1,184	281,154
ASML Holding NV	349	276,550
Palo Alto Networks, Inc.	1,409	263,061
Zscaler, Inc.	926	252,945
Datadog, Inc. Class A	1,861	251,318
Taiwan Semiconductor Manufacturing Co. Ltd.	6,836	235,058
Oklo, Inc.	1,569	229,432
Palantir Technologies, Inc. Class A	1,895	221,614

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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 Strategic Metals and Rare Earths Miners UCITS ETF²

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
Sigma Lithium Corp.	1,222,982	12,680,648
MP Materials Corp.	157,174	9,874,016
Northam Platinum Holdings Ltd.	535,368	8,563,415
Lynas Rare Earths Ltd.	811,084	7,775,101
Lithium Americas Corp.	1,568,678	7,695,423
Impala Platinum Holdings Ltd.	624,427	7,460,324
Anglo American PLC	191,778	7,096,128
Albemarle Corp.	47,357	5,830,419
Taseko Mines Ltd.	1,371,022	5,638,439
Sociedad Quimica y Minera de Chile SA ADR	102,268	5,151,127
Merdeka Copper Gold Tbk. PT	36,506,588	4,964,006
Aurubis AG	38,021	4,769,249
Capstone Copper Corp.	575,160	4,694,710
Sandfire Resources Ltd.	482,353	4,681,239
Sibanye Stillwater Ltd.	1,542,523	4,631,208
Boliden AB	103,923	4,413,346
Shenghe Resources Holding Co. Ltd. Class A	1,452,300	4,250,138
Norsk Hydro ASA	603,694	4,153,924
Hudbay Minerals, Inc.	276,542	4,101,056
Guangdong Dowstone Technology Co. Ltd. Class A	1,259,100	3,964,513
KGHM Polska Miedz SA	75,913	3,855,253
Ecolab, Inc.	13,815	3,686,036
Mitsubishi Materials Corp.	192,853	3,658,283
Chengxin Lithium Group Co. Ltd. Class A	1,128,300	3,656,035
Antofagasta PLC	103,880	3,638,005
Zhejiang Huayou Cobalt Co. Ltd. Class A	428,467	3,559,307
Nanjing Hanrui Cobalt Co. Ltd. Class A	547,958	3,539,003
Hecla Mining Co.	278,314	3,457,324
Constellium SE	184,439	3,033,748
Youngy Co. Ltd. Class A	472,793	2,858,629
Kaiser Aluminum Corp.	29,203	2,851,977
First Quantum Minerals Ltd.	130,420	2,851,893
Grupo Mexico SAB de CV	354,197	2,845,179
Fresnillo PLC	93,378	2,843,672
Silvercorp Metals, Inc.	431,440	2,837,458
ERO Copper Corp.	137,598	2,815,984
Sichuan Yahua Industrial Group Co. Ltd. Class A	1,076,700	2,802,287
Fortuna Mining Corp.	330,474	2,793,517
Tianqi Lithium Corp. Class A	363,773	2,765,375
Cia Brasileira de Aluminio	2,684,105	2,620,191
Industrias Penoles SAB de CV	65,738	2,611,360

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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 Strategic Metals and Rare Earths Miners UCITS ETF² (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
Taseko Mines Ltd.	810,752	3,447,937
Hudbay Minerals, Inc.	172,306	2,577,265
Capstone Copper Corp.	287,766	2,248,356
Sandfire Resources Ltd.	224,730	2,175,532
Boliden AB	49,460	2,120,354
Hecla Mining Co.	152,336	2,042,959
MP Materials Corp.	36,692	1,986,848
Chengxin Lithium Group Co. Ltd. Class A	439,200	1,921,542
Mitsubishi Materials Corp.	97,080	1,866,888
Aurubis AG	15,280	1,866,262
Sociedad Quimica y Minera de Chile SA ADR	31,619	1,860,334
Northam Platinum Holdings Ltd.	116,881	1,828,315
Norsk Hydro ASA	257,702	1,769,025
Aneka Tambang Tbk.	9,880,976	1,711,321
Antofagasta PLC	49,091	1,661,670
China Nonferrous Mining Corp. Ltd.	960,297	1,639,017
KGHM Polska Miedz SA	28,360	1,471,873
ERO Copper Corp.	62,605	1,357,533
Fresnillo PLC	43,655	1,316,287
Grupo Mexico SAB de CV	155,501	1,255,927
Jiangxi Special Electric Motor Co. Ltd. Class A	839,001	1,223,526
Yunnan Aluminium Co. Ltd. Class A	379,600	1,222,387
Industrias Penoles SAB de CV	30,447	1,201,745
Youngy Co. Ltd. Class A	157,877	1,177,741
Ecolab, Inc.	4,284	1,144,442
CMOC Group Ltd. Class H	540,301	1,063,429
Rising Nonferrous Metals Share Co. Ltd. Class A	133,500	1,020,380
Fortuna Mining Corp.	104,519	866,513
Silvercorp Metals, Inc.	136,074	861,424
Zhejiang Huayou Cobalt Co. Ltd. Class A	94,104	777,971
Furukawa Electric Co. Ltd.	11,500	651,723
First Majestic Silver Corp.	58,413	626,877

² On 16 April 2025, WisdomTree Energy Transition Metals and Rare Earths Miners UCITS ETF name was changed to WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF.

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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 Growth UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>USD</i>
Purchases		
NVIDIA Corp.	20,524	2,862,101
Apple, Inc.	12,493	2,822,214
Microsoft Corp.	6,275	2,773,989
Amazon.com, Inc.	9,049	1,928,207
Alphabet, Inc. Class A	9,953	1,901,291
Meta Platforms, Inc. Class A	1,934	1,239,765
Tesla, Inc.	3,066	1,039,690
Broadcom, Inc.	3,923	996,640
Eli Lilly & Co.	773	624,719
Visa, Inc. Class A	1,601	548,523
Oracle Corp.	2,474	545,803
Palantir Technologies, Inc. Class A	3,373	510,694
Mastercard, Inc. Class A	772	427,203
Netflix, Inc.	611	360,645
General Electric Co.	961	275,913
Applied Materials, Inc.	1,194	269,353
Caterpillar, Inc.	416	248,364
Micron Technology, Inc.	960	237,475
Uber Technologies, Inc.	2,668	233,445
TJX Cos., Inc.	1,413	180,184

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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 Growth UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>USD</i>
Sales		
NVIDIA Corp.	11,618	1,900,637
Apple, Inc.	7,374	1,656,542
Microsoft Corp.	3,428	1,653,413
Alphabet, Inc. Class A	6,105	1,287,780
Amazon.com, Inc.	4,940	1,073,792
Meta Platforms, Inc. Class A	1,240	821,988
Tesla, Inc.	1,851	648,784
Broadcom, Inc.	1,932	526,910
Visa, Inc. Class A	1,131	397,635
Palantir Technologies, Inc. Class A	2,525	334,758
Eli Lilly & Co.	404	313,513
Mastercard, Inc. Class A	465	258,074
AppLovin Corp. Class A	387	229,332
Netflix, Inc.	347	209,123
Texas Instruments, Inc.	1,060	206,772
Adobe, Inc.	584	201,995
Applied Materials, Inc.	914	155,154
Blackstone, Inc.	943	139,754
Booking Holdings, Inc.	23	120,868
Moody's Corp.	237	115,258

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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 Sustainable Equity UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
Boston Scientific Corp.	75,097	7,951,891
Medtronic PLC	90,003	7,802,605
Palo Alto Networks, Inc.	41,124	7,522,879
Fortinet, Inc.	93,496	7,373,528
NEC Corp.	188,000	7,294,729
Bristol-Myers Squibb Co.	154,241	7,185,127
AMETEK, Inc.	35,150	6,563,265
Pfizer, Inc.	258,356	6,458,112
Abbott Laboratories	43,162	5,814,453
Kimberly-Clark Corp.	40,991	5,687,267
Roper Technologies, Inc.	9,575	5,555,015
Assa Abloy AB Class B	149,456	4,793,551
Mercedes-Benz Group AG	76,640	4,503,060
Keyence Corp.	11,926	4,372,291
NVIDIA Corp.	31,000	4,308,212
Waste Management, Inc.	19,479	4,239,661
HP, Inc.	144,872	4,232,444
WSP Global, Inc.	20,166	3,934,494
Ferrovial SE	74,154	3,750,795
Eversource Energy	56,381	3,640,999
Hershey Co.	22,798	3,634,735
Capgemini SE	23,740	3,609,348
Broadcom, Inc.	14,492	3,395,863
Denso Corp.	253,620	3,351,237
Microsoft Corp.	7,322	3,313,301
Eli Lilly & Co.	3,930	2,977,086
Cie de Saint-Gobain SA	25,135	2,840,820
Corning, Inc.	34,893	2,775,620
Apple, Inc.	12,049	2,616,542
Telefonica SA	596,763	2,525,977
International Paper Co.	60,092	2,376,206
Applied Materials, Inc.	10,539	2,362,070
AstraZeneca PLC	16,927	2,344,809
Las Vegas Sands Corp.	53,706	2,301,432
Deere & Co.	4,572	2,242,509
Gen Digital, Inc.	82,559	2,192,862
Dassault Systemes SE	80,081	2,173,288

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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 Sustainable Equity UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
Microsoft Corp.	37,029	17,435,070
Danaher Corp.	39,326	8,924,876
NVIDIA Corp.	48,232	8,493,303
Danone SA	97,534	8,072,498
Infineon Technologies AG	174,206	6,492,433
Advanced Micro Devices, Inc.	51,974	6,075,104
Merck & Co., Inc.	77,774	5,954,775
Regeneron Pharmaceuticals, Inc.	8,483	5,056,601
Tesla, Inc.	12,715	4,674,049
Legrand SA	38,424	4,637,192
Hewlett Packard Enterprise Co.	215,829	4,376,252
Pfizer, Inc.	175,404	4,051,868
Bristol-Myers Squibb Co.	80,607	3,823,393
Apple, Inc.	13,861	3,664,724
Assa Abloy AB Class B	92,938	3,377,539
Vertex Pharmaceuticals, Inc.	7,514	3,321,584
International Business Machines Corp.	10,647	2,941,075
McCormick & Co., Inc.	40,395	2,937,430
Aptiv PLC	42,327	2,884,131
NIDEC CORP	147,402	2,822,119
Renesas Electronics Corp.	214,044	2,568,097
Western Digital Corp.	49,074	2,447,442
Schindler Holding AG	6,837	2,392,167
Deere & Co.	4,585	2,372,103
Roper Technologies, Inc.	5,164	2,306,638
Kirin Holdings Co. Ltd.	137,190	2,128,489

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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 Efficient Core UCITS ETF

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
U.S. Treasury Bills Zero Coupon 03/10/2026	3,010,000	2,976,350
U.S. Treasury Bills Zero Coupon 11/12/2025	1,935,000	1,918,328
U.S. Treasury Bills Zero Coupon 14/08/2025	1,630,000	1,614,467
NVIDIA Corp.	10,046	1,460,333
Microsoft Corp.	3,123	1,411,969
U.S. Treasury Bills Zero Coupon 15/05/2025	1,410,000	1,399,191
Apple, Inc.	6,142	1,398,425
Amazon.com, Inc.	4,457	974,399
Alphabet, Inc. Class A	4,620	948,467
Meta Platforms, Inc. Class A	909	595,752
German Treasury Bill Zero Coupon 18/03/2026	495,000	574,421
Broadcom, Inc.	2,146	569,939
U.S. Treasury Bills Zero Coupon 13/02/2025	560,000	558,948
Tesla, Inc.	1,321	490,738
German Treasury Bill Zero Coupon 12/10/2025	415,000	481,423
Berkshire Hathaway, Inc. Class B	964	473,743
Eli Lilly & Co.	446	364,884
JPMorgan Chase & Co.	1,320	357,828
Walmart, Inc.	3,463	338,444
Visa, Inc. Class A	766	259,488

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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 Efficient Core UCITS ETF (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
U.S. Treasury Bills Zero Coupon 11/12/2025	1,935,000	1,935,000
U.S. Treasury Bills Zero Coupon 14/08/2025	1,630,000	1,630,000
U.S. Treasury Bills Zero Coupon 15/05/2025	1,410,000	1,410,000
U.S. Treasury Bills Zero Coupon 13/02/2025	915,000	915,000
U.S. Treasury Bills Zero Coupon 12/10/2025	415,000	483,133
Chevron Corp.	925	140,047
Markel Group, Inc.	51	110,765
Nordea Bank Abp	5,641	105,623
Prosus NV	1,550	93,828
Central Japan Railway Co.	3,166	90,620
Aeon Co. Ltd.	5,920	89,283
Apple, Inc.	281	77,447
CaixaBank SA	6,421	75,001
Honda Motor Co. Ltd.	7,320	73,699
Fortescue Ltd.	4,850	72,932
Eversource Energy	1,075	72,699
Shin-Etsu Chemical Co. Ltd.	2,357	72,284
Vodafone Group PLC	56,155	69,025
Targa Resources Corp.	372	68,616
Woodside Energy Group Ltd.	4,050	66,358

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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 Strategic Metals UCITS ETF³

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
U.S. Treasury Bills Zero Coupon 06/11/2026	934,000	919,579
U.S. Treasury Bills Zero Coupon 19/03/2026	862,000	855,605
U.S. Treasury Bills Zero Coupon 03/03/2026	840,000	835,049
U.S. Treasury Bills Zero Coupon 28/05/2026	812,000	800,148
U.S. Treasury Bills Zero Coupon 07/09/2026	816,000	795,203
U.S. Treasury Bills Zero Coupon 16/04/2026	775,000	765,701
U.S. Treasury Bills Zero Coupon 14/05/2026	773,000	759,089
U.S. Treasury Bills Zero Coupon 08/06/2026	774,000	755,889
U.S. Treasury Bills Zero Coupon 02/05/2026	745,000	737,596
U.S. Treasury Bills Zero Coupon 19/02/2026	741,000	727,711
U.S. Treasury Bills Zero Coupon 22/01/2026	739,000	726,989
U.S. Treasury Bills Zero Coupon 01/08/2026	658,000	648,598
U.S. Treasury Bills Zero Coupon 28/11/2025	579,000	569,391
U.S. Treasury Bills Zero Coupon 12/11/2025	573,000	563,261
U.S. Treasury Bills Zero Coupon 13/11/2025	453,000	445,921
U.S. Treasury Bills Zero Coupon 10/02/2025	449,000	439,767
U.S. Treasury Bills Zero Coupon 17/04/2025	439,000	434,916
U.S. Treasury Bills Zero Coupon 16/10/2025	432,000	423,438
U.S. Treasury Bills Zero Coupon 07/10/2025	411,000	403,926
U.S. Treasury Bills Zero Coupon 14/08/2025	404,000	395,455
U.S. Treasury Bills Zero Coupon 30/10/2025	383,000	373,940
U.S. Treasury Bills Zero Coupon 17/07/2025	325,000	318,798
U.S. Treasury Bills Zero Coupon 06/12/2025	323,000	318,118
U.S. Treasury Bills Zero Coupon 31/07/2025	323,000	316,256
U.S. Treasury Bills Zero Coupon 26/06/2025	310,000	304,664

³ Launched 7 January 2025

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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 Strategic Metals UCITS ETF³ (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
U.S. Treasury Bills Zero Coupon 28/11/2025	579,000	579,000
U.S. Treasury Bills Zero Coupon 12/11/2025	573,000	573,000
U.S. Treasury Bills Zero Coupon 13/11/2025	453,000	453,000
U.S. Treasury Bills Zero Coupon 10/02/2025	449,000	449,000
U.S. Treasury Bills Zero Coupon 17/04/2025	439,000	439,000
U.S. Treasury Bills Zero Coupon 16/10/2025	432,000	432,000
U.S. Treasury Bills Zero Coupon 07/10/2025	411,000	411,000
U.S. Treasury Bills Zero Coupon 14/08/2025	404,000	404,000
U.S. Treasury Bills Zero Coupon 30/10/2025	383,000	383,000
U.S. Treasury Bills Zero Coupon 17/07/2025	325,000	325,000
U.S. Treasury Bills Zero Coupon 31/07/2025	323,000	323,000
U.S. Treasury Bills Zero Coupon 06/12/2025	323,000	323,000
U.S. Treasury Bills Zero Coupon 26/06/2025	310,000	310,000
U.S. Treasury Bills Zero Coupon 15/05/2025	121,000	121,000
U.S. Treasury Bills Zero Coupon 29/05/2025	121,000	121,000
U.S. Treasury Bills Zero Coupon 05/01/2025	120,000	120,000
U.S. Treasury Bills Zero Coupon 27/02/2025	120,000	120,000
U.S. Treasury Bills Zero Coupon 30/01/2025	120,000	120,000
U.S. Treasury Bills Zero Coupon 03/06/2025	120,000	120,000
U.S. Treasury Bills Zero Coupon 20/03/2025	120,000	120,000
U.S. Treasury Bills Zero Coupon 04/03/2025	120,000	120,000
U.S. Treasury Bills Zero Coupon 13/02/2025	120,000	120,000

³ Launched 7 January 2025

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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 Growth UCITS ETF⁴

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
Apple, Inc.	726	168,179
Microsoft Corp.	359	165,050
NVIDIA Corp.	1,037	164,191
Alphabet, Inc. Class A	740	156,984
Amazon.com, Inc.	672	153,456
Meta Platforms, Inc. Class A	136	98,884
Broadcom, Inc.	296	89,041
Tesla, Inc.	220	77,581
Eli Lilly & Co.	58	47,143
Visa, Inc. Class A	108	37,441
Oracle Corp.	163	35,950
Mastercard, Inc. Class A	57	32,711
Netflix, Inc.	27	30,828
LVMH Moet Hennessy Louis Vuitton SE	39	24,856
ASML Holding NV	31	24,001
Palantir Technologies, Inc. Class A	130	23,595
Hermes International SCA	8	21,246
Toyota Motor Corp.	1,075	21,106
General Electric Co.	62	17,807
AstraZeneca PLC	114	17,693

⁴ Launched 19 February 2025

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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 Growth UCITS ETF⁴ (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
Alphabet, Inc. Class A	196	61,486
Apple, Inc.	121	33,623
NVIDIA Corp.	84	15,585
Tesla, Inc.	32	14,066
Prosus NV	204	12,175
Amazon.com, Inc.	53	12,025
AppLovin Corp. Class A	18	11,913
Nintendo Co. Ltd.	119	9,416
Adobe, Inc.	27	9,230
Canadian Pacific Kansas City Ltd.	90	6,688
ASML Holding NV	6	6,346
Canadian National Railway Co.	62	6,099
EQT AB	172	5,985
Texas Instruments, Inc.	29	5,791
STMicroelectronics NV	208	5,657
CSL Ltd.	46	5,646
Meta Platforms, Inc. Class A	8	5,443
Moody's Corp.	11	5,355
Logitech International SA	42	4,986
Applied Materials, Inc.	27	4,665

⁴ Launched 19 February 2025

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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 Defence UCITS ETF⁵

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>EUR</i>
Purchases		
Rheinmetall AG	304,551	479,624,045
Thales SA	1,822,635	458,444,767
BAE Systems PLC	19,737,715	413,578,312
Leonardo SpA	8,199,223	392,930,895
Saab AB Class B	6,415,367	262,019,396
Safran SA	935,726	239,271,153
Rolls-Royce Holdings PLC	23,244,838	232,122,670
Airbus SE	1,375,107	226,900,481
Dassault Aviation SA	744,186	215,278,954
Kongsberg Gruppen ASA	5,874,169	167,826,227
Kongsberg Gruppen ASA	767,376	106,617,128
Hensoldt AG	1,232,007	98,876,042
RENK Group AG	1,123,977	64,902,242
Babcock International Group PLC	5,099,601	53,746,754
Melrose Industries PLC	9,064,543	52,759,664
QinetiQ Group PLC	6,081,446	32,217,484
Fincantieri SpA	2,359,342	32,028,104
Smiths Group PLC	1,074,211	29,186,753
Exosens SAS	465,322	20,088,212
Indra Sistemas SA	630,592	19,831,253

⁵ Launched 4 March 2025

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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 Defence UCITS ETF⁵ (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>EUR</i>
Sales		
Leonardo SpA	2,609,827	128,816,139
Rheinmetall AG	70,178	117,071,951
Kongsberg Gruppen ASA	767,376	106,614,517
Saab AB Class B	1,197,569	52,372,131
Rolls-Royce Holdings PLC	2,882,897	37,829,031
Hensoldt AG	174,767	16,343,085
RENK Group AG	250,175	14,288,891
Babcock International Group PLC	634,038	8,615,580
Kongsberg Gruppen ASA	322,162	8,397,261
QinetiQ Group PLC	1,075,313	6,222,311
Melrose Industries PLC	886,286	5,769,906
BAE Systems PLC	148,317	3,058,163
Mildef Group AB	179,322	3,045,578
Thales SA	12,156	2,804,074
Chemring Group PLC	428,260	2,755,182
Safran SA	7,762	2,147,402
Airbus SE	11,114	2,017,107
Fincantieri SpA	149,929	1,881,543
Sercu Group PLC	783,653	1,721,565
Avio SpA	37,038	1,132,847

⁵ Launched 4 March 2025

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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 Uranium and Nuclear Energy UCITS ETF⁶

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
Energy Fuels, Inc.	1,056,836	14,216,874
CGN Mining Co. Ltd.	30,111,394	12,255,666
NexGen Energy Ltd.	1,439,530	11,746,132
Uranium Energy Corp.	1,031,090	11,707,008
Cameco Corp.	144,136	11,600,394
Denison Mines Corp.	3,806,814	9,306,254
Paladin Energy Ltd.	1,601,493	8,637,897
Doosan Enerbility Co. Ltd.	157,640	7,230,056
Oklo, Inc.	73,990	6,643,244
Curtiss-Wright Corp.	11,817	6,061,951
AtkinsRealis Group, Inc.	77,492	5,306,460
GE Vernova, Inc.	7,881	4,385,637
Centrus Energy Corp. Class A	16,680	4,183,552
Constellation Energy Corp.	10,999	3,894,184
Air Liquide SA	18,403	3,720,530
Rolls-Royce Holdings PLC	228,819	3,516,505
Fluor Corp.	75,030	3,387,921
Mirion Technologies, Inc.	140,882	3,092,915
Boss Energy Ltd.	1,905,709	3,025,729
NuScale Power Corp.	78,596	2,922,789
Yellow Cake PLC	355,061	2,567,798
Deep Yellow Ltd.	2,007,789	2,442,195
Encore Energy Corp.	832,995	2,399,516
Silex Systems Ltd.	535,147	2,317,246
Hyundai Engineering & Construction Co. Ltd.	55,670	2,305,512
Uranium Royalty Corp.	644,633	2,175,424
Ur-Energy, Inc.	1,443,602	2,154,396
KEPCO Engineering & Construction Co., Inc.	33,863	2,117,352

⁶ Launched 4 March 2025

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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 Uranium and Nuclear Energy UCITS ETF⁶ (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
Energy Fuels, Inc.	307,351	3,671,096
Oklo, Inc.	32,823	3,562,568
Uranium Energy Corp.	212,077	2,053,394
Denison Mines Corp.	792,347	1,765,116
Doosan Enerbility Co. Ltd.	37,517	1,687,515
Cameco Corp.	20,594	1,585,696
GE Vernova, Inc.	2,682	1,539,046
Centrus Energy Corp. Class A	5,851	1,474,564
NexGen Energy Ltd.	185,518	1,376,101
Mirion Technologies, Inc.	44,913	1,028,172
Paladin Energy Ltd.	201,938	1,021,050
CGN Mining Co. Ltd.	2,652,584	1,012,916
Curtiss-Wright Corp.	1,541	782,536
NuScale Power Corp.	18,619	742,517
AtkinsRealis Group, Inc.	10,465	713,342
Uranium Royalty Corp.	184,254	592,664
Boss Energy Ltd.	284,834	588,963
KEPCO Engineering & Construction Co., Inc.	8,304	542,141
Air Liquide SA	2,538	514,681
Encore Energy Corp.	162,845	439,875
Yellow Cake PLC	44,994	310,164

⁶ Launched 4 March 2025

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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 Quantum Computing UCITS ETF⁷

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
Rigetti Computing, Inc.	407,658	15,780,168
D-Wave Quantum, Inc.	376,547	12,156,051
IonQ, Inc.	167,301	10,378,373
Quantum Computing, Inc.	577,557	8,143,574
Intel Corp.	172,397	6,293,531
Arqit Quantum, Inc.	147,828	5,379,894
Alphabet, Inc. Class A	17,709	4,653,713
International Business Machines Corp.	14,134	4,105,331
Microsoft Corp.	8,094	4,092,013
NVIDIA Corp.	21,850	4,049,010
Amazon.com, Inc.	17,212	3,903,889
Fujitsu Ltd.	151,433	3,813,460
Nokia OYJ	644,777	3,719,324
NEC Corp.	108,274	3,617,654
Advanced Micro Devices, Inc.	15,459	3,461,489
NTT, Inc.	3,208,992	3,263,050
Deutsche Telekom AG	98,588	3,245,402
SK Telecom Co. Ltd.	85,000	3,173,897
Honeywell International, Inc.	15,653	3,148,480
FormFactor, Inc.	65,723	2,923,151
Cisco Systems, Inc.	40,638	2,892,914
Hitachi Ltd.	94,877	2,851,387
Lam Research Corp.	18,692	2,739,984
ASML Holding NV	2,697	2,727,201
STMicroelectronics NV	91,147	2,388,197
Dell Technologies, Inc. Class C	16,409	2,367,832
Synopsys, Inc.	5,534	2,353,542
GLOBALFOUNDRIES, Inc.	67,165	2,352,165
NXP Semiconductors NV	10,928	2,340,997
Applied Materials, Inc.	10,341	2,328,655
Hewlett Packard Enterprise Co.	96,000	2,295,547
Cadence Design Systems, Inc.	6,943	2,276,948
Taiwan Semiconductor Manufacturing Co. Ltd.	47,849	2,229,613
Coherent Corp.	15,378	2,208,315
Keysight Technologies, Inc.	12,436	2,179,155
Infineon Technologies AG	52,665	2,054,089
SkyWater Technology, Inc.	124,160	2,047,253

⁷ Launched 27 August 2025

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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 Quantum Computing UCITS ETF⁷ (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Sales		
Rigetti Computing, Inc.	209,539	4,995,965
D-Wave Quantum, Inc.	163,031	3,707,436
Intel Corp.	97,528	3,467,963
IonQ, Inc.	57,253	2,674,915
Alphabet, Inc. Class A	8,055	2,433,050
Quantum Computing, Inc.	194,947	2,112,214
Nokia OYJ	347,871	2,095,481
NEC Corp.	55,035	2,047,592
FormFactor, Inc.	37,175	1,910,791
International Business Machines Corp.	5,311	1,615,269
Advanced Micro Devices, Inc.	7,137	1,462,651
Lam Research Corp.	9,285	1,399,217
Fujitsu Ltd.	51,516	1,390,895
Amazon.com, Inc.	5,845	1,307,200
ASML Holding NV	1,285	1,304,566
Microsoft Corp.	2,725	1,303,736
NVIDIA Corp.	7,394	1,289,180
Arqit Quantum, Inc.	50,065	1,222,524
Hitachi Ltd.	35,354	1,111,302
NTT, Inc.	1,087,974	1,086,328
Deutsche Telekom AG	33,430	1,061,171
Cisco Systems, Inc.	13,806	1,060,700
Honeywell International, Inc.	5,298	1,047,348
SK Telecom Co. Ltd.	28,841	1,042,110
Applied Materials, Inc.	3,843	955,516
Coherent Corp.	5,110	875,215
Keysight Technologies, Inc.	4,274	856,251
GLOBALFOUNDRIES, Inc.	22,809	831,256
Synopsys, Inc.	1,848	824,552
NXP Semiconductors NV	3,729	824,193
STMicroelectronics NV	30,930	789,373
Taiwan Semiconductor Manufacturing Co. Ltd.	16,952	772,631
Hewlett Packard Enterprise Co.	32,661	770,368
Cadence Design Systems, Inc.	2,360	742,686
Infineon Technologies AG	17,878	742,267
Dell Technologies, Inc. Class C	5,594	726,433
SkyWater Technology, Inc.	42,255	655,026

⁷ Launched 27 August 2025

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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 Ex-USA Quality Dividend Growth UCITS ETF⁸

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds EUR</i>
Purchases		
Toyota Motor Corp.	31,388	544,011
Industria de Diseno Textil SA	9,579	470,892
Novo Nordisk AS Class B	8,330	386,578
BP PLC	67,477	336,079
AstraZeneca PLC	2,234	326,187
Deutsche Telekom AG	10,736	309,315
Bank of Nova Scotia/The	4,851	273,090
ING Groep NV	12,496	265,832
ASML Holding NV	304	265,406
GSK PLC	13,340	256,190
SAP SE	947	217,537
Lloyds Banking Group PLC	200,990	201,296
UBS Group AG	5,794	196,214
Volvo AB Class B	7,944	193,530
Schneider Electric SE	781	191,164
Tokyo Electron Ltd.	1,028	177,714
Hang Seng Bank, Ltd.	9,136	145,732
ABB Ltd.	2,275	142,616
Air Liquide SA	808	137,542
Hermes International SCA	63	135,995

⁸ Launched 17 September 2025

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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 Ex-USA Quality Dividend Growth UCITS ETF⁸ (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>EUR</i>
Sales		
Rheinmetall AG	2	3,501
Ferrari NV	6	2,040
Parkland Corp	145	1,943
Belimo Holding AG	2	1,760
Sunococorp LLC	39	1,655
ASM International NV	2	1,068
Advantest Corp.	11	1,067
Partners Group Holding AG	1	1,067
Restaurant Brands International, Inc.	17	985
Lasertec Corp.	8	971
Disco Corp.	3	883
Lion Finance Group PLC	10	881
Toyota Motor Corp.	50	880
AddTech AB Class B	30	853
CGI, Inc.	11	829
Cochlear Ltd.	5	806
ASML Holding NV	1	804
Industria de Diseno Textil SA	16	777
Lloyds Banking Group PLC	800	777
Logitech International SA	8	755
Accor SA	16	682
OBIC Business Consultants Co., Ltd.	13	642
Intertek Group PLC	11	628
ING Groep NV	30	617
Bank of Nova Scotia/The	11	600
Evolution AB	9	599
CSL Ltd.	5	583
Dollarama, Inc.	5	564
Hitachi Ltd.	20	507
EQB, Inc.	6	346
Pandora AS	3	337
Hensoldt AG	3	335

⁸ Launched 17 September 2025

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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 Efficient Core UCITS ETF⁹

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds EUR</i>
Purchases		
German Treasury Bill Zero Coupon 12/10/2025	79,000	78,765
German Treasury Bill Zero Coupon 18/03/2026	79,000	78,605
LVMH Moet Hennessy Louis Vuitton SE	72	37,727
ASML Holding NV	43	35,610
SAP SE	141	31,966
Hermes International SCA	12	25,097
L'Oreal SA	62	22,951
Siemens AG	93	21,317
Airbus SE	93	18,359
Deutsche Telekom AG	578	16,769
TotalEnergies SE	316	16,413
Industria de Diseno Textil SA	347	16,332
Prosus NV	272	16,305
Allianz SE	45	16,084
EssilorLuxottica SA	57	15,796
Schneider Electric SE	66	15,741
Banco Santander SA	1,670	14,926
Safran SA	47	14,156
Sanofi SA	172	13,565
Iberdrola SA	775	12,649
Air Liquide SA	67	11,843
Intesa Sanpaolo SpA	2,010	11,296

⁹ Launched 30 September 2025

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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 Efficient Core UCITS ETF⁹ (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>EUR</i>
Sales		
German Treasury Bill Zero Coupon 12/10/2025	79,000	79,000
Prosus NV	272	14,143
LVMH Moet Hennessy Louis Vuitton SE	14	8,663
Volkswagen AG	35	3,738
TotalEnergies SE	59	3,293
Sanofi SA	32	2,646
Bolloré SE	325	1,492
JDE Peet's NV	47	1,489
Industria de Diseño Textil SA	25	1,367
Covestro AG '144A'	21	1,247
EssilorLuxottica SA	4	1,140
Eni SpA	63	1,009
ASML Holding NV	1	946
Kering SA	3	866
Stellantis NV	83	844
Argenx SE	1	770
Tenaris SA	40	690
Reply SpA	5	587
Edenred SE	31	561
Muenchener Rueckversicherungs-Gesellschaft AG in Muenchen	1	547

⁹ Launched 30 September 2025

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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 Value UCITS ETF¹⁰

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>EUR</i>
Purchases		
Vodafone Group PLC	10,904	11,909
Eni SpA	678	11,098
Evolution AB	189	10,949
Tenaris SA	625	10,935
Johnson Matthey PLC	472	10,933
Novartis AG	94	10,813
Kingfisher PLC	2,996	10,709
Shell PLC	333	10,709
Centrica PLC	5,377	10,503
Equinor ASA	521	10,406
BP PLC	1,890	10,076
Sanofi SA	113	9,717
Koninklijke Vopak NV	239	9,240
ISS AS	336	9,169
Bunzl PLC	365	9,025
Tesco PLC	1,683	8,719
InterContinental Hotels Group PLC	74	8,638
Ryanair Holdings PLC	304	8,512
Vinci SA	71	8,512
Pandora AS	85	8,258
J Sainsbury PLC	2,221	7,972
Reckitt Benckiser Group PLC	117	7,964
IMI PLC	281	7,910
Koninklijke Ahold Delhaize NV	223	7,879
Associated British Foods PLC	323	7,849
Temenos AG	98	7,841
AIB Group PLC	875	7,817
Holcim AG	97	7,732
Societe Generale SA	127	7,717
NatWest Group PLC	1,051	7,511
Kerry Group PLC Class A	94	7,472
Trelleborg AB Class B	205	7,356
Pearson PLC	644	7,325
Smiths Group PLC	259	7,303
ING Groep NV	321	7,234
International Consolidated Airlines Group SA	1,578	7,066
Unilever PLC	135	6,907
Intertek Group PLC	129	6,818
Wolters Kluwer NV	75	6,783
UniCredit SpA	103	6,745
Azimut Holding SpA	193	6,731

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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 Value UCITS ETF¹⁰ (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>EUR</i>
Purchases (continued)		
Lloyds Banking Group PLC	6,067	6,689
Repsol SA	407	6,682
Bank of Ireland Group PLC	409	6,641
Galp Energia SGPS SA	371	6,541
Nokia OYJ	1,234	6,511
Sydbank AS	85	6,499
Aegon Ltd.	936	6,403
NN Group NV	103	6,390
Danske Bank AS	137	5,499
AXA SA	143	5,483
HSBC Holdings PLC	434	5,337
Barclays PLC	1,069	5,323

¹⁰ Launched 3 December 2025

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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 Value UCITS ETF¹⁰ (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>EUR</i>
Sales		
Swiss Life Holding AG	1	934
Muenchener Rueckversicherungs-Gesellschaft AG in Muenchen	1	532
Magnum Ice Cream Co. NV	27	346
Vodafone Group PLC	100	108
BP PLC	20	104
Johnson Matthey PLC	4	92
J Sainsbury PLC	20	71
Tenaris SA	4	71

¹⁰ Launched 3 December 2025

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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 Value UCITS ETF¹⁰

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
Skyworks Solutions, Inc.	109	7,562
GoDaddy, Inc. Class A	57	7,415
Adobe, Inc.	22	7,189
Gartner, Inc.	31	7,189
Cognizant Technology Solutions Corp. Class A	90	7,132
Zoom Communications, Inc.	83	7,108
Temenos AG	75	6,998
Dell Technologies, Inc. Class C	52	6,949
QUALCOMM, Inc.	39	6,828
NetApp, Inc.	59	6,765
UiPath, Inc. Class A	452	6,717
Open Text Corp.	200	6,692
TD SYNnex Corp.	43	6,623
VeriSign, Inc.	26	6,499
Twilio, Inc. Class A	49	6,278
DocuSign, Inc.	87	6,144
Nokia OYJ	994	6,116
Cirrus Logic, Inc.	50	6,108
Kyndryl Holdings, Inc.	232	6,102
Nice, Ltd.	47	4,991

¹⁰ Launched 3 December 2025

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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 Value UCITS ETF¹⁰ (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>USD</i>
Sales		
HCA Healthcare, Inc.	1	487
Ameriprise Financial, Inc.	1	478
Willis Towers Watson PLC	1	318
Reliance, Inc.	1	287
Expedia Group, Inc.	1	263
Cheniere Energy, Inc.	1	206
TKO Group Holdings, Inc.	1	201
Temenos AG	2	193
Valero Energy Corp.	1	177
Steel Dynamics, Inc.	1	166
Northern Trust Corp.	1	133
Wolters Kluwer NV	1	105
Open Text Corp.	3	101
Sanofi SA	1	99
Magna International, Inc.	2	98
Magnum Ice Cream Co. NV	6	90

¹⁰ Launched 3 December 2025

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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 Value UCITS ETF¹⁰

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds USD</i>
Purchases		
Skyworks Solutions, Inc.	62	4,301
Adobe, Inc.	13	4,248
Gartner, Inc.	18	4,174
GoDaddy, Inc. Class A	32	4,163
Cognizant Technology Solutions Corp. Class A	51	4,041
Zoom Communications, Inc.	47	4,025
Dell Technologies, Inc. Class C	29	3,875
QUALCOMM, Inc.	22	3,852
UiPath, Inc. Class A	257	3,819
NetApp, Inc.	33	3,784
VeriSign, Inc.	15	3,749
TD SYNnex Corp.	24	3,696
DocuSign, Inc.	50	3,531
Kyndryl Holdings, Inc.	132	3,472
Twilio, Inc. Class A	27	3,459
Cirrus Logic, Inc.	28	3,420
Southwest Airlines Co.	69	2,462
MGM Resorts International	65	2,310
Lithia Motors, Inc.	7	2,280
Carlisle Cos., Inc.	7	2,248

¹⁰ Launched 3 December 2025

WisdomTree Issuer ICAV

Summary of Significant Portfolio Changes (Unaudited) (continued) For the financial year ended 31 December 2025

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 Value UCITS ETF¹⁰ (continued)

<i>Security Description</i>	<i>Nominal</i>	<i>Base Cost/Proceeds</i> <i>USD</i>
Sales		
Lithia Motors, Inc.	1	329
Carlisle Cos., Inc.	1	327
Illinois Tool Works, Inc.	1	250
Union Pacific Corp.	1	236
AutoNation, Inc.	1	217
TKO Group Holdings, Inc.	1	201
Avery Dennison Corp.	1	177
Constellation Brands, Inc. Class A	1	140
Exxon Mobil Corp.	1	118
Tapestry, Inc.	1	116
Clorox Co.	1	106
T Rowe Price Group, Inc.	1	106
Loews Corp.	1	103

¹⁰ Launched 3 December 2025

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 141 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 55,000 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 2025

	WisdomTree Enhanced Commodity UCITS ETF	WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	WisdomTree Broad Commodities UCITS ETF	WisdomTree Strategic Metals UCITS ETF
Currency	USD 2,693,022	USD 14,000,917	USD (9,005,633)	USD 849,593
% of Net Assets	0.79%	4.92%	(2.78%)	8.28%

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	WisdomTree Strategic Metals UCITS ETF
Currency	—	—	—	—
% Total Lendable Assets	—	—	—	—

3. Listed below are the top 10 Counterparties used for each type of SFT at 31 December 2025*

	WisdomTree Enhanced Commodity UCITS ETF	WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	WisdomTree Broad Commodities UCITS ETF	WisdomTree Strategic Metals UCITS ETF
Counterparty Name	BNP Paribas	Morgan Stanley	BNP Paribas	BNP Paribas
Value of outstanding transactions	USD 2,693,022	USD 14,000,917	USD (9,005,633)	USD 849,593
Country of Establishment	France	USA	France	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 Strategic Metals 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	WisdomTree Strategic Metals UCITS ETF
Up to 1 month	—	14,000,917	—	—
3 months to 1 year	2,693,022	—	(9,005,633)	849,593

6. Type and Quality of Collateral

	Collateral Type
WisdomTree Enhanced Commodity UCITS ETF	Cash
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	Cash
WisdomTree Broad Commodities UCITS ETF	Stock
WisdomTree Strategic Metals UCITS ETF	Cash

7. Currency of Collateral

WisdomTree Enhanced Commodity UCITS ETF	USD
WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	USD
WisdomTree Broad Commodities UCITS ETF	USD
WisdomTree Strategic Metals 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	WisdomTree Strategic Metals UCITS ETF
Less than 1 month	USD 4,178,000	USD 20,882,000	USD 7,307,000	USD (579,000)

9. Ten largest Collateral Issuers*

	WisdomTree Enhanced Commodity UCITS ETF	WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	WisdomTree Broad Commodities UCITS ETF	WisdomTree Strategic Metals UCITS ETF
Volume of collateral pledged	USD 4,178,000	USD 20,882,000	USD 7,307,000	USD (579,000)

* 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 financial 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 WisdomTree Enhanced Commodity UCITS ETF	WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF	WisdomTree Broad Commodities UCITS ETF	WisdomTree Strategic Metals UCITS ETF
Number of Depositaries		1	1	1	1
Depositary		BNP Paribas	Morgan Stanley	BNP Paribas	BNP Paribas
	Nominal	USD	USD	USD	USD
Cash Collateral	Value	4,178,000	20,882,000	7,307,000	(579,000)

12. Safe-keeping of Collateral pledged

As at 31 December 2025, there was no collateral pledged in relation to each of the TRS held.

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 financial 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.

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 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**

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.



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 tobacco industry and small arm sectors and companies involved in certain controversial weapons such as anti-personal mines, cluster munitions, chemical and biological weapons, depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Treaty on the Non-Proliferation of Nuclear Weapons (commonly known as the Non-Proliferation Treaty or “**NPT**”) 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, 98.91% 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.

Indicator	Metric Description	Performance (as at 31 December 2024)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of certain controversial weapons such as anti-personnel mines and cluster munitions as well as those involved in depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Non-Proliferation Treaty.	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%

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

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 comparison is based on the metric descriptions described above under the heading ***“How did the sustainability indicators perform”***:

Indicator	Performance (as at 31 December 2024)	Performance (as at 31 December 2025)
Exposure to Controversial Weapons	0.00%	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%	0.00%
Violations of UNGC principles and OECD Guidelines	0.00%	0.00%

During the reporting period the sustainability indicator of “Exposure to Controversial Weapons” was updated to exclude companies that support nuclear weapons programmes to states outside the Non-Proliferation Treaty.

- ***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 which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

The PAI scores presented below reflect the Fund’s performance relative to a broad market benchmark. The scores are expressed as percentage differences between the Fund and the benchmark for the relevant indicator.

A negative score indicates that the Fund’s exposure to the relevant PAI indicator was lower than that of the broad market benchmark during the reference period, while a positive score indicates relatively higher exposure.

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 Fund’s ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against absolute and/or relative thresholds having regard to the underlying metric set out in the RTS.

Certain PAI indicators exhibited moderately elevated values relative to the broad market benchmark during the reporting period, reflecting the Fund’s sector exposures. These indicators were reviewed within the context of the Fund’s monitoring framework. While elevated metrics were observed, the overall

assessment did not identify sustained high adverse impacts across the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

Adverse Sustainability Indicator	PAI	Data	Coverage	Metric
GHG Emissions	1. GHG Emissions	-27%	99%	Scope 1 GHG emissions
		2%	99%	Scope 2 GHG emissions
		-21%	97%	Scope 3 GHG emissions
		-21%	97%	Total GHG emissions
	2. Carbon footprint	-20%	97%	Carbon footprint
	3. GHG intensity of investee companies	3%	97%	GHG intensity of investee companies
	4. Exposure to companies active in the fossil fuel sector	4%	100%	Share of investments in companies active in the fossil fuel sector
	5. Share of non-renewable energy consumption and production	29%	39%	Share of non-renewable energy consumption and non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources, expressed as a percentage of total energy sources
	6. Energy consumption intensity per high impact climate sector	-100%	0%	Agriculture, Forestry & Fishing (GWh/EURm)
		-100%	0%	Construction (GWh/EURm)
		-95%	3%	Electricity, Gas, Steam and Air Conditioning Supply (GWh/EURm)
		-34%	37%	Manufacturing (GWh/EURm)
		-12%	6%	Mining & Quarrying (GWh/EURm)

		-25%	1%	Real Estate Activities (GWh/EURm)
Biodiversity	7. Activities negatively affecting biodiversity sensitive areas	-1%	100%	Share of investments in investee companies with sites/operations located in or near to biodiversity-sensitive areas where activities of those investee companies negatively affect those areas
Water	8. Emissions to water	679%	0%	Tonnes of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average
Waste	9. Hazardous waste and radioactive waste ratio	-96%	95%	Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR invested, expressed as a weighted average
Social and employee matters	10. Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	-1.4%	100.0%	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	11. Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	9.6%	100.0%	Share of investments in investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises or grievance /complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines

				for Multinational Enterprises
	12. Unadjusted gender pay gap	2.2%	0.1%	Average unadjusted gender pay gap of investee companies
	13. Board gender diversity	0.0%	98.9%	Average ratio of female to male board members in investee companies, expressed as a percentage of all board members
	14. Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	-1.9%	100.0%	Share of investments in investee companies involved in the manufacture or selling of controversial weapons
Table 2				
Additional climate and other environment-related indicators				
Emissions	4. Investing in companies without carbon emission reduction initiatives	21%	100%	Share of investments in investee companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement
Table 3				
Additional indicators for social and employee, respect for human rights, anti-corruption and anti-bribery matters				
Anti-corruption and anti-bribery	16. Cases of insufficient action taken to address breaches of standards of anti-corruption and antibribery	-1%	100%	Share of investments in investee companies with identified insufficiencies in actions taken to address breaches in procedures and standards of anticorruption and anti-bribery

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 absolute and/or relative thresholds having regard to the underlying metric set out in the RTS.

Certain environmental PAI indicators exhibited elevated values during the reporting period, reflecting the Fund's sector exposures. These indicators were reviewed within the context of the Fund's monitoring framework and did not constitute sustained high adverse impacts across 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
Merck & Co., Inc.	Pharmaceuticals	5.11%	United States of America
Exxon Mobil Corporation	Integrated Oil & Gas	4.99%	United States of America
AbbVie Inc.	Pharmaceuticals	4.92%	United States of America
AT&T Inc.	Integrated Telecommunication Services	4.87%	United States of America
PepsiCo, Inc.	Soft Drinks & Non-Alcoholic Beverages	4.81%	United States of America
Bristol-Myers Squibb Company	Medical Drugs	3.62%	United States of America
Comcast Corporation	Cable & Satellite	3.60%	United States of America
TransDigm Group Incorporated	Aerospace & Defense	3.41%	United States of America
Texas Instruments Incorporated	Semiconductors	3.32%	United States of America
CVS Health Corporation	Health Care Services	2.49%	United States of America
Blackstone Inc.	Asset Management & Custody Banks	2.27%	United States of America
U.S. Bancorp	Regional Banks	2.19%	United States of America
PNC Financial Services Group, Inc.	Automobile Manufacturers	2.08%	United States of America
Ford Motor Company	Automobile Manufacturers	1.82%	United States of America
Truist Financial Corporation	Diversified Banks	1.80%	United States of America

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2025.



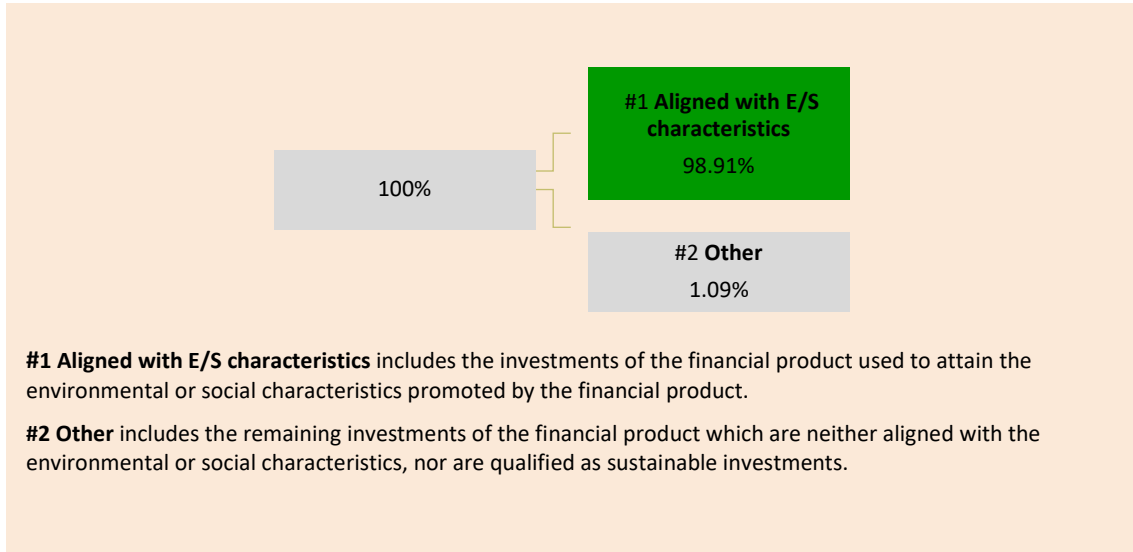
What was the proportion of sustainability-related investments?

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. 98.91% 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 2025.



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

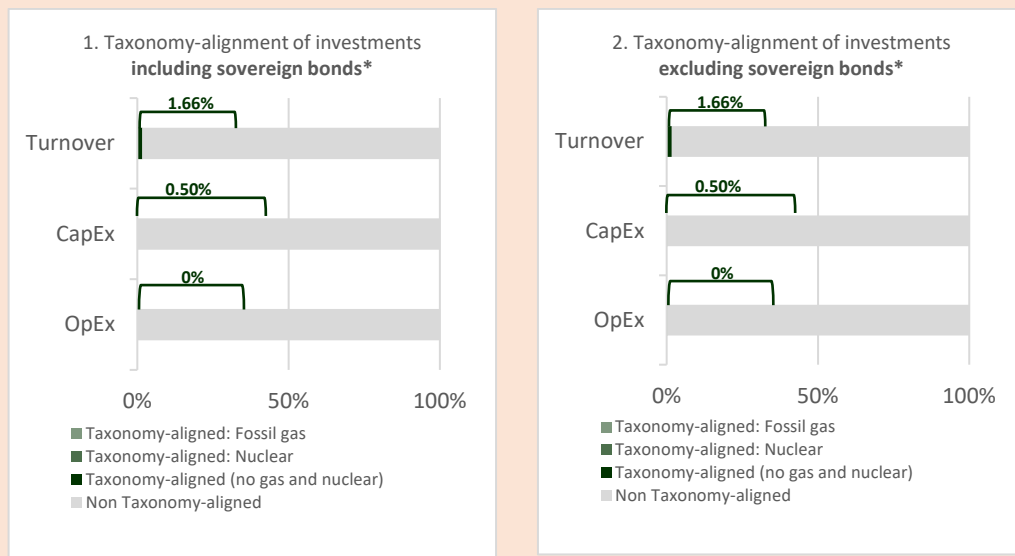
¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

X No

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 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 0.94%.

● **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 2025, 1.09% 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

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.

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?**

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?**

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 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 22.3%, while the Index returned 11.5%.

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 Equity Income UCITS ETF
549300JD9ZMSTROLG564

Legal entity identifier:

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 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 tobacco industry and small arm sectors and companies involved in certain controversial weapons such as anti-personal mines, cluster munitions, chemical and biological weapons, depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Treaty on the Non-Proliferation of Nuclear Weapons (commonly known as the Non-Proliferation Treaty or “**NPT**”) 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, 99.29% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the

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.

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.

Indicator	Metric Description	Performance (as at 31 December 2025)
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 as well as those involved in depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Non-Proliferation Treaty.	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	0.00%

...and compared to previous periods?

The following comparison is based on the metric descriptions described above under the heading “**How did the sustainability indicators perform**”:

Indicator	Performance (as at 31 December 2024)	Performance (as at 31 December 2025)
Exposure to Controversial Weapons	0.00%	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%	0.00%
Violations of UNGC principles and OECD Guidelines	0.00%	0.00%

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

During the reporting period the sustainability indicator of “Exposure to Controversial Weapons” was updated to exclude companies that support nuclear weapons programmes to states outside the Non-Proliferation Treaty.



- **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.

The PAI scores presented below reflect the Fund’s performance relative to a broad market benchmark. The scores are expressed as percentage differences between the Fund and the benchmark for the relevant indicator.

A negative score indicates that the Fund’s exposure to the relevant PAI indicator was lower than that of the broad market benchmark during the reference period, while a positive score indicates relatively higher exposure.

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 Fund’s ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against absolute and/or relative thresholds having regard to the underlying metric set out in the RTS.

Several PAI indicators exhibited elevated values relative to the broad market benchmark during the reporting period, reflecting the Fund’s regional and sector exposures. These indicators were reviewed within the context of the Fund’s monitoring framework. While elevated metrics were observed, the overall assessment did not identify sustained high adverse impacts across 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.

Adverse Sustainability Indicator	PAI	Data	Coverage	Metric
GHG Emissions	1.GHG Emissions	151%	97%	Scope 1 GHG emissions
		68%	97%	Scope 2 GHG emissions
		112%	95%	Scope 3 GHG emissions
		114%	95%	Total GHG emissions

	2. Carbon footprint	112%	95%	Carbon footprint
	3. GHG intensity of investee companies	82%	95%	GHG intensity of investee companies
	4. Exposure to companies active in the fossil fuel sector	7%	100%	Share of investments in companies active in the fossil fuel sector
	5. Share of non-renewable energy consumption and production	9%	66%	Share of non-renewable energy consumption and non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources, expressed as a percentage of total energy sources
	6. Energy consumption intensity per high impact climate sector	-100%	0%	Agriculture, Forestry & Fishing (GWh/EURm)
		-19%	0%	Construction (GWh/EURm)
		-55%	16%	Electricity, Gas, Steam and Air Conditioning Supply (GWh/EURm)
		100%	17%	Manufacturing (GWh/EURm)
		-6%	10%	Mining & Quarrying (GWh/EURm)
		-31%	5%	Real Estate Activities (GWh/EURm)
Biodiversity	7. Activities negatively affecting biodiversity-sensitive areas	6%	100%	Share of investments in investee companies with sites/operations located in or near to biodiversity-sensitive areas where activities of those investee companies negatively affect those areas
Water	8. Emissions to water	305%	11%	Tonnes of emissions to water generated by investee companies per million EUR

				invested, expressed as a weighted average
Waste	9. Hazardous waste and radioactive waste ratio	-38%	93%	Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR invested, expressed as a weighted average
Social and employee matters	10. Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	-1.4%	100%	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	11. Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	-31.2%	100%	Share of investments in investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises or grievance /complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	12. Unadjusted gender pay gap	-4.3%	7.2%	Average unadjusted gender pay gap of investee companies
	13. Board gender diversity	9.4%	96.2%	Average ratio of female to male board members in investee companies, expressed as a percentage of all board members
	14. Exposure to controversial weapons (anti-personnel mines, cluster	-1.9%	100%	Share of investments in investee companies involved

	munitions, chemical weapons and biological weapons)			in the manufacture or selling of controversial weapons
Table 2				
Additional climate and other environment-related indicators				
Emissions	4. Investing in companies without carbon emission reduction initiatives	-10%	100%	Share of investments in investee companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement
Table 3				
Additional indicators for social and employee, respect for human rights, anti-corruption and anti-bribery matters				
Anti-corruption and anti-bribery	16. Cases of insufficient action taken to address breaches of standards of anti-corruption and antibribery	-3%	100%	Share of investments in investee companies with identified insufficiencies in actions taken to address breaches in procedures and standards of anticorruption and anti-bribery



What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
HSBC Holdings Plc	Diversified Banking	4.42%	United Kingdom
Intesa Sanpaolo	Commercial Banks	3.68%	Italy
Enel S.p.A.	Electric Generation	2.86%	Italy
Rio Tinto Plc	Metal Diversified	2.71%	United Kingdom
Sanofi	Medical Drugs	2.67%	France
BP Plc	Oil Comp Integrated	2.58%	United Kingdom
Engie	Electric Generation	2.48%	France
Axa SA	Property & Casualty	2.45%	France
Banco Bilbao Vizcaya Argentaria SA	Commercial Banks	2.36%	Spain
Equinor ASA	Oil Comp Integrated	2.30%	Norway

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2025.

Allianz SE	Insurance	1.94%	Germany
Volvo AB	Automobile Manufacturers	1.84%	Sweden
BNP Paribas	Diversified Banking Institutions	1.80%	France
Bayerische Motoren Werke AG	Automobile Manufacturers	1.76%	Germany
DHL Group	Transport Services	1.69%	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?

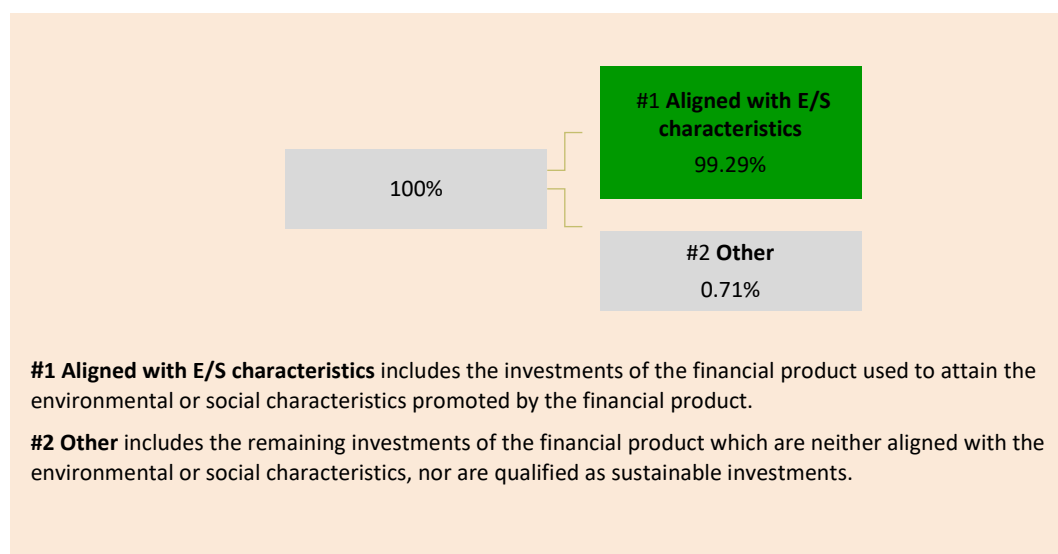
The Fund invested substantially all of its assets in the constituents of the Index. 99.29% of the Fund's assets aligned with the promoted environmental and social objectives of the Fund. The remaining portion of the Fund's investments (**#2 Not Sustainable**) consisted of ancillary liquid assets (cash 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 2025.



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).

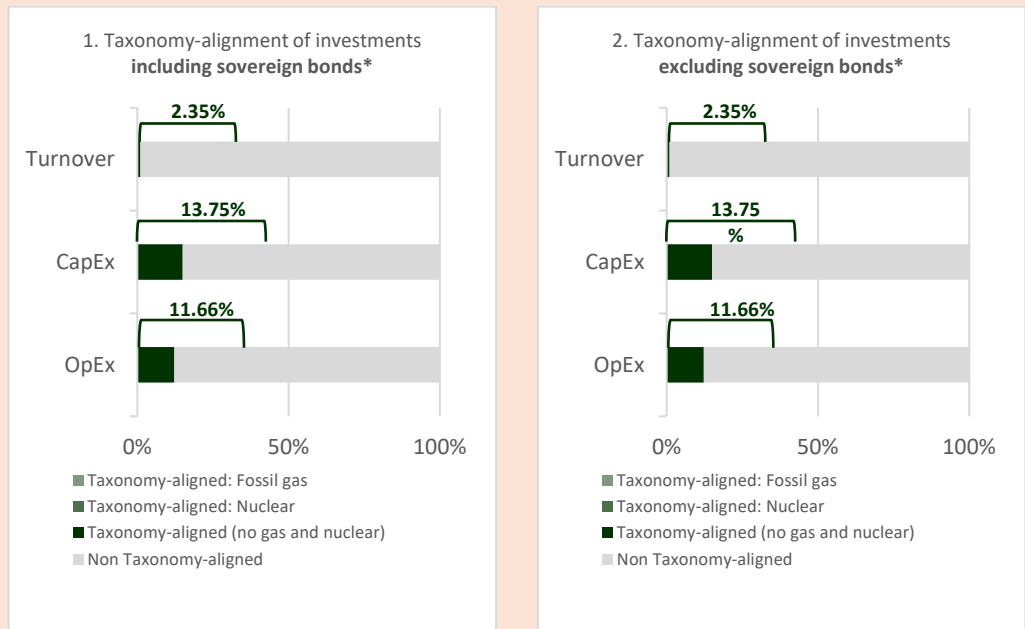
● **Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?**

Yes
 In fossil gas In nuclear energy
 No

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 1.04%. The share of investments made in enabling activities was 0.06%.

● **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.

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 2025, 0.71% 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 certain 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.

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.



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 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?***

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 22.3%, while the Index returned 44.1%.

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

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="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 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 tobacco industry and small arm sectors and companies involved in certain controversial weapons such as anti-personal mines, cluster munitions, chemical and biological weapons, depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Treaty on the Non-Proliferation of Nuclear Weapons (commonly known as the Non-Proliferation Treaty or “**NPT**”) 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.

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.

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, 97.19% 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 2025)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of certain controversial weapons such as anti-personnel mines and cluster munitions as well as those involved in depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Non-Proliferation Treaty.	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%
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...and compared to previous periods?

The following comparison is based on the metric descriptions described above under the heading “***How did the sustainability indicators perform***”:

Indicator	Performance (as at 31 December 2024)	Performance (as at 31 December 2025)
Exposure to Controversial Weapons	0.00%	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%	0.00%
Violations of UNGC principles and OECD Guidelines	0.00%	0.00%

During the reporting period the sustainability indicator of “Exposure to Controversial Weapons” was updated to exclude companies that support nuclear weapons programmes to states outside the Non-Proliferation Treaty.

- ***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 which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

The PAI scores presented below reflect the Fund’s performance relative to a broad market benchmark. The scores are expressed as percentage differences between the Fund and the benchmark for the relevant indicator.

A negative score indicates that the Fund’s exposure to the relevant PAI indicator was lower than that of the broad market benchmark during the reference period, while a positive score indicates relatively higher exposure.

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 Fund’s ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against absolute and/or relative thresholds having regard to the underlying metric set out in the RTS.

Several PAI indicators exhibited elevated values relative to the broad market benchmark during the reporting period, reflecting the Fund’s small-cap and sector exposures. These indicators were reviewed in detail within the context of the Fund’s monitoring framework. While elevated metrics were observed, the overall assessment did not identify sustained high adverse impacts across the full set of selected PAI indicators. The Manager will continue to monitor these indicators closely during the next reporting cycle.

Adverse Sustainability Indicator	PAI	Data	Coverage	Metric
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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.

GHG Emissions	1. GHG Emissions	165%	78%	Scope 1 GHG emissions
		162%	78%	Scope 2 GHG emissions
		363%	74%	Scope 3 GHG emissions
		344%	75%	Total GHG emissions
	2. Carbon footprint	248%	75%	Carbon footprint
	3. GHG intensity of investee companies	235%	75%	GHG intensity of investee companies
	4. Exposure to companies active in the fossil fuel sector	-1%	100%	Share of investments in companies active in the fossil fuel sector
	5. Share of non-renewable energy consumption and production	15%	37%	Share of non-renewable energy consumption and non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources, expressed as a percentage of total energy sources
	6. Energy consumption intensity per high impact climate sector	-100%	0%	Agriculture, Forestry & Fishing (GWh/EURm)
		2%	5%	Construction (GWh/EURm)
-88%		2%	Electricity, Gas, Steam and Air Conditioning Supply (GWh/EURm)	
345%		20%	Manufacturing (GWh/EURm)	
-43%		4%	Mining & Quarrying (GWh/EURm)	
-11%		8%	Real Estate Activities (GWh/EURm)	
Biodiversity	7. Activities negatively affecting biodiversity sensitive areas	-6%	100%	Share of investments in investee companies with sites/operations located in or near to

				biodiversity-sensitive areas where activities of those investee companies negatively affect those areas
Water	8. Emissions to water	12547%	2%	Tonnes of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average
Waste	9. Hazardous waste and radioactive waste ratio	-62%	78%	Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR invested, expressed as a weighted average
Social and employee matters	10. Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	-1.4%	100%	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	11. Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	9.5%	100%	Share of investments in investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises or grievance /complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	12. Unadjusted gender pay gap	-2.4%	10.8%	Average unadjusted gender pay gap of investee companies
	13. Board gender diversity	5.1%	80.6%	Average ratio of female to male board

				members in investee companies, expressed as a percentage of all board members
	14. Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	-1.9%	100%	Share of investments in investee companies involved in the manufacture or selling of controversial weapons
Table 2				
Additional climate and other environment-related indicators				
Emissions	4. Investing in companies without carbon emission reduction initiatives	19%	100%	Share of investments in investee companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement
Table 3				
Additional indicators for social and employee, respect for human rights, anti-corruption and anti-bribery matters				
Anti-corruption and anti-bribery	16. Cases of insufficient action taken to address breaches of standards of anti-corruption and antibribery	9%	100%	Share of investments in investee companies with identified insufficiencies in actions taken to address breaches in procedures and standards of anticorruption and anti-bribery

What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Hoegh Autoliners As	Transport Marine	1.88%	Norway
Energiean Plc	Oil Comp Explor&Prodtn	1.58%	United Kingdom
Nos Sgps	Cable – Satellite Tv	1.27%	Portugal

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2025.

Elecnor Sa	Building Heavy Construct	1.18%	Spain
Redes Energeticas Nacionais	Electric Transmission	1.11%	Portugal
Outokumpu Oyj	Steel Specialty	1.09%	Finland
Odfjell Drilling	Oil&Gas Drilling	1.09%	United Kingdom
Norwegian Air Shuttle ASA	Airlines	1.04%	Norway
Ncc AB	Building Heavy Construct	0.98%	Sweden
Hammerson Plc	Reits Regional Malls	0.94%	United Kingdom
Sparebank 1 SMN	Commercial Banks	0.92%	Norway
Stolt-Nielsen Ltd	Transport Marine	0.85%	United Kingdom
Elekta	Medical Instruments	0.85%	Sweden
Opmobility	Auto – Trk Prts&Equip Orig	0.80%	France
Havas NV	Advertising Services	0.80%	Netherlands

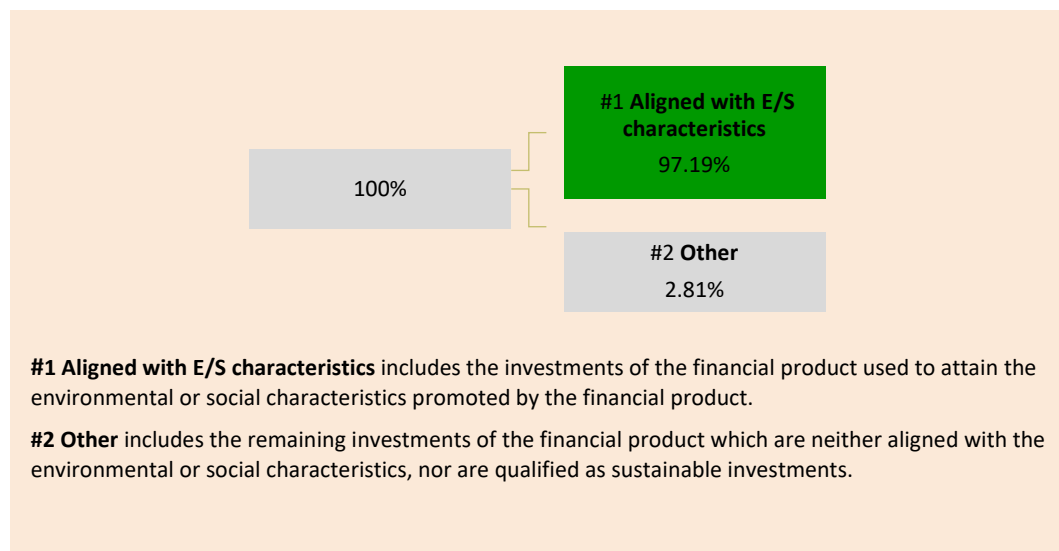
What was the proportion of sustainability-related investments?

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. 97.19% 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 2025.



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.*

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.

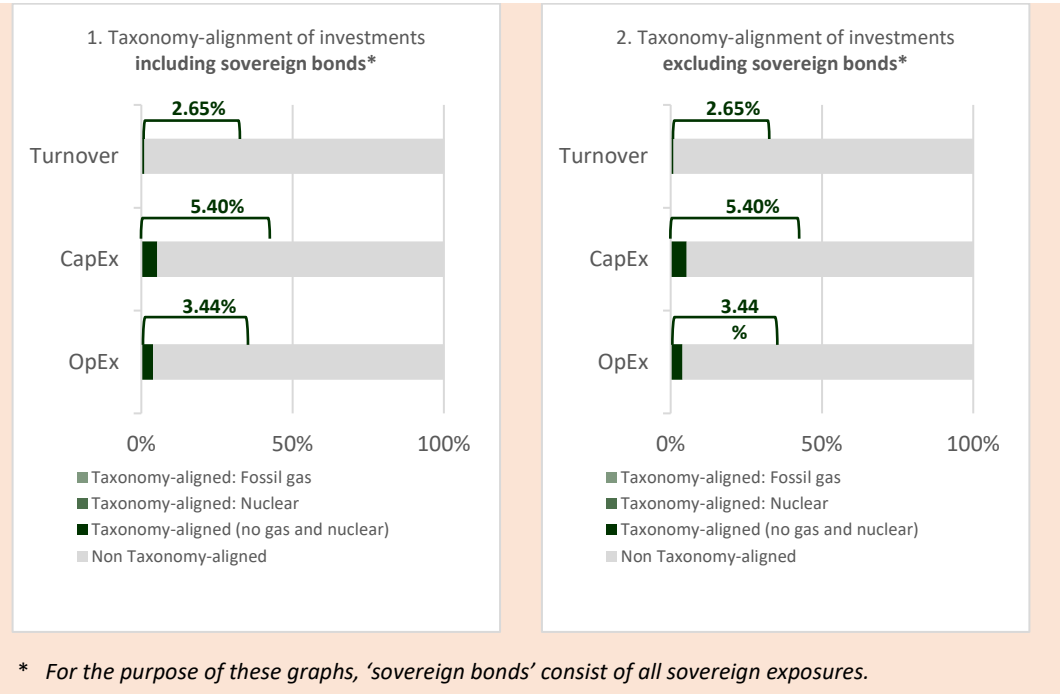
- **operational expenditure**

(OpEx) reflects the green operational activities of investee companies.

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 investments made in transitional and enabling activities?

The share of investments made in transitional activities was 1.17%. The share of investments made in enabling activities was 0.72%.

● **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 2025, 2.81% 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.

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 actions have been taken to meet the environmental and/or social characteristics during the reference period?



Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.



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 small-capitalisation segment of the dividend-paying companies from Europe, selected based on 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 a company must be incorporated and listed in one of the European countries (i.e., 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 small-capitalisation segment of the dividend-paying companies from Europe 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 Europe, 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 22.3%, while the Index returned 31.6%.

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 Emerging Markets Equity Income UCITS ETF
 identifier: 549300HHXL6WGHKOHY13

Legal entity

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 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 certain controversial weapons such as anti-personal mines, cluster munitions, chemical and biological weapons, depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Treaty on the Non-Proliferation of Nuclear Weapons (commonly known as the Non-Proliferation Treaty or “**NPT**”) 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.

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.

Based on ESG data coverage by the Fund's ESG data provider, 96.19% 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.

Indicator	Metric Description	Performance (as at 31 December 2025)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of certain controversial weapons such as anti-personnel mines and cluster munitions as well as those involved in depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Non-Proliferation Treaty.	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,	0.00%

the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.

...and compared to previous periods?

The following comparison is based on the metric descriptions described above under the heading **“How did the sustainability indicators perform”**:

Indicator	Performance (as at 31 December 2024)	Performance (as at 31 December 2025)
Exposure to Controversial Weapons	0.00%	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%	0.00%
Violations of UNGC principles and OECD Guidelines	0.00%	0.00%

During the reporting period the sustainability indicator of “Exposure to Controversial Weapons” was updated to exclude companies that support nuclear weapons programmes to states outside the Non-Proliferation Treaty.

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?

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.





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.

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 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 which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

The PAI scores presented below reflect the Fund’s performance relative to a broad market benchmark. The scores are expressed as percentage differences between the Fund and the benchmark for the relevant indicator.

A negative score indicates that the Fund’s exposure to the relevant PAI indicator was lower than that of the broad market benchmark during the reference period, while a positive score indicates relatively higher exposure.

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 Fund’s ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against absolute and/or relative thresholds having regard to the underlying metric set out in the RTS.

Certain PAI indicators exhibited elevated values relative to the broad market benchmark during the reporting period, reflecting the Fund’s regional and sector exposures. These indicators were reviewed within the context of the Fund’s monitoring framework. While elevated metrics were observed, the overall assessment did not identify sustained high adverse impacts across the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle

The table below shows the PAI scores for the Fund – figures are representative of the reference period:

Adverse Sustainability Indicator	PAI	Data	Coverage	Metric
GHG Emissions	1.GHG Emissions	385%	90%	Scope 1 GHG emissions
		378%	90%	Scope 2 GHG emissions

		14%	87%	Scope 3 GHG emissions
		42%	87%	Total GHG emissions
	2. Carbon footprint	30%	87%	Carbon footprint
	3. GHG intensity of investee companies	-6%	87%	GHG intensity of investee companies
	4. Exposure to companies active in the fossil fuel sector	2%	99%	Share of investments in companies active in the fossil fuel sector
	5. Share of non-renewable energy consumption and production	27%	32%	Share of non-renewable energy consumption and non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources, expressed as a percentage of total energy sources
	6. Energy consumption intensity per high impact climate sector	-100%	0%	Agriculture, Forestry & Fishing (GWh/EURm)
		-12%	0%	Construction (GWh/EURm)
		-60%	3%	Electricity, Gas, Steam and Air Conditioning Supply (GWh/EURm)
		716%	21%	Manufacturing (GWh/EURm)
		118%	5%	Mining & Quarrying (GWh/EURm)
		2%	3%	Real Estate Activities (GWh/EURm)
Biodiversity	7. Activities negatively affecting biodiversity-sensitive areas	-6%	99%	Share of investments in investee companies with sites/operations located in or near to biodiversity-sensitive areas where activities of those investee companies negatively affect those areas
Water	8. Emissions to water	38%	7%	Tonnes of emissions to water generated by

				investee companies per million EUR invested, expressed as a weighted average
Waste	9. Hazardous waste and radioactive waste ratio	137%	88%	Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR invested, expressed as a weighted average
Social and employee matters	10. Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	-1.4%	98.8%	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	11. Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	9.8%	98.8%	Share of investments in investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises or grievance /complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	12. Unadjusted gender pay gap	-16.1%	0.2%	Average unadjusted gender pay gap of investee companies
	13. Board gender diversity	-14.0%	92.0%	Average ratio of female to male board members in investee companies, expressed as a percentage of all board members
	14. Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	-1.9%	98.8%	Share of investments in investee companies involved in the manufacture or selling of

				controversial weapons
Table 2				
Additional climate and other environment-related indicators				
Emissions	4. Investing in companies without carbon emission reduction initiatives	28%	98.8%	Share of investments in investee companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement
Table 3				
Additional indicators for social and employee, respect for human rights, anti-corruption and anti-bribery matters				
Anti-corruption and anti-bribery	16. Cases of insufficient action taken to address breaches of standards of anti-corruption and antibribery	7%	98.8%	Share of investments in investee companies with identified insufficiencies in actions taken to address breaches in procedures and standards of anticorruption and anti-bribery

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 2025.

Largest investments	Sector	% Assets	Country
China Construction Bank Corporation	Commercial Banks	4.39%	China
Industrial and Commercial Bank of China Limited	Commercial Banks	2.72%	China
MediaTek Inc.	Semiconductors	2.64%	Taiwan
China Merchants Bank Co., Ltd.	Commercial Banks	2.45%	China
Ping An Insurance (Group) Company of China, Ltd.	Multi-Line Insurance	1.87%	China
Grupo Financiero Banorte, S.A.B. de C.V.	Commercial Banks	1.71%	Mexico
ORLEN S.A.	Integrated Oil & Gas	1.55%	Poland
Fomento Económico Mexicano, S.A.B. de C.V.	Soft Drinks & Non-Alcoholic Beverages	1.38%	Mexico
Quanta Computer Inc.	Technology Hardware	1.37%	Taiwan
Powszechna Kasa Oszczędności Bank Polski	Commercial Banks	1.36%	Poland
Industrial Bank Co., Ltd.	Commercial Banks	1.27%	China

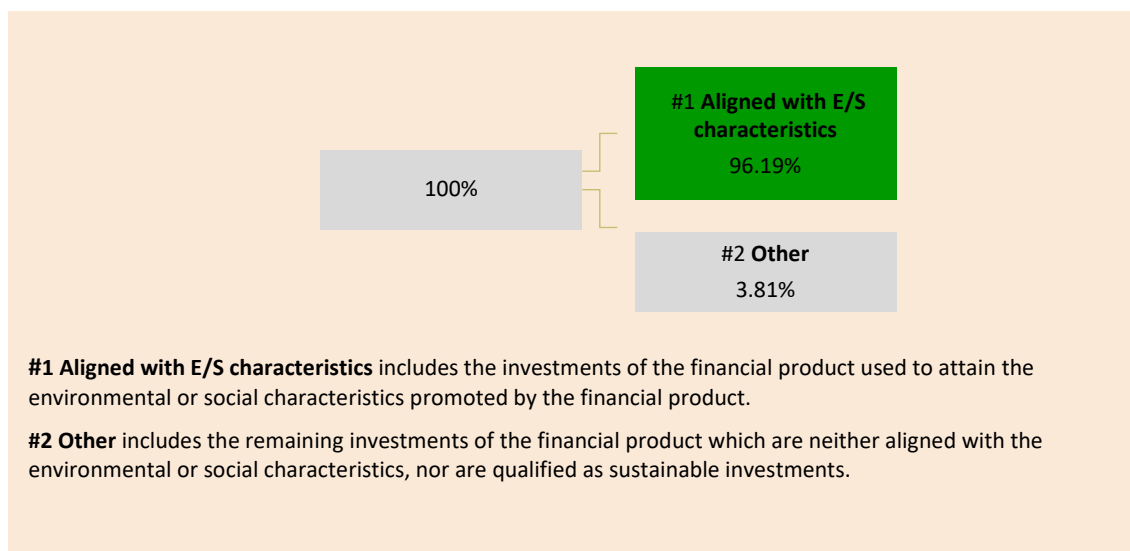
Vedanta Limited	Diversified Metals &	1.24%	India
United Microelectronics Corporation	Semiconductors – Integrated Circuits	1.10%	Taiwan
China Hongqiao Group Limited	Diversified Metals & Mining	1.00%	China
Ambev S.A.	Brewers	0.97%	Brazil

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. 96.19% 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 2025.



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).

Asset allocation describes the share of investments in specific assets.

Taxonomy-aligned activities are expressed as a share of:

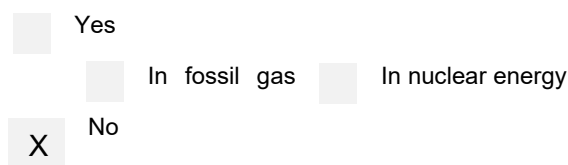
- **turnover** reflects the "greenness" of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

Enabling activities directly enable other activities to make a substantial contribution to an environmental objective.

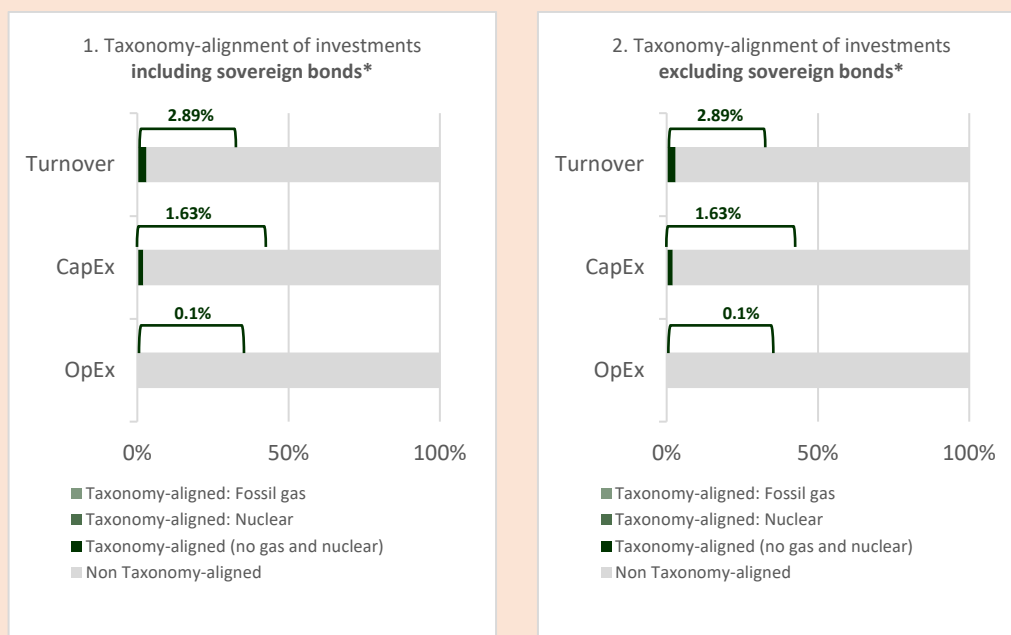
Transitional activities are activities for which low-carbon alternatives are not yet available and among others have greenhouse gas emission levels corresponding to the best performance.

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.

● **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 3.68%.

● **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?

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.

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 2025, 3.81% 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 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 certain 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.

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 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 22.3%, while the Index returned 21.8%.

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 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 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 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 tobacco industry and small arm sectors and companies involved in controversial weapons such as anti-personnel mines and cluster munitions as well as those involved in depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Treaty on the Non-Proliferation of Nuclear Weapons (commonly known as the Non-Proliferation Treaty or “NPT”), 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, 95.20% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the **Portfolio**).

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.

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.

Indicator	Metric Description	Performance (as at 31 December 2025)
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 as well as those involved in depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Non-Proliferation Treaty.	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	0.00%

...and compared to previous periods?

The following comparison is based on the metric descriptions described above under the heading “**How did the sustainability indicators perform**”:

Indicator	Performance (as at 31 December 2024)	Performance (as at 31 December 2025)
Exposure to Controversial Weapons	0.00%	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%	0.00%
Violations of UNGC principles and OECD Guidelines	0.00%	0.00%

During the reporting period the sustainability indicator of “Exposure to Controversial Weapons” was updated to exclude companies that support nuclear weapons programmes to states outside the Non-Proliferation Treaty.

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.

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

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 which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

The PAI scores for the Fund reflect its performance relative to a broad market benchmark and are expressed as percentage differences between the Fund and the benchmark for the relevant indicator.

During the reporting period, the Fund exhibited elevated greenhouse gas emissions and carbon footprint relative to the benchmark, particularly across Scope 1, Scope 2 and Scope 3 emissions. The Fund also showed higher energy consumption intensity within manufacturing and certain other high-impact sectors, as well as significantly elevated emissions to water relative to the benchmark, noting comparatively lower data coverage for this indicator. In addition, non-renewable energy consumption exposure was higher relative to the benchmark. These results reflect the Fund’s emerging markets and small-cap exposures, which may include greater concentration in energy-intensive sectors compared to developed large-cap strategies.

The Manager monitored the selected PAI indicators on a quarterly basis using an internally developed monitoring system and data received from the Fund’s ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against absolute and/or relative thresholds in accordance with the SFDR Level 2 RTS framework.

While certain environmental indicators exhibited materially elevated values relative to the benchmark during the reporting period, these were reviewed in detail within the context of the Fund’s monitoring framework. Based on this assessment, the Manager did not identify sustained high adverse impacts across the full set of selected PAI indicators. The Manager will continue to monitor these indicators closely during the next reporting cycle.

The table below shows the PAI scores for the Fund – figures are representative of the reference period:

Adverse Sustainability Indicator	PAI	Data	Coverage	Metric
GHG Emissions	1.GHG Emissions	234%	80%	Scope 1 GHG emissions
		448%	81%	Scope 2 GHG emissions
		14%	74%	Scope 3 GHG emissions

		33%	74%	Total GHG emissions
	2. Carbon footprint	5%	74%	Carbon footprint
	3. GHG intensity of investee companies	14%	74%	GHG intensity of investee companies
	4. Exposure to companies active in the fossil fuel sector	-2%	97%	Share of investments in companies active in the fossil fuel sector
	5. Share of non-renewable energy consumption and production	31%	24%	Share of non-renewable energy consumption and non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources, expressed as a percentage of total energy sources
	6. Energy consumption intensity per high impact climate sector	-100%	0%	Agriculture, Forestry & Fishing (GWh/EURm)
		-51%	1%	Construction (GWh/EURm)
		-80%	3%	Electricity, Gas, Steam and Air Conditioning Supply (GWh/EURm)
		68956%	20%	Manufacturing (GWh/EURm)
		56%	1%	Mining & Quarrying (GWh/EURm)
		-35%	3%	Real Estate Activities (GWh/EURm)
Biodiversity	7. Activities negatively affecting biodiversity sensitive areas	-6%	97%	Share of investments in investee companies with sites/operations located in or near to biodiversity-

				sensitive areas where activities of those investee companies negatively affect those areas
Water	8. Emissions to water	2242%	4%	Tonnes of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average
Waste	9. Hazardous waste and radioactive waste ratio	-83%	78%	Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR invested, expressed as a weighted average
Social and employee matters	10. Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	-1.4%	97.5%	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	11. Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	20.9%	97.5%	Share of investments in investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises or grievance /complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises

	12. Unadjusted gender pay gap	-0.4%	0.4%	Average unadjusted gender pay gap of investee companies
	13. Board gender diversity	-14.9%	82.9%	Average ratio of female to male board members in investee companies, expressed as a percentage of all board members
	14. Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	-1.9%	97.5%	Share of investments in investee companies involved in the manufacture or selling of controversial weapons

Table 2

Additional climate and other environment-related indicators

Emissions	4. Investing in companies without carbon emission reduction initiatives	45%	97.5%	Share of investments in investee companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement
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Table 3

Additional indicators for social and employee, respect for human rights, anti-corruption and anti-bribery matters

Anti-corruption and anti-bribery	16. Cases of insufficient action taken to address breaches of standards of anti-corruption and antibribery	23%	97.5%	Share of investments in investee companies with identified insufficiencies in actions taken to address breaches in procedures and standards of anticorruption and anti-bribery
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What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Growthpoint Properties Limited	Diversified REITs	1.72%	South Africa
Transmissora Aliança de Energia Elétrica S.A.	Electric Utilities – Transmission	0.96%	Brazil
AVI Limited	Diversified Consumer Products	0.93%	South Africa
Banco del Bajío, S.A., Institución de Banca Múltiple	Commercial Banks	0.93%	Mexico
Powertech Technology Inc.	Semiconductors – Integrated Circuits	0.92%	Taiwan
Tiger Brands Limited	Food Products	0.86%	South Africa
BNK Financial Group Inc.	Diversified Financial Services	0.83%	South Korea
Perusahaan Gas Negara Tbk PT	Gas Utilities	0.77%	Indonesia
Jiangsu Changshu Rural Commercial Bank Co., Ltd.	Regional Banks	0.76%	China
Tatung Company Limited	Electrical Equipment	0.73%	Taiwan
Redefine Properties Limited	Diversified REITs	0.70%	South Africa
Companhia de Saneamento Básico do Estado de São	Water Utilities	0.70%	Brazil
Tisco Financial Group Public Company Limited	Diversified Financial Services	0.65%	Thailand
Moneta Money Bank, a.s.	Regional Banks	0.61%	Czech Republic

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2025.

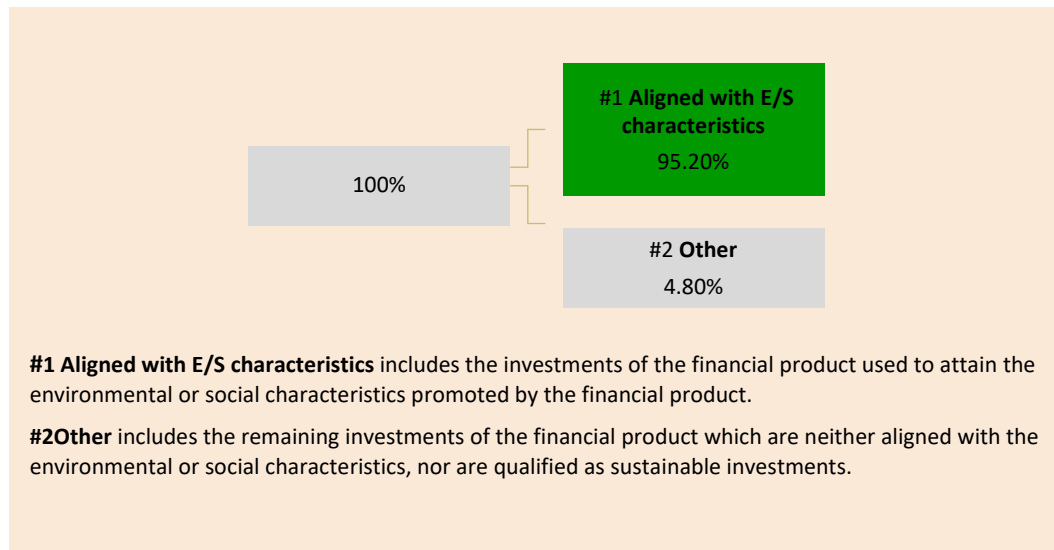
What was the proportion of sustainability-related investments?

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. 95.20% 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.



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 2025.



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

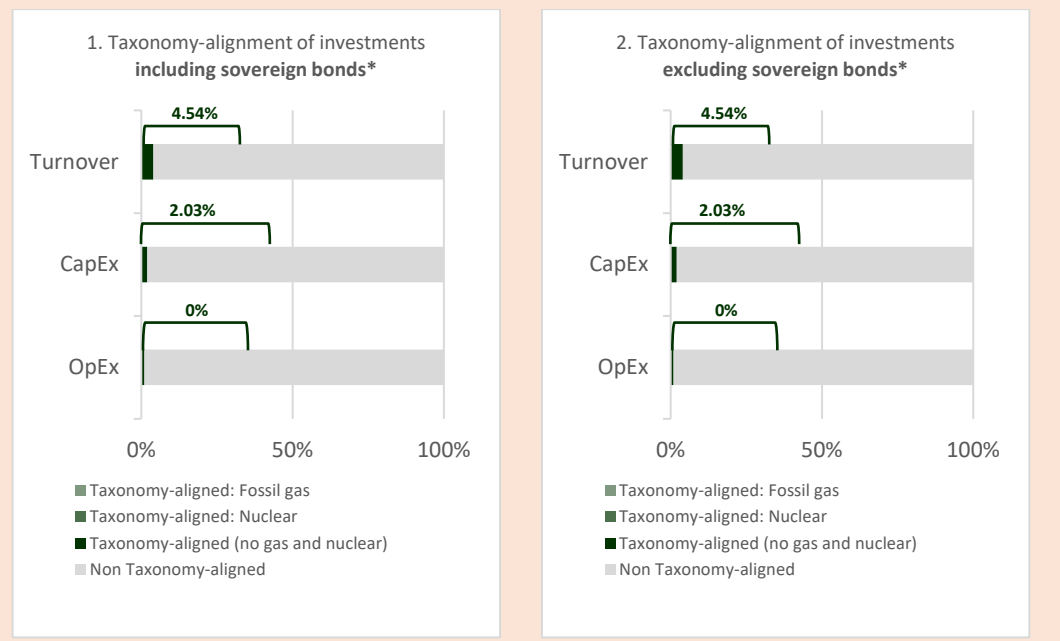
¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas 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.

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 1.9%.
- **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 2025, 4.80% 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>.

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 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 certain 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 22.3%, while the Index returned 17.9%.

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 Japan Equity UCITS ETF
549300RMMYLGSFFMT454

Legal entity identifier:

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 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 tobacco industry and small arm sectors and companies involved in certain controversial weapons such as anti-personnel mines and cluster munitions as well as those involved in depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Treaty on the Non-Proliferation of Nuclear Weapons (commonly known as the Non-Proliferation Treaty or “**NPT**”) and 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, 100% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the

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.

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

Indicator	Metric Description	Performance (as at 31 December 2025)
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 as well as those involved in depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Non-Proliferation Treaty.	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	0.00%

...and compared to previous periods?

heading “*How did the sustainability indicators perform*”.

Indicator	Performance (as at 31 December 2024)	Performance (as at 31 December 2025)
Exposure to Controversial Weapons	0.00%.	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%.	0.00%
Violations of UNGC principles and OECD Guidelines	0.00%.	0.00%

During the reporting period the sustainability indicator of “Exposure to Controversial Weapons” was updated to exclude companies that support nuclear weapons programmes to states outside the Non-Proliferation Treaty.

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?

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

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.





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 which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

The PAI scores presented below reflect the Fund’s performance relative to a broad market benchmark. The scores are expressed as percentage differences between the Fund and the benchmark for the relevant indicator.

A negative score indicates that the Fund’s exposure to the relevant PAI indicator was lower than that of the broad market benchmark during the reference period, while a positive score indicates relatively higher exposure.

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 Fund’s ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against absolute and/or relative thresholds having regard to the underlying metric set out in the SFDR Level 2 RTS.

Certain environmental PAI indicators exhibited elevated values relative to the broad market benchmark during the reporting period, reflecting the Fund’s regional and sector exposures. These indicators were reviewed within the context of the Fund’s monitoring framework. While elevated metrics were observed, the overall assessment did not identify sustained high adverse impacts across the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

The table below shows the PAI scores for the Fund – figures are representative of the reference period:

Adverse Sustainability Indicator	PAI	Data	Coverage	Metric
GHG Emissions	1.GHG Emissions	79%	96%	Scope 1 GHG emissions

		148%	96%	Scope 2 GHG emissions
		166%	96%	Scope 3 GHG emissions
		161%	96%	Total GHG emissions
	2. Carbon footprint	161%	96%	Carbon footprint
	3. GHG intensity of investee companies	118%	96%	GHG intensity of investee companies
	4. Exposure to companies active in the fossil fuel sector	7%	100%	Share of investments in companies active in the fossil fuel sector
	5. Share of non-renewable energy consumption and production	32%	46%	Share of non-renewable energy consumption and non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources, expressed as a percentage of total energy sources
	6. Energy consumption intensity per high impact climate sector	-100%	0%	Agriculture, Forestry & Fishing (GWh/EURm)
		-48%	1%	Construction (GWh/EURm)
		-100%	0%	Electricity, Gas, Steam and Air Conditioning Supply (GWh/EURm)
		86%	45%	Manufacturing (GWh/EURm)
		21%	2%	Mining & Quarrying (GWh/EURm)
		-100%	0%	Real Estate Activities (GWh/EURm)
Biodiversity	7. Activities negatively affecting biodiversity sensitive areas	-1%	100%	Share of investments in investee companies with sites/operations located in or near to biodiversity-sensitive areas where activities of those investee

				companies negatively affect those areas
Water	8. Emissions to water	92%	24%	Tonnes of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average
Waste	9. Hazardous waste and radioactive waste ratio	-95%	90%	Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR invested, expressed as a weighted average
Social and employee matters	10. Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	-1.4%	100%	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	11. Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	-24.3%	100%	Share of investments in investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises or grievance /complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	12. Unadjusted gender pay gap	-17.9%	0%	Average unadjusted gender pay gap of investee companies
	13. Board gender diversity	-12.6%	95.1%	Average ratio of female to male board members in investee companies, expressed as a percentage of all board members

	14. Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	-1.9%	100%	Share of investments in investee companies involved in the manufacture or selling of controversial weapons
Table 2				
Additional climate and other environment-related indicators				
Emissions	4. Investing in companies without carbon emission reduction initiatives	3%	100%	Share of investments in investee companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement
Table 3				
Additional indicators for social and employee, respect for human rights, anti-corruption and anti-bribery matters				
Anti-corruption and anti-bribery	16. Cases of insufficient action taken to address breaches of standards of anti-corruption and antibribery	5%	100%	Share of investments in investee companies with identified insufficiencies in actions taken to address breaches in procedures and standards of anticorruption and anti-bribery

What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Toyota Motor Corporation	Automobile Manufacturers	5.29%	Japan
Mitsubishi UFJ Financial Group, Inc.	Diversified Banking Institutions	4.99%	Japan
Sumitomo Mitsui Financial Group, Inc.	Diversified Banking Institutions	3.51%	Japan
Tokio Marine Holdings, Inc.	Property & Casualty Insurance	2.85%	Japan
Nippon Telegraph and Telephone Corporation (NTT)	Integrated Telecommunication Services	2.76%	Japan
Mizuho Financial Group,	Diversified Banking Institutions	2.46%	Japan
Mitsubishi Corporation	Diversified Trading Companies	2.37%	Japan
Mitsui & Co., Ltd.	Diversified Trading Companies	2.16%	Japan
Honda Motor Co., Ltd.	Automobile Manufacturers	2.06%	Japan
ITOCHU Corporation	Diversified Trading Companies	2.05%	Japan

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2025.

Takeda Pharmaceutical Company Limited	Medical Drugs	2.01%	Japan
Tokyo Electron Limited	Semiconductor Equipment	1.79%	Japan
Sumitomo Corporation	Diversified Trading Companies	1.67%	Japan
Hitachi, Ltd.	Industrial Conglomerates	1.28%	Japan
Canon Inc.	Technology Hardware	1.26%	Japan



What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments.

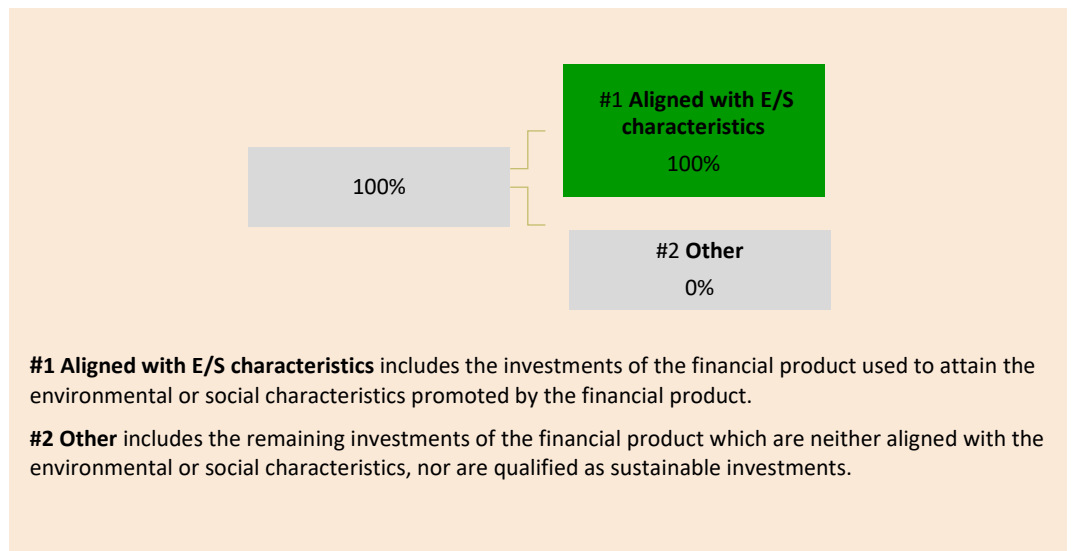
What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index 100% 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 2025.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

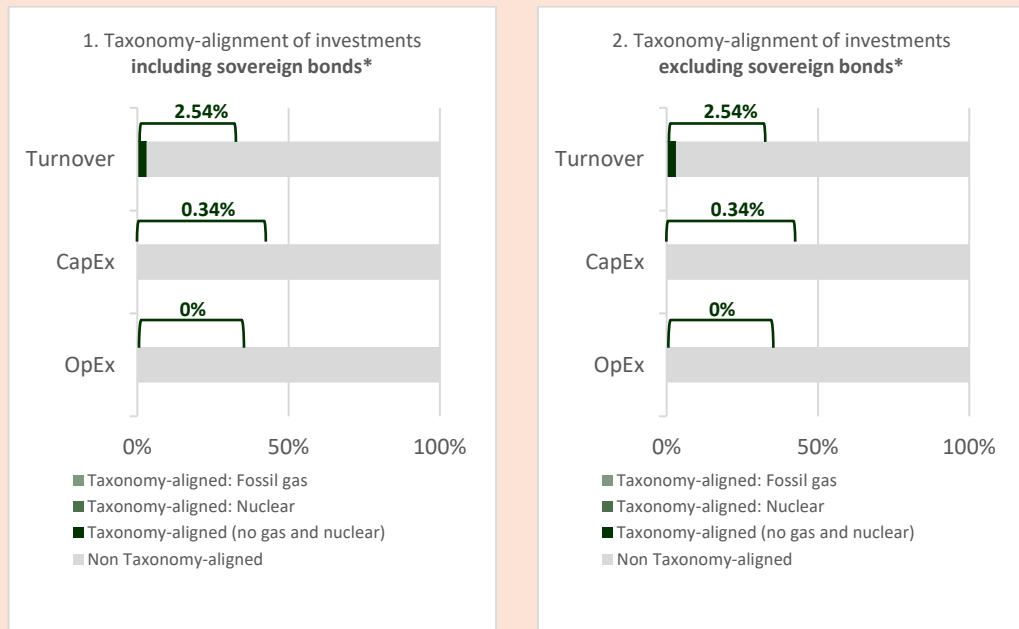
During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund's investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment 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 2.63%.

● **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.

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 2025, 0% 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 certain 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.

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 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?***

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 22.3%, while the Index returned 27.8%.

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 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?

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.

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 tobacco industry and small arm sectors and companies involved in certain controversial weapons such as anti-personal mines, cluster munitions, chemical and biological weapons, depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Treaty on the Non-Proliferation of Nuclear Weapons (commonly known as the Non-Proliferation Treaty or "NPT") and 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, 99.86% 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 2025)
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 comparison is based on the metric descriptions described above under the heading “**How did the sustainability indicators perform**”:

Indicator	Performance (as at 31 December 2024)	Performance (as at 31 December 2025)

Exposure to Controversial Weapons	0.00%	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%	0.00%
Violations of UNGC principles and OECD Guidelines	0.00%	0.00%

During the reporting period the sustainability indicator of “Exposure to Controversial Weapons” was updated to exclude companies that support nuclear weapons programmes to states outside the Non-Proliferation Treaty.



- ***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:*



How did this financial product consider principal adverse impacts on sustainability factors?

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.

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.

The PAI scores presented below reflect the Fund’s performance relative to a broad market benchmark. The scores are expressed as percentage differences between the Fund and the benchmark for the relevant indicator.

A negative score indicates that the Fund’s exposure to the relevant PAI indicator was lower than that of the broad market benchmark during the reference period, while a positive score indicates relatively higher exposure.

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 Fund’s ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against absolute and/or relative thresholds having regard to the underlying metric set out in the RTS.

Several PAI indicators exhibited elevated values relative to the broad market benchmark during the reporting period, reflecting the Fund’s regional and sector exposures. These indicators were reviewed within the context of the Fund’s monitoring framework. While elevated metrics were observed, the overall assessment did not identify sustained high adverse impacts across the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

The table below shows the PAI scores for the Fund – figures are representative of the reference period:

Adverse Sustainability Indicator	PAI	Data	Coverage	Metric
GHG Emissions	1.GHG Emissions	24%	96%	Scope 1 GHG emissions
		96%	96%	Scope 2 GHG emissions
		50%	94%	Scope 3 GHG emissions
		49%	94%	Total GHG emissions
	2.Carbon footprint	47%	94%	Carbon footprint

	3. GHG intensity of investee companies	26%	94%	GHG intensity of investee companies
	4. Exposure to companies active in the fossil fuel sector	-3%	100%	Share of investments in companies active in the fossil fuel sector
	5. Share of non-renewable energy consumption and production	-6%	81%	Share of non-renewable energy consumption and non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources, expressed as a percentage of total energy sources
	6. Energy consumption intensity per high impact climate sector	-100%	0%	Agriculture, Forestry & Fishing (GWh/EURm)
		54%	2%	Construction (GWh/EURm)
		-100%	0%	Electricity, Gas, Steam and Air Conditioning Supply (GWh/EURm)
		61%	65%	Manufacturing (GWh/EURm)
		-60%	0%	Mining & Quarrying (GWh/EURm)
		-100%	0%	Real Estate Activities (GWh/EURm)
Biodiversity	7. Activities negatively affecting biodiversity-sensitive areas	-4%	100%	Share of investments in investee companies with sites/operations located in or near to biodiversity-sensitive areas where activities of those investee companies negatively affect those areas
Water	8. Emissions to water	27%	24%	Tonnes of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average
Waste	9. Hazardous waste and radioactive waste ratio	-72%	93%	Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR

				invested, expressed as a weighted average
Social and employee matters	10. Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	-1.4%	100%	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	11. Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	-46.0%	100%	Share of investments in investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises or grievance /complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	12. Unadjusted gender pay gap	-10.4%	0.8%	Average unadjusted gender pay gap of investee companies
	13. Board gender diversity	6.7%	96.9%	Average ratio of female to male board members in investee companies, expressed as a percentage of all board members
	14. Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	-1.9%	100%	Share of investments in investee companies involved in the manufacture or selling of controversial weapons
Table 2				
Additional climate and other environment-related indicators				
Emissions	4. Investing in companies without carbon emission reduction initiatives	-13%	100%	Share of investments in investee companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement
Table 3				

Additional indicators for social and employee, respect for human rights, anti-corruption and anti-bribery matters				
Anti-corruption and anti-bribery	16. Cases of insufficient action taken to address breaches of standards of anti-corruption and antibribery	-4%	100%	Share of investments in investee companies with identified insufficiencies in actions taken to address breaches in procedures and standards of anticorruption and anti-bribery

What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Banco Bilbao Vizcaya Argentaria, S.A.	Banks	6.05%	Spain
LVMH Moët Hennessy Louis Vuitton SE	Textiles, Apparel & Luxury Goods	5.72%	France
Banco Santander, S.A.	Banks	5.59%	Spain
ASML Holding N.V.	Semiconductor Equipment	4.48%	Netherlands
Sanofi	Pharmaceuticals	4.47%	France
Deutsche Telekom AG	Diversified Telecommunication Services	4.16%	Germany
Siemens AG	Industrials (Capital Goods)	3.96%	Germany
L'Oréal S.A.	Personal Care Products	3.40%	France
Bayerische Motoren Werke AG (BMW)	Automobiles	2.76%	Germany
SAP SE	Application Software	2.53%	Germany
Anheuser-Busch InBev SA/NV	Beverages (Brewers)	2.20%	
BASF SE	Chemicals	2.03%	Germany
Danone S.A.	Food Products	1.92%	France
Schneider Electric SE	Electrical Equipment	1.82%	France
Daimler Truck Holding AG	Machinery	1.57%	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?

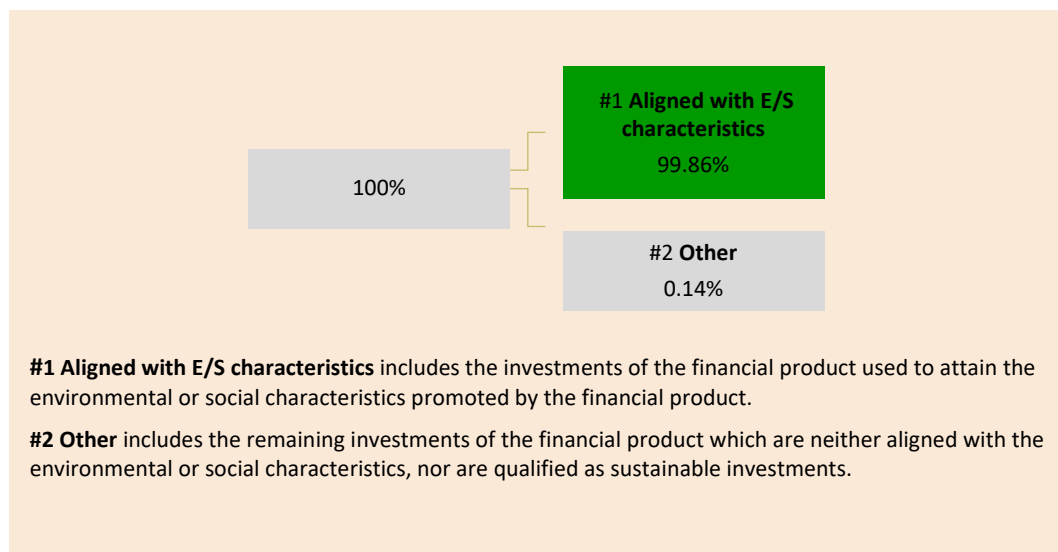
Enabling activities directly enable other activities to make a substantial contribution to an environmental objective.

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.

The Fund invested substantially all of its assets in the constituents of the Index. 99.86% 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 2025.



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

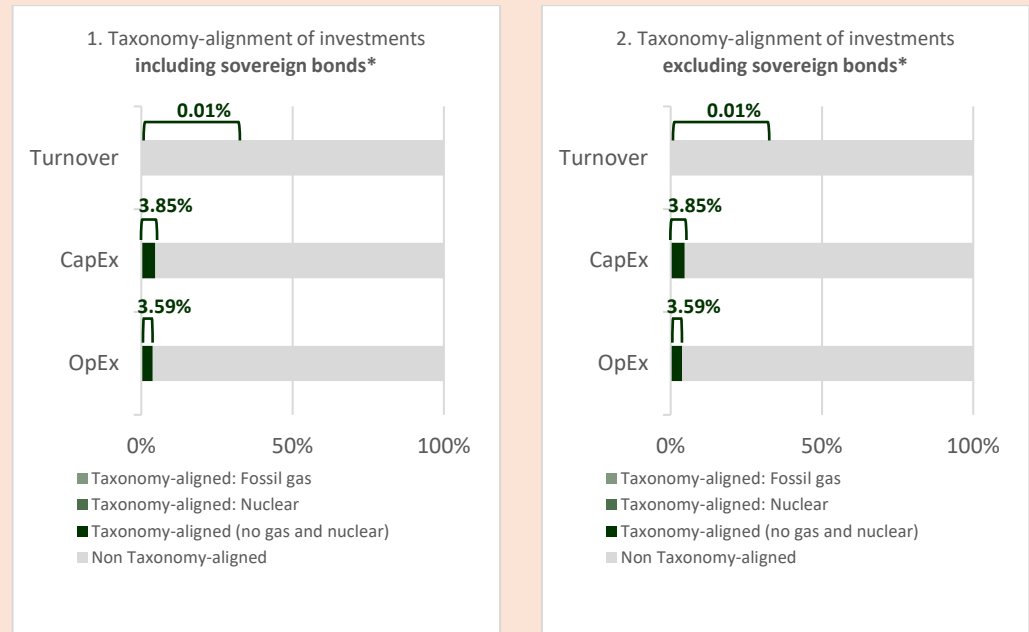
In fossil gas In nuclear energy

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-

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.

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 0.36%. The share of investments made in enabling activities was 0.01%.

● **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 2025, 0.14% 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.

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 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 certain 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.

- ***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 22.3%, while the Index returned 23.2%.

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 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?

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 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 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 tobacco industry and small arm sectors and companies involved in certain controversial weapons such as anti-personal mines, cluster munitions, chemical and biological weapons, depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Treaty on the Non-Proliferation of Nuclear Weapons (commonly known as the Non-Proliferation Treaty or “**NPT**”) 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.

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.

Based on ESG data coverage by the Fund's ESG data provider, 99.46% 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 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 2025)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of certain controversial weapons such as anti-personnel mines and cluster munitions as well as those involved in depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Non-Proliferation Treaty.	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	0.00%

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.

...and compared to previous periods?

The following comparison is based on the metric descriptions described above under the heading “**How did the sustainability indicators perform**”:

Indicator	Performance (as at 31 December 2024)	Performance (as at 31 December 2025)
Exposure to Controversial Weapons	0.00%	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%	0.00%
Violations of UNGC principles and OECD Guidelines	0.00%	0.00%

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

During the reporting period the sustainability indicator of “Exposure to Controversial Weapons” was updated to exclude companies that support nuclear weapons programmes to states outside the Non-Proliferation Treaty.

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.

The PAI scores presented below reflect the Fund’s performance relative to a broad market benchmark. The scores are expressed as percentage differences between the Fund and the benchmark for the relevant indicator.

A negative score indicates that the Fund’s exposure to the relevant PAI indicator was lower than that of the broad market benchmark during the reference period, while a positive score indicates relatively higher exposure.

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 Fund’s ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against absolute and/or relative thresholds having regard to the underlying metric set out in the RTS.

Based on this assessment, 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.

The table below shows the PAI scores for the Fund – figures are representative of the reference period:

Adverse Sustainability Indicator	PAI	Data	Coverage	Metric
GHG Emissions	1.GHG Emissions	-48%	98%	Scope 1 GHG emissions
		-41%	98%	Scope 2 GHG emissions
		-38%	97%	Scope 3 GHG emissions

		-38%	97%	Total GHG emissions
	2. Carbon footprint	-38%	97%	Carbon footprint
	3. GHG intensity of investee companies	-28%	97%	GHG intensity of investee companies
	4. Exposure to companies active in the fossil fuel sector	-2%	100%	Share of investments in companies active in the fossil fuel sector
	5. Share of non-renewable energy consumption and production	-4%	60%	Share of non-renewable energy consumption and non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources, expressed as a percentage of total energy sources
	6. Energy consumption intensity per high impact climate sector	-100%	0%	Agriculture, Forestry & Fishing (GWh/EURm)
		3%	0%	Construction (GWh/EURm)
		-65%	0%	Electricity, Gas, Steam and Air Conditioning Supply (GWh/EURm)
		-40%	41%	Manufacturing (GWh/EURm)
		-15%	5%	Mining & Quarrying (GWh/EURm)
		-100%	0%	Real Estate Activities (GWh/EURm)
Biodiversity	7. Activities negatively affecting biodiversity sensitive areas	3%	100%	Share of investments in investee companies with sites/operations located in or near to biodiversity-sensitive areas where activities of those investee companies negatively affect those areas
Water	8. Emissions to water	-70%	3%	Tonnes of emissions to water generated by investee companies per million EUR invested, expressed

				as a weighted average
Waste	9. Hazardous waste and radioactive waste ratio	-98%	97%	Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR invested, expressed as a weighted average
Social and employee matters	10. Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	-1.4%	99.9%	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	11. Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	8.7%	99.9%	Share of investments in investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises or grievance/complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	12. Unadjusted gender pay gap	-0.2%	3.4%	Average unadjusted gender pay gap of investee companies
	13. Board gender diversity	1.3%	99.2%	Average ratio of female to male board members in investee companies, expressed as a percentage of all board members
	14. Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	-1.9%	99.9%	Share of investments in investee companies involved in the manufacture or selling of controversial weapons

Table 2				
Additional climate and other environment-related indicators				
Emissions	4. Investing in companies without carbon emission reduction initiatives	-7%	99.9%	Share of investments in investee companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement
Table 3				
Additional indicators for social and employee, respect for human rights, anti-corruption and anti-bribery matters				
Anti-corruption and anti-bribery	16. Cases of insufficient action taken to address breaches of standards of anti-corruption and antibribery	-4%	99.9%	Share of investments in investee companies with identified insufficiencies in actions taken to address breaches in procedures and standards of anticorruption and anti-bribery

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 2025.

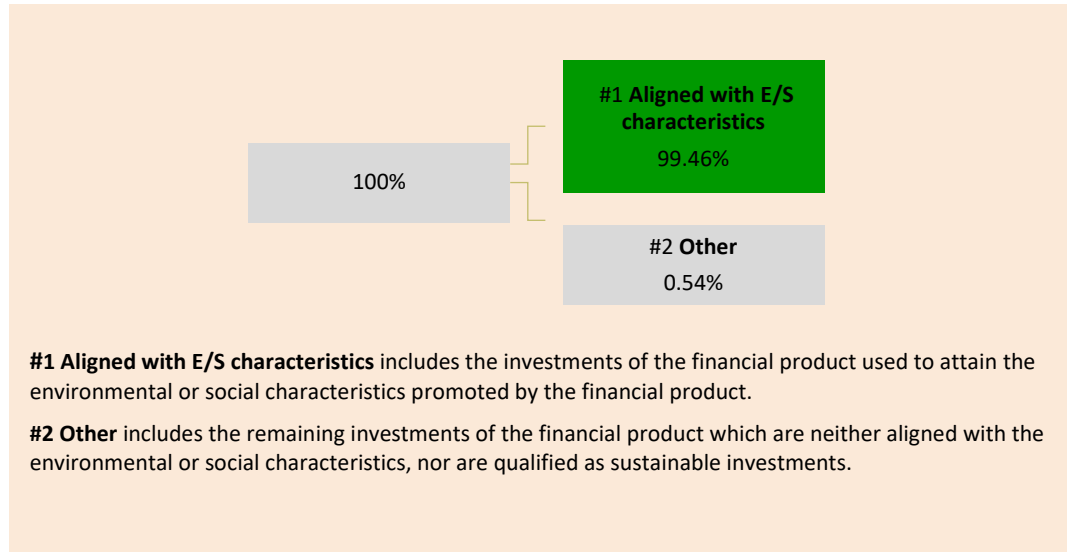
Largest investments	Sector	% Assets	Country
Microsoft Corporation	Application Software	8.12%	United States
Apple Inc.	Technology Hardware	5.27%	United States
NVIDIA Corporation	Semiconductors	4.33%	United States
Exxon Mobil Corporation	Integrated Oil & Gas	4.01%	United States
Broadcom Inc.	Semiconductors	3.61%	United States
AbbVie Inc.	Pharmaceuticals	3.49%	United States
The Home Depot, Inc.	Home Improvement Retail	2.97%	United States
The Coca-Cola Company	Soft Drinks & Non-Alcoholic	2.72%	United States
Walmart Inc.	Consumer Staples Retail	2.67%	United States
UnitedHealth Group Incorporated	Managed Health Care	2.54%	United States
Merck & Co., Inc.	Pharmaceuticals	2.35%	United States
Eli Lilly and Company	Pharmaceuticals	2.18%	United States
Oracle Corporation	Application Software	1.91%	United States
McDonald's Corporation	Restaurants	1.85%	United States
Visa Inc.	Payment Processing Services	1.81%	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. 99.46% 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.



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.

● **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 2025.



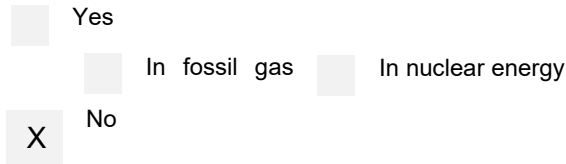
● **To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?**

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 -



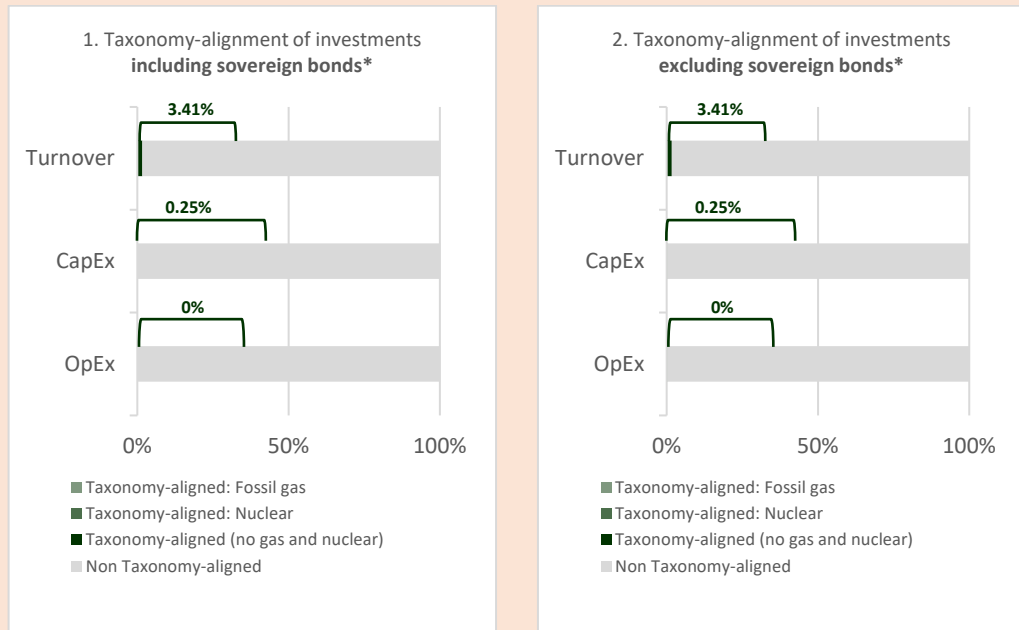
Enabling activities directly enable other activities to make a substantial contribution to an environmental objective.

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.

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 3.37%.

● **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?

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.

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 2025, 0.54% 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.

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 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 22.3%, while the Index returned 13.1%.

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 Global Quality Dividend Growth UCITS ETF
Legal entity identifier: 549300EZZY0NU4KEBM29

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?	
<p><input checked="" type="radio"/> <input checked="" type="radio"/> <input type="checkbox"/> 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 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 23.17% 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 checked="" type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy</p> <p><input checked="" type="checkbox"/> with a social objective</p> <p><input 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 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, 99.70% 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.

Indicator	Metric Description	Performance (as at 31 December 2025)
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 comparison is based on the metric descriptions described above under the heading "**How did the sustainability indicators perform**".:

Indicator	Performance (as at 31 December 2024)	Performance (as at 31 December 2025)
Exposure to Controversial Weapons	0.00%	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%	0.00%
Violations of UNGC principles and OECD Guidelines	0.00%	0.00%

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 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 having a minimum portion of revenues or capital expenditure aligned with objectives of the EU Taxonomy or in companies having revenue derived from activities which aim to positively contribute towards achieving individual SDGs including but not limited to Climate Action, Good Health and Wellbeing, Responsible Consumption and Production, as assessed by the Fund's ESG data provider.

● **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 for the do no significant harm (DNSH) criteria. Securities identified as not meeting thresholds linked to certain indicators for Principal Adverse Indicators ("**PAI Indicators**") described below or 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 were not regarded as sustainable investments for the Fund. *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. Companies that do not meet thresholds linked to certain indicators for principal adverse impacts (**PAI Indicators**) listed below are removed from the eligible investment universe

CLIMATE AND OTHER ENVIRONMENT-RELATED INDICATORS

1. GHG Intensity (**Table 1 PAI Indicator 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. Board Gender Diversity (**Table 1 PAI Indicator 13**)
4. Exposure to controversial weapons (**Table 1 PAI Indicator 14**)

Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Companies that violated or were at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, UNGPs, OECD Guidelines for Multinational Enterprises and their underlying conventions were not regarded as sustainable investments for the Fund.

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 which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

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 which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

The PAI scores presented below reflect the Fund's performance relative to a broad market benchmark. The scores are expressed as percentage differences between the Fund and the benchmark for the relevant indicator.

A negative score indicates that the Fund's exposure to the relevant PAI Indicator was lower than that of the broad market benchmark during the reference period, while a positive score indicates higher relative exposure.

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 Fund's ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against absolute and/or relative thresholds having regard to the underlying metric set out in the RTS.

While certain PAI indicators showed very slight positive values relative to the benchmark, the overall assessment did not identify sustained high adverse impacts across the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

The table below shows the PAI scores for the Fund – figures are representative of the reference period:

Adverse Sustainability Indicator	PAI	Data	Coverage	Metric
GHG Emissions	1. GHG Emissions	-36%	97%	Scope 1 GHG emissions
		-14%	97%	Scope 2 GHG emissions
		-23%	95%	Scope 3 GHG emissions
		-24%	95%	Total GHG emissions
	2. Carbon footprint	-25%	95%	Carbon footprint
	3. GHG intensity of investee companies	-21%	95%	GHG intensity of investee companies
	4. Exposure to companies active in the fossil fuel sector	-5%	100%	Share of investments in companies active in the fossil fuel sector
	5. Share of non-renewable energy consumption and production	-1%	68%	Share of non-renewable energy consumption and non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources, expressed as a percentage of total energy sources
	6. Energy consumption intensity per high impact climate sector	-100%	0%	Agriculture, Forestry & Fishing (GWh/EURm)
		-43%	1%	Construction (GWh/EURm)
		-100%	0%	Electricity, Gas, Steam and Air Conditioning Supply (GWh/EURm)
		-8%	51%	Manufacturing (GWh/EURm)
		-5%	1%	Mining & Quarrying (GWh/EURm)

		-73%	0%	Real Estate Activities (GWh/EURm)
Biodiversity	7. Activities negatively affecting biodiversity sensitive areas	-4%	100%	Share of investments in investee companies with sites/operations located in or near to biodiversity-sensitive areas where activities of those investee companies negatively affect those areas
Water	8. Emissions to water	-50%	7%	Tonnes of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average
Waste	9. Hazardous waste and radioactive waste ratio	-97%	97%	Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR invested, expressed as a weighted average
Social and employee matters	10. Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	-6.71	100.0%	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	11. Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	-1.4%	100.0%	Share of investments in investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises or grievance /complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	12. Unadjusted gender pay gap	-9.5%	4.5%	Average unadjusted gender pay gap of investee companies

	13. Board gender diversity	0.3%	97.8%	Average ratio of female to male board members in investee companies, expressed as a percentage of all board members
	14. Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	1.7%	100.0%	Share of investments in investee companies involved in the manufacture or selling of controversial weapons
Table 2				
Additional climate and other environment-related indicators				
Emissions	4. Investing in companies without carbon emission reduction initiatives	-8%	100%	Share of investments in investee companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement
Table 3				
Additional indicators for social and employee, respect for human rights, anti-corruption and anti-bribery matters				
Anti-corruption and anti-bribery	16. Cases of insufficient action taken to address breaches of standards of anti-corruption and antibribery	-3%	100%	Share of investments in investee companies with identified insufficiencies in actions taken to address breaches in procedures and standards of anticorruption and anti-bribery

● **What were the top investments of this financial product?**

Largest investments	Sector	% Assets	Country
Microsoft Corporation	Application Software	4.49%	United States
Apple Inc.	Technology Hardware	3.82%	United States
AbbVie Inc.	Pharmaceuticals	2.67%	United States
Toyota Motor Corporation	Automobile Manufacturers	2.67%	Japan
Broadcom Inc.	Semiconductors	2.63%	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 2025.

LVMH Moët Hennessy Louis Vuitton SE	Textiles, Apparel & Luxury Goods	2.24%	France
The Coca-Cola Company	Soft Drinks & Non-Alcoholic	2.23%	United States
NVIDIA Corporation	Semiconductors	2.19%	United States
Merck & Co., Inc.	Pharmaceuticals	2.16%	United States
Walmart Inc.	Consumer Staples Retail	1.96%	United States
The Home Depot, Inc.	Home Improvement Retail	1.95%	United States
UnitedHealth Group Incorporated	Managed Health Care	1.78%	United States
Industria de Diseño Textil, S.A.	Apparel Retail	1.71%	Spain
Eli Lilly and Company	Pharmaceuticals	1.65%	United States

What was the proportion of sustainability-related investments?

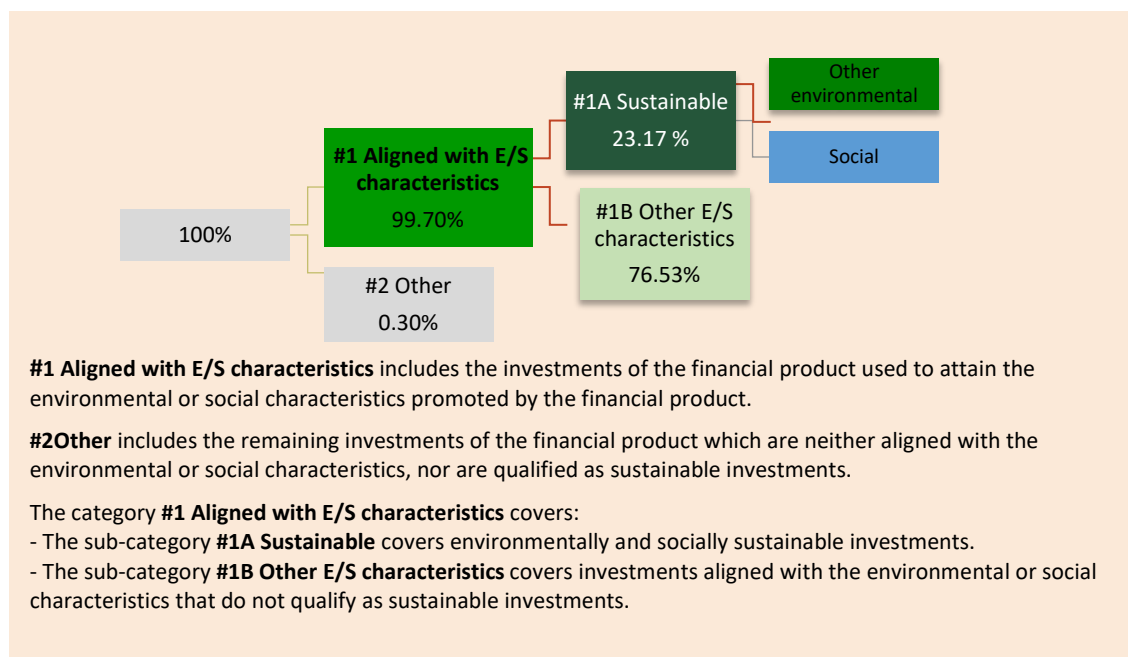
21.56% of Investments made by the Fund were sustainability investments .



What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. 99.70% 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 2025.



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

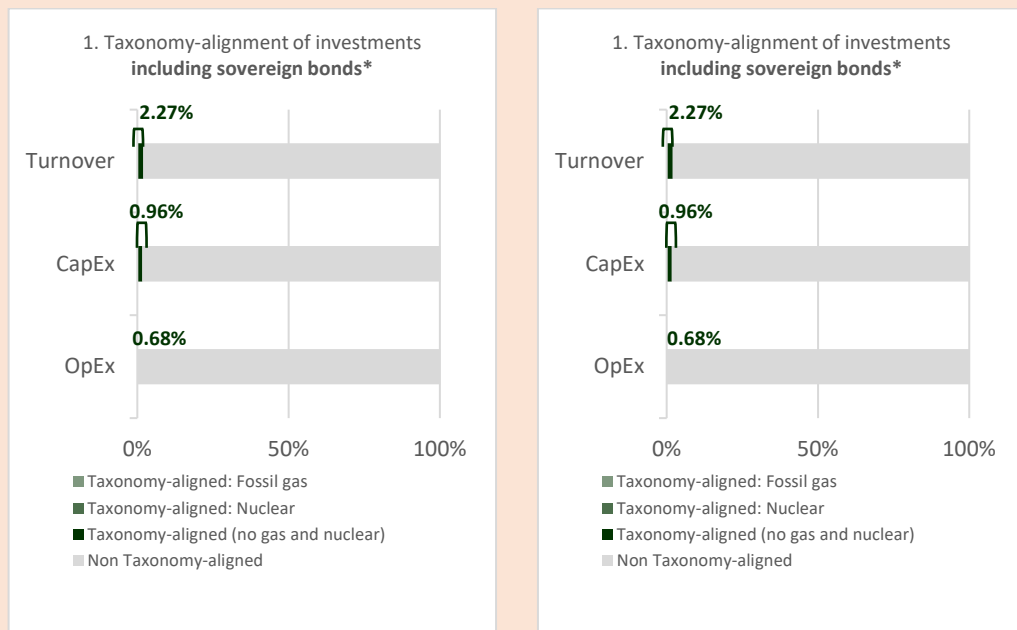
result of the Fund's investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment figures are based on figures provided by the Fund's ESG data provider.

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?**

During the reporting period, the Fund did not make a commitment to make EU Taxonomy aligned investments. However, the incidental The share of investments made in transitional activities was 0.03%. The share of investments made in enabling activities was 2.19%. The

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.

remaining amount (approximately 0.05%) related to own performance activities. The Fund's overall EU Taxonomy alignment (based on turnover) was 2.27%.

 **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 EU Taxonomy aligned investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

23.17% of the Fund's investments were sustainable investments with an environmental objective (not EU Taxonomy aligned) and/or social objective. The Fund does not have an individual minimum share of investments solely with an environmental objective.



What was the share of socially sustainable investments?

23.17% of the Fund's investments were sustainable investments with an environmental objective (not EU Taxonomy aligned) and/or social objective. The Fund does not have an individual minimum share of investments solely with a social objective.



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 2025 0.30% 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

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

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 22.3%, while the Index returned 16.6%.

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 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 tobacco industry and small arm sectors and companies involved in certain controversial weapons such as anti-personal mines, cluster munitions, chemical and biological weapons, depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Treaty on the Non-Proliferation of Nuclear Weapons (commonly known as the Non-Proliferation Treaty or “NPT”) and 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, 99.60% of the portfolio of the Fund was assessed for alignment with the ESG and GSS criteria applied by the Index (the

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.

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.

Indicator	Metric Description	Performance (as at 31 December 2025)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of certain controversial weapons such as anti-personnel mines, cluster munitions, chemical and biological weapons, depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Non-Proliferation Treaty.	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	0.00%

...and compared to previous periods?

The following comparison is based on the metric descriptions described above under the heading “**How did the sustainability indicators perform**”:

Indicator	Performance (as at 31 December 2024)	Performance (as at 31 December 2025)
Exposure to Controversial Weapons	0.00%	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%	0.00%
Violations of UNGC principles and OECD Guidelines	0.00%	0.00%

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

During the reporting period the sustainability indicator of “Exposure to Controversial Weapons” was updated to exclude companies that support nuclear weapons programmes to states outside the Non-Proliferation Treaty.



● **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.

The PAI scores presented below reflect the Fund’s performance relative to a broad market benchmark. The scores are expressed as percentage differences between the Fund and the benchmark for the relevant indicator.

A negative score indicates that the Fund’s exposure to the relevant PAI indicator was lower than that of the broad market benchmark during the reference period, while a positive score indicates relatively higher exposure.

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 Fund’s ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against absolute and/or relative thresholds having regard to the underlying metric set out in the SFDR Level 2 RTS.

Certain PAI indicators, exhibited elevated values relative to the broad market benchmark during the reporting period, reflecting the Fund’s regional and sector exposures. These indicators were reviewed within the context of the Fund’s monitoring framework. While elevated metrics were observed, the overall assessment did not identify sustained high adverse impacts across the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

The table below shows the PAI scores for the Fund – figures are representative of the reference period:

Adverse Sustainability Indicator	PAI	Data	Coverage	Metric
GHG Emissions	1.GHG Emissions	-8%	95%	Scope 1 GHG emissions
		5%	95%	Scope 2 GHG emissions
		25%	91%	Scope 3 GHG emissions
		23%	91%	Total GHG emissions
	2.Carbon footprint	16%	91%	Carbon footprint

	3. GHG intensity of investee companies	-7%	91%	GHG intensity of investee companies
	4. Exposure to companies active in the fossil fuel sector	-6%	100%	Share of investments in companies active in the fossil fuel sector
	5. Share of non-renewable energy consumption and production	-8%	77%	Share of non-renewable energy consumption and non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources, expressed as a percentage of total energy sources
	6. Energy consumption intensity per high impact climate sector	-100%	0%	Agriculture, Forestry & Fishing (GWh/EURm)
		-80%	2%	Construction (GWh/EURm)
		-100%	0%	Electricity, Gas, Steam and Air Conditioning Supply (GWh/EURm)
		-32%	43%	Manufacturing (GWh/EURm)
		-100%	0%	Mining & Quarrying (GWh/EURm)
		-100%	0%	Real Estate Activities (GWh/EURm)
Biodiversity	7. Activities negatively affecting biodiversitysensitive areas	-6%	100%	Share of investments in investee companies with sites/operations located in or near to biodiversity-sensitive areas where activities of those investee companies negatively affect those areas
Water	8. Emissions to water	-90%	7%	Tonnes of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average

Waste	9. Hazardous waste and radioactive waste ratio	-93%	96%	Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR invested, expressed as a weighted average
Social and employee matters	10. Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	-1.4%	100%	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	11. Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	-41.3%	100%	Share of investments in investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises or grievance /complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	12. Unadjusted gender pay gap	0.0%	2.1%	Average unadjusted gender pay gap of investee companies
	13. Board gender diversity	7.3%	93.8%	Average ratio of female to male board members in investee companies, expressed as a percentage of all board members
	14. Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	-1.7%	100%	Share of investments in investee companies involved in the manufacture or selling of controversial weapons
Table 2				

Additional climate and other environment-related indicators				
Emissions	4. Investing in companies without carbon emission reduction initiatives	-4%	100%	Share of investments in investee companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement
Table 3 Additional indicators for social and employee, respect for human rights, anti-corruption and anti-bribery matters				
Anti-corruption and anti-bribery	16. Cases of insufficient action taken to address breaches of standards of anti-corruption and antibribery	-5%	100%	Share of investments in investee companies with identified insufficiencies in actions taken to address breaches in procedures and standards of anticorruption and anti-bribery



What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Banco Bilbao Vizcaya Argentaria, S.A	Commercial Banks	6.11%	Spain
LVMH Moët Hennessy Louis Vuitton SE	Textiles, Apparel & Luxury Goods	5.77%	France
Industria de Diseño Textil, S.A. (Inditex)	Retail Apparel Shoe	5.73%	Spain
ING Groep N.V.	Commercial Banks	5.51%	Netherlands
ASML Holding N.V.	Semiconductor Equipment	5.11%	Netherlands
Deutsche Telekom AG	Telephone Integrated	4.55%	Germany
SAP SE	Application Software	4.36%	Germany
Schneider Electric SE	Electrical Equipment	3.96%	France
Hermès International SCA	Textiles, Apparel & Luxury Goods	3.49%	France
Daimler Truck Holding AG	Automobile Manufacturers	3.03%	Germany
Erste Group Bank AG	Commercial Banks	2.90%	Austria
Compagnie Générale des Établissements Michelin SCA	Tires & Rubber Products	2.04%	France
Universal Music Group N.V.	Music & Entertainment	1.80%	Netherlands
Kering SA	Textiles, Apparel & Luxury Goods	1.67%	France
KONE Oyj	Industrial Machinery	1.65%	Finland

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2025.

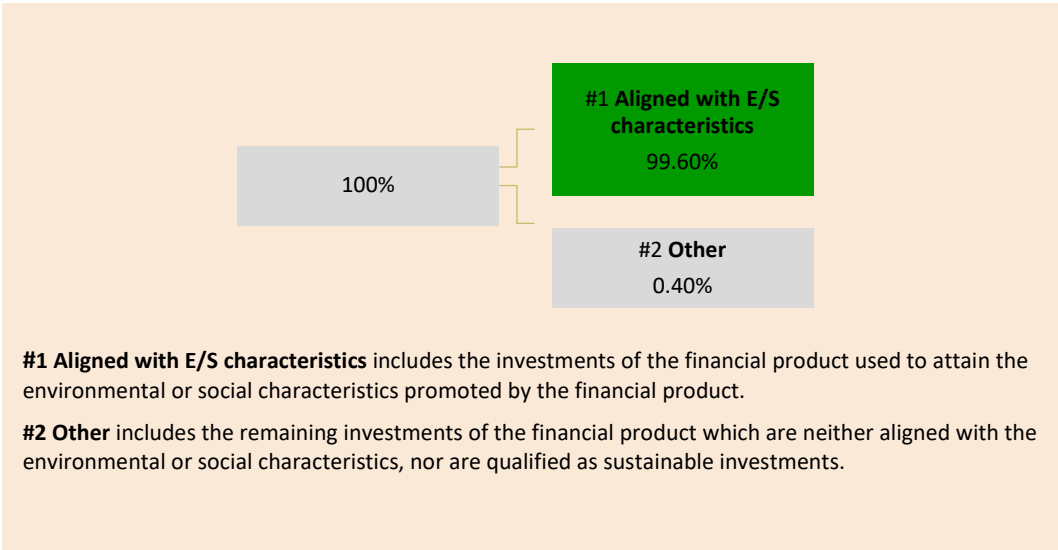
What was the proportion of sustainability-related investments?

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.



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 2025.



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).

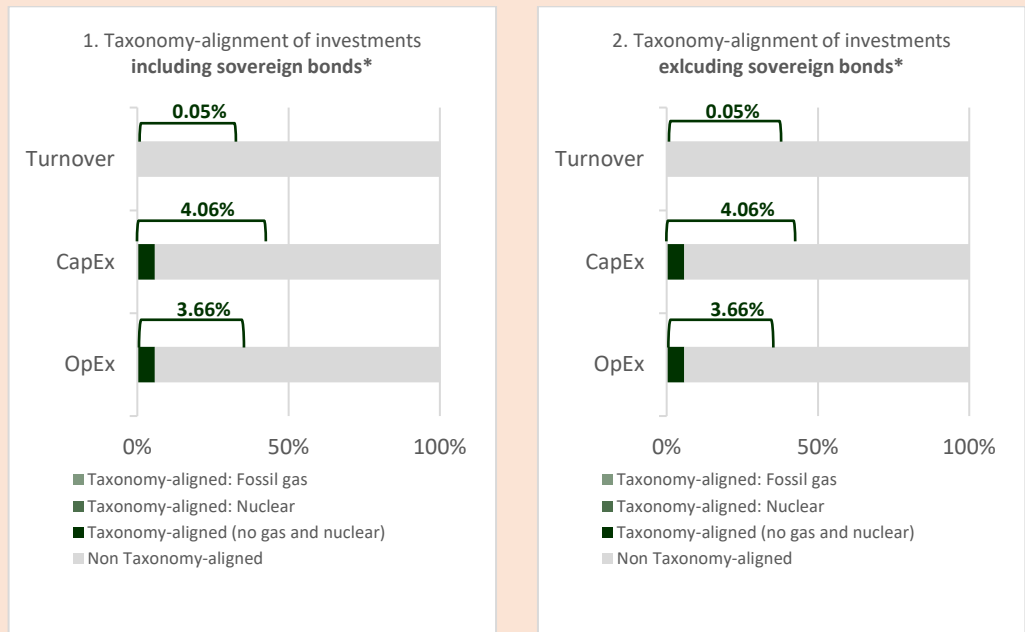
- **Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?**

Yes
 In fossil gas In nuclear energy
 No

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 0.01%. The share of investments made in enabling activities was 0.04%.
- **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.

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 2025, 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 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 certain 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 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 a revenue exposure and a CRS screening and controlling for tracking error and other risk factors.

During the reporting period, world equities increased by 22.3%, while the returned 27.3%.

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 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.

97.51% 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 2025)
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 comparison is based on the metric descriptions described above under the heading “How did the sustainability indicators perform”:

Indicator	Performance (as at 31 December 2024)	Performance (as at 31 December 2025)
Exposure to Controversial Weapons	0.00%	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%	0.00%
Violations of UNCG principles and OECD Guidelines	0.00%	0.00%

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 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 which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

The PAI scores presented below reflect the Fund's performance relative to a broad market benchmark. The scores are expressed as percentage differences between the Fund and the benchmark for the relevant indicator.

A negative score indicates that the Fund's exposure to the relevant PAI indicator was lower than that of the broad market benchmark during the reference period, while a positive score indicates relatively higher exposure.

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 Fund's ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against absolute and/or relative thresholds having regard to the underlying metric set out in the SFDR Level 2 RTS.

While certain social indicators exhibited modest positive values relative to the broad market benchmark during the reporting period, the overall assessment did not identify sustained high adverse impacts across the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

Adverse Sustainability Indicator	PAI	Data	Coverage	Metric
GHG Emissions	1. GHG Emissions	-49%	98.6%	Scope 1 GHG emissions
		-35%	98.6%	Scope 2 GHG emissions
		-35%	98.6%	Scope 3 GHG emissions
		-35%	98.6%	Total GHG emissions
	2. Carbon footprint	-30%	98.6%	Carbon footprint
	3. GHG intensity of investee companies	-27%	95.9%	GHG intensity of investee companies
	4. Exposure to companies active in the fossil fuel sector	-100%	95.9%	Share of investments in companies active in the fossil fuel sector
	5. Share of non-renewable energy consumption and production	-2%	88.9%	Share of non-renewable energy consumption and non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources, expressed as a percentage of total energy sources
6. Energy consumption	-100%	0%	Agriculture, Forestry & Fishing (GWh/EURm)	

	intensity per high impact climate sector	-100%	0%	Construction (GWh/EURm)
		-100%	0%	Electricity, Gas, Steam and Air Conditioning Supply (GWh/EURm)
		-100%	0%	Manufacturing (GWh/EURm)
		-100%	0%	Mining & Quarrying (GWh/EURm)
		-100%	0%	Real Estate Activities (GWh/EURm)
Biodiversity	7. Activities negatively affecting biodiversity sensitive areas	-100%	98.6%	Share of investments in investee companies with sites/operations located in or near to biodiversity-sensitive areas where activities of those investee companies negatively affect those areas
Water	8. Emissions to water	-100%	0%	Tonnes of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average
Waste	9. Hazardous waste and radioactive waste ratio	-100%	98.6%	Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR invested, expressed as a weighted average
Social and employee matters	10. Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	0%	98.6%	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	11. Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	3.8%	98.6%	Share of investments in investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises or grievance /complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	12. Unadjusted gender pay gap	6.2%	19.9%	Average unadjusted gender pay gap of investee companies

	13. Board gender diversity	2.0%	94.5%	Average ratio of female to male board members in investee companies, expressed as a percentage of all board members
	14. Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	0%	98.6%	Share of investments in investee companies involved in the manufacture or selling of controversial weapons
Table 2				
Additional climate and other environment-related indicators				
Emissions	4. Investing in companies without carbon emission reduction initiatives	-6%	98.6%	Share of investments in investee companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement
Table 3				
Additional indicators for social and employee, respect for human rights, anti-corruption and anti-bribery matters				
Anti-corruption and anti-bribery	16. Cases of insufficient action taken to address breaches of standards of anti-corruption and antibribery	-100%	98.6%	Share of investments in investee companies with identified insufficiencies in actions taken to address breaches in procedures and standards of anticorruption and anti-bribery



What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Deutsche Bank AG	Banking Institutions	1.17%	Germany
HSBC Holdings plc	Banking Institutions	1.10%	United Kingdom
Deutsche Bank AG	Banking Institutions	1.04%	Germany
UBS Group AG	Banking Institutions	1.03%	Switzerland
Barclays PLC	Banking Institutions	1.03%	United Kingdom
Deutsche Bank AG	Banking Institutions	1.00%	Germany
Barclays PLC	Banking Institutions	0.95%	United Kingdom
BNP Paribas	Banking Institutions	0.93%	France
Barclays PLC	Banking Institutions	0.92%	United Kingdom
Deutsche Bank AG	Banking Institutions	0.91%	Germany
Barclays PLC	Banking Institutions	0.90%	United Kingdom
UBS Group AG	Banking Institutions	0.89%	Switzerland

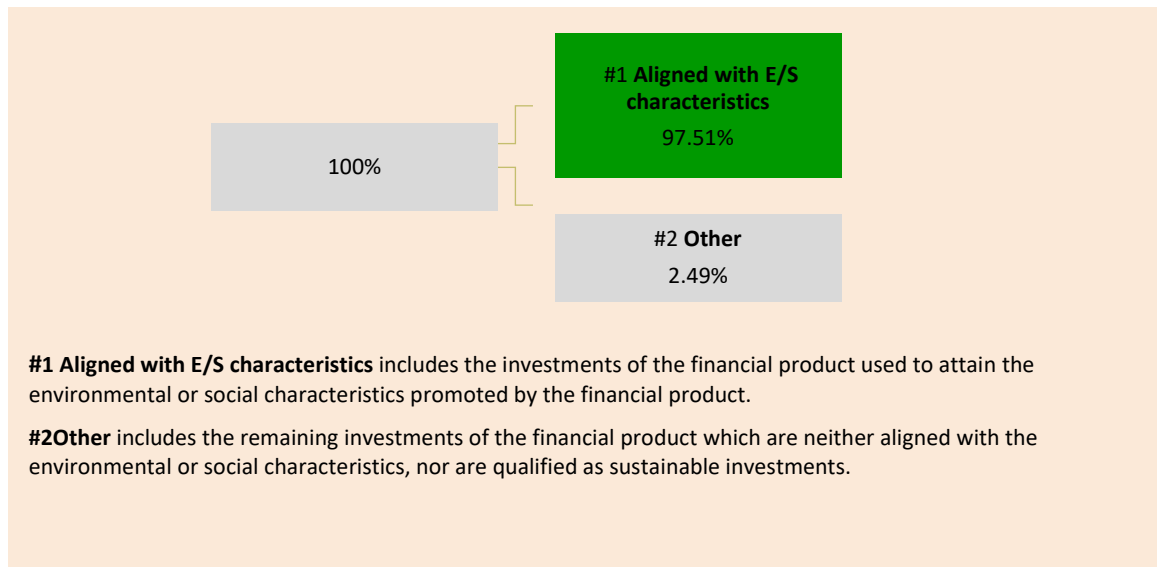
Deutsche Bank AG	Banking Institutions	0.88%	Germany
NatWest Group plc	Banking Institutions	0.88%	United Kingdom
Lloyds Banking Group plc	Banking Institutions	0.87%	United Kingdom

● **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, 97.51% 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.



● **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 2025.



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?**


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.

Asset allocation describes the share of investments in specific assets.

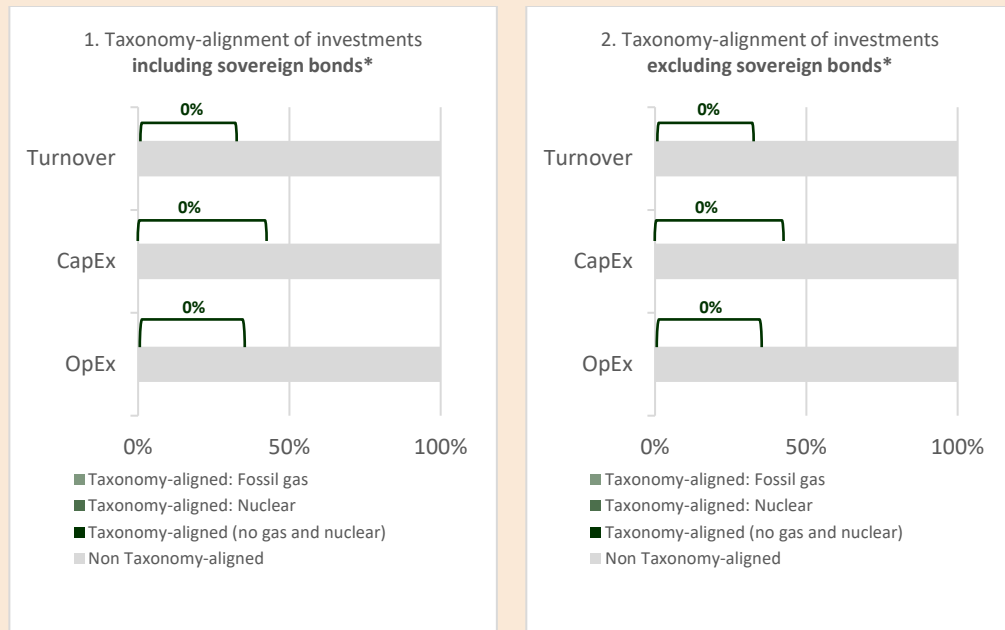
Yes:
 In fossil gas In nuclear energy
 No

 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.

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 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 2024, 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?

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

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 2025, 2.49% 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 UNGC Principles 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?

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 Benchmark returned 15.94%, while the Index returned 16.29%.

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?	
<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"/> 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>

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, 98.41% 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 **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 include 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.

Indicator	Metric Description	Performance (as at 31 December 2025)
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 comparison is based on the metric descriptions described above under the heading **“How did the sustainability indicators perform”**

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	Performance (as at 31 December 2024)	Performance (as at 31 December 2025)
Exposure to Controversial Weapons	0.00%	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%	0.00%
Violations of UNGC principles and OECD Guidelines	0.00%	0.00%

● *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 which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

The PAI scores presented below reflect the Fund's performance relative to a broad market benchmark. The scores are expressed as percentage differences between the Fund and the benchmark for the relevant indicator.

A negative score indicates that the Fund's exposure to the relevant PAI indicator was lower than that of the broad market benchmark during the reference period, while a positive score indicates relatively higher exposure.

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 Fund's ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against absolute and/or relative thresholds having regard to the underlying metric set out in the SFDR Level 2 RTS.

While certain PAI indicators exhibited positive or concentrated values relative to the broad market benchmark, reflecting the Fund's thematic exposure, the overall assessment did not identify sustained high adverse impacts across the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

Adverse Sustainability Indicator	PAI	Data	Coverage	Metric
GHG Emissions	1. GHG Emissions	-86%	92%	Scope 1 GHG emissions
		10%	92%	Scope 2 GHG emissions
		-84%	92%	Scope 3 GHG emissions
		-83%	92%	Total GHG emissions
	2. Carbon footprint	-84%	92%	Carbon footprint
	3. GHG intensity of investee companies	-62%	92%	GHG intensity of investee companies
	4. Exposure to companies active in the fossil fuel sector	-6%	100%	Share of investments in companies active in the fossil fuel sector
	5. Share of non-renewable energy consumption and production	3%	51%	Share of non-renewable energy consumption and non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources, expressed as a percentage of total energy sources
	6. Energy consumption intensity per high impact climate sector	-100%	0%	Agriculture, Forestry & Fishing (GWh/EURm)
		-100%	0%	Construction (GWh/EURm)
		-100%	0%	Electricity, Gas, Steam and Air Conditioning Supply (GWh/EURm)
		0%	50%	Manufacturing (GWh/EURm)
		-100%	0%	Mining & Quarrying (GWh/EURm)
		-100%	0%	Real Estate Activities (GWh/EURm)

Biodiversity	7. Activities negatively affecting biodiversity-sensitive areas	-5%	100%	Share of investments in investee companies with sites/operations located in or near to biodiversity-sensitive areas where activities of those investee companies negatively affect those areas
Water	8. Emissions to water	-61%	8%	Tonnes of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average
Waste	9. Hazardous waste and radioactive waste ratio	-98%	92%	Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR invested, expressed as a weighted average
Social and employee matters	10. Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	-1.4%	100%	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	11. Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	0.1%	100%	Share of investments in investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises or grievance/complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	12. Unadjusted gender pay gap	-3.0%	3.6%	Average unadjusted gender pay gap of investee companies
	13. Board gender diversity	-2.7%	95.9%	Average ratio of female to male board members in investee companies, expressed as a percentage of all board members
	14. Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	-1.9%	100%	Share of investments in investee companies involved in the manufacture or selling of controversial weapons

Table 2				
Additional climate and other environment-related indicators				
Emissions	4. Investing in companies without carbon emission reduction initiatives	7%	100%	Share of investments in investee companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement
Table 3				
Additional indicators for social and employee, respect for human rights, anti-corruption and anti-bribery matters				
Anti-corruption and anti-bribery	16. Cases of insufficient action taken to address breaches of standards of anti-corruption and antibribery	0%	100%	Share of investments in investee companies with identified insufficiencies in actions taken to address breaches in procedures and standards of anticorruption and anti-bribery



What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Micron Technology, Inc.	Semiconductors	4.76%	United States of America
SK hynix Inc.	Semiconductors	4.63%	South Korea
Alphabet Inc.	Interactive Media & Services	2.91%	United States of America
NVIDIA Corporation	Semiconductors	2.65%	United States of America
QUALCOMM Incorporated	Semiconductors	2.64%	United States of America
Advanced Micro Devices, Inc.	Semiconductors	2.61%	United States of America
Taiwan Semiconductor Manufacturing Company Ltd.	Semiconductors	2.57%	Taiwan
UiPath Inc.	Application Software	2.55%	United States of America
Lam Research Corporation	Semiconductor Equipment	2.54%	United States of America
Amazon.com, Inc.	Internet & Direct Marketing	2.49%	United States of America
Teradyne, Inc.	Semiconductor Equipment	2.43%	United States of America
Broadcom Inc.	Semiconductors	2.30%	United States of America
NXP Semiconductors N.V.	Semiconductors	2.29%	Netherlands
ASML Holding N.V.	Semiconductor Equipment	2.14%	Netherlands
KIA Corp	Semiconductors	2.07%	United States of America

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2025.

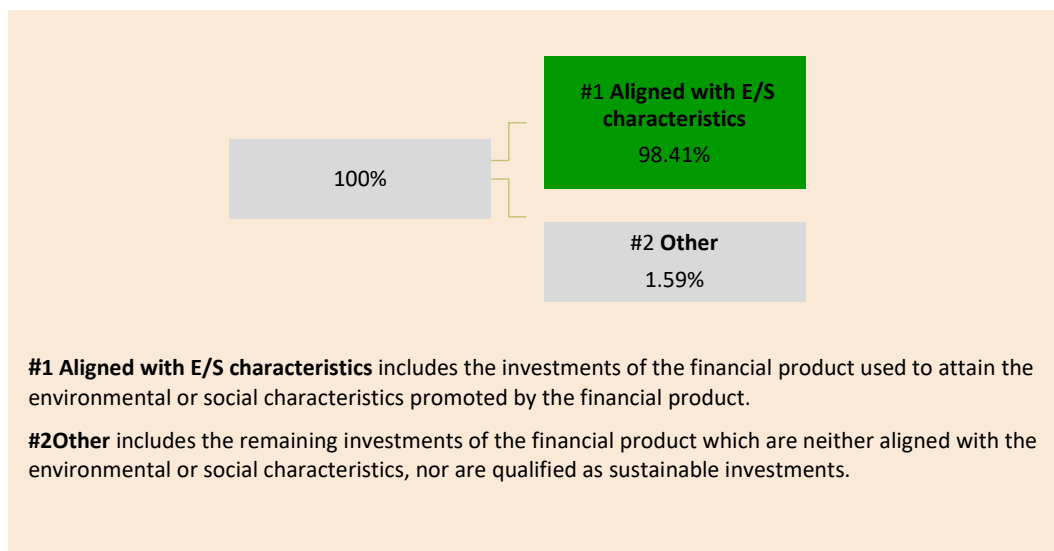
What was the proportion of sustainability-related investments?

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, 98.41% 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 2025.

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?

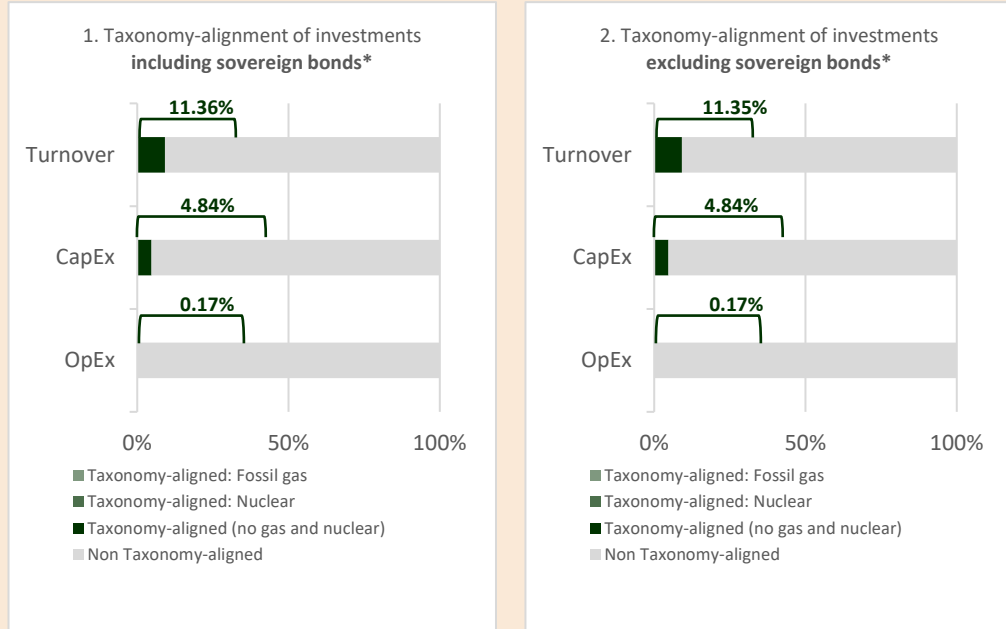
Yes:

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

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 11.35%

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 2024 the Fund did not make a commitment to EU Taxonomy aligned investments. As at 31 December 2025, 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 2025, 1.59% 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?

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

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

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 22.3%, while the Index returned 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 Cloud Computing UCITS ETF
549300V5ZPJ43OIR246

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"/> <input type="checkbox"/> Yes	<input type="radio"/> <input type="radio"/> <input checked="" type="checkbox"/> No
<input type="checkbox"/> It made sustainable investments with an environmental 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
<input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy	<input type="checkbox"/> with an environmental objective 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"/> with an environmental objective 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"/> 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 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 arm sectors and companies involved in controversial weapons such as anti-personal mines, cluster munitions, chemical and biological weapons, depleted uranium weapons and white phosphorus weapons and 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.

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 include a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

Based on ESG data coverage by the Fund's ESG data provider, 96.92% 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.

Indicator	Metric Description	Performance (as at 31 December 2025)
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	0.00%

Sustainability indicators

measure how the environmental or social characteristics promoted by the financial

...and compared to previous periods?

The following comparison is based on the metric descriptions described above under the heading **“How did the sustainability indicators perform”**:

Indicator	Performance (as at 31 December 2024)	Performance (as at 31 December 2025)
Exposure to Controversial Weapons	0.00%	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%	0.00%
Violations of UNGC principles and OECD Guidelines	0.00%	0.00%

● **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 Regulation 2019/2088 (RTS) and two optional PAIs from Tables 2 and 3 of the Annex I of the RTS which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

The table below shows the PAI scores for the Fund – figures are representative of the reference period:

Adverse Sustainability Indicator	PAI	Data	Coverage	Metric
GHG Emissions	1.GHG Emissions	-100%	92%	Scope 1 GHG emissions
		-95%	92%	Scope 2 GHG emissions
		-99%	92%	Scope 3 GHG emissions
		-99%	92%	Total GHG emissions
	2. Carbon footprint	-99%	92%	Carbon footprint
	3. GHG intensity of investee companies	-97%	92%	GHG intensity of investee companies
	4. Exposure to companies active in the fossil fuel sector	-7%	100%	Share of investments in companies active in the fossil fuel sector
5. Share of non-renewable energy consumption and production	-5%	11%	Share of non-renewable energy consumption and non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources, expressed as a percentage of total energy sources	
6. Energy consumption intensity per high impact climate sector	-100%	0%	Agriculture, Forestry & Fishing (GWh/EURm)	

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.

		-100%	0%	Construction (GWh/EURm)
		-100%	0%	Electricity, Gas, Steam and Air Conditioning Supply (GWh/EURm)
		-100%	0%	Manufacturing (GWh/EURm)
		-100%	0%	Mining & Quarrying (GWh/EURm)
		-100%	0%	Real Estate Activities (GWh/EURm)
Biodiversity	7. Activities negatively affecting biodiversity-sensitive areas	-6%	100%	Share of investments in investee companies with sites/operations located in or near to biodiversity-sensitive areas where activities of those investee companies negatively affect those areas
Water	8. Emissions to water	-100%	0%	Tonnes of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average
Waste	9. Hazardous waste and radioactive waste ratio	-100%	86%	Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR invested, expressed as a weighted average
Social and employee matters	10. Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	-1.4%	100%	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	11. Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	38.3%	100%	Share of investments in investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational

				Enterprises or grievance/complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	12. Unadjusted gender pay gap	-17.9%	0%	Average unadjusted gender pay gap of investee companies
	13. Board gender diversity	-2.5%	91.5%	Average ratio of female to male board members in investee companies, expressed as a percentage of all board members
	14. Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	-1.9%	100%	Share of investments in investee companies involved in the manufacture or selling of controversial weapons

Table 2

Additional climate and other environment-related indicators

Emissions	4. Investing in companies without carbon emission reduction initiatives	50%	100%	Share of investments in investee companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement
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Table 3

Additional indicators for social and employee, respect for human rights, anti-corruption and anti-bribery matters

Anti-corruption and anti-bribery	16. Cases of insufficient action taken to address breaches of standards of anti-corruption and antibribery	2%	100%	Share of investments in investee companies with identified insufficiencies in actions taken to address breaches in procedures and standards of anticorruption and anti-bribery
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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 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
MongoDB, Inc.	Application Software	2.73%	United States of America
Confluent, Inc.	Applications Software	2.41%	United States of America
Semrush Holdings, Inc.	Applications Software	2.24%	United States of America
DigitalOcean Holdings, Inc.	Applications Software	2.20%	United States of America
UiPath Inc.	Application Software	2.12%	United States of America
Fastly, Inc.	Internet Services & Infrastructure	2.08%	United States of America
JFrog Ltd.	Application Software	1.96%	United States of America
Bill Holdings, Inc.	Financial Software	1.91%	United States of America
Twilio Inc	Application Software	1.91%	United States of America
Braze Inc	Applications Software	1.91%	United States of America
Clearwater Analytics Holdings, Inc.	Applications Software	1.78%	United States of America
Cellebrite DI Ltd.	Applications Software	1.64%	Israel
Workiva Inc.	Application Software	1.64%	United States of America
Shopify Inc.	Internet & Direct Marketing Retail	1.61%	Canada
Agilysys Inc	Applications Software	1.59%	United States of America

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2025.

What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments

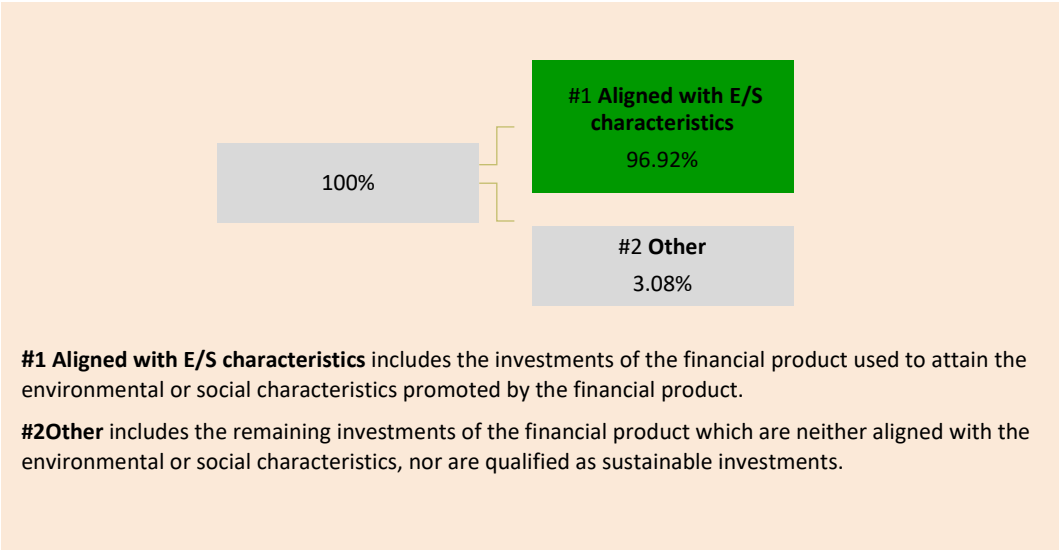
What was the asset allocation?

To comply with the EU Taxonomy, the criteria for **fossil gas** include limitations on emissions and switching to fully renewable power or low-carbon fuels by the end of 2035. For **nuclear energy**, the criteria include comprehensive safety and waste management rules.

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 Fund invested substantially all of its assets in the constituents of the Index. As a result, 96.92% 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 2025.



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

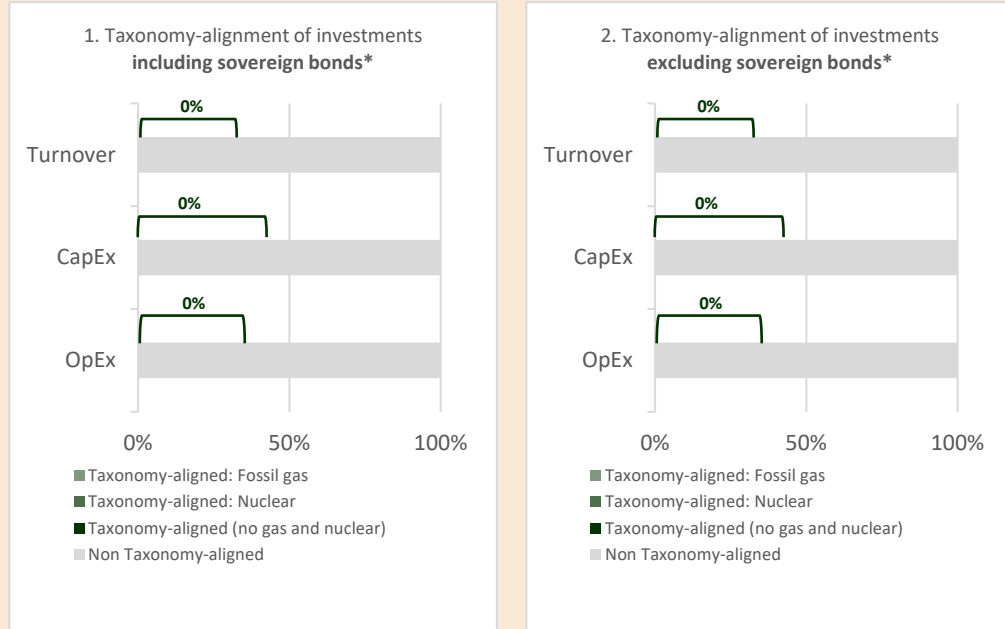
No

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** 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.

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 2024, 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 2025, 3.08% 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 22.3%, while the Index returned -6.2%.

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

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 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 % of sustainable investments</p> <p><input checked="" 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 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 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 certain controversial weapons such as anti-personnel mines and cluster munitions as well as those involved in depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Treaty on the Non-Proliferation of Nuclear Weapons (commonly known as the Non-Proliferation Treaty or "**NPT**"), 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 in carbon emissions as further described in the Index methodology.

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.



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 UN SDG 7: Affordable & Clean Energy was 36.09% and to UN SDG 13: Climate Action was 47.70% 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 to promote the environmental and social characteristics of climate action, good health and well-being and peace, justice and strong institutions.

Based on ESG data coverage by the Fund's ESG data provider, 95.84% 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:

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

Indicator	Metric Description	Performance (as at 31 December 2025)
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 as well as those involved in depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Non-Proliferation Treaty .	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	0.00%

	tobacco distribution as detailed in the Index methodology.	
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 comparison is based on the metric descriptions described above under the heading "**How did the sustainability indicators perform**".

Indicator	Performance (as at 31 December 2024)	Performance (as at 31 December 2025)
Exposure to Controversial Weapons	0.00%.	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%

Exposure to companies involved in unconventional oil & gas exploration/production	0.00%.	0.00%
Violations of UNGC principles and OECD Guidelines	0.00%.	0.00%

During the reporting period the sustainability indicator of “Exposure to Controversial Weapons” was updated to exclude companies that support nuclear weapons programmes to states outside the Non-Proliferation Treaty.

● **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 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)

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.



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 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 which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

The PAI scores presented below reflect the Fund's performance relative to a broad market benchmark. The scores are expressed as percentage differences between the Fund and the benchmark for the relevant indicator.

A negative score indicates that the Fund's exposure to the relevant PAI indicator was lower than that of the broad market benchmark during the reference period, while a positive score indicates relatively higher exposure.

During the reporting period, the Fund exhibited elevated greenhouse gas emissions and carbon footprint relative to the broad market benchmark, particularly across Scope 2 emissions. Scope 1 and Scope 3 emissions were also elevated relative to the benchmark. These outcomes reflect the Fund's concentrated exposure to industrial, materials and energy-intensive components of the battery and energy storage value chain.

Energy consumption intensity within certain high-impact climate sectors also exhibited benchmark-relative variation, and exposure to non-renewable energy consumption was elevated. While exposure to companies active in the fossil fuel sector remained limited, the manufacturing-related characteristics of the battery supply chain contributed to the environmental profile observed during the reporting period.

The Manager monitored the selected PAI indicators on a quarterly basis using an internally developed monitoring system and data received from the Fund's ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against absolute and/or relative thresholds in accordance with the RTS framework.

The list includes the investments constituting the greatest proportion of investments of the financial product during the reporting period which is: 31 December 2025.

Several PAI indicators exhibited elevated values relative to the benchmark during the reporting period, reflecting the Fund's thematic exposure to battery production and supply chain activities. These indicators were reviewed in detail within the context of the Fund's monitoring framework. While elevated metrics were observed, the overall assessment did not identify sustained high adverse impacts across the full set of selected PAI indicators. The Manager will continue to monitor these indicators closely during the next reporting cycle.

Adverse Sustainability Indicator	PAI	Data	Coverage	Metric
GHG Emissions	1. GHG Emissions	73%	81%	Scope 1 GHG emissions
		482%	81%	Scope 2 GHG emissions
		160%	77%	Scope 3 GHG emissions
		158%	77%	Total GHG emissions
	2. Carbon footprint	107%	77%	Carbon footprint
	3. GHG intensity of investee companies	121%	66%	GHG intensity of investee companies
	4. Exposure to companies active in the fossil fuel sector	1%	98%	Share of investments in companies active in the fossil fuel sector
	5. Share of non-renewable energy consumption and production	34%	36%	Share of non-renewable energy consumption and non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources, expressed as a percentage of total energy sources
	6. Energy consumption intensity per high impact climate sector	-100%	0%	Agriculture, Forestry & Fishing (GWh/EURm)
		131%	0%	Construction (GWh/EURm)
		-85%	1%	Electricity, Gas, Steam and Air Conditioning Supply (GWh/EURm)
		-13%	33%	Manufacturing (GWh/EURm)
		7%	11%	Mining & Quarrying (GWh/EURm)

		-100%	0%	Real Estate Activities (GWh/EURm)
Biodiversity	7. Activities negatively affecting biodiversity-sensitive areas	6%	98%	Share of investments in investee companies with sites/operations located in or near to biodiversity-sensitive areas where activities of those investee companies negatively affect those areas
Water	8. Emissions to water	-42%	12%	Tonnes of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average
Waste	9. Hazardous waste and radioactive waste ratio	-80%	83%	Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR invested, expressed as a weighted average
Social and employee matters	10. Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	-5.49	98.4%	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	11. Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	-1.4%	98.4%	Share of investments in investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises or grievance/complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	12. Unadjusted gender pay gap	8.4%	0.0%	Average unadjusted gender pay gap of investee companies
	13. Board gender diversity	-17.9%	82.9%	Average ratio of female to male board

				members in investee companies, expressed as a percentage of all board members
	14. Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	0%	98.4%	Share of investments in investee companies involved in the manufacture or selling of controversial weapons

Table 2

Additional climate and other environment-related indicators

Emissions	4. Investing in companies without carbon emission reduction initiatives	36%	98.6%	Share of investments in investee companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement
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Table 3

Additional indicators for social and employee, respect for human rights, anti-corruption and anti-bribery matters

Anti-corruption and anti-bribery	16. Cases of insufficient action taken to address breaches of standards of anti-corruption and antibribery	10%	98.6%	Share of investments in investee companies with identified insufficiencies in actions taken to address breaches in procedures and standards of anticorruption and anti-bribery
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What were the top investments of this financial product?



Largest investments	Sector	% Assets	Country
Sigma Lithium Corporation	Diversified Metals & Mining	3.87%	Canada
Johnson Controls International plc	Building Products	3.64%	Ireland
Archer Aviation Inc.	Aerospace & Defense	3.45%	United States of America
Shell plc	Integrated Oil & Gas	3.41%	United Kingdom
Joby Aviation, Inc	Aerospace & Defense	3.26%	United States of America
BP p.l.c.	Integrated Oil & Gas	3.24%	United Kingdom

Asset allocation describes the share of investments in specific assets.

Wärtsilä Oyj Abp	Marine & Industrial Engine Manufacturing	3.08%	Finland
TDK Corporation	Electronic Components	2.93%	Japan
Bloom Energy Corporation	Fuel Cell Technology	2.86%	United States of America
QuantumScape Corporation	Automotive Components	2.81%	United States of America
Doosan Fuel Cell Co., Ltd	Fuel Cell Technology	2.72%	South Korea
Ballard Power Systems Inc.	Fuel Cell Technology	2.72%	Canada
Plug Power Inc.	Hydrogen & Fuel Cell Technology	2.7%	United States of America
Solid Power, Inc	Advanced Battery Technology	2.65%	United States of America
Vertical Aerospace Ltd	Aerospace & Defense	2.44%	United Kingdom



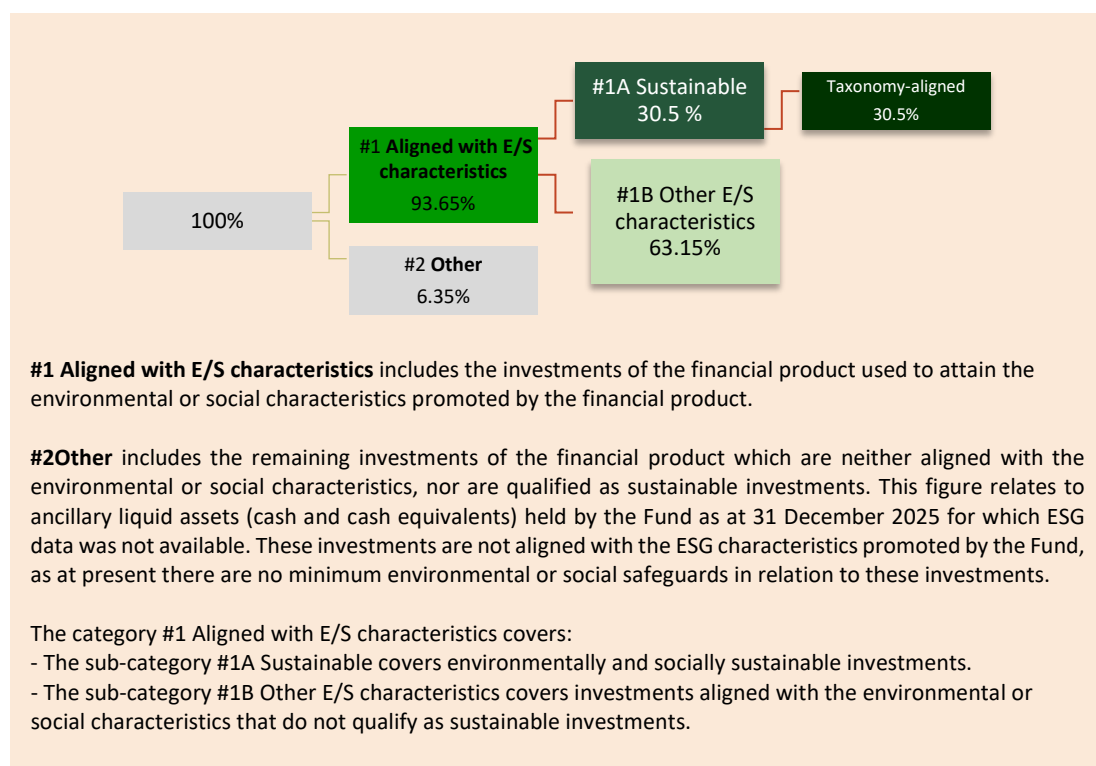
What was the proportion of sustainability-related investments?

30.5% 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, 93.65% 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.

30.5% of the investments made by the Fund qualified as sustainable investments with an enviromental objective and were aligned with EU Taxonomy.



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 2025.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

During the reporting period, the Fund committed 10% its assets to EU Taxonomy aligned investments. However, as at 31 December 2025, the EU Taxonomy alignment figure for the Fund was 30.5% 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

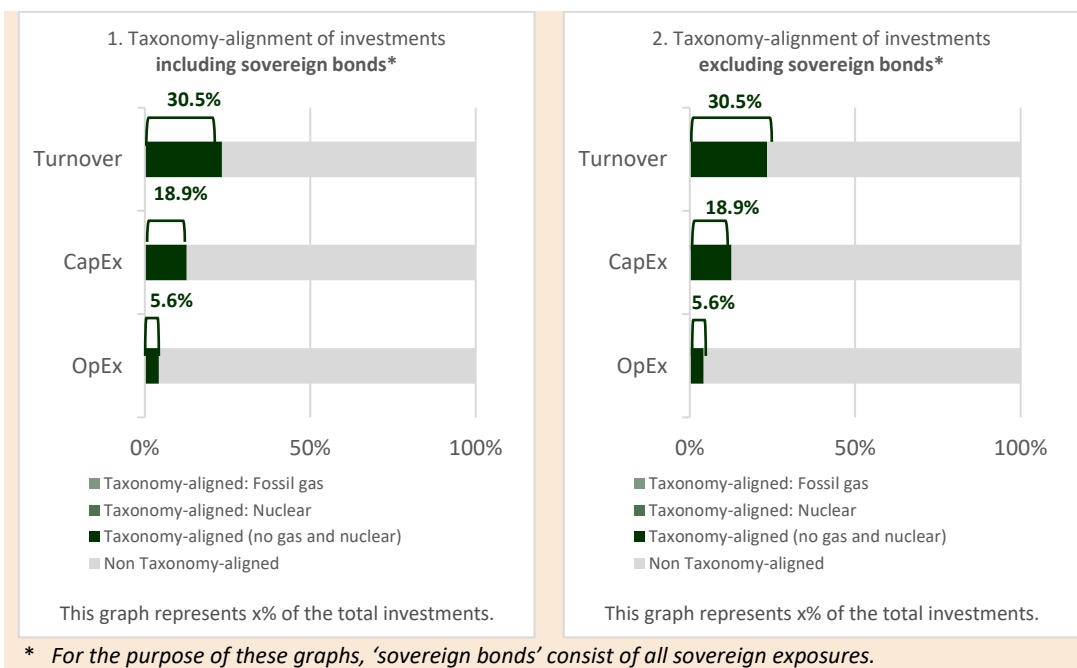
No

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.*

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 investments made in transitional and enabling activities?

The share of investments made in enabling activities was 22%. The share of investments made in transitional activities was 0%. The remaining amount related to own performance activities, 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 2025 compared to the previous reporting period ending 31 December 2024 (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 2024)	Current Reporting Period (31 December 2025)
Turnover	23.39%	30.5%
CapEx	12%	18.9%
OpEx	4%	5.6%

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 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?

There were no socially sustainable investments made by the Fund.



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 2025, 6.53% 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 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 certain 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?**

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.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

During the reporting period ending 31 December 2025 world equities increased by 22.3%, while the Index returned 56.1%.

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 Cybersecurity UCITS ETF
549300S2G8DMVQ73O735

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 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?

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.

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 arm sectors and companies involved in certain controversial weapons such as anti-personal mines, cluster munitions, chemical and biological weapons, depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Treaty on the Non-Proliferation of Nuclear Weapons (commonly known as the Non-Proliferation Treaty or "**NPT**") 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 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, 91.24% 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.

Indicator	Metric Description	Performance (as at 31 December 2025)
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 as well as those involved in depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Non-Proliferation Treaty.	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	0.00%

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

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.

...and compared to previous periods?

The following comparison is based on the metric descriptions described above under the heading **“How did the sustainability indicators perform”**:

Indicator	Performance (as at 31 December 2024)	Performance (as at 31 December 2025)
Exposure to Controversial Weapons	0.00%	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%	0.00%
Violations of UNGC principles and OECD Guidelines	0.00%	0.00%

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.

During the reporting period the sustainability indicator of “Exposure to Controversial Weapons” was updated to exclude companies that support nuclear weapons programmes to states outside the Non-Proliferation Treaty.

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 which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

The PAI scores presented below reflect the Fund’s performance relative to a broad market benchmark. The scores are expressed as percentage differences between the Fund and the benchmark for the relevant indicator.

A negative score indicates that the Fund’s exposure to the relevant PAI indicator was lower than that of the broad market benchmark during the reference period, while a positive score indicates relatively higher exposure.

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 Fund’s ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against absolute and/or relative thresholds having regard to the underlying metric set out in the SFDR Level 2 RTS.

While certain PAI indicators exhibited slightly positive values relative to the broad market benchmark, reflecting the Fund’s thematic exposure, the overall assessment did not identify sustained high adverse impacts across the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

The table below shows the PAI scores for the Fund – figures are representative of the reference period:

Adverse Sustainability Indicator	PAI	Data	Coverage	Metric
GHG Emissions	1.GHG Emissions	-100%	87%	Scope 1 GHG emissions
		-89%	87%	Scope 2 GHG emissions
		-99%	83%	Scope 3 GHG emissions
		-99%	83%	Total GHG emissions
	2. Carbon footprint	-99%	83%	Carbon footprint
3. GHG intensity of investee companies	-94%	83%	GHG intensity of investee companies	
4. Exposure to companies active in the fossil fuel sector	-7%	100%	Share of investments in companies active	

				in the fossil fuel sector
	5. Share of non-renewable energy consumption and production	2%	20%	Share of non-renewable energy consumption and non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources, expressed as a percentage of total energy sources
	6. Energy consumption intensity per high impact climate sector	-100%	0%	Agriculture, Forestry & Fishing (GWh/EURm)
		-100%	0%	Construction (GWh/EURm)
		-100%	0%	Electricity, Gas, Steam and Air Conditioning Supply (GWh/EURm)
		-100%	0%	Manufacturing (GWh/EURm)
		-100%	0%	Mining & Quarrying (GWh/EURm)
		-100%	0%	Real Estate Activities (GWh/EURm)
Biodiversity	7. Activities negatively affecting biodiversity sensitive areas	-6%	100%	Share of investments in investee companies with sites/operations located in or near to biodiversity-sensitive areas where activities of those investee companies negatively affect those areas
Water	8. Emissions to water	-100%	0%	Tonnes of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average
Waste	9. Hazardous waste and radioactive waste ratio	-100%	81%	Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR

				invested, expressed as a weighted average
Social and employee matters	10. Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	-1.4%	100.0%	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	11. Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	43.5%	100.0%	Share of investments in investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises or grievance /complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	12. Unadjusted gender pay gap	-17.9%	0.0%	Average unadjusted gender pay gap of investee companies
	13. Board gender diversity	-2.6%	86.7%	Average ratio of female to male board members in investee companies, expressed as a percentage of all board members
	14. Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	-1.9%	100.0%	Share of investments in investee companies involved in the manufacture or selling of controversial weapons
Table 2 Additional climate and other environment-related indicators				
Emissions	4. Investing in companies without carbon emission reduction initiatives	43%	100%	Share of investments in investee companies without carbon emission reduction initiatives

				aimed at aligning with the Paris Agreement
Table 3 Additional indicators for social and employee, respect for human rights, anti-corruption and anti-bribery matters				
Anti-corruption and anti-bribery	16. Cases of insufficient action taken to address breaches of standards of anti-corruption and antibribery	6%	100%	Share of investments in investee companies with identified insufficiencies in actions taken to address breaches in procedures and standards of anticorruption and anti-bribery



What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
CrowdStrike Holdings Npv	Computer Data Security	5.96%	United States Of America
Datadog Inc	Computer Software	5.39%	United States Of America
Cyberark Software IIs	Computer Data Security	5.22%	United States Of America
Akamai Technology	Computer Software	5.07%	United States Of America
Cloudflare Inc	Computer Software	4.84%	United States Of America
Rubrik Inc-A	Computer Data Security	4.52%	United States Of America
Fortinet Inc	Computer Data Security	4.51%	United States Of America
Qualys Inc	Computer Data Security	4.50%	United States Of America
Sentinelone Inc	Computer Software	4.48%	United States Of America
Sailpoint Inc	Computer Data Security	4.47%	United States Of America
Fastly Inc	Computer Software	4.46%	United States Of America
Check Point Soft	Computer Data Security	4.34%	United States Of America
Okta Inc Npv	Computer Data Security	4.33%	United States Of America
Zscaler Inc	Computer Data Security	4.32%	United States Of America
Palo Alto Networks, Inc	Computer Data Security	4.27%	United States of America

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2025.

Asset allocation describes the share of investments in specific assets.

- *What was the proportion of sustainability-related investments?*

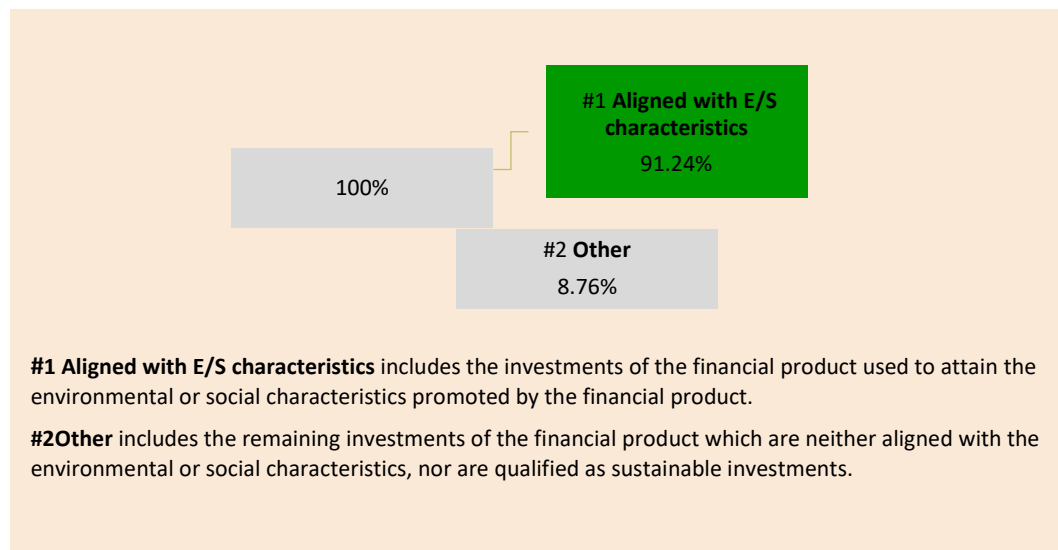
Not applicable as the Fund has not committed to make sustainable investments

- *What was the asset allocation?*

The Fund invested substantially all of its assets in the constituents of the Index. As a result, 91.24% 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.



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 2025.



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

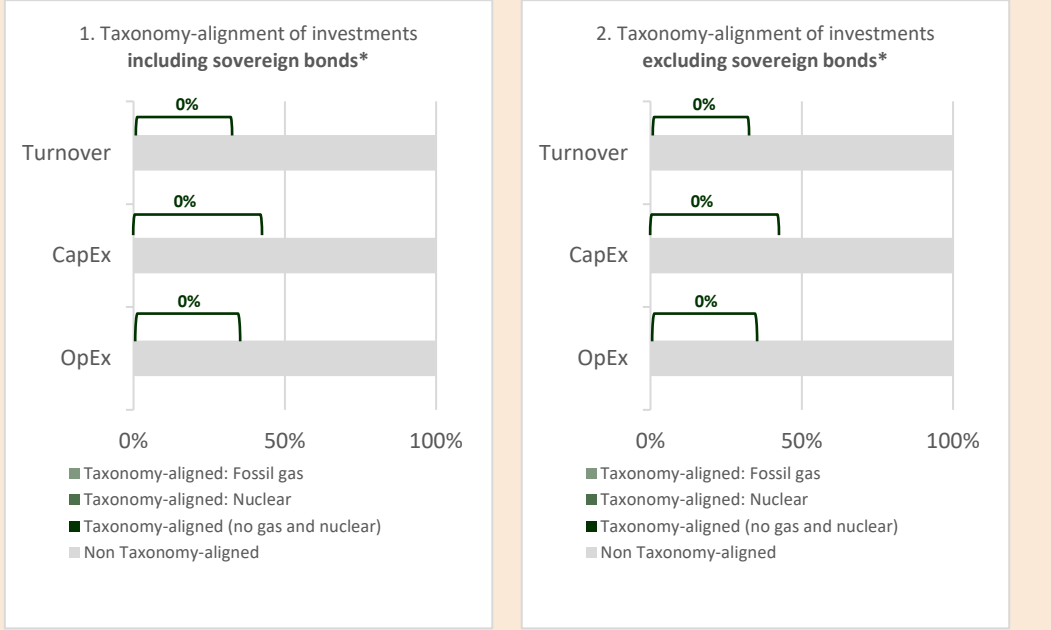
No

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 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.*

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.



*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 2024, 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 2025, 8.76% 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>.

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 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 certain 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 22.3%, while the Index returned -1.3%.

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?

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.

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 tobacco industry and small arm sectors and companies involved in certain controversial weapons such as anti-personal mines, cluster munitions, chemical and biological weapons, depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Treaty on the Non-Proliferation of Nuclear Weapons (commonly known as the Non-Proliferation Treaty or “**NPT**”) 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, 98.60% 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

Indicator	Metric Description	Performance (as at 31 December 2025)
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 as well as those involved in depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Non-Proliferation Treaty.	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 comparison is based on the metric descriptions described above under the heading "**How did the sustainability indicators perform**":

Indicator	Performance (as at 31 December 2024)	Performance (as at 31 December 2025)
Exposure to Controversial Weapons	0.00%	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%	0.00%
Violations of UNGC principles and OECD Guidelines	0.00%	0.00%

During the reporting period the sustainability indicator of “Exposure to Controversial Weapons” was updated to exclude companies that support nuclear weapons programmes to states outside the Non-Proliferation Treaty.



- **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 which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

The PAI scores presented below reflect the Fund’s performance relative to a broad market benchmark. The scores are expressed as percentage differences between the Fund and the benchmark for the relevant indicator.

A negative score indicates that the Fund’s exposure to the relevant PAI indicator was lower than that of the broad market benchmark during the reference period, while a positive score indicates relatively higher exposure.

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 Fund’s ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against absolute and/or relative thresholds having regard to the underlying metric set out in the 2 RTS.

Certain PAI indicators exhibited elevated values relative to the broad market benchmark during the reporting period, reflecting the Fund’s regional and sector exposures. These indicators were reviewed within the context of the Fund’s monitoring framework. While elevated metrics were observed, the overall assessment did not identify sustained high adverse impacts across the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

The table below shows the PAI scores for the Fund – figures are representative of the reference period:

Adverse Sustainability Indicator	PAI	Data	Coverage	Metric
GHG Emissions	1.GHG Emissions	76%	94%	Scope 1 GHG emissions
		283%	94%	Scope 2 GHG emissions
		-38%	88%	Scope 3 GHG emissions
		-26%	88%	Total GHG emissions
	2.Carbon footprint	-31%	88%	Carbon footprint

	3. GHG intensity of investee companies	3%	88%	GHG intensity of investee companies
	4. Exposure to companies active in the fossil fuel sector	-2%	99%	Share of investments in companies active in the fossil fuel sector
	5. Share of non-renewable energy consumption and production	34%	51%	Share of non-renewable energy consumption and non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources, expressed as a percentage of total energy sources
	6. Energy consumption intensity per high impact climate sector	-100%	0%	Agriculture, Forestry & Fishing (GWh/EURm)
		-56%	0%	Construction (GWh/EURm)
		-78%	1%	Electricity, Gas, Steam and Air Conditioning Supply (GWh/EURm)
		17302%	39%	Manufacturing (GWh/EURm)
		28%	4%	Mining & Quarrying (GWh/EURm)
		2%	1%	Real Estate Activities (GWh/EURm)
Biodiversity	7. Activities negatively affecting biodiversity-sensitive areas	-5%	99%	Share of investments in investee companies with sites/operations located in or near to biodiversity-sensitive areas where activities of those investee companies negatively affect those areas
Water	8. Emissions to water	879%	15%	Tonnes of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average
Waste	9. Hazardous waste and radioactive waste ratio	397%	91%	Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR invested, expressed

				as a weighted average
Social and employee matters	10. Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	-0.9%	98.9%	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	11. Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	8.7%	98.9%	Share of investments in investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises or grievance/complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	12. Unadjusted gender pay gap	-13%	0.3%	Average unadjusted gender pay gap of investee companies
	13. Board gender diversity	-13.7%	93.2%	Average ratio of female to male board members in investee companies, expressed as a percentage of all board members
	14. Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	-0.4%	98.9%	Share of investments in investee companies involved in the manufacture or selling of controversial weapons
Table 2				
Additional climate and other environment-related indicators				
Emissions	4. Investing in companies without carbon emission reduction initiatives	26%	98.9%	Share of investments in investee companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement
Table 3				
Additional indicators for social and employee, respect for human rights, anti-corruption and anti-bribery matters				

Anti-corruption and anti-bribery	16. Cases of insufficient action taken to address breaches of standards of anti-corruption and antibribery	4%	98.9%	Share of investments in investee companies with identified insufficiencies in actions taken to address breaches in procedures and standards of anticorruption and anti-bribery
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What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Taiwan Semiconductor Manufacturing Company	Semiconductors – Integrated Circuits	7.94%	Taiwan
Alibaba Group Holding	E-Commerce – Products	4.38%	China
Samsung Electronics	Semiconductors	3.91%	South Korea
SK Hynix	Semiconductors	2.18%	South Korea
HDFC Bank	Commercial Banks	1.57%	India
Reliance Industries	Oil Refining & Marketing	1.53%	India
Bharti Airtel	Telecommunications Services	1.32%	India
Al Rajhi Bank	Commercial Banks	1.31%	Saudi Arabia
PDD Holdings	E-Commerce – Products	1.12%	China
MercadoLibre	E-Commerce – Services	1.11%	Argentina
Xiaomi Corporation	Wireless Equipment	1.02%	China
ICICI Bank	Commercial Banks	0.99%	India
NetEase	Entertainment Software	0.94%	China
Meituan	E-Commerce – Services	0.94%	China
Hon Hai Precision Industry	Electronic Components	0.85%	Taiwan

The list includes the investments constituting the greatest proportion of investments of the financial product during the reference period which is:31 December 2025.

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. 98.60% 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.

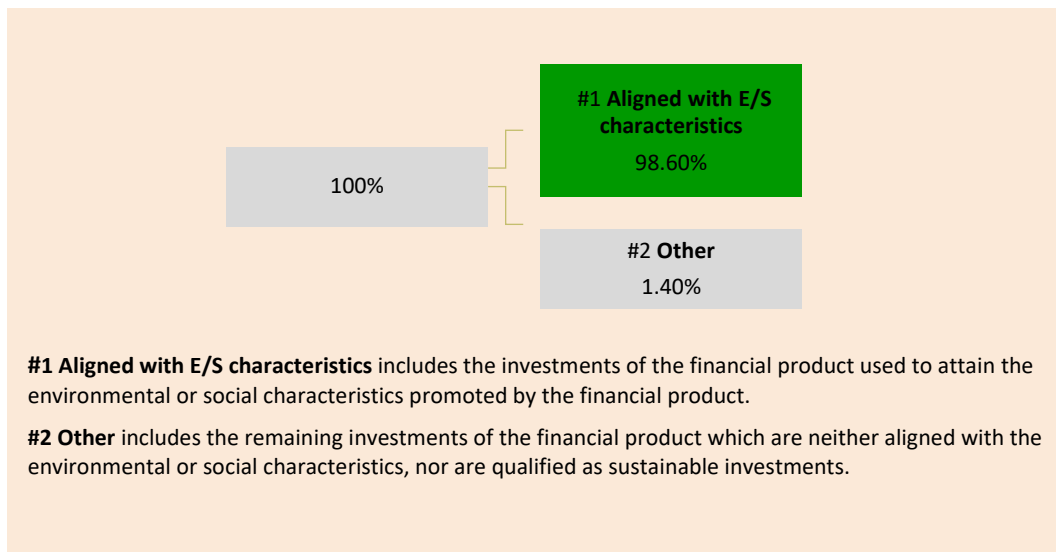
Taxonomy-aligned activities are expressed as a share of:

- **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.

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 2025.



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?

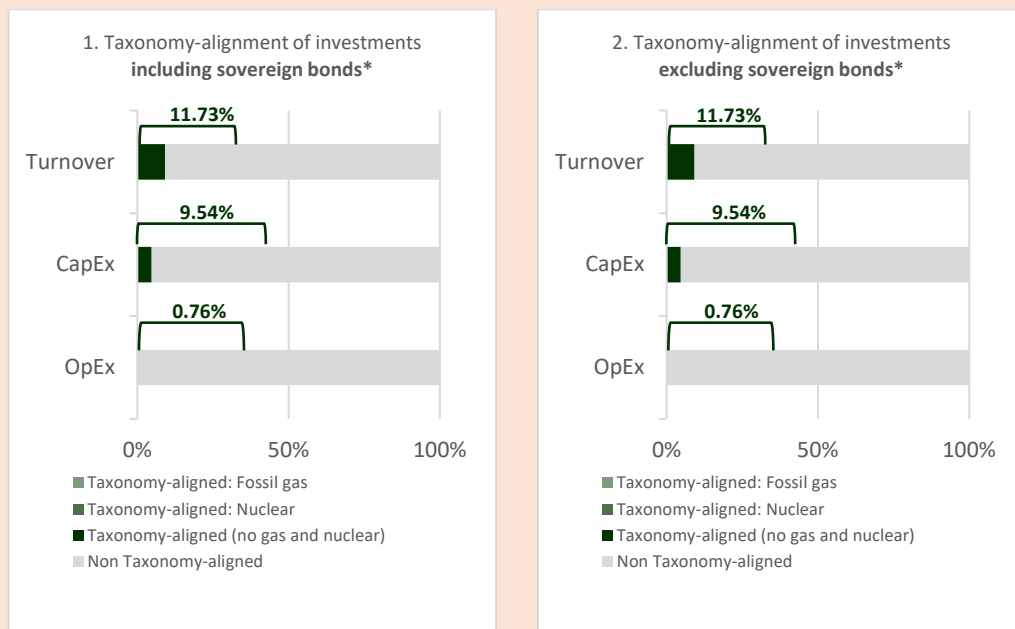
Yes

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

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.

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 11.87%.

● **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 2024, 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 2025, 1.40% 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.

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.



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 certain 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 22.3%, while the Index returned 29.4%.

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 BioRevolution UCITS ETF
549300UNUUR43K7JTD25

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 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 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 arm sectors and companies involved in certain controversial weapons such as anti-personal mines, cluster munitions, chemical and biological weapons, depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Treaty on the Non-Proliferation of Nuclear Weapons (commonly known as the Non-Proliferation Treaty or “**NPT**”) 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.

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.

Based on ESG data coverage by the Fund's ESG data provider, 95.09% 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.

Indicator	Metric Description	Performance (as at 31 December 2025)
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 as well as those involved in depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the NPT.	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	0.00%

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.

...and compared to previous periods?

The following comparison is based on the metric descriptions described above under the heading **“How did the sustainability indicators perform”**:

Indicator	Performance (as at 31 December 2024)	Performance (as at 31 December 2025)
Exposure to Controversial Weapons	0.00%	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%	0.00%
Violations of UNGC principles and OECD Guidelines	0.00%	0.00%

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

During the reporting period the sustainability indicator of “Exposure to Controversial Weapons” was updated to exclude companies that support nuclear weapons programmes to states outside the Non-Proliferation Treaty. The update to the sustainability indicator took effect on 23 June 2025.

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 the Annex I of the RTS which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

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.

The PAI scores presented below reflect the Fund’s performance relative to a broad market benchmark. The scores are expressed as percentage differences between the Fund and the benchmark for the relevant indicator.

A negative score indicates that the Fund’s exposure to the relevant PAI indicator was lower than that of the broad market benchmark during the reference period, while a positive score indicates relatively higher exposure.

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 Fund’s ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against absolute and/or relative thresholds having regard to the underlying metric set out in the SFDR Level 2 RTS.

While certain PAI indicators exhibited modest elevated values relative to the broad market benchmark during the reporting period, reflecting the Fund’s thematic and sector exposures, the overall assessment did not identify sustained high adverse impacts across the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

The table below shows the PAI scores for the Fund – figures are representative of the reference period:

Adverse Sustainability Indicator	PAI	Data	Coverage	Metric
GHG Emissions	1.GHG Emissions	-80%	91%	Scope 1 GHG emissions
		-62%	90%	Scope 2 GHG emissions
		-91%	90%	Scope 3 GHG emissions
		-90%	90%	Total GHG emissions
	2. Carbon footprint	-90%	90%	Carbon footprint
	3. GHG intensity of investee companies	-50%	81%	GHG intensity of investee companies
	4. Exposure to companies active in the fossil fuel sector	-7%	100%	Share of investments in companies active in the fossil fuel sector
	5. Share of non-renewable energy consumption and production	19%	31%	Share of non-renewable energy consumption and non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources, expressed as a percentage of total energy sources
	6. Energy consumption intensity per high impact climate sector	-100%	0%	Agriculture, Forestry & Fishing (GWh/EURm)
		-100%	0%	Construction (GWh/EURm)
		-100%	0%	Electricity, Gas, Steam and Air Conditioning Supply (GWh/EURm)
		-30%	36%	Manufacturing (GWh/EURm)
		-42%	1%	Mining & Quarrying (GWh/EURm)
-100%		0%	Real Estate Activities (GWh/EURm)	
Biodiversity	7. Activities negatively affecting	-6%	100%	Share of investments in investee

	biodiversitysensitive areas			companies with sites/operations located in or near to biodiversity-sensitive areas where activities of those investee companies negatively affect those areas
Water	8. Emissions to water	-73%	9%	Tonnes of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average
Waste	9. Hazardous waste and radioactive waste ratio	-97%	89%	Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR invested, expressed as a weighted average
Social and employee matters	10. Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	-1.4%	99.7%	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	11. Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	24.8%	99.7%	Share of investments in investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises or grievance /complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	12. Unadjusted gender pay gap	-11.7%	2.0%	Average unadjusted gender pay gap of investee companies
	13. Board gender diversity	0.6%	91.9%	Average ratio of female to male board members in investee

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.

				companies, expressed as a percentage of all board members
	14. Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	-1.9%	99.7%	Share of investments in investee companies involved in the manufacture or selling of controversial weapons
Table 2				
Additional climate and other environment-related indicators				
Emissions	4. Investing in companies without carbon emission reduction initiatives	42%	99.7%	Share of investments in investee companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement
Table 3				
Additional indicators for social and employee, respect for human rights, anti-corruption and anti-bribery matters				
Anti-corruption and anti-bribery	16. Cases of insufficient action taken to address breaches of standards of anti-corruption and antibribery	0%	99.7%	Share of investments in investee companies with identified insufficiencies in actions taken to address breaches in procedures and standards of anticorruption and anti-bribery



What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Structure Therapeutics Inc (ADR)	Biotechnology	3.34	United States
Eli Lilly and Company	Pharmaceuticals	3.15	United States
Natera, Inc.	Diagnostics	2.86	United States

Stoke Therapeutics, Inc.	Biotechnology	2.73	United States
Johnson & Johnson	Pharmaceuticals	2.7	United States
Moderna, Inc.	Biotechnology	2.68	United States
REGENXBIO Inc.	Biotechnology	2.58	United States
Pfizer Inc.	Pharmaceuticals	2.47	United States
United Therapeutics Corporation	Biotechnology	2.33	United States
Beam Therapeutics Inc.	Biotechnology	2.28	United States
BioNTech SE	Biotechnology	2.28	Germany
Amgen Inc.	Biotechnology	2.22	United States
Novo Nordisk A/S	Pharmaceuticals	2.17	Denmark
Ionis Pharmaceuticals, Inc.	Biotechnology	2.16	United States
AstraZeneca PLC	Pharmaceuticals	2.16	United Kingdom

Asset allocation describes the share of investments in specific assets.

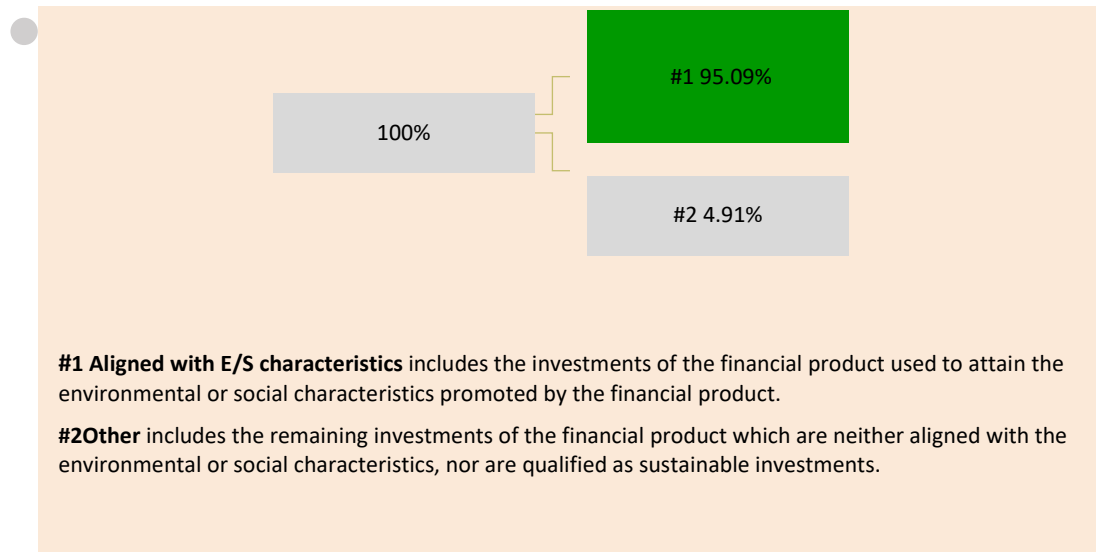
What was the proportion of sustainability-related investments?

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. As a result, 95.09% 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.

#2Other 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?

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2025.

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 2025.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

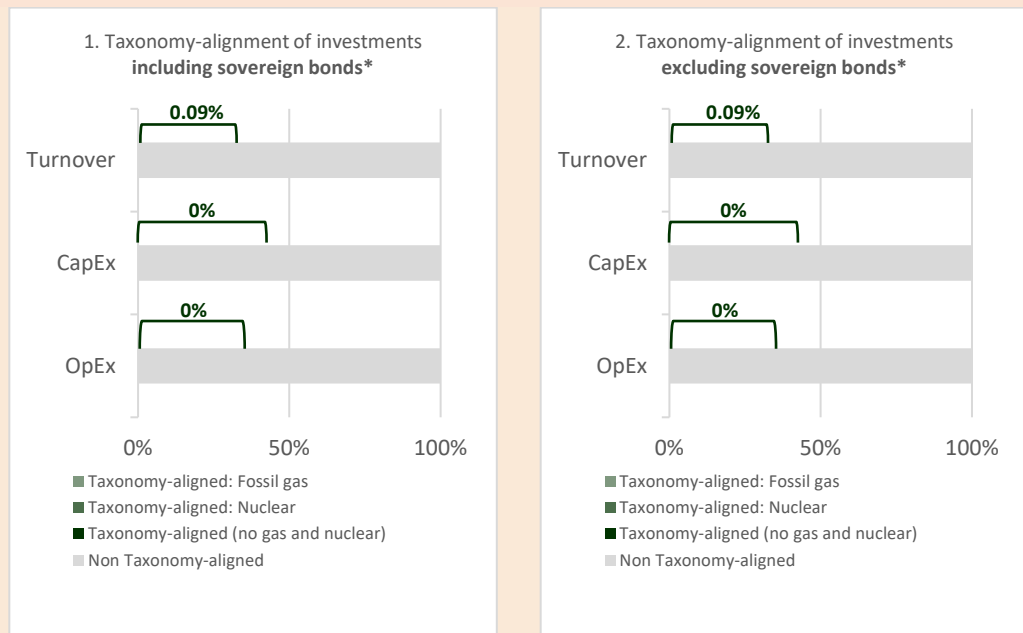
During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments.

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 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?

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,

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.



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 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 2024, 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 2025, 4.91% 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 certain 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?***

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 increased by 22.3%, while the Fund's Index returned 22.7%.

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 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 tobacco industry and small arm sectors and companies involved in certain controversial weapons such as anti-personal mines, cluster munitions, chemical and biological weapons, depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Treaty on the Non-Proliferation of Nuclear Weapons (commonly known as the Non-Proliferation Treaty or “NPT”) 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 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, 96.33% 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

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.

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 2025)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of certain controversial weapons such as anti-personnel mines and cluster munitions as well as those involved in depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Non-Proliferation Treaty.	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	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 following comparison is based on the metric descriptions described above under the heading **“How did the sustainability indicators perform”**:

Indicator	Performance (as at 31 December 2024)	Performance (as at 31 December 2025)
Exposure to Controversial Weapons	0.00%	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%	0.00%
Violations of UNGC principles and OECD Guidelines	0.00%	0.00%

During the reporting period the sustainability indicator of “Exposure to Controversial Weapons” was updated to exclude companies that support nuclear weapons programmes to states outside the Non-Proliferation Treaty.

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.

The PAI scores presented below reflect the Fund’s performance relative to a broad market benchmark. The scores are expressed as percentage differences between the Fund and the benchmark for the relevant indicator.

A negative score indicates that the Fund’s exposure to the relevant PAI indicator was lower than that of the broad market benchmark during the reference period, while a positive score indicates relatively higher exposure.

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 Fund’s ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against absolute and/or relative thresholds having regard to the underlying metric set out in the RTS.

Certain PAI indicators exhibited modest elevated or concentrated values relative to the broad market benchmark during the reporting period, reflecting the Fund’s thematic exposure. These indicators were reviewed within the context of the Fund’s monitoring framework. While elevated metrics were observed, the overall assessment did not identify sustained high adverse impacts across the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

Adverse Sustainability Indicator	PAI	Data	Coverage	Metric
GHG Emissions	1.GHG Emissions	-97%	87%	Scope 1 GHG emissions
		10%	86%	Scope 2 GHG emissions
		-95%	83%	Scope 3 GHG emissions
		-94%	83%	Total GHG emissions
	2.Carbon footprint	-94%	83%	Carbon footprint

	3. GHG intensity of investee companies	-49%	81%	GHG intensity of investee companies
	4. Exposure to companies active in the fossil fuel sector	-7%	100%	Share of investments in companies active in the fossil fuel sector
	5. Share of non-renewable energy consumption and production	12%	50%	Share of non-renewable energy consumption and non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources, expressed as a percentage of total energy sources
	6. Energy consumption intensity per high impact climate sector	-100%	0%	Agriculture, Forestry & Fishing (GWh/EURm)
		-100%	0%	Construction (GWh/EURm)
		-100%	0%	Electricity, Gas, Steam and Air Conditioning Supply (GWh/EURm)
		-79%	1%	Manufacturing (GWh/EURm)
		-100%	0%	Mining & Quarrying (GWh/EURm)
		25%	59%	Real Estate Activities (GWh/EURm)
Biodiversity	7. Activities negatively affecting biodiversity-sensitive areas	-6%	100%	Share of investments in investee companies with sites/operations located in or near to biodiversity-sensitive areas where activities of those investee companies negatively affect those areas
Water	8. Emissions to water	-100%	0%	Tonnes of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average

Waste	9. Hazardous waste and radioactive waste ratio	-100%	80%	Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR invested, expressed as a weighted average
Social and employee matters	10. Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	-1.4%	100%	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	11. Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	15.2%	100%	Share of investments in investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises or grievance /complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	12. Unadjusted gender pay gap	28.3%	3.0%	Average unadjusted gender pay gap of investee companies
	13. Board gender diversity	-1.2%	90.1%	Average ratio of female to male board members in investee companies, expressed as a percentage of all board members
	14. Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	-1.9%	100%	Share of investments in investee companies involved in the manufacture or selling of controversial weapons
Table 2				
Additional climate and other environment-related indicators				

Emissions	4. Investing in companies without carbon emission reduction initiatives	24%	100%	Share of investments in investee companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement
Table 3 Additional indicators for social and employee, respect for human rights, anti-corruption and anti-bribery matters				
Anti-corruption and anti-bribery	16. Cases of insufficient action taken to address breaches of standards of anti-corruption and antibribery	-1%	100%	Share of investments in investee companies with identified insufficiencies in actions taken to address breaches in procedures and standards of anticorruption and anti-bribery



What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Prologis, Inc.	Industrial REITs	7.17%	United States of America
Goodman Group	Industrial REITs	5.73%	Australia
Digital Realty Trust, Inc.	Data Center REITs	5.32%	United States of America
Crown Castle Inc.	Telecom Tower REITs	5.31%	United States of America
Equinix, Inc.	Data Center REITs	5.26%	United States of America
American Tower Corporation	Telecom Tower REITs	5.05%	United States of America
AST SpaceMobile, Inc.	Wireless Telecommunications	4.43%	United States of America
Iron Mountain Incorporated	Specialized REITs	3.86%	United States of America
Cellnex Telecom, S.A.	Wireless Telecommunications	3.85%	Spain
SBA Communications	Telecom Tower REITs	3.72%	United States of America
SEGRO plc	Industrial REITs	2.44%	United Kingdom
IREN Limited	Independent Power Producers	2.32%	Australia
Healthpeak Properties, Inc.	Health Care REITs	2.08%	United States of America
CapitaLand Ascendas REIT	Industrial REITs	1.86%	Singapore
EastGroup Properties, Inc.	Industrial REITs	1.85%	United States of America

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2025.

What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments.

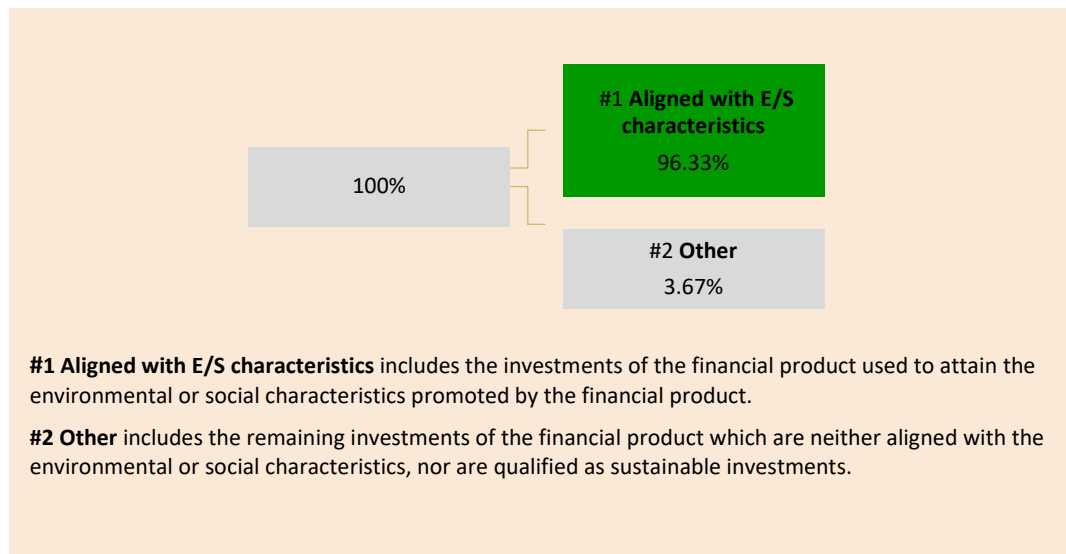
What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. 96.33% 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 2025.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

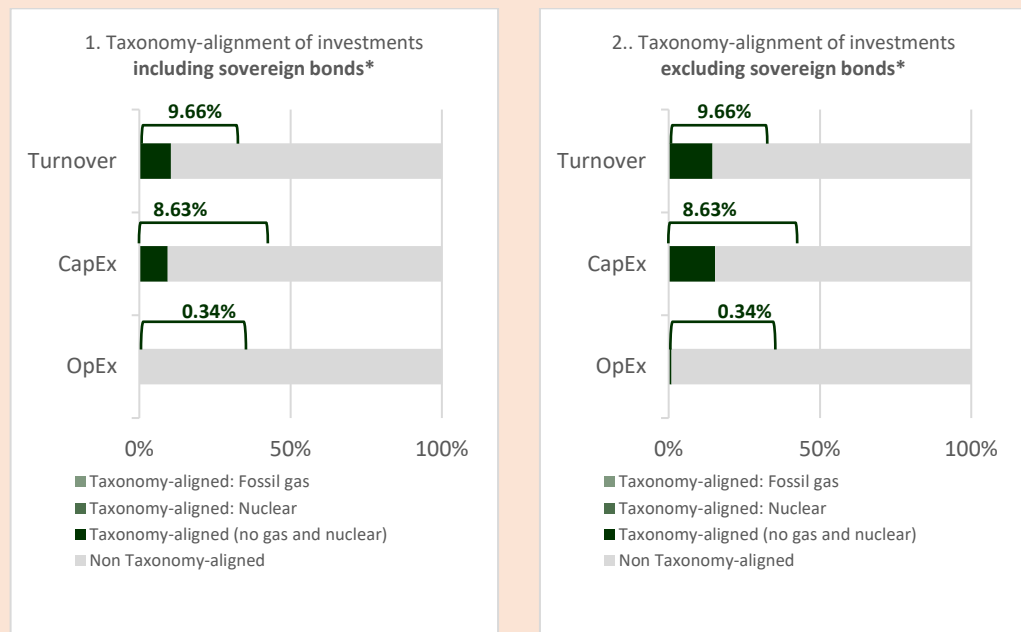
During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund's investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment 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%. The Fund's EU Taxonomy-aligned investments (based on turnover) amounted to 9.66%, all of which related to own performance activities, 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.

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 2025, 3.67% 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 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.

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 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?***

The Index was is a proprietary WisdomTree Index designed 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 increased by 22.3%, while the Index returned 1.5%.

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

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?

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



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 certain controversial weapons such as anti-personnel mines and cluster munitions as well as those involved in depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Treaty on the Non-Proliferation of Nuclear Weapons (commonly known as the Non-Proliferation Treaty or “**NPT**”) 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, 94.55% 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.

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 include a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

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.

Indicator	Metric Description	Performance (as at 31 December 2025)
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 as well as those involved in depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Non-Proliferation Treaty.	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	0.00%

	Multinational Enterprises and their underlying conventions.	
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● ...and compared to previous periods?

The following comparison is based on the metric descriptions described above under the heading “**How did the sustainability indicators perform**”:

Indicator	Performance (as at 31 December 2024)	Performance (as at 31 December 2025)
Exposure to Controversial Weapons	0.00%	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%	0.00%
Violations of UNGC principles and OECD Guidelines	0.00%	0.00%

Sustainability indicators
measure how the environmental or social characteristics promoted by the financial product are attained.

During the reporting period the sustainability indicator of “Exposure to Controversial Weapons” was updated to exclude companies that support nuclear weapons programmes to states outside the Non-Proliferation Treaty.

● *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?

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.

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 which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

The PAI scores for the Fund reflect its performance relative to a broad market benchmark and are expressed as percentage differences between the Fund and the benchmark for the relevant indicator.

During the reporting period, the Fund demonstrated materially lower greenhouse gas emissions, carbon footprint and GHG intensity relative to the benchmark. Exposure to companies active in the fossil fuel sector was limited, and several high-impact climate sector energy intensity metrics showed negligible or zero exposure, reflecting the Fund's thematic allocation to technology-related activities. Certain governance-related indicators exhibited positive values relative to the benchmark, including the metric relating to processes and compliance mechanisms, which reflects the concentrated thematic nature of the portfolio.

The Manager monitored the selected PAI indicators on a quarterly basis using an internally developed monitoring system and data received from the Fund's ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against absolute and/or relative thresholds in accordance with the SFDR Level 2 RTS framework.

While certain PAI indicators exhibited concentrated or benchmark-relative deviations during the reporting period, these were assessed in the context of the Fund's thematic exposure profile. Based on this assessment, the Manager did not identify sustained high adverse impacts across the selected PAI indicators. The Manager will continue to monitor these indicators during the next reporting cycle.

Adverse Sustainability Indicator	PAI	Data	Coverage	Metric
GHG Emissions	1.GHG Emissions	-100%	57%	Scope 1 GHG emissions
		17%	57%	Scope 2 GHG emissions
		-96%	57%	Scope 3 GHG emissions
		-94%	57%	Total GHG emissions
	2. Carbon footprint	-97%	57%	Carbon footprint
	3. GHG intensity of investee companies	-70%	51%	GHG intensity of investee companies
	4. Exposure to companies active in the fossil fuel sector	-7%	100%	Share of investments in companies active in the fossil fuel sector
	5. Share of non-renewable energy consumption and production	4%	18%	Share of non-renewable energy consumption and non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources, expressed as a percentage of total energy sources
		-100%	0%	Agriculture, Forestry & Fishing (GWh/EURm)

		-100%	0%	Construction (GWh/EURm)
	6. Energy consumption intensity per high impact climate sector	-100%	0%	Electricity, Gas, Steam and Air Conditioning Supply (GWh/EURm)
		-100%	0%	Manufacturing (GWh/EURm)
		-100%	0%	Mining & Quarrying (GWh/EURm)
		-100%	0%	Real Estate Activities (GWh/EURm)
Biodiversity	7. Activities negatively affecting biodiversity-sensitive areas	-6%	100%	Share of investments in investee companies with sites/operations located in or near to biodiversity-sensitive areas where activities of those investee companies negatively affect those areas
Water	8. Emissions to water	-100%	0%	Tonnes of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average
Waste	9. Hazardous waste and radioactive waste ratio	-100%	57%	Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR invested, expressed as a weighted average
Social and employee matters	10. Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	-1.4%	100%	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	11. Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	30.1%	100%	Share of investments in investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises or grievance/complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	12. Unadjusted gender pay gap	-17.9%	0%	Average unadjusted gender pay gap of investee companies
	13. Board gender diversity	-5.7%	60.9%	Average ratio of female to male board members in

				investee companies, expressed as a percentage of all board members
	14. Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	-1.9%	100%	Share of investments in investee companies involved in the manufacture or selling of controversial weapons
Table 2				
Additional climate and other environment-related indicators				
Emissions	4. Investing in companies without carbon emission reduction initiatives	46%	100%	Share of investments in investee companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement
Table 3				
Additional indicators for social and employee, respect for human rights, anti-corruption and anti-bribery matters				
Anti-corruption and anti-bribery	16. Cases of insufficient action taken to address breaches of standards of anti-corruption and antibribery	3%	100%	Share of investments in investee companies with identified insufficiencies in actions taken to address breaches in procedures and standards of anticorruption and anti-bribery



What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Circle Internet Group, Inc.	Financial Technology Services	4.46%	United States
Figure Technologies, Inc.	IT Services	4.38%	United States
Galaxy Digital Holdings Ltd.	Digital Asset Financial Services	3.80%	United States
Coinbase Global, Inc.	Digital Asset Exchange	3.70%	United States
Cipher Mining Inc.	Digital Asset Mining	3.67%	United States
TeraWulf Inc.	Digital Asset Mining	3.65%	United States
Bullish, Inc.	Digital Asset Exchange Services	3.42%	United States
SBI Holdings, Inc.	Investment Banking & Brokerage	3.41%	Japan
Robinhood Markets, Inc.	Online Brokerage Services	3.34%	United States
CleanSpark, Inc.	Digital Asset Mining	3.13%	United States
Nu Holdings Ltd.	Digital Banking	2.99%	Brazil
Applied Digital Corporation	Digital Infrastructure Services	2.97%	United States
Gemini Space Station, Inc.	Digital Asset Infrastructure	2.95%	United States

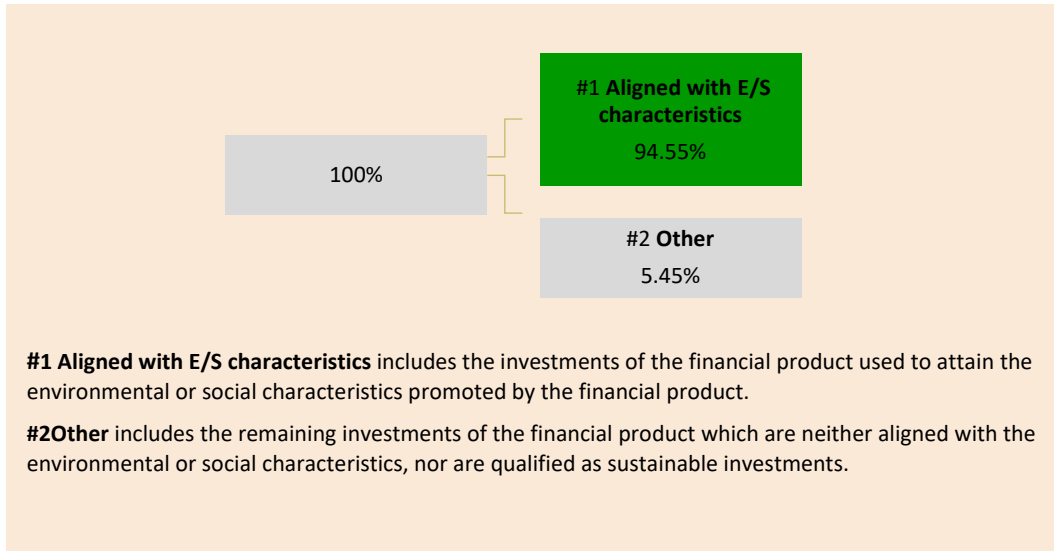
Bitdeer Technologies Group	Digital Asset Mining	2.92%	Singapore
IREN Limited	Digital Asset Mining	2.88%	Australia

● **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, 94.55% 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 2025.



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?**

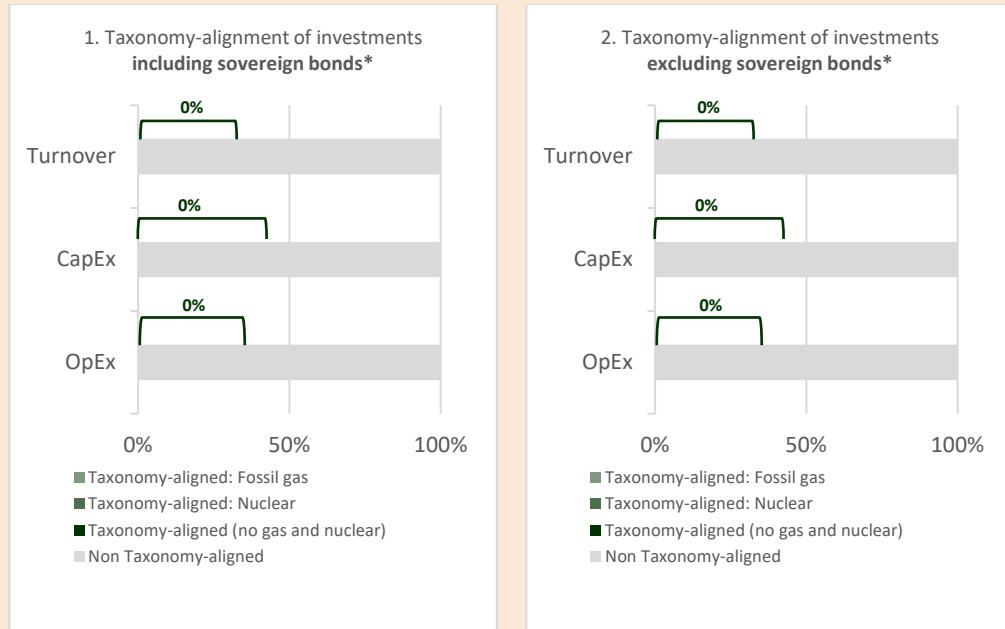
Yes:

 In fossil gas In nuclear energy

 No

 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 0.19%. **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 2024, 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.

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 2025, 5.45% 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 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?**

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

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. 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 22.3%, while the Index returned 21.4%.

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

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
<input checked="" type="checkbox"/> It made sustainable investments with an environmental objective: 99.66% <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 <input type="checkbox"/> It made sustainable investments with a social objective: 0%	<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 <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 promoted E/S characteristics, but did not make any sustainable investments

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 methodology 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 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"



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.

REVC Category). The Index utilised an intensity rating which captured the perceived degree of a company's 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 UN SDG 13: Climate Action was 73.7% and to UN SDG 7: Affordable and Clean Energy was 66.9% 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 2025)
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	99.66%

Sustainability indicators measure how the sustainable objectives of this 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.

		<p>components and enable the efficient storage and 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 net asset value (NAV) figures in the below table represented the ex-cash percentages of the Fund's NAV in business activities selected as sustainability indicators compared to the previous reporting period ending 31 December 2023.

Sustainability Indicator	2024	2025
Percentage NAV of the Fund invested in companies exposed to renewable energy value chain business activities..	96.96%	99.66%

● **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) methodology under article 2(17) of Regulation 2019/2088 (SFDR). The DNSH assessment was carried out as part of the screening and selection methodology 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 methodology (**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 methodology 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 minimumsafeguards 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?

The PAI scores presented below reflect the Fund’s performance relative to a broad market benchmark. The scores are expressed as percentage differences between the Fund and the benchmark for the relevant indicator.

A negative score indicates that the Fund’s exposure to the relevant PAI indicator was lower than that of the broad market benchmark during the reference period, while a positive score indicates relatively higher exposure.

During the reporting period, the Fund exhibited elevated greenhouse gas emissions, carbon footprint and GHG intensity relative to the broad market benchmark, particularly across Scope 2 and Scope 3 emissions. These outcomes reflect the Fund’s exposure to energy transition supply chains, including manufacturing, materials and infrastructure-related activities associated with renewable energy development.

Certain environmental PAI indicators, including energy consumption intensity in manufacturing and emissions to water, exhibited significantly elevated values relative to the benchmark during the reporting period. In particular, emissions to water exceeded the relevant benchmark threshold, and several energy intensity and emissions-related indicators triggered threshold checks under the RTS monitoring framework. These results are consistent with the capital-intensive and industrial characteristics of renewable energy supply chains.

The Manager monitored the selected PAI indicators on a quarterly basis using an internally developed monitoring system and data received from the Fund’s ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against absolute and/or relative thresholds in accordance with the RTS.

While elevated PAI Indicators were observed during the reporting period, these were reviewed in detail within the context of the Fund’s investment strategy and monitoring framework. The Manager did not identify sustained high adverse impacts across the full set of selected PAI indicators and will continue to monitor these indicators closely during the next reporting cycle.

Adverse Sustainability Indicator	PAI	Data	Coverage	Metric
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GHG Emissions	1. GHG Emissions	309%	86%	Scope 1 GHG emissions
		1330%	86%	Scope 2 GHG emissions
		166%	80%	Scope 3 GHG emissions
		196%	80%	Total GHG emissions
	2. Carbon footprint	146%	80%	Carbon footprint
	3. GHG intensity of investee companies	49%	78%	GHG intensity of investee companies
	4. Exposure to companies active in the fossil fuel sector	-3%	100%	Share of investments in companies active in the fossil fuel sector
	5. Share of non-renewable energy consumption and production	21%	42%	Share of non-renewable energy consumption and non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources, expressed as a percentage of total energy sources
	6. Energy consumption intensity per high impact climate sector	-100%	0%	Agriculture, Forestry & Fishing (GWh/EURm)
		-100%	0%	Construction (GWh/EURm)
		-79%	17%	Electricity, Gas, Steam and Air Conditioning Supply (GWh/EURm)
645%		42%	Manufacturing (GWh/EURm)	
-100%		0%	Mining & Quarrying (GWh/EURm)	
-100%		0%	Real Estate Activities (GWh/EURm)	
Biodiversity	7. Activities negatively affecting biodiversity sensitive areas	-5%	100%	Share of investments in investee companies with sites/operations located in or near to biodiversity-sensitive areas where activities

				of those investee companies negatively affect those areas
Water	8. Emissions to water	16427%	16%	Tonnes of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average
Waste	9. Hazardous waste and radioactive waste ratio	-77%	85%	Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR invested, expressed as a weighted average
Social and employee matters	10. Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	-5.34	100.0%	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	11. Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	-1.4%	100.0%	Share of investments in investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises or grievance /complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	12. Unadjusted gender pay gap	9.0%	0.0%	Average unadjusted gender pay gap of investee companies
	13. Board gender diversity	-17.9%	88.6%	Average ratio of female to male board members in investee companies, expressed as a percentage of all board members

	14. Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	-6.2%	100.0%	Share of investments in investee companies involved in the manufacture or selling of controversial weapons
Table 2 Additional climate and other environment-related indicators				
Emissions	4. Investing in companies without carbon emission reduction initiatives	31%	100.00%	Share of investments in investee companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement
Table 3 Additional indicators for social and employee, respect for human rights, anti-corruption and anti-bribery matters				
Anti-corruption and anti-bribery	16. Cases of insufficient action taken to address breaches of standards of anti-corruption and antibribery	3%	100.00%	Share of investments in investee companies with identified insufficiencies in actions taken to address breaches and standards of anticorruption and anti-bribery

What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Beijing Sifang Automation Co., Ltd.	Electrical Equipment	4.53	China
Enel S.p.A.	Electric Utilities	3.29	Italy
Daqo New Energy Corp.	Specialty Chemicals	3.17	United States of America
NextEra Energy, Inc	Renewable Electricity	3.14	United States of America
Array Technologies, Inc.	Renewable Electricity	3.07	United States of America
Sunrun Inc.	Fuel Cell Technology	2.74	United States of America
Bloom Energy Corporation	Renewable Electricity	2.58	United States of America
Doosan Fuel Cell Co., Ltd.	Renewable Electricity	2.45	South Korea
Canadian Solar Inc.	Diversified Chemicals	2.37	Canada
Hanwha Solutions	Renewable Electricity	2.18	South Korea
Vestas Wind Systems A/S	Renewable Electricity	2.09	Denmark
Sungrow Power Supply Co.,	Renewable Electricity	2.02	China

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is at 31 December 2025.

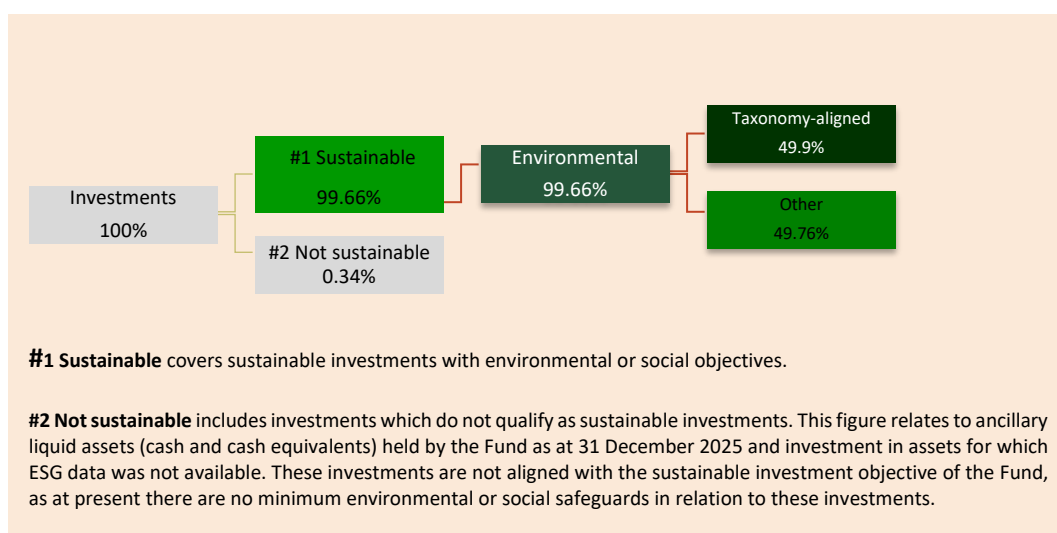
First Solar, Inc.	Renewable Electricity	1.9	Canada
Xinjiang Goldwind Science & Technology Co., Ltd.	Electrical Equipment	1.87	China

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, 99.66% 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 investment 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.

99.66% 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 2025.



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 2025, the EU Taxonomy alignment figure for the Fund was 49.9% 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).

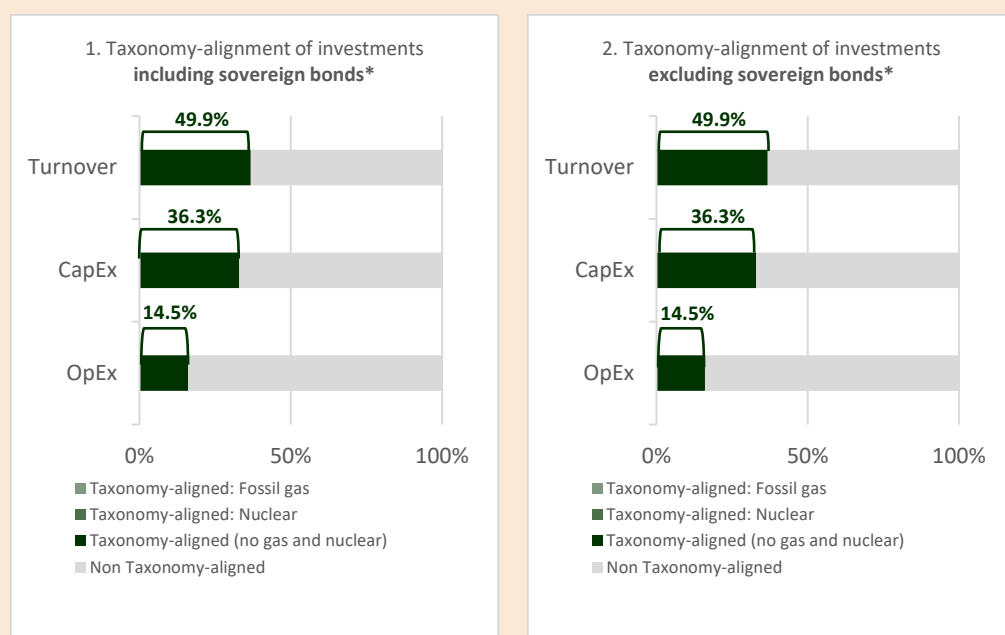
Taxonomy-aligned activities are expressed as a share of:

- **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.

● **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?**

During the reporting period, the share of investments made in enabling activities was 25.8%. The share of investments made in transitional activities was 0.51%. The remaining aligned investments were own performance, meaning economic activities that make a substantial contribution to climate change mitigation based on their own 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.

● **How did the percentage of investments aligned with the EU Taxonomy compare with previous reference periods?**

The table below shows the comparison of EU Taxonomy aligned investments as at 31 December 2025 compared to the previous reporting period ending 31 December 2024 (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 2024)	Current Reporting Period (31 December 2025)
Turnover	36.34%	49.9%
CapEx	34.59%	36.3%
OpEx	14.91%	14.5%

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 sustainable investments with an environmental objective that were not aligned with the EU Taxonomy?

49.76% 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 2025, 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, as at 31 December 2025, 0.34% 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 methodology 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 methodology 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>



● **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 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 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.

During the reporting period, world equities increased by 22.3%, while the Index returned 70.0%.

Reference benchmarks are indexes to measure whether the financial product attains the sustainable objective.

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

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?

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 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?

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 include a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

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, 90.32% 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.

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 2025)
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 comparison is based on the metric descriptions described above under the heading “*How did the sustainability indicators perform?*”:

Indicator	Performance (as at 31 December 2024)	Performance (as at 31 December 2025)
Exposure to Controversial Weapons	0.00%	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%	0.00%
Violations of UNCG principles and OECD Guidelines	0.00%	0.00%

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 which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

The PAI scores presented below reflect the Fund's performance relative to a broad market benchmark. The scores are expressed as percentage differences between the Fund and the benchmark for the relevant indicator.



A negative score indicates that the Fund's exposure to the relevant PAI indicator was lower than that of the broad market benchmark during the reference period, while a positive score indicates relatively higher exposure.

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 Fund's ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against absolute and/or relative thresholds having regard to the underlying metric set out in the SFDR Level 2 RTS.

Certain PAI indicators exhibited modest positive values relative to the broad market benchmark during the reporting period, reflecting the Fund's broad market exposure. These indicators were reviewed within the context of the Fund's monitoring framework. The overall assessment did not identify sustained high adverse impacts across 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.

Adverse Sustainability Indicator	PAI	Data	Coverage	Metric
GHG Emissions	1. GHG Emissions	-60%	98%	Scope 1 GHG emissions
		-53%	98%	Scope 2 GHG emissions
		-63%	97%	Scope 3 GHG emissions
		-62%	97%	Total GHG emissions
	2. Carbon footprint	-62%	97%	Carbon footprint
	3. GHG intensity of investee companies	-47%	97%	GHG intensity of investee companies
	4. Exposure to companies active in the fossil fuel sector	-2%	100%	Share of investments in companies active in the fossil fuel sector
	5. Share of non-renewable energy consumption and production	-10%	65%	Share of non-renewable energy consumption and non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources, expressed as a percentage of total energy sources
	6. Energy consumption intensity per high impact climate sector	0%	0%	Agriculture, Forestry & Fishing (GWh/EURm)
		39%	0%	Construction (GWh/EURm)
-49%		1%	Electricity, Gas, Steam and Air Conditioning Supply (GWh/EURm)	

		-57%	39%	Manufacturing (GWh/EURm)
		-18%	1%	Mining & Quarrying (GWh/EURm)
		16%	2%	Real Estate Activities (GWh/EURm)
Biodiversity	7. Activities negatively affecting biodiversity-sensitive areas	1%	100%	Share of investments in investee companies with sites/operations located in or near to biodiversity-sensitive areas where activities of those investee companies negatively affect those areas
Water	8. Emissions to water	-86%	3%	Tonnes of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average
Waste	9. Hazardous waste and radioactive waste ratio	-99%	97%	Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR invested, expressed as a weighted average
Social and employee matters	10. Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	-1.4%	100.0%	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	11. Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	10.1%	100.0%	Share of investments in investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises or grievance/complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	12. Unadjusted gender pay gap	-0.2%	5.9%	Average unadjusted gender pay gap of investee companies
	13. Board gender diversity	0.9%	98.7%	Average ratio of female to male board members in investee companies, expressed as a percentage of all board members

	14. Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	-1.6%	100.0%	Share of investments in investee companies involved in the manufacture or selling of controversial weapons
Table 2				
Additional climate and other environment-related indicators				
Emissions	4. Investing in companies without carbon emission reduction initiatives	0%	100%	Share of investments in investee companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement
Table 3				
Additional indicators for social and employee, respect for human rights, anti-corruption and anti-bribery matters				
Anti-corruption and anti-bribery	16. Cases of insufficient action taken to address breaches of standards of anti-corruption and antibribery	2%	100%	Share of investments in investee companies with identified insufficiencies in actions taken to address breaches in procedures and standards of anticorruption and anti-bribery



What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
U.S. 2-Year Treasury Note Futures (Mar 2026)	U.S. Treasury Futures	8.30%	United States
U.S. 10-Year Treasury Note Futures (Mar 2026)	U.S. Treasury Futures	7.74%	United States
U.S. 5-Year Treasury Note Futures (Mar 2026)	U.S. Treasury Futures	7.53%	United States
U.S. Long Bond Futures (Mar 2026)	U.S. Treasury Futures	7.35%	United States
U.S. 10-Year Ultra Treasury Futures (Mar 2026)	U.S. Treasury Futures	7.31%	United States
NVIDIA Corporation	Semiconductors	4.33%	United States
United States Treasury Bill	Sovereign Bonds	4.08%	United States
Apple Inc.	Technology Hardware	3.82%	United States
Microsoft Corporation	Application Software	3.58%	United States
Alphabet Inc.	Interactive Media & Services	3.41%	United States
Amazon.com, Inc.	E-Commerce – Products	2.38%	United States
Broadcom Inc.	Semiconductors	1.66%	United States

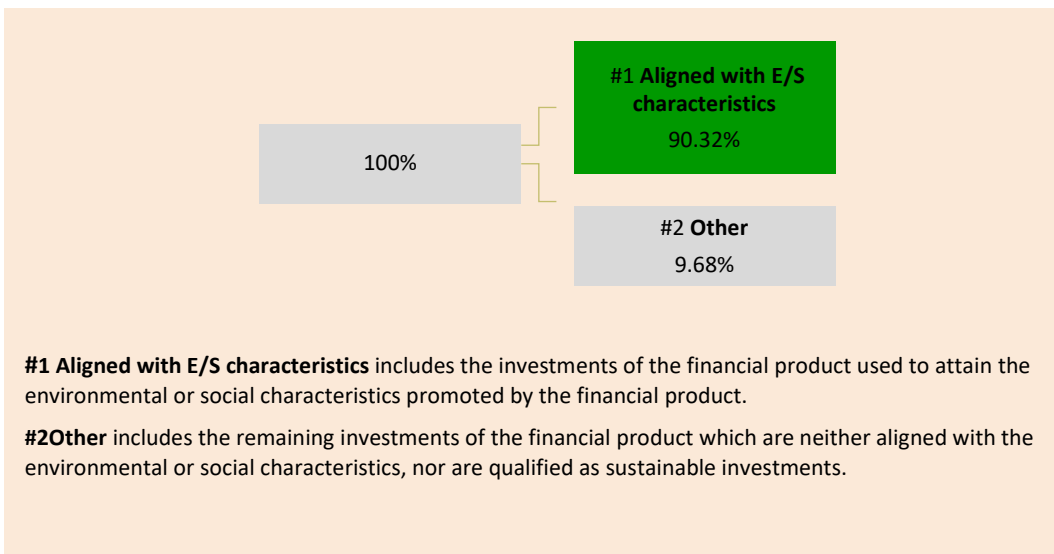
Meta Platforms, Inc.	Interactive Media & Services	1.40%	United States
Tesla, Inc.	Automobile Manufacturers	1.34%	United States
Berkshire Hathaway Inc.	Property & Casualty Insurance	1.07%	United States

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. 90.32% 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 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.



The list includes the investments constituting the greatest proportion of investments of the financial product during the reference period which is: 31 December 2025.

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 2025.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

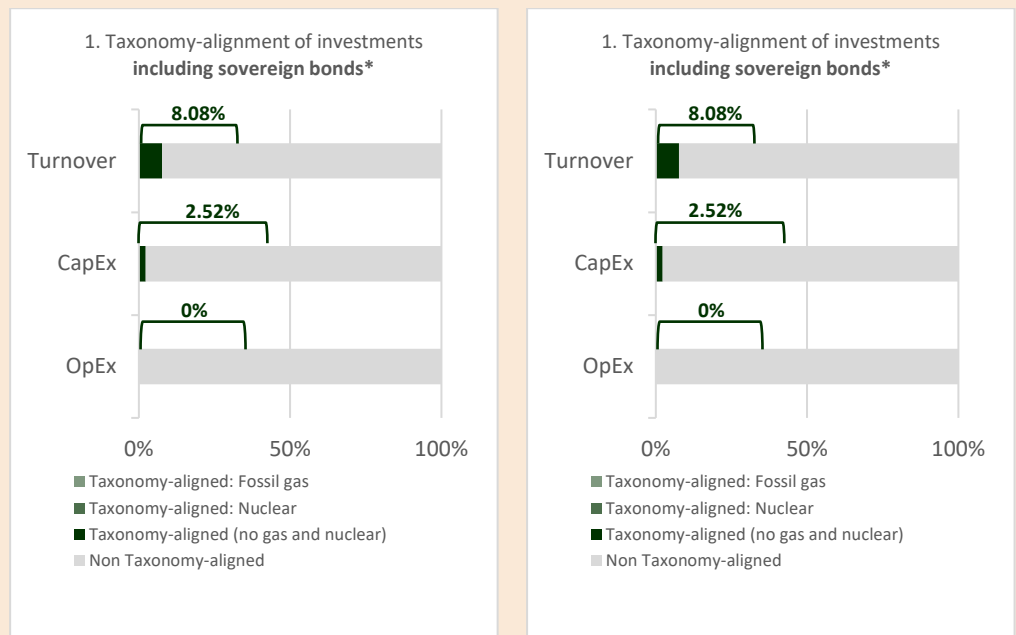
During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund’s investment strategy. The EU Taxonomy alignment figures are based on figures provided by the Fund’s 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.



*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 7.85%. The remaining amount (approximately 0.23%) related to own performance activities. The Fund's overall EU Taxonomy alignment (based on turnover) was 8.08%.

● **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 2024, 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.

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 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 2025, 9.68% 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 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.

During the reporting period, world equities increased by 22.3%, while the Index returned 17.8%

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 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?

<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 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 such as anti-personnel mines and cluster munitions as well as those involved in depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Treaty on the Non-Proliferation of Nuclear Weapons (commonly known as the Non-Proliferation Treaty or “**NPT**”) 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 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.

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.

Based on ESG data coverage by the Fund's ESG data provider, 98.15% 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.

Indicator	Metric Description	Performance (as at 31 December 2025)
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 such as anti-personnel mines and cluster munitions as well as those involved in depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the NPT.	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,	0.00%

the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises and their underlying conventions.

...and compared to previous periods?

The following comparison is based on the metric descriptions described above under the heading “**How did the sustainability indicators perform**”:

Indicator	Performance (as at 31 December 2024)	Performance (as at 31 December 2025)
Exposure to Controversial Weapons	0.00%	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%	0.00%
Violations of UNGC principles and OECD Guidelines	0.00%	0.00%

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

During the reporting period the sustainability indicator of “Exposure to Controversial Weapons” was updated to exclude companies that support nuclear weapons programmes to states outside the Non-Proliferation Treaty.



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?

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.

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 which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

The PAI scores presented below reflect the Fund’s performance relative to a broad market benchmark. The scores are expressed as percentage differences between the Fund and the benchmark for the relevant indicator.

A negative score indicates that the Fund’s exposure to the relevant PAI indicator was lower than that of the broad market benchmark during the reference period, while a positive score indicates relatively higher exposure.

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 Fund’s ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against absolute and/or relative thresholds having regard to the underlying metric set out in the SFDR Level 2 RTS.

Certain PAI indicators exhibited modest elevated values relative to the broad market benchmark during the reporting period, reflecting the Fund’s regional and sector exposures. These indicators were reviewed within the context of the Fund’s monitoring framework. While elevated metrics were observed, the overall assessment did not identify sustained high adverse impacts across the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

Adverse Sustainability Indicator	PAI	Data	Coverage	Metric
GHG Emissions	1. GHG Emissions	-8%	85%	Scope 1 GHG emissions
		49%	85%	Scope 2 GHG emissions
		-21%	82%	Scope 3 GHG emissions
		-19%	82%	Total GHG emissions
	2. Carbon footprint	-31%	82%	Carbon footprint
	3. GHG intensity of investee companies	-16%	82%	GHG intensity of investee companies
	4. Exposure to companies active in the fossil fuel sector	9%	100%	Share of investments in companies active in the fossil fuel sector
	5. Share of non-renewable energy consumption and production	11%	39%	Share of non-renewable energy consumption and non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources, expressed as a percentage of total energy sources
	6. Energy consumption intensity per high impact climate sector	-100%	0%	Agriculture, Forestry & Fishing (GWh/EURm)
		91%	1%	Construction (GWh/EURm)
		-99%	7%	Electricity, Gas, Steam and Air Conditioning Supply (GWh/EURm)
		-58%	20%	Manufacturing (GWh/EURm)
		-23%	10%	Mining & Quarrying (GWh/EURm)
-100%		0%	Real Estate Activities (GWh/EURm)	

Biodiversity	7. Activities negatively affecting biodiversity sensitive areas	1%	100%	Share of investments in investee companies with sites/operations located in or near to biodiversity-sensitive areas where activities of those investee companies negatively affect those areas
Water	8. Emissions to water	-78%	12%	Tonnes of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average
Waste	9. Hazardous waste and radioactive waste ratio	-95%	83%	Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR invested, expressed as a weighted average
Social and employee matters	10. Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	-1.4%	100.0%	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	11. Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	-3.0%	100.0%	Share of investments in investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises or grievance/complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	12. Unadjusted gender pay gap	-2.1%	19.8%	Average unadjusted gender pay gap of investee companies

	13. Board gender diversity	8.1%	84.6%	Average ratio of female to male board members in investee companies, expressed as a percentage of all board members
	14. Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	-1.9%	100.0%	Share of investments in investee companies involved in the manufacture or selling of controversial weapons

Table 2

Additional climate and other environment-related indicators

Emissions	4. Investing in companies without carbon emission reduction initiatives	-10%	100%	Share of investments in investee companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement
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Table 3

Additional indicators for social and employee, respect for human rights, anti-corruption and anti-bribery matters

Anti-corruption and anti-bribery	16. Cases of insufficient action taken to address breaches of standards of anti-corruption and antibribery	2%	100%	Share of investments in investee companies with identified insufficiencies in actions taken to address breaches in procedures and standards of anticorruption and anti-bribery
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What were the top investments of this financial product?

Largest investments	Sector	Assets %	Country
GSK plc	Pharmaceuticals	5.08%	United Kingdom
AstraZeneca PLC	Pharmaceuticals	4.91%	United Kingdom
BP p.l.c.	Integrated Oil & Gas	4.65%	United Kingdom
SSE plc	Electric Utilities	4.53%	United Kingdom
RELX PLC	Professional Services	4.02%	United Kingdom
Compass Group PLC	Food Services	3.82%	United Kingdom
Admiral Group plc	Property & Casualty Insurance	3.43%	United Kingdom
3i Group plc	Private Equity	2.69%	United Kingdom
Coca-Cola HBC AG	Soft Drinks & Non-Alcoholic Beverages	2.26%	Switzerland
Experian PLC	Commercial &	2.24%	United Kingdom
Antofagasta plc	Copper Mining	2.16%	United Kingdom
Next plc	Apparel Retail	2.06%	United Kingdom
Ashtead Group plc	Equipment Rental &	1.92%	United Kingdom
Airtel Africa plc	Integrated Telecommunication	1.90%	United Kingdom
InterContinental Hotels Group PLC	Hotels & Resorts	1.60%	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 2025.

What was the proportion of sustainability-related investments?

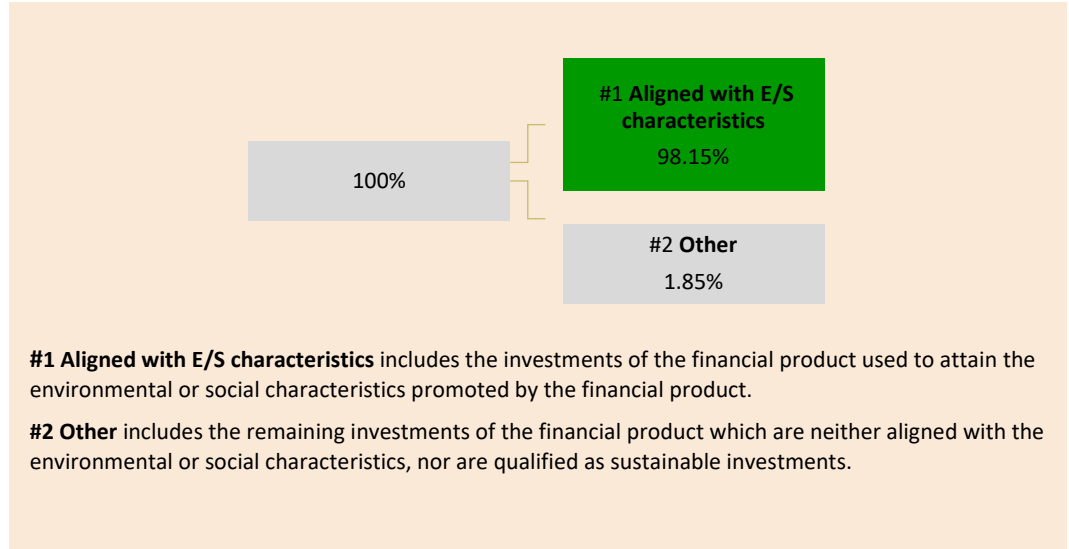
Not applicable as the Fund has not committed to make sustainable investments.

What was the asset allocation?



The Fund invested substantially all of its assets in the constituents of the Index. 98.15% 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 2025.



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

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.

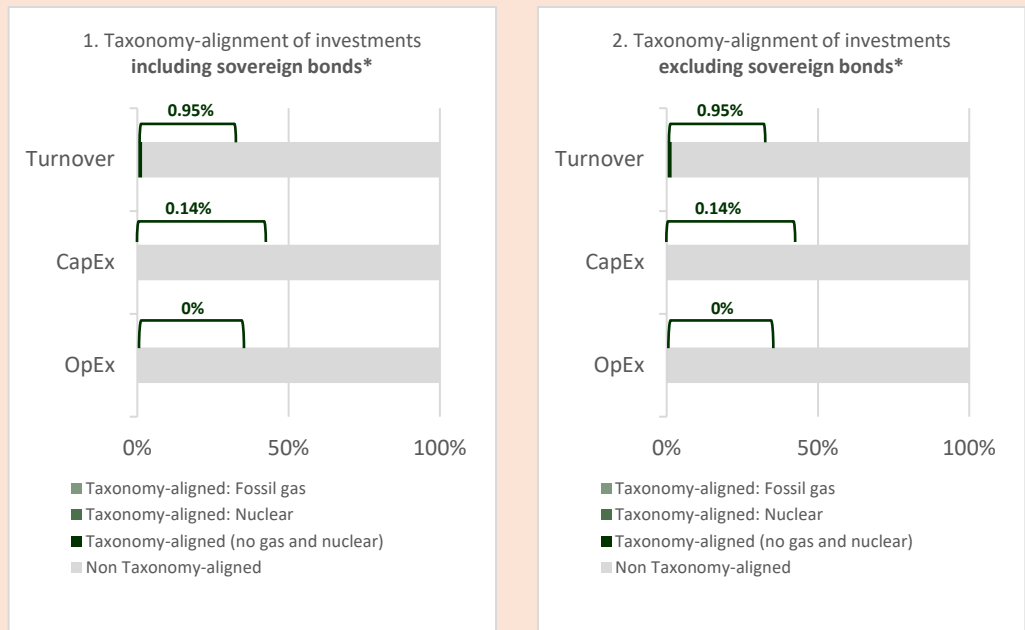
X No

are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation

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 0.91%.
- **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 2025, 1.85% 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 certain 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.

During the reporting period, world equities increased by 22.3%, while the Index returned 19.6%.

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 Megatrends UCITS ETF
213800XEA2UB3UC4GI77

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 checked="" type="radio"/> <input type="checkbox"/> Yes	<input 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



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 certain controversial weapons such as cluster munitions, antipersonnel landmines, biological and chemical weapons, depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Non-Proliferation Treaty (commonly known as the Non-Proliferation Treaty or “**NPT**”) and 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 Megatrends Equity Index (the **Index**), was desinged 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 **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 include a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

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, 97.76% 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.

Indicator	Metric Description	Performance (as at 31 December 2025)
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 as well as those involved in depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Non-Proliferation Treaty.	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%
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Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

● ...and compared to previous periods?

The following comparison is based on the metric descriptions described above under the heading “**How did the sustainability indicators perform**”:

Indicator	Performance (as at 31 December 2024)	Performance (as at 31 December 2025)
Exposure to Controversial Weapons	0.00%	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%	0.00%
Violations of UNGC principles and OECD Guidelines	0.00%	0.00%

During the reporting period the sustainability indicator of “Exposure to Controversial Weapons” was updated to exclude companies that support nuclear weapons programmes to states outside the Non-Proliferation Treaty.



- *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 which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

The PAI scores presented below reflect the Fund’s performance relative to a broad market benchmark. The scores are expressed as percentage differences between the Fund and the benchmark for the relevant indicator.

A negative score indicates that the Fund’s exposure to the relevant PAI indicator was lower than that of the broad market benchmark during the reference period, while a positive score indicates relatively higher exposure.

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 Fund’s ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against absolute and/or relative thresholds having regard to the underlying metric set out in the RTS.

While certain PAI indicators exhibited elevated or concentrated values during the reporting period, reflecting the Fund’s thematic and sector exposures, the overall assessment did not identify sustained high adverse impacts across the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

The table below shows the PAI scores for the Fund – figures are representative of the reference period:

Adverse Sustainability Indicator	PAI	Data	Coverage	Metric
GHG Emissions	1.GHG Emissions	-2%	91%	Scope 1 GHG emissions

		235%	90%	Scope 2 GHG emissions
		-22%	86%	Scope 3 GHG emissions
		-18%	87%	Total GHG emissions
	2. Carbon footprint	-26%	87%	Carbon footprint
	3. GHG intensity of investee companies	-6%	83%	GHG intensity of investee companies
	4. Exposure to companies active in the fossil fuel sector	-6%	100%	Share of investments in companies active in the fossil fuel sector
	5. Share of non-renewable energy consumption and production	16%	46%	Share of non-renewable energy consumption and non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources, expressed as a percentage of total energy sources
	6. Energy consumption intensity per high impact climate sector	-100%	0%	Agriculture, Forestry & Fishing (GWh/EURm)
		-55%	0%	Construction (GWh/EURm)
		-83%	2%	Electricity, Gas, Steam and Air Conditioning Supply (GWh/EURm)
		2%	39%	Manufacturing (GWh/EURm)
		-36%	7%	Mining & Quarrying (GWh/EURm)
		35%	2%	Real Estate Activities (GWh/EURm)
Biodiversity	7. Activities negatively affecting biodiversity-sensitive areas	-4%	100%	Share of investments in investee companies with sites/operations located in or near to biodiversity-sensitive areas where activities of those investee

				companies negatively affect those areas
Water	8. Emissions to water	5146%	9%	Tonnes of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average
Waste	9. Hazardous waste and radioactive waste ratio	63%	90%	Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR invested, expressed as a weighted average
Social and employee matters	10. Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	-1.4%	100%	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	11. Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	4.0%	100%	Share of investments in investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises or grievance /complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	12. Unadjusted gender pay gap	-3.6%	1.1%	Average unadjusted gender pay gap of investee companies
	13. Board gender diversity	-3.3%	92.5%	Average ratio of female to male board members in investee companies, expressed as a percentage of all board members

	14. Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	3.3%	100%	Share of investments in investee companies involved in the manufacture or selling of controversial weapons
Table 2				
Additional climate and other environment-related indicators				
Emissions	4. Investing in companies without carbon emission reduction initiatives	25%	100%	Share of investments in investee companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement
Table 3				
Additional indicators for social and employee, respect for human rights, anti-corruption and anti-bribery matters				
Anti-corruption and anti-bribery	16. Cases of insufficient action taken to address breaches of standards of anti-corruption and antibribery	4%	100%	Share of investments in investee companies with identified insufficiencies in actions taken to address breaches in procedures and standards of anticorruption and anti-bribery



What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
NVIDIA Corporation	Semiconductors	1.37%	United States
Taiwan Semiconductor Manufacturing Company	Semiconductors – Integrated Circuits	1.34%	Taiwan
Bloom Energy Corporation	Electrical Equipment	1.30%	United States
SK Hynix Inc.	Semiconductors	1.19%	South Korea
ASML Holding N.V.	Semiconductor Equipment	1.17%	Netherlands
Micron Technology, Inc.	Semiconductors	1.17%	United States
Broadcom Inc.	Semiconductors	1.16%	United States
Sungrow Power Supply Co., Ltd.	Renewable Energy Equipment	0.97%	China

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2025.

Advanced Micro Devices, Inc.	Semiconductors	0.96%	United States
Thales S.A.	Aerospace & Defense	0.92%	France
BAE Systems plc	Aerospace & Defense	0.86%	United Kingdom
Rheinmetall AG	Aerospace & Defense	0.84%	Germany
Intel Corporation	Semiconductors	0.83%	United States
PDD Holdings Inc.	E-Commerce – Products	0.82%	China
Rolls-Royce Holdings plc	Aerospace & Defense	0.78%	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.

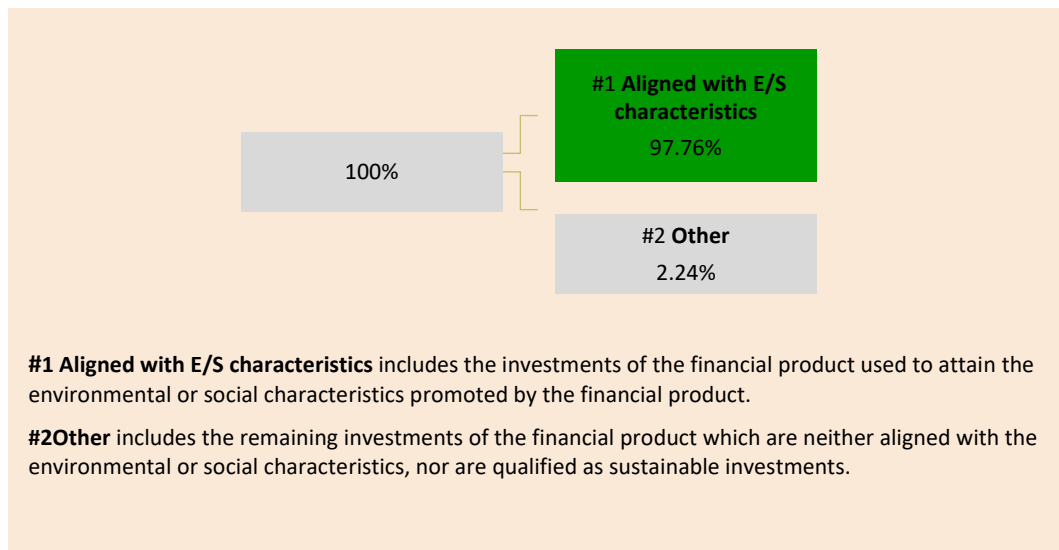
What was the proportion of sustainability-related investments?

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. As a result, 97.76% 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.

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 2025.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

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 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.

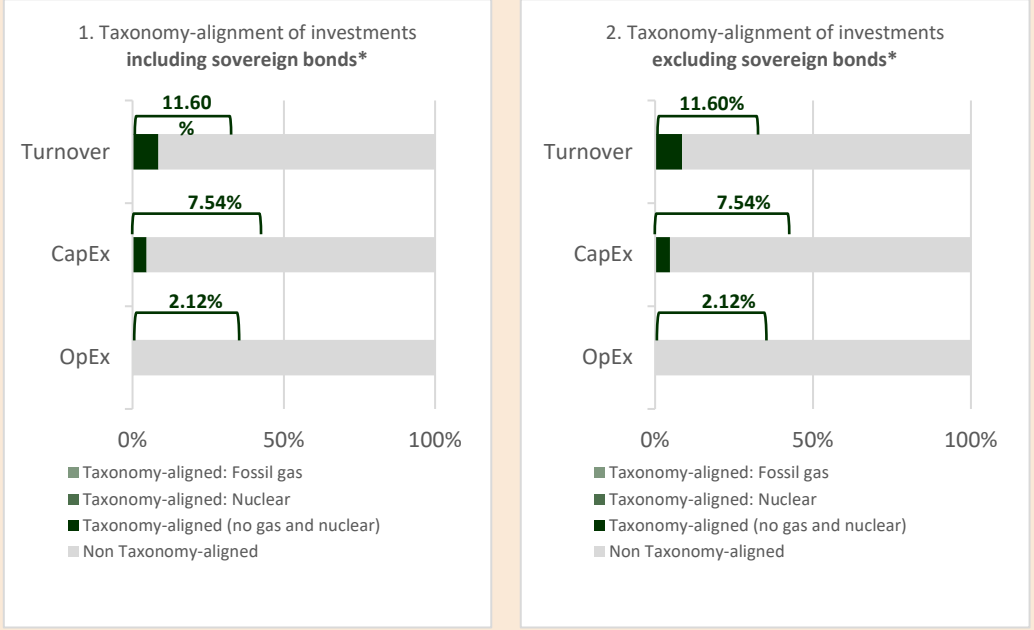
Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) and/or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting 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.



*For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures

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 investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0.04% . The share of investments made in enabling activities was 10.6%

● **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 2024, 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 2025, 2.24% 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 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:

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.

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 certain 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.

During the reporting period, world equities increased by 22.3%, while the Index returned 31.3%.

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 Strategic Metals and Rare Earths Miners UCITS ETF **Legal entity identifier:** 2138007GEG43OBGHNF05

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 Strategic Metals and Rare Earths Miners UCITS ETF (the **Fund**) promoted the environmental objective of reduction in carbon emissions generated, primarily by investing in companies involved in the energy transition metals value-chain (**ETMVC**). Reduction in carbon emissions is necessary to combat the impact of climate change. ETMVC includes the exploration and processing of metals which are used in technologies and solutions associated with energy transition themes such as electric vehicles, transmission, charging, energy storage, solar, wind, and hydrogen. Development of such products and services supports goals to action climate change and ensuring access to affordable, reliable sustainable and modern energy for all.

The Fund additionally promoted the specific environmental characteristic of climate action by excluding companies significantly involved in the high green house gas emitting sector of thermal coal and unconventional oil and gas exploration/production 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 and small arms sectors, companies involved in certain controversial weapons such as anti-personnel mines and cluster munitions as well as those involved in depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Treaty on the Non-Proliferation of Nuclear Weapons (commonly known as the Non-Proliferation Treaty or “**NPT**”) and companies having severe or high controversy ratings and 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.

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 include a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

WisdomTree Energy Transition Metals and Rare Earths Miners 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, 96.66% 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 2025)
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 as well as those involved in depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Non-Proliferation Treaty.	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	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas	0.00%

gas exploration/production	exploration/production such as oil sands, Arctic oil and gas or shale energy.	
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 comparison is based on the metric descriptions described above under the heading “**How did the sustainability indicators perform**”.

Indicator	Performance (as at 31 December 2024)	Performance (as at 31 December 2025)
Exposure to Controversial Weapons	0.00%.	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%.	0.00%
Violations of UNGC principles and OECD Guidelines	0.00%.	0.00%

During the reporting period the sustainability indicator of “Exposure to Controversial Weapons” was updated to exclude companies that support nuclear weapons programmes to states outside the Non-Proliferation Treaty.

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 Regulation 2019/2088 (RTS) and two optional PAIs from Tables 2 and 3 of the Annex I of the RTS which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies). The table below shows the PAI scores for the Fund – figures are representative of the reference period:

The PAI scores presented below reflect the Fund's performance relative to a broad market benchmark. The scores are expressed as percentage differences between the Fund and the benchmark for the relevant indicator.

A negative score indicates that the Fund's exposure to the relevant PAI indicator was lower than that of the broad market benchmark during the reference period, while a positive score indicates relatively higher exposure.

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 Fund's ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against absolute and/or relative thresholds having regard to the underlying metric set out in the SFDR Level 2 RTS.

Several PAI indicators exhibited elevated values relative to the broad market benchmark during the reporting period, reflecting the Fund's concentrated exposure to mining and metals-related activities. These indicators were reviewed in detail within the context of the Fund's monitoring framework. While elevated metrics were observed, the overall assessment did not identify sustained high adverse impacts across the selected PAI indicators. The Manager will continue to monitor these indicators closely during the next reporting cycle.

Adverse Sustainability Indicator	PAI	Data	Coverage	Metric
GHG Emissions	1.GHG Emissions	282%	79%	Scope 1 GHG emissions
		2151%	79%	Scope 2 GHG emissions
		20%	74%	Scope 3 GHG emissions
		64%	74%	Total GHG emissions

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

	2. Carbon footprint	27%	74%	Carbon footprint
	3. GHG intensity of investee companies	47%	74%	GHG intensity of investee companies
	4. Exposure to companies active in the fossil fuel sector	-3%	100%	Share of investments in companies active in the fossil fuel sector
	5. Share of non-renewable energy consumption and production	32%	44%	Share of non-renewable energy consumption and non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources, expressed as a percentage of total energy sources
	6. Energy consumption intensity per high impact climate sector	-100%	0%	Agriculture, Forestry & Fishing (GWh/EURm)
		-100%	0%	Construction (GWh/EURm)
		-100%	0%	Electricity, Gas, Steam and Air Conditioning Supply (GWh/EURm)
		915%	17%	Manufacturing (GWh/EURm)
		-20%	44%	Mining & Quarrying (GWh/EURm)
		-100%	0%	Real Estate Activities (GWh/EURm)
Biodiversity	7. Activities negatively affecting biodiversity-sensitive areas	12%	100%	Share of investments in investee companies with sites/operations located in or near to biodiversity-sensitive areas where activities of those investee companies

				negatively affect those areas
Water	8. Emissions to water	83%	14%	Tonnes of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average
Waste	9. Hazardous waste and radioactive waste ratio	702%	81%	Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR invested, expressed as a weighted average
Social and employee matters	10. Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	-1.4%	100.0%	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	11. Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	-13.3%	100.0%	Share of investments in investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises or grievance /complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	12. Unadjusted gender pay gap	-17.9%	0.0%	Average unadjusted gender pay gap of investee companies

	13. Board gender diversity	-6.3%	80.9%	Average ratio of female to male board members in investee companies, expressed as a percentage of all board members
	14. Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	-1.9%	100.0%	Share of investments in investee companies involved in the manufacture or selling of controversial weapons

Table 2

Additional climate and other environment-related indicators

Emissions	4. Investing in companies without carbon emission reduction initiatives	35%	100%	Share of investments in investee companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement
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Table 3

Additional indicators for social and employee, respect for human rights, anti-corruption and anti-bribery matters

Anti-corruption and anti-bribery	16. Cases of insufficient action taken to address breaches of standards of anti-corruption and antibribery	11%	100%	Share of investments in investee companies with identified insufficiencies in actions taken to address breaches in procedures and standards of anticorruption and anti-bribery
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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 2025.

Largest investments	Sector	% Assets	Country
Sigma Lithium Corporation	Diversified Metals & Mining	6.73%	Canada
Impala Platinum Holdings Limited	Precious Metals	4.13%	South Africa
Northam Platinum Holdings Limited	Precious Metals	3.67%	South Africa
Anglo American plc	Diversified Metals & Mining	3.31%	United Kingdom
Lithium Americas Corp.	Diversified Metals & Mining	2.86%	Canada
Albemarle Corporation	Specialty Chemicals	2.8%	United States
Lynas Rare Earths Limited	Diversified Metals & Mining	2.68%	Australia
MP Materials Corp.	Diversified Metals & Mining	2.64%	United States
Sibanye Stillwater Limited	Precious Metals	2.36%	South Africa
Sociedad Química y Minera de Chile S.A. (ADR)	Specialty Chemicals	2.1%	Chile
Merdeka Copper Gold Tbk PT	Diversified Metals & Mining	2.07%	Indonesia
Shenghe Resources Holding Co., Ltd.	Diversified Metals & Mining	1.87%	China
Santacruz Silver Mining Ltd.	Diversified Metals & Mining	1.81%	Canada
Guangdong Dowstone Technology Co., Ltd.	Specialty Chemicals	1.7%	China
KGHM Polska Miedź S.A.	Diversified Metals & Mining	1.59%	Poland

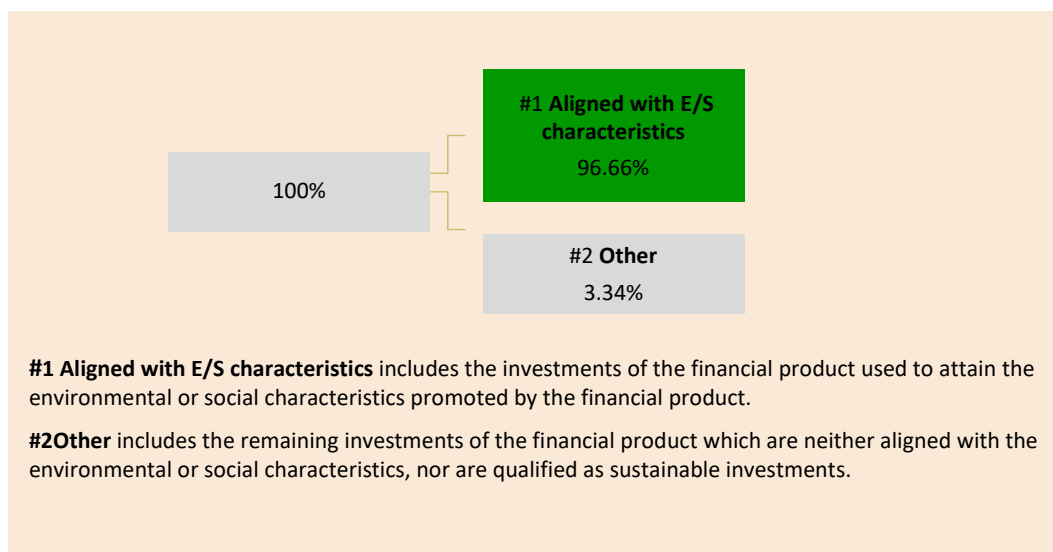
What was the proportion of sustainability-related investments?

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, 96.66% 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 2025.



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 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.*

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:

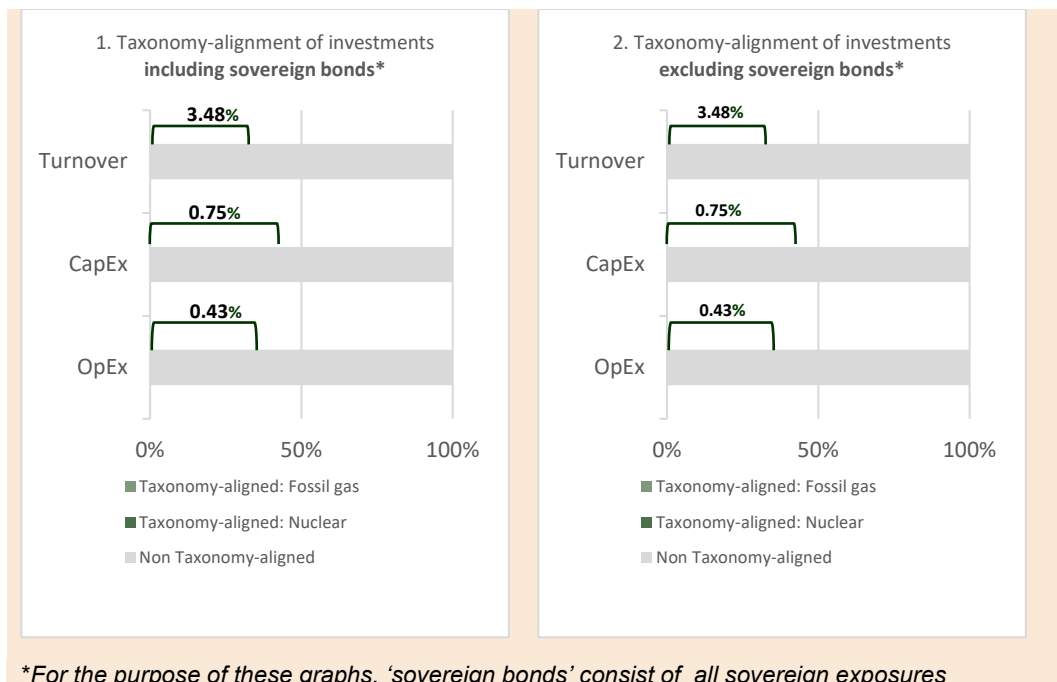
- **turnover** reflecting the share of revenue from green activities of investee companies.
- **capital expenditure** (CapEx) showing the green investments made by investee companies, e.g. for a transition to a green economy.
- **operational expenditure** (OpEx) reflecting green operational activities of investee companies.

To comply with the EU Taxonomy, the criteria for **fossil gas** include limitations on emissions and switching to fully renewable power or low-carbon fuels by the end of 2035. For **nuclear energy**, the criteria include comprehensive safety and waste management rules.

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.

 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 0.43%. 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.

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 2025, 3.34% 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.

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 provide exposure to companies which derive revenue, operating profit, own assets or invest capital expenditures in ETMVC related businesses.

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 performance of companies primarily involved in ETMVC technologies and solutions. 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. In addition, each company from the ETMVC universe was assessed based on a greenhouse gas (GHG) intensity. Baed on this, companies that fell within the bottom 5% based on their GHG intensity were excluded from the Index. 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 identify companies involved in ETMVC technologies and solutions by WisdomTree in collaboration with third-party specialists in ETMVC. 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 ETMVC. The Index also excluded companies based on specified ESG criteria desribed 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 WisdomTree in collaboration with third-party specialists in ETMVC to track the performance of companies primarily involved in ETMVC technologies and solutions, in addition, takes into account ESG considerations and applies relevant exclusions.

During the reporting period ending 31 December 2025 world equities increased by 22.3%, while the Index returned 115.3%.

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 US Quality Growth UCITS ETF
Legal entity identifier: 213800X4NZ6QOQJWH413

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 US Quality 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 such as anti-personnel mines and cluster munitions as well as those involved in depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Treaty on the Non-Proliferation of Nuclear Weapons (commonly known as the Non-Proliferation Treaty or “**NPT**”), 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 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.

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.

Based on ESG data coverage by the Fund's ESG data provider, 99.87% 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.

Indicator	Metric Description	Performance (as at 31 December 2025)
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 as well as those involved in depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Non-Proliferation Treaty.	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	0.00%

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.

...and compared to previous periods?

The following comparison is based on the metric descriptions described above under the heading “**How did the sustainability indicators perform**”.

Indicator	Performance (as at 31 December 2024)	Performance (as at 31 December 2025)
Exposure to Controversial Weapons	0.00%.	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%.	0.00%
Violations of UNGC principles and OECD Guidelines	0.00%.	0.00%

During the reporting period the sustainability indicator of “Exposure to Controversial Weapons” was updated to exclude companies that support nuclear weapons programmes to states outside the Non-Proliferation Treaty.

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?

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.



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 which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

The PAI scores for the Fund reflect its performance relative to a broad market benchmark and are expressed as percentage differences between the Fund and the benchmark for the relevant indicator.

During the reporting period, the Fund demonstrated favourable GHG metrics relative to the benchmark across Scope 1, Scope 2, Scope 3 and total emissions as well as a lower carbon footprint and GHG intensity of investee companies compared with the benchmark, limited exposure to fossil fuel-related activities and high coverage across core environmental and governance indicators.

Certain social indicators, including board gender diversity and governance-related metrics, exhibited modest positive values relative to the benchmark; however, these did not represent structural or sustained adverse impacts.

The Manager monitored the selected PAI indicators on a quarterly basis using an internally developed monitoring system and data received from the Fund’s ESG data provider. Each indicator was assessed against absolute and/or relative thresholds in accordance with the RTS framework.

Based on this assessment, the Fund did not exhibit sustained high adverse impacts across the selected PAI indicators during the reporting period. The Manager will continue to monitor these indicators during the next reporting cycle.

The table below shows the PAI scores for the Fund – figures are representative of the reference period:

Adverse Sustainability Indicator	PAI	Data	Coverage	Metric
GHG Emissions	1. GHG Emissions	-95%	99%	Scope 1 GHG emissions
		-75%	99%	Scope 2 GHG emissions
		-89%	99%	Scope 3 GHG emissions
		-89%	99%	Total GHG emissions
	2. Carbon footprint	-89%	99%	Carbon footprint
	3. GHG intensity of investee companies	-72%	99%	GHG intensity of investee companies
	4. Exposure to companies active in the fossil fuel sector	-7%	100%	Share of investments in companies active in the fossil fuel sector
	5. Share of non-renewable energy consumption and production	-29%	70%	Share of non-renewable energy consumption and non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources, expressed as a percentage of total energy sources
	6. Energy consumption intensity per high impact climate sector	-100%	0%	Agriculture, Forestry & Fishing (GWh/EURm)
		4%	0%	Construction (GWh/EURm)
		-65%	0%	Electricity, Gas, Steam and Air Conditioning Supply (GWh/EURm)
		-83%	46%	Manufacturing (GWh/EURm)
		-100%	0%	Mining & Quarrying (GWh/EURm)

		-100%	0%	Real Estate Activities (GWh/EURm)
Biodiversity	7. Activities negatively affecting biodiversity sensitive areas	-2%	100%	Share of investments in investee companies with sites/operations located in or near to biodiversity-sensitive areas where activities of those investee companies negatively affect those areas
Water	8. Emissions to water	-100%	3%	Tonnes of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average
Waste	9. Hazardous waste and radioactive waste ratio	-100%	99%	Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR invested, expressed as a weighted average
Social and employee matters	10. Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	-1.4%	100.0%	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	11. Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	10.4%	100.0%	Share of investments in investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises or grievance/complaints handling mechanisms to

				address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	12. Unadjusted gender pay gap	-0.2%	10.8%	Average unadjusted gender pay gap of investee companies
	13. Board gender diversity	0.3%	99.4%	Average ratio of female to male board members in investee companies, expressed as a percentage of all board members
	14. Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	-1.9%	100.0%	Share of investments in investee companies involved in the manufacture or selling of controversial weapons

Table 2

Additional climate and other environment-related indicators

Emissions	4. Investing in companies without carbon emission reduction initiatives	-5%	100%	Share of investments in investee companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement
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Table 3

Additional indicators for social and employee, respect for human rights, anti-corruption and anti-bribery matters

Anti-corruption and anti-bribery	16. Cases of insufficient action taken to address breaches of standards of anti-corruption and antibribery	2%	100%	Share of investments in investee companies with identified insufficiencies in actions taken to address breaches in procedures and standards of anticorruption and anti-bribery
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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 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
NVIDIA Corporation	Semiconductors	13.58%	United States
Apple Inc.	Technology Hardware	12.05%	United States
Microsoft Corporation	Application Software	11.02%	United States
Alphabet Inc.	Interactive Media & Services	10.86%	United States
Amazon.com, Inc.	E-Commerce – Products	7.45%	United States
Broadcom Inc.	Semiconductors	5.15%	United States
Tesla, Inc.	Automobile Manufacturers	4.40%	United States
Meta Platforms, Inc.	Interactive Media & Services	4.40%	United States
Eli Lilly and Company	Pharmaceuticals	3.14%	United States
Visa Inc.	Payment Processing Services	1.83%	United States
Oracle Corporation	Application Software	1.67%	United States
Mastercard Incorporated	Payment Processing Services	1.57%	United States
Palantir Technologies Inc.	Application Software	1.23%	United States
Netflix, Inc.	Interactive Media & Services	1.19%	United States
Advanced Micro Devices, Inc.	Semiconductors	1.05%	United States

What was the proportion of sustainability-related investments?

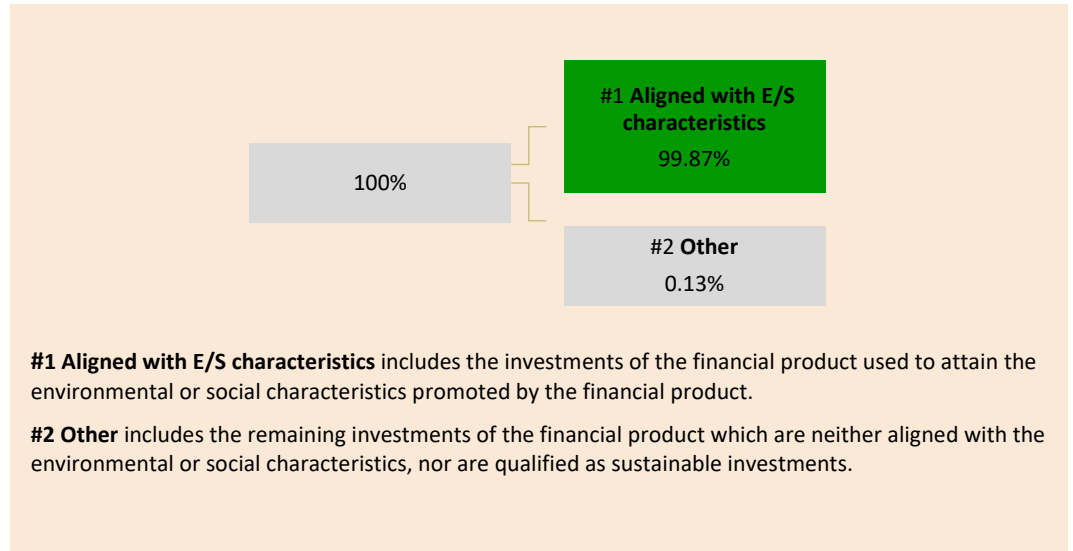
Not applicable as the Fund has not committed to make sustainable investments.

What was the asset allocation?

Asset allocation describes the share of investments in specific assets.



- The Fund invested substantially all of its assets in the constituents of the Index. 99.87% 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 2025.



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

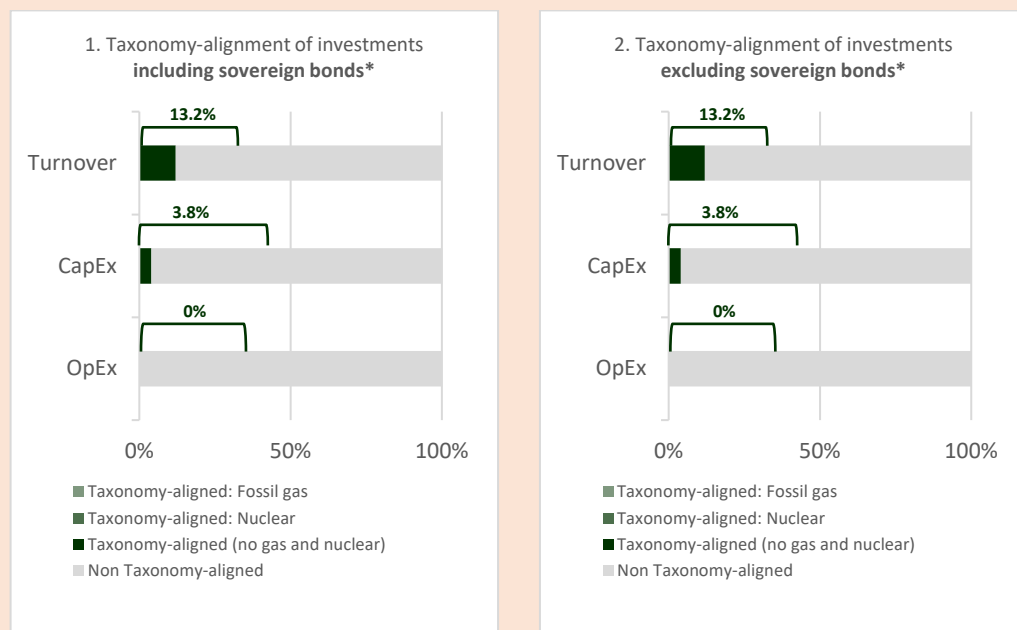
No

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.

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 13.2%.

● **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 2025, 0.13% 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 mid and large-cap US companies with quality and growth characteristics, which are ranked based on (i) medium-term estimated earnings growth, EBITDA (earnings before interest, taxes, depreciation, and amortisation) growth, and sales growth and (ii) historical three-year average return on equity and return on assets. 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 eligibility requirements include (i) a company must list its shares on a US stock exchange and be incorporated and headquartered in the US; (ii) have a median daily dollar volume of at least \$1,000,000 for the three months preceding the screening date; and (iii) meet other 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 certain 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 mid and large-cap 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 1.5% 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 mid and large-cap US companies with quality and growth characteristics, which are eligible for inclusion in the Index.

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 22.3%, while the Index returned 21.4%.

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

Product name: WisdomTree Global Sustainable Equity UCITS ETF **Legal entity identifier:** 213800W6HY6H6WT7KP47

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: 41.05%</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 checked="" type="checkbox"/> It made sustainable investments with a social objective: 29.88%</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 Global Sustainable Equity UCITS ETF (the **Fund**) has a sustainable investment objective of investing in businesses from developed markets that positively contribute to social and/or environmental objectives. Companies are considered to positively contribute to social and/or environmental objectives where they derive a high proportion of revenues, as detailed in the Index methodology, from business activities that are aligned with the EU Taxonomy or are aimed at contributing towards one of the Sustainable Development Goals of the 2030 Agenda for Sustainable Development (SDGs) or have carbon emissions reduction target(s) approved by the Science Based Targets initiative (SBTi) or best-in-class gender or environmental and social risk management metrics.

Solactive WisdomTree Global Sustainable Equity UCITS Index (the **Index**) was designated as a reference benchmark for the purpose of attaining the sustainable investment objective.

● **How did the sustainability indicators perform?**

Sustainability indicators measure how the sustainable objectives of the Fund are attained.

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.



During the reporting period, the Fund used a variety of indicators to measure the sustainable investment objective. The indicators and corresponding metrics are set out in detail below:

Sustainability indicators measure how the sustainable objectives of this financial product are attained.

Indicator	Metric	Performance (as at 31 December 2025)
Exposure to business activities that aim to positively contribute to achieving the SDGs.	Percentage of a company's revenues associated with a positive contribution to the SDGs.	41.5%
Exposure to business activities aligned with the EU Taxonomy	Percentage of a company's revenues and/or capital expenditures aligned with the EU Taxonomy.	14.71% (revenue), 12% (capex)
Exposure to companies having SBTi-approved carbon reduction targets	Percentage of companies that have SBTi-approved carbon reduction targets.	71.6%
Carbon Emission Trend Score	Percentage change in a company's operational emissions measured over a 3-year cycle.	-13.0%
Exposure to companies having positive gender equality practices	Average ratio of female to male board members, expressed as a percentage of all board members.	36.3%
Exposure to companies having best-in-class Environmental and Social Risk Profiles	Weighted-average, industry-adjusted ESG Score percentile within ESG data provider's covered universe	12

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?**

Indicator	Performance as at 31 December 2024)	Performance as at 31 December 2025)
Exposure to business activities that aim to positively contribute to achieving the SDGs.	38.33%	41.5%
Exposure to business activities aligned with the EU Taxonomy	22.09% (Revenue); 7% (CapEx)	14.71% (revenue), 12% (capex)

Exposure to companies having SBTi-approved carbon reduction targets	61.87%	71.6%
Carbon Emission Trend Score	-25.2%	-13.0%
Exposure to companies having positive gender equality practices	36.18%	36.3%
Exposure to companies having best-in-class Environmental and Social Risk Profiles	15	12

● **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. As part of the selection and weighing process applied by the Index, each company from the universe was assessed by the ESG data provider based on its carbon footprint, greenhouse gas (**GHG**) intensity, non-renewable energy production, hazardous waste, and board gender diversity. As described in the Index methodology, companies that fell within the bottom 5% based on any of the above factors were excluded from the investment universe.
2. The Index excluded companies from the universe that had a low corporate governance score based on the Fund's ESG data provider's Corporate Governance Research (CGR). CGR evaluates the governance structures, practices and behaviour of companies. In addition, companies from developed markets having no female representation on the corporate board and companies having severe or high controversy ratings with a negative outlook were excluded from the investment universe.
3. In addition to the above, 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 companies having significant involvement in tobacco, controversial weapons and small arms sectors in line with the Index methodology. In addition, the Index excluded companies that violated 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.

— **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. Companies that do not meet thresholds

described above linked to certain indicators for principal adverse impacts (**PAI Indicators**) listed below are removed from the eligible investment universe.

This approach took account of the following 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. Carbon Footprint (**Table 2 PAI Indicator 2**)
2. GHG Intensity (**Table 1 PAI Indicator 3**)
3. Exposure to companies active in the fossil fuel sector (**Table 1 PAI Indicator 4**)
4. Share of non-renewable energy consumption and production (**Table 1 PAI Indicator 5**)
5. Hazardous Waste Ratio (**Table 1 PAI Indicator 9**)

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. Board Gender Diversity (**Table 1 PAI Indicator 13**)
3. Exposure to controversial weapons (**Table 1 PAI Indicator 14**)



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 Fund's ESG data provider's GSS assessment. Companies that violated 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.

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 RTS and two optional PAIs from Tables 2 and 3 of the Annex I of the RTS which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

The PAI scores presented below reflect the Fund's performance relative to a broad market benchmark. The scores are expressed as percentage differences between the Fund and the benchmark for the relevant indicator.

A negative score indicates that the Fund's exposure to the relevant PAI indicator was lower than that of the broad market benchmark during the reference period, while a positive score indicates relatively higher exposure.

During the reporting period, the Fund demonstrated materially lower greenhouse gas emissions, carbon footprint and GHG intensity relative to the broad market benchmark. Scope 1, Scope 2 and Scope 3 emissions were all below benchmark levels, reflecting the Fund's sustainability-focused allocation and sector positioning. Exposure to fossil fuel-related activities remained limited relative to the benchmark.

Certain indicators exhibited elevated or concentrated values during the reporting period. In particular, emissions to water showed a higher relative value compared to the benchmark, noting comparatively lower data coverage for this indicator. Certain social metrics, including gender pay gap, also showed benchmark-relative variation, though coverage for these indicators was more limited.

The Manager monitored the selected PAI indicators on a quarterly basis using an internally developed monitoring system and data received from the Fund's ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against absolute and/or relative thresholds in accordance with the SFDR Level 2 RTS framework.

While certain PAI indicators exhibited elevated values during the reporting period, these were reviewed within the context of the Fund's sustainability-focused strategy and monitoring framework. Based on this assessment, the Manager did not identify sustained high adverse impacts across the selected PAI indicators. The Manager will continue to monitor these indicators during the next reporting cycle.

Adverse Sustainability Indicator	PAI	Data	Coverage	Metric
GHG Emissions	1. GHG Emissions	-65%	97%	Scope 1 GHG emissions
		-17%	97%	Scope 2 GHG emissions
		-72%	93%	Scope 3 GHG emissions
		-71%	93%	Total GHG emissions
	2. Carbon footprint	-71%	93%	Carbon footprint
	3. GHG intensity of investee companies	-62%	93%	GHG intensity of investee companies
4. Exposure to companies active in the fossil fuel sector	-1%	100%	Share of investments in companies active in the fossil fuel sector	
5. Share of non-renewable energy consumption and production	9%	74%	Share of non-renewable energy consumption and non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources, expressed	

				as a percentage of total energy sources
	6. Energy consumption intensity per high impact climate sector	-100%	0%	Agriculture, Forestry & Fishing (GWh/EURm)
		-78%	2%	Construction (GWh/EURm)
		-93%	2%	Electricity, Gas, Steam and Air Conditioning Supply (GWh/EURm)
		12%	69%	Manufacturing (GWh/EURm)
		-100%	0%	Mining & Quarrying (GWh/EURm)
		-54%	2%	Real Estate Activities (GWh/EURm)
Biodiversity	7. Activities negatively affecting biodiversity-sensitive areas	-3%	100%	Share of investments in investee companies with sites/operations located in or near to biodiversity-sensitive areas where activities of those investee companies negatively affect those areas
Water	8. Emissions to water	379%	10%	Tonnes of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average
Waste	9. Hazardous waste and radioactive waste ratio	-98%	98%	Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR invested, expressed as a weighted average
Social and employee matters	10. Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	-6.79	100.0%	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	11. Lack of processes and compliance mechanisms to	-1.4%	100.0%	Share of investments in investee

	monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises			companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises or grievance /complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	12. Unadjusted gender pay gap	-4.2%	3.7%	Average unadjusted gender pay gap of investee companies
	13. Board gender diversity	-8.1%	97.5%	Average ratio of female to male board members in investee companies, expressed as a percentage of all board members
	14. Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	2.5%	100.0%	Share of investments in investee companies involved in the manufacture or selling of controversial weapons

Table 2

Additional climate and other environment-related indicators

Emissions	4. Investing in companies without carbon emission reduction initiatives	-6%	100%	Share of investments in investee companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement
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Table 3

Additional indicators for social and employee, respect for human rights, anti-corruption and anti-bribery matters

Anti-corruption and anti-bribery	16. Cases of insufficient action taken to address breaches of standards of anti-corruption and antibribery	-1%	100%	Share of investments in investee companies with identified insufficiencies in actions taken to address breaches in procedures and standards of anticorruption and anti-bribery
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What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Apple Inc.	Technology Hardware	4.44%	United States
NVIDIA Corporation	Semiconductors	4.35%	United States
Tesla, Inc.	Automobile	3.65%	United States
Johnson & Johnson	Pharmaceuticals	2.77%	United States
Cisco Systems, Inc.	Communications Equipment	2.49%	United States
Analog Devices, Inc.	Semiconductors	2.48%	United States
Novartis AG	Pharmaceuticals	2.45%	Switzerland
Bristol-Myers Squibb	Pharmaceuticals	2.39%	United States
International Business Machines (IBM) Corporation	IT Services	2.22%	United States
Schneider Electric SE	Electrical Equipment	2.19%	France
Pfizer Inc.	Pharmaceuticals	2.16%	United States
Brookfield Corporation	Private Equity	2.09%	Canada
Medtronic plc	Medical Devices	2.09%	Ireland
Deere & Company	Agricultural & Construction	2.08%	United States
Ecolab Inc.	Specialty Chemicals	2.08%	United States

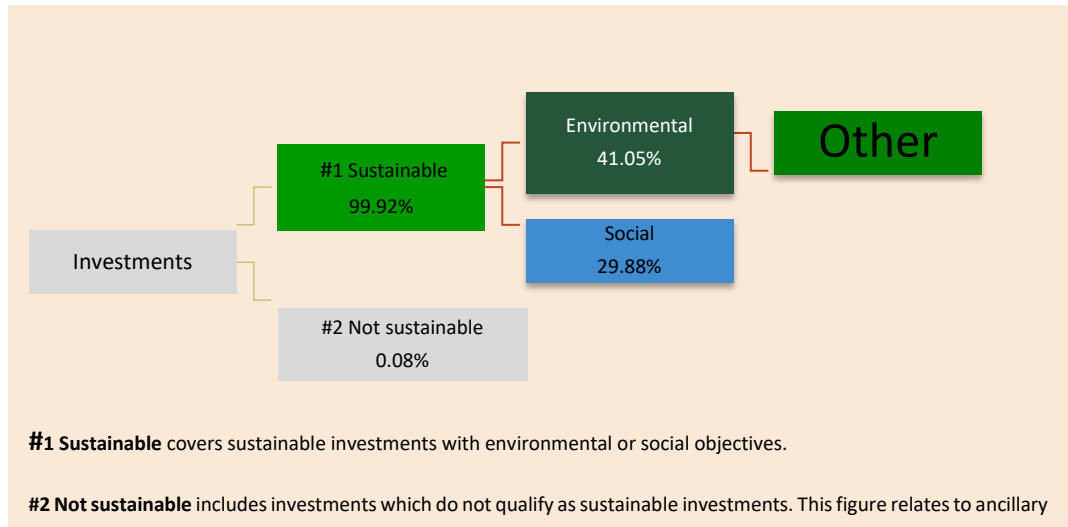
The list includes the investments constituting the greatest proportion of investments of the financial product during the reference period which is at 31 December 2025.

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, 99.92% 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.

41.05% of the investments made by the Fund qualified as sustainable investments with an environmental objective and 29.88% with a social objective under article 2(17) of SFDR.



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.



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 2025.

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) 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

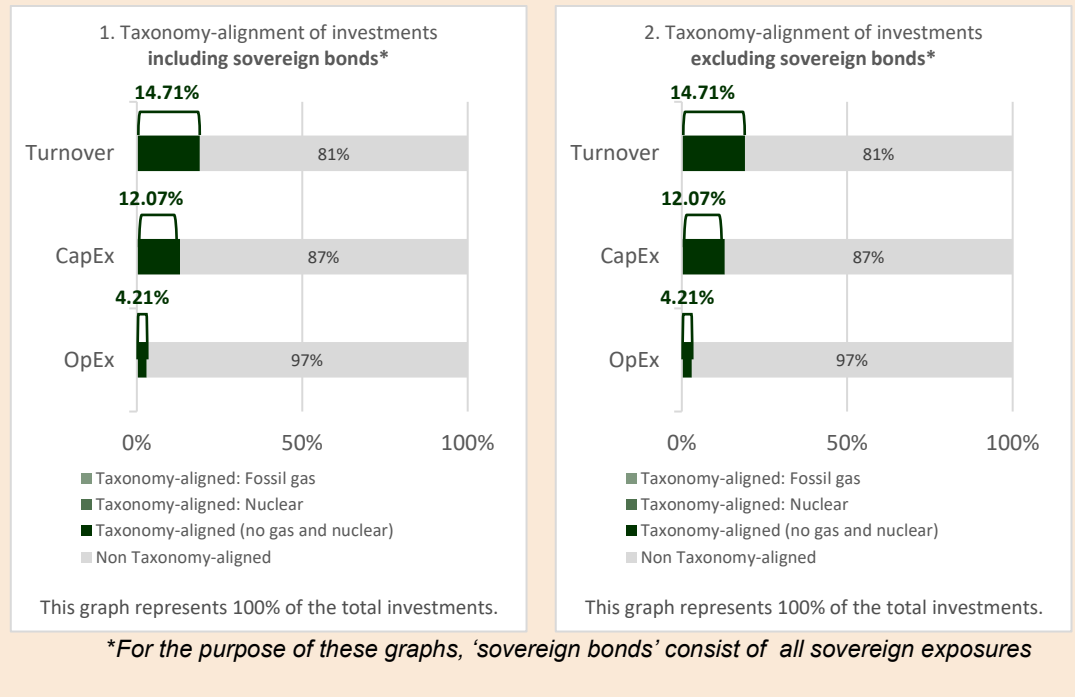
In fossil gas In nuclear energy

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

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.

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 economic activities for which low-carbon alternatives are not yet available and that have greenhouse gas emission levels corresponding to the best performance.

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 transitional activities was 0.01% and in enabling activities was 11.17%. The remaining amount related to own performance activities.

● **How did the percentage of investments aligned with the EU Taxonomy compare with previous reference periods?**

During the reporting period 31 December 2025, the Fund did not make a commitment to EU Taxonomy aligned investments.

● **What was the share of sustainable investments with an environmental objective that were not aligned with the EU Taxonomy?**

41.05% 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?** 29.88% of the Fund's investments were sustainable investments that contributed to a social objective.

● **What investments were included under "not sustainable", what was their purpose and were there any minimum environmental or social safeguards?**

are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under the EU Taxonomy.



In addition to making sustainable investments, 0.08% 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 from developed markets were selected for investment based on their contribution to social/and/or environmental objectives. 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 was constructed from the the broad based market cap-weighted parent index, the Solactive GBS Developed Markets Large & Mid Cap USD Index (the "**Parent Index**") and was designated as a reference benchmark for the purpose of supporting the sustainable investment objective of the Fund. The Index tracked the performance of global companies from developed markets that showcased a high proportion of revenues aligned with contributing towards the SDGs, a high proportion of revenues aligned with the EU Taxonomy, SBTi-approved carbon reduction targets, best-in-class gender equality metrics, and best-in-class environmental and social risk metrics. Further information on the methodology used for the calculation of the Index can be found here:

https://solactive.com/downloads/Guideline_Solactive_WisdomTree_Sustainable_Equity_Index.pdf



● How did the reference benchmark differ from a broad market index?

The Index was maintained and published by international index supplier Solactive AG and was developed to track the performance of companies from developed markets that derived a high proportion of revenues that contribute towards the SDGs or a high proportion of revenues aligned with the EU Taxonomy or have SBTi-approved carbon reduction targets or best-in-class gender equality metrics, environmental and/or social risk metrics.

The Index is constructed from the broad-based market cap-weighted Parent Index and has a methodology that includes the selection and screening process described above which takes ESG considerations into account. Companies that were non-compliant with commonly accepted international norms and standards, such as UNGCP, UNGPs, and OECD Guidelines for Multinational Enterprises, and their underlying conventions are excluded based on the GSS assessment. The Index methodology also excluded companies engaged in specific activities, such as involvement in controversial weapons, tobacco, thermal coal activities, oil and gas exploration/production, and small arms as well as companies having severe or high controversy ratings with a negative outlook or poor corporate governance scores as described in more detail 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 that derived a high proportion of revenues that contributed towards the SDGs or a high proportion of revenues aligned with the EU Taxonomy or have SBTi-approved carbon reduction targets or best-in-class gender equality

metrics, environmental and/or social risk metrics. The Index also excluded companies based on specified ESG criteria further described above.

● ***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 companies from developed markets that positively contributed to social and/or environmental objectives as described above and, in addition, takes into account ESG considerations and applies relevant exclusions.

During the reporting period, world equities increased by 22.3%, while the Index returned 16.3%.

Reference benchmarks are indexes to measure whether the financial product attains the sustainable objective.

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 Efficient Core UCITS UCITS ETF
213800M16OKKJYMOQH32

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.

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 include a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

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>

To what extent were the environmental and/or social characteristics promoted by this financial product met?

WisdomTree Global 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 arm sectors and companies involved in certain controversial weapons such as anti-personal mines, cluster munitions, chemical and biological weapons, depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Treaty on the Non-Proliferation of Nuclear Weapons (commonly known as the Non-Proliferation Treaty or “NPT”) and 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 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, 90.46% 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 global government bond 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.

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 2025)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of certain controversial weapons such as anti-personnel mines, cluster munitions, chemical and biological weapons, depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Non-Proliferation Treaty.	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	0.00%

Sustainability indicators
measure how the environmental or social characteristics promoted by the financial product are attained.

	Multinational Enterprises and their underlying conventions.	
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...and compared to previous periods?

The following comparison is based on the metric descriptions described above under the heading “How did the sustainability indicators perform”:

Indicator	Performance (as at 31 December 2024)	Performance (as at 31 December 2025)
Exposure to Controversial Weapons	0.00%	0.00%
Exposure to Small Arms	0.00%	0.00%
Exposure to companies involved in tobacco production	0.00%	0.00%
Coal exposure	0.00%	0.00%
Exposure to companies involved in unconventional oil & gas exploration/production	0.00%	0.00%
Violations of UNGC principles and OECD Guidelines	0.00%	0.00%

During the reporting period the sustainability indicator of “Exposure to Controversial Weapons” was updated to exclude companies that support nuclear weapons programmes to states outside the Non-Proliferation Treaty.

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 Annex I of the RTS.

The PAI scores presented below reflect the Fund's performance relative to a broad market benchmark. The scores are expressed as percentage differences between the Fund and the benchmark for the relevant indicator.

A negative score indicates that the Fund's exposure to the relevant PAI indicator was lower than that of the broad market benchmark during the reference period, while a positive score indicates relatively higher exposure.

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 Fund's ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against absolute and/or relative thresholds having regard to the underlying metric set out in the SFDR Level 2 RTS.

Few PAI indicators, exhibited very modest elevated values relative to the broad market benchmark during the reporting period, reflecting the Fund's r

egional and sector exposures. These indicators were reviewed within the context of the Fund's monitoring framework. While elevated metrics were observed, the overall assessment did not identify sustained high adverse impacts across the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

The table below shows the PAI scores for the Fund – figures are representative of the reference period:

Adverse Sustainability Indicator	PAI	Data	Coverage	Metric
GHG Emissions	1. GHG Emissions	-17%	98%	Scope 1 GHG emissions
		-37%	98%	Scope 2 GHG emissions
		-29%	97%	Scope 3 GHG emissions
		-29%	97%	Total GHG emissions
	2. Carbon footprint	-28%	97%	Carbon footprint
	3. GHG intensity of investee companies	-17%	97%	GHG intensity of investee companies
	4. Exposure to companies active in the fossil fuel sector	-1%	100%	Share of investments in companies active in the fossil fuel sector
	5. Share of non-renewable energy consumption and production	-3%	67%	Share of non-renewable energy consumption and non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources, expressed

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.

				as a percentage of total energy sources
	6. Energy consumption intensity per high impact climate sector	0%	0%	Agriculture, Forestry & Fishing (GWh/EURm)
		-11%	0%	Construction (GWh/EURm)
		-24%	1%	Electricity, Gas, Steam and Air Conditioning Supply (GWh/EURm)
		-21%	40%	Manufacturing (GWh/EURm)
		-25%	3%	Mining & Quarrying (GWh/EURm)
		25%	2%	Real Estate Activities (GWh/EURm)
Biodiversity	7. Activities negatively affecting biodiversity sensitive areas	1%	100%	Share of investments in investee companies with sites/operations located in or near to biodiversity-sensitive areas where activities of those investee companies negatively affect those areas
Water	8. Emissions to water	-42%	7%	Tonnes of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average
Waste	9. Hazardous waste and radioactive waste ratio	-14%	96%	Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR invested, expressed as a weighted average
Social and employee matters	10. Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	-0.96	100.0%	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	11. Lack of processes and compliance mechanisms to	-1.4%	100.0%	Share of investments in investee

	monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises			companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises or grievance /complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	12. Unadjusted gender pay gap	-4.1%	5.3%	Average unadjusted gender pay gap of investee companies
	13. Board gender diversity	-0.2%	98.3%	Average ratio of female to male board members in investee companies, expressed as a percentage of all board members
	14. Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	2.0%	100.0%	Share of investments in investee companies involved in the manufacture or selling of controversial weapons

Table 2

Additional climate and other environment-related indicators

Emissions	4. Investing in companies without carbon emission reduction initiatives	-4%	100%	Share of investments in investee companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement
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Table 3

Additional indicators for social and employee, respect for human rights, anti-corruption and anti-bribery matters

Anti-corruption and anti-bribery	16. Cases of insufficient action taken to address breaches of standards of anti-corruption and antibribery	-5%	100%	Share of investments in investee companies with identified insufficiencies in actions taken to address breaches in procedures and standards of anticorruption and anti-bribery
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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 2025.

Largest investments	Sector	% Assets	Country
U.S. 10-Year Treasury Note Futures (CBT)	U.S. Treasury Futures	10.18%	United States of America
U.S. 2-Year Treasury Note Futures (CBT)	U.S. Treasury Futures	9.88%	United States of America
U.S. Long Bond Futures (CBT)	U.S. Treasury Futures	9.84%	United States of America
United States Treasury Bill Zero Coupon	Sovereign Bonds	4.04%	United States of America
NVIDIA Corporation	Semiconductors	2.92%	United States of America
Euro-Bund Government Bond Futures	Eurozone Government Bond Futures	2.84%	United States of America
Apple Inc..	Technology Hardware	2.57%	United States of America
Microsoft Corporation	Application Software	2.38%	United States of America
Alphabet Inc	Interactive Media & Services	2.3%	United States of America
Mini 10-Year Japanese Government Bond Futures	Japanese Government Bond Futures	2.28%	United States of America
Amazon.com, Inc.	E-Commerce – Products	1.62%	United States of America
Long Gilt Futures	UK Government Bond Futures	1.16%	United States of America
Broadcom Inc.	Semiconductors	1.14%	United States of America
Meta Platforms, Inc.	Interactive Media & Services	0.95%	United States of America
Tesla, Inc	Automobile Manufacturers	0.93%	United States of America



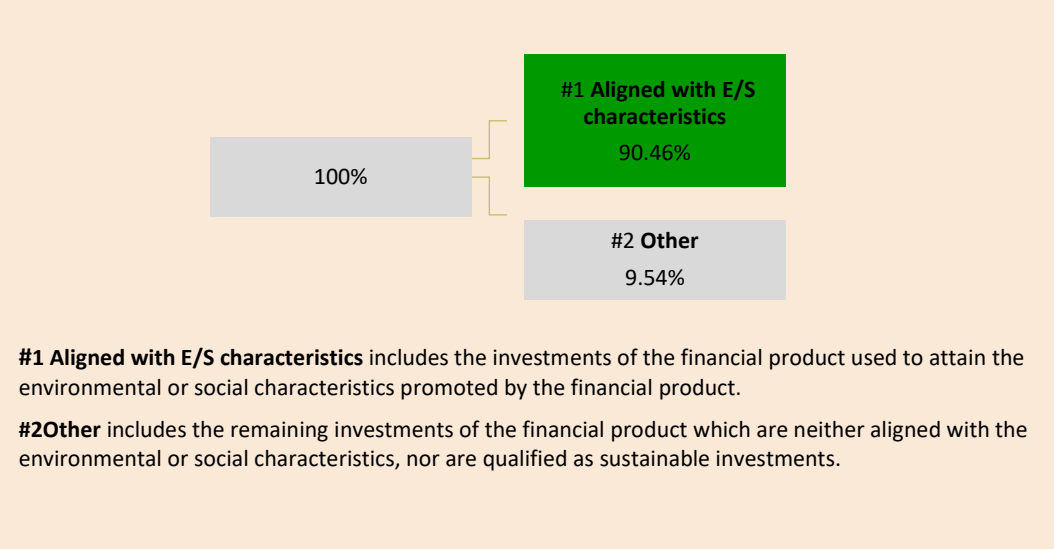
What was the proportion of sustainability-related investments?

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. 90.46% 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 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.

Asset allocation describes the share of investments in specific assets.



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.

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 2026.



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

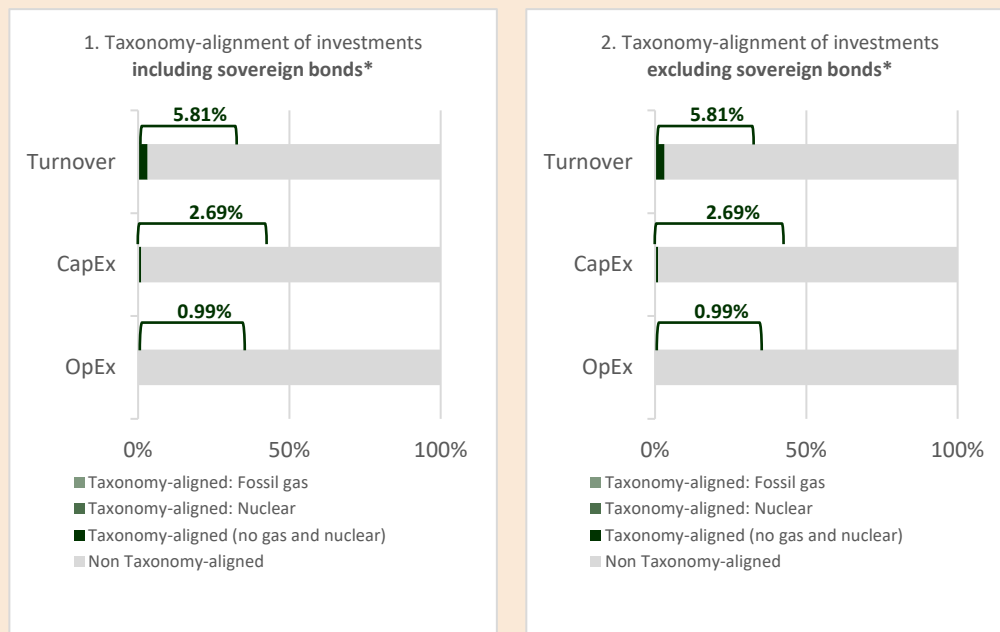
¹ Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

To comply with the EU Taxonomy, the criteria for **fossil gas** include limitations on emissions and switching to fully renewable power or low-carbon fuels by the end of 2035. For **nuclear energy**, the criteria include comprehensive safety and waste management rules.

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 0.01% . The share of investments made in enabling activities was 5.41%

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 2025, 9.54% 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 global equity securities and global government bond 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 global equity securities and global government bond 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 global equity securities and global government bond 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 global equity securities and global government bond futures contracts and, in addition, takes into account ESG considerations and applies relevant exclusions.

During the reporting period, world equities increased by 22.3%, while the returned 20.4%.

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 Strategic Metals UCITS ETF **Legal entity identifier:** 213800TEBK75XQSUTK66

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 Strategic Metals UCITS ETF (the **Fund**) promoted the environmental objective of reduction in carbon emissions generated, by investing in commodities (each a “**Relevant Commodity**”) that are associated with energy transition themes including, but are not limited to, electric vehicles, transmission, charging, energy storage, solar, wind and hydrogen production. Reduction in carbon emissions is necessary to combat the impact of climate change.

By providing indirect exposure to an index of commodity futures associated with the energy transition themes, as described in the Index methodology, the Fund channelled liquidity into the relevant commodity market(s) and promoted the accessibility of commodities associated with energy transition themes to investors.

WisdomTree Energy Transition Metals Commodity UCITS Total Return Index (the “Index”) was designated as a reference benchmark to determine whether the Fund is aligned with the environmental characteristic that it promotes.

How did the sustainability indicators perform?

The Fund uses an Energy Transition Demand Rating (“**ETDR**”) as its sustainability indicator to measure the attainment of the environmental characteristic it promotes, namely the reduction in carbon emissions through exposure to commodities associated with energy transition themes.

Each Relevant Commodity receives an ETDR which models its demand growth potential based on its anticipated contribution to energy transition themes (including electric vehicles, transmission, charging, energy storage, solar, wind and hydrogen production). The ETDR of a Relevant Commodity is calculated

as its 3-year estimated consumption through its use in energy transition-related activities divided by current total consumption (i.e. through its use in all, including non-energy transition-related, activities) of the Relevant Commodity.

In addition, each Relevant Commodity receives a market balance rating, which is calculated as the average of the estimated surplus or deficit supply of each Relevant Commodity divided by its annual total consumption over the previous 2 years (the **“Market Balance Rating”**).

Each Relevant Commodity is assigned an overall intensity rating which is calculated as:

- 2/3 of ETDR plus 1/3 of Market Balance Rating (the **“Overall Intensity Rating”**)

The Index is weighted by the Overall Intensity Rating (i.e., the target weight of each metal reflects its proportional share based on the Overall Intensity Rating) subject to diversification and liquidity caps as defined in the Index methodology. The maximum weight of each commodity is capped at 20% at rebalance.

As at 31 December 2025, the weighted average ETDR of the Index was 18.8% higher than the average ETDR of an equally weighed commodity basket (subject to the same liquidity caps as the index).

The Fund maintained alignment with its promoted environmental characteristic throughout the reference period by tracking an index weighted towards commodities with higher anticipated contribution to energy transition themes.

...and compared to previous periods?

This is the first reporting period for the Fund. 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.

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?

Principal Adverse Impacts are not applicable to the Fund. The Fund invested through a swap on the Index into a range of commodities associated with the energy transition themes. Metrics to calculate and monitor Principal Adverse Impacts were not available for commodity futures contracts which are the underlying components of the Index.

What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Currency Contract - EUR	Financial Derivative Instrument	18.10%	Counterparty Exposure

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



Total Return Swap – Energy Transition Metals Commodity Index	Financial Derivative Instrument	8.70%	United States
Currency Contract - GBP	Financial Derivative Instrument	8.44%	Counterparty Exposure
United States Treasury Bill Zero Coupon 09/07/2026	Sovereign Bonds	8.21%	United States
United States Treasury Bill Zero Coupon 28/05/2026	Sovereign Bonds	8.19%	United States
United States Treasury Bill Zero Coupon 16/04/2026	Sovereign Bonds	7.85%	United States
United States Treasury Bill Zero Coupon 14/05/2026	Sovereign Bonds	7.81%	United States
United States Treasury Bill Zero Coupon 06/08/2026	Sovereign Bonds	7.76%	United States
United States Treasury Bill Zero Coupon 05/02/2026	Sovereign Bonds	7.60%	United States
United States Treasury Bill Zero Coupon 22/01/2026	Sovereign Bonds	7.55%	United States
United States Treasury Bill Zero Coupon 19/02/2026	Sovereign Bonds	7.55%	United States
United States Treasury Bill Zero Coupon 19/03/2026	Sovereign Bonds	7.50%	United States
United States Treasury Bill Zero Coupon 03/03/2026	Sovereign Bonds	7.29%	United States
Currency Contract - GBP	Financial Derivative Instrument	7.16%	Counterparty Exposure
United States Treasury Bill Zero Coupon 11/06/2026	Sovereign Bonds	6.88%	Counterparty Exposure

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2025.

What was the proportion of sustainability-related investments?

Not applicable as the Fund has not committed to make sustainable investments

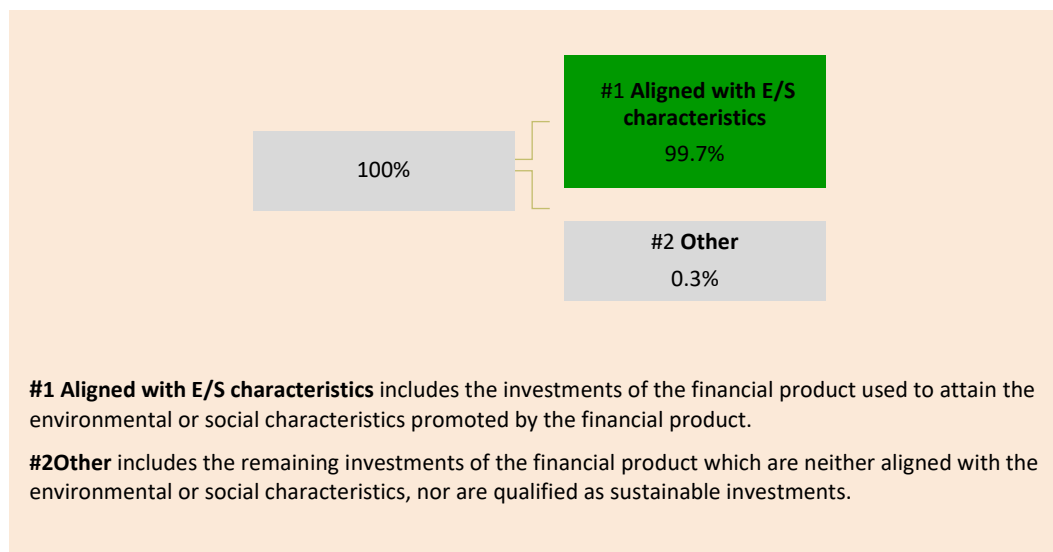
What was the asset allocation?

The Fund's investments were used to attain the environmental characteristic promoted by the Fund of reduction in carbon emissions generated by gaining indirect exposure to the Index which tracks the performance of a diversified basket of commodities that are associated with energy transition themes. The Fund achieved this objective through the use of swaps which provided the Fund with the performance of the Index as well as a portfolio of assets which backs the swaps.

As a result, 99.7% of the Fund's assets aligned with the promoted environmental objective of the Fund.

Asset allocation describes the share of investments in specific assets.

The remaining assets of the Fund (“#2 Not Sustainable”) were invested, for cash management purposes in ancillary liquid assets. 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 2025.



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:

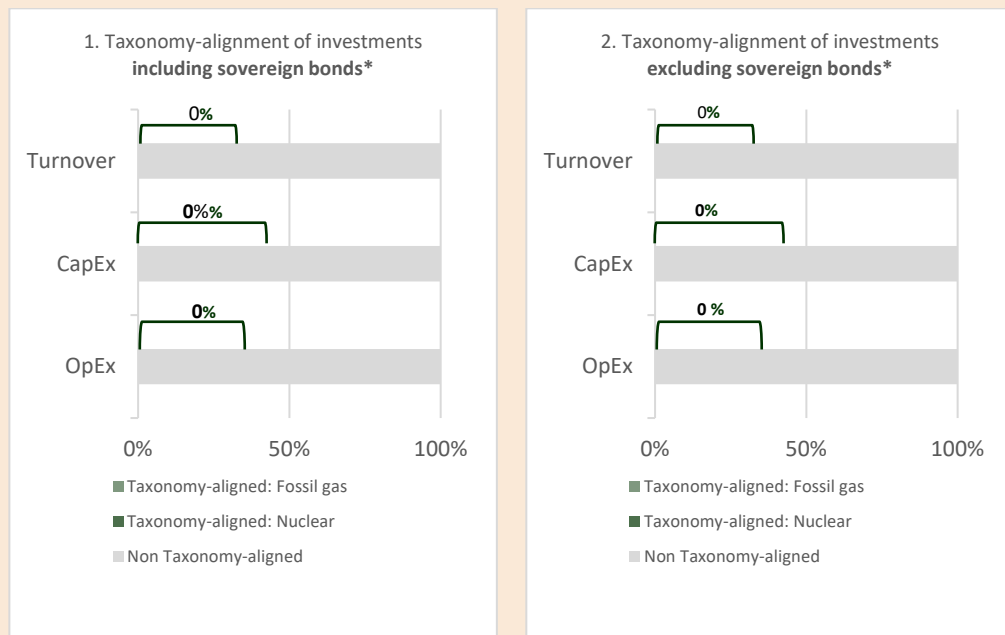
In fossil gas In nuclear energy

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.

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.

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 characteristic promoted by the Fund. At 31 December 2025, 0.3% of the Fund's investments were in ancillary liquid assets (including cash and cash equivalents) held for liquidity and cash management purposes as permitted under the UCITS Regulations.

There may be no minimum environmental safeguards in relation to these investments.

What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the reference period, the Fund tracked the Index through the use of swaps, thereby gaining indirect exposure to commodities associated with energy transition themes in the same weighting as the Index.

The attainment of the environmental characteristic was achieved by applying the Index methodology, which selects and weights commodities based on their association with energy transition themes (including electric

vehicles, transmission, charging, energy storage, solar, wind and hydrogen production). To be eligible for inclusion in the Index, commodities must: (i) be associated with energy transition themes; (ii) be listed on eligible futures exchanges and capable of being priced by the independent index calculation agent; and (iii) have an active and liquid trading market.

The Index weighted each commodity according to its Overall Intensity Rating, with higher weights allocated to commodities with stronger energy transition demand characteristics as measured by the ETDR. The maximum weight of each commodity was capped at 20% at rebalance to ensure diversification. The Index reconstituted on a semi-annual basis during the reference period to reflect changes to commodities within the energy transition themes and to maintain alignment with the environmental characteristic promoted by the Fund.

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 characteristic it promotes. The Index is designed to track the performance of a diversified basket of commodities that are associated with energy transition themes, which include, but are not limited to, electric vehicles, transmission, charging, energy storage, solar, wind and hydrogen production.

The Fund tracks the Index through the use of swaps and therefore the Fund's performance is aligned with the performance of the Index. 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/wenu-commodity-benchmark-methodology.pdf>.

How does the reference benchmark differ from a broad market index?

The Index was developed to identify commodities associated with energy transition themes by applying a scoring process that assesses the quantitative exposure and growth metrics for each commodity within the usage in energy transition solutions. The Index weights commodities according to their Overall Intensity Rating, which reflects both their ETDR and Market Balance Rating. The maximum weight of each commodity is capped at 20% at rebalance, with additional liquidity constraints applied.

This differs from typical broad market commodity indices which tend to select and weigh the underlying components based on backward-looking measures such as past production and liquidity. The Index uses forward-looking measures focused on anticipated demand growth driven by energy transition themes, thereby tilting towards commodities with higher alignment to energy transition compared to an equally weighted basket of the same commodities.

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 developed to identify commodities associated with energy transition themes by WisdomTree Inc. in collaboration with third-party data providers. A scoring process (the EDTR) assessed the quantitative exposure and growth metrics for each commodity within the usage in energy transition solutions. Specifically, the ETDR measured the 3-year estimated consumption of each commodity through its use in energy transition-related activities divided by its current total consumption across all activities. This is combined with a Market Balance Rating to produce an Overall Intensity Rating, which determines the weighting of each commodity in the Index.

During the reference period, the Fund maintained alignment with the environmental characteristic by tracking the Index through swaps, thereby maintaining exposure to commodities weighted according to their Overall Intensity Rating.

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 designed by WisdomTree Inc. to track the performance of a diversified basket of commodities associated with energy transition themes (including electric vehicles, transmission, charging, energy storage, solar, wind and hydrogen production). The Index uses a forward-looking methodology based on the ETDR, which differs from typical broad market commodity indices that select and weigh underlying components based on backward-looking measures such as past production and liquidity.

This is the first reporting period for the Fund. As such, there is no previous reporting period for the Fund under Regulation (EU) 2019/2088.

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 Ex-USA Quality Dividend Growth UCITS ETF
Legal entity identifier: 213800YZAODZRH8PEX28

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 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 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 22.53% 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 checked="" type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input checked="" 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

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 Ex-USA 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 arms sectors and companies involved in certain controversial weapons such as anti-personnel mines, cluster munitions, depleted uranium weapons, chemical and biological weapons, white phosphorus weapons and those that support nuclear weapons programmes to states outside the Treaty on the Non-Proliferation of Nuclear Weapons (**NPT**), 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 Ex-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?**

Sustainability indicators measure how the environmental or social characteristics promoted by the Fund are attained.

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 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 to promote the environmental and social characteristics of climate action, good-health and well-being and peace, justice and strong institutions.

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. 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 2025)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of certain controversial weapons such as anti-personnel mines cluster munitions, chemical and biological weapons, depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the NPT.	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	Percentage of the Portfolio exposed to companies which derive >5% of revenues from unconventional oil & gas	0.00%

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

gas exploration/production	exploration/production such as oil sands, Arctic oil and gas or shale energy.	
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?**

This is the first reporting period for the Fund. 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?**

The sustainable portion of the Fund's investments were in companies having a minimum portion of revenues or capital expenditure aligned with objectives of the EU Taxonomy or in companies having revenue derived from activities which aim to positively contribute towards achieving individual SDGs including but not limited to Climate Action, Good Health and Wellbeing, Responsible Consumption and Production, as assessed by the Fund's ESG data provider.

● **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 for the do no significant harm (DNSH) criteria. Securities identified as not meeting thresholds linked to certain indicators for Principal Adverse Indicators ("**PAI Indicators**") described below or 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 were not regarded as sustainable investments for the Fund.

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. Companies that do not meet thresholds linked to certain indicators for principal adverse impacts (**PAI Indicators**) listed below are removed from the eligible investment universe

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

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.



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**)

— — — *Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:*

Companies that violated or were at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, UNGPs, OECD Guidelines for Multinational Enterprises and their underlying conventions were not regarded as sustainable investments for the Fund.

● **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 which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

The PAI scores presented below reflect the Fund's performance relative to a broad market benchmark. The scores are expressed as percentage differences between the Fund and the benchmark for the relevant indicator.

A negative score indicates that the Fund's exposure to the relevant PAI indicator was lower than that of the broad market benchmark during the reference period, while a positive score indicates relatively higher exposure.

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 Fund's ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against absolute and/or relative thresholds having regard to the underlying metric set out in the RTS.

Certain PAI indicators exhibited modest elevated values relative to the broad market benchmark during the reporting period. These outcomes reflect the Fund's sector and regional exposures and were reviewed within the context of the Fund's monitoring framework.

While elevated metrics were observed, the overall assessment did not identify sustained high adverse impacts across the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle. The table below shows the PAI scores for the Fund – figures are representative of the reference period:

Adverse Sustainability Indicator	PAI	Data	Coverage	Metric
GHG Emissions	1.GHG Emissions	25%	94%	Scope 1 GHG emissions
		36%	94%	Scope 2 GHG emissions
		47%	93%	Scope 3 GHG emissions

		45%	93%	Total GHG emissions
	2. Carbon footprint	41%	93%	Carbon footprint
	3. GHG intensity of investee companies	45%	93%	GHG intensity of investee companies
	4. Exposure to companies active in the fossil fuel sector	12%	100%	Share of investments in companies active in the fossil fuel sector
	5. Share of non-renewable energy consumption and production	5%	70%	Share of non-renewable energy consumption and non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources, expressed as a percentage of total energy sources
	6. Energy consumption intensity per high impact climate sector	-100%	0%	Agriculture, Forestry & Fishing (GWh/EURm)
		-49%	0%	Construction (GWh/EURm)
		-99%	1%	Electricity, Gas, Steam and Air Conditioning Supply (GWh/EURm)
		71%	45%	Manufacturing (GWh/EURm)
		-25%	4%	Mining & Quarrying (GWh/EURm)
		-74%	0%	Real Estate Activities (GWh/EURm)
Biodiversity	7. Activities negatively affecting biodiversity sensitive areas	-47%	100%	Share of investments in investee companies with sites/operations located in or near to biodiversity-sensitive areas where activities of those investee companies negatively affect those areas
Water	8. Emissions to water	41%	10%	Tonnes of emissions to water generated by

				investee companies per million EUR invested, expressed as a weighted average
Waste	9. Hazardous waste and radioactive waste ratio	-96%	97%	Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR invested, expressed as a weighted average
Social and employee matters	10. Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	-6.63	100.0%	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	11. Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	-100%	100.0%	Share of investments in investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises or grievance/complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	12. Unadjusted gender pay gap	-53%	4.4%	Average unadjusted gender pay gap of investee companies
	13. Board gender diversity	10%	95.1%	Average ratio of female to male board members in investee companies, expressed as a percentage of all board members
	14. Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical	9%	100.0%	Share of investments in investee companies involved in the manufacture or

	weapons and biological weapons)			selling of controversial weapons
Table 2 Additional climate and other environment-related indicators				
Emissions	4. Investing in companies without carbon emission reduction initiatives	-17%	100.00%	Share of investments in investee companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement
Table 3 Additional indicators for social and employee, respect for human rights, anti-corruption and anti-bribery matters				
Anti-corruption and anti-bribery	16. Cases of insufficient action taken to address breaches of standards of anti-corruption and antibribery	-29%	100.00%	Share of investments in investee companies with identified insufficiencies in actions taken to address breaches in procedures and standards of anticorruption and anti-bribery

What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Toyota Motor Corporation	Automobile Manufacturers	5.11%	Japan
Industria de Diseño Textil, S.A.	Apparel Retail	4.82%	Spain
Novo Nordisk A/S	Pharmaceuticals	3.25%	Denmark
AstraZeneca PLC	Pharmaceuticals	3.16%	United Kingdom
BP p.l.c.	Integrated Oil & Gas	2.99%	United Kingdom
The Bank of Nova	Diversified Banks	2.72%	Canada
ING Groep N.V.	Commercial Banks	2.68%	Netherlands
Deutsche Telekom	Integrated	2.66%	Germany
ASML Holding N.V.	Semiconductor Equipment	2.50%	Netherlands
GSK plc	Pharmaceuticals	2.50%	United Kingdom
UBS Group AG	Diversified Banks	2.06%	Switzerland
Lloyds Banking Group plc	Diversified Banks	2.02%	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 2025.

Volvo AB	Automobile	1.94%	Sweden
SAP SE	Application Software	1.77%	Germany

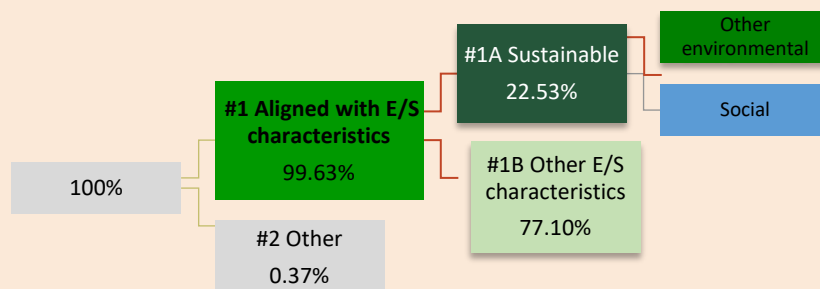
What was the proportion of sustainability-related investments?

22.53% of Investments made by the Fund were sustainability investments .



What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. 99.63% 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.

#2Other includes the remaining investments of the financial product which are neither aligned with the environmental or social characteristics, nor are qualified as sustainable investments.

The category **#1 Aligned with E/S characteristics** covers:

- The sub-category **#1A Sustainable** covers environmentally and socially sustainable investments.
- The sub-category **#1B Other E/S characteristics** covers investments aligned with the environmental or social characteristics that do not qualify 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 2025.



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

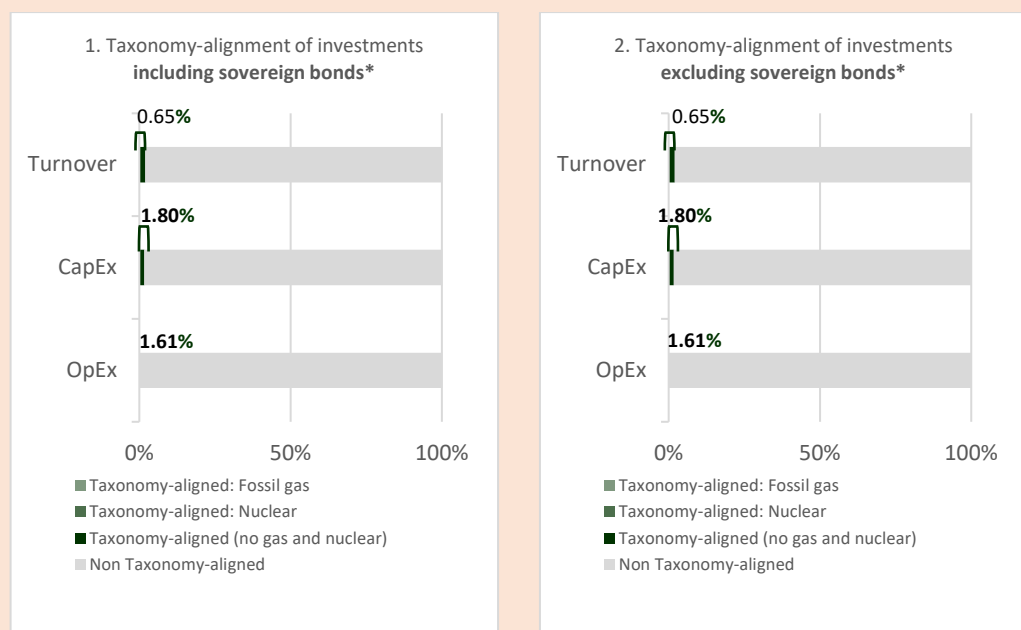
During the reference period, the Fund did not make a commitment to make EU Taxonomy aligned investments. Therefore, the EU Taxonomy alignment figures reported below are an incidental result of the Fund's investment strategy and promotion of environmental and social characteristics. The EU Taxonomy alignment 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?**

During the reporting period, the Fund did not make a commitment to make EU Taxonomy aligned investments. However, the incidental share of the Fund's investments made in transitional activities was 0%.

- **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.

Not applicable as the Fund has not committed to make EU Taxonomy aligned investments.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

22.53% of the Fund’s investments were sustainable investments with an environmental objective (not EU Taxonomy aligned) and/or social objective. The Fund does not have an individual minimum share of investments solely with an environmental objective.



What was the share of socially sustainable investments?

22.53% of the Fund’s investments were sustainable investments with an environmental objective (not EU Taxonomy aligned) and/or social objective. The Fund does not have an individual minimum share of investments solely with a social objective.



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 2025, 0.37% 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 outside the United States 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 Europe (i.e., Austria, Belgium, Denmark, Finland, France, Germany, Ireland, Italy, Netherlands, Norway, Portugal, Spain, Sweden, Switzerland, or the United Kingdom), Israel, Japan, Australia, 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

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.



non-compliant with GSS criteria are excluded. The Index methodology also excluded companies involved in certain 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 outside the United States 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 outside the United States 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 22.3%, while the Index returned 23.7%.

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 Eurozone Efficient Core UCITS ETF
 Legal entity identifier: 213800668HHIGX4S613

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?

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 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 30.18% 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 checked="" type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input checked="" 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 Eurozone 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 certain controversial weapons such as anti-personnel mines, cluster munitions, depleted uranium weapons, chemical and biological weapons, white phosphorus weapons and those that support nuclear weapons programmes to states outside the Treaty on the Non-Proliferation of Nuclear Weapons (**NPT**), 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 Efficient Core 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?**

Sustainability indicators measure how the environmental or social characteristics promoted by the Fund are attained.

During the reporting period, the Index applied environmental, social and governance (**ESG**) screening and Global Standards Screening (**GSS**) criteria to the equity securities of the components of the Index

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 “Equity Index Components”) to verify companies’ eligibility for inclusion in the Index using data provided by the Fund’s ESG data provider to promote the environmental and social characteristics of climate action, good-health and well-being and peace, justice and strong institutions.

Based on ESG data coverage by the Fund's ESG data provider, 90.97% 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.

Indicator	Metric Description	Performance (as at 31 December 2025)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of certain controversial weapons such as anti-personnel mines cluster munitions, chemical and biological weapons, depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the NPT.	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%

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

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%
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...and compared to previous periods?

This is the first reporting period for the Fund. 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?

The sustainable portion of the Fund's investments were in companies having a minimum portion of revenues or capital expenditure aligned with objectives of the EU Taxonomy or in companies having revenue derived from activities which aim to positively contribute towards achieving individual SDGs including but not limited to Climate Action, Good Health and Wellbeing, Responsible Consumption and Production, Zero Hunger, Quality Education, Clean Water and Sanitation, Affordable Clean Energy, Reduced Inequalities, Sustainable Cities and Communities, Life below Water and Life on Land as assessed by the Fund's ESG data provider.

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 for the do no significant harm (DNSH) criteria. Securities identified as not meeting thresholds linked to certain indicators for Principal Adverse Indicators ("**PAI Indicators**") described below or 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 were not regarded as sustainable investments for the Fund.

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. Companies that do not meet thresholds linked to certain indicators for PAI Indicators listed below are removed from the eligible investment universe

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**)

— — Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Companies that violated or were at risk of violating commonly accepted international norms and standards, such as the UNGC Principles, UNGPs, OECD Guidelines for Multinational Enterprises and their underlying conventions were not regarded as sustainable investments for the Fund.

● **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 which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

The PAI scores presented below reflect the Fund's performance relative to a broad market benchmark. The scores are expressed as percentage differences between the Fund and the benchmark for the relevant indicator.

A negative score indicates that the Fund's exposure to the relevant PAI indicator was lower than that of the broad market benchmark during the reference period, while a positive score indicates relatively higher exposure.

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 Fund's ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against absolute and/or relative thresholds having regard to the underlying metric set out in the SFDR Level 2 RTS.

Certain PAI indicators exhibited elevated values relative to the broad market benchmark during the reporting period. These outcomes reflect the Fund's value-oriented allocation and sector exposures. The indicators were reviewed within the context of the Fund's monitoring framework and benchmark-relative methodology.

While elevated metrics were observed, the overall assessment did not identify sustained high adverse impacts across the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

The table below shows the PAI scores for the Fund; figures are representative of the reference period.:

Adverse Sustainability Indicator	PAI	Data	Coverage	Metric
GHG Emissions	1.GHG Emissions	91%	98%	Scope 1 GHG emissions
		28%	98%	Scope 2 GHG emissions
		304%	97%	Scope 3 GHG emissions
		287%	97%	Total GHG emissions

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.

	2. Carbon footprint	292%	97%	Carbon footprint
	3. GHG intensity of investee companies	134%	97%	GHG intensity of investee companies
	4. Exposure to companies active in the fossil fuel sector	11%	100%	Share of investments in companies active in the fossil fuel sector
	5. Share of non-renewable energy consumption and production	-3%	78%	Share of non-renewable energy consumption and non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources, expressed as a percentage of total energy sources
	6. Energy consumption intensity per high impact climate sector	-100%	0%	Agriculture, Forestry & Fishing (GWh/EURm)
		22%	2%	Construction (GWh/EURm)
		-58%	7%	Electricity, Gas, Steam and Air Conditioning Supply (GWh/EURm)
		52%	46%	Manufacturing (GWh/EURm)
		-37%	3%	Mining & Quarrying (GWh/EURm)
		33%	1%	Real Estate Activities (GWh/EURm)
Biodiversity	7. Activities negatively affecting biodiversity-sensitive areas	-39%	100%	Share of investments in investee companies with sites/operations located in or near to biodiversity-sensitive areas where activities of those investee companies negatively affect those areas
Water	8. Emissions to water	15%	13%	Tonnes of emissions to water generated by investee companies per million EUR invested, expressed

				as a weighted average
Waste	9. Hazardous waste and radioactive waste ratio	-86%	95%	Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR invested, expressed as a weighted average
Social and employee matters	10. Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	-5.95	100.0%	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	11. Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	-100%	100.0%	Share of investments in investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises or grievance /complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	12. Unadjusted gender pay gap	-76%	1.2%	Average unadjusted gender pay gap of investee companies
	13. Board gender diversity	-19%	98.5%	Average ratio of female to male board members in investee companies, expressed as a percentage of all board members
	14. Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	25%	100.0%	Share of investments in investee companies involved in the manufacture or selling of controversial weapons

Table 2				
Additional climate and other environment-related indicators				
Emissions	4. Investing in companies without carbon emission reduction initiatives	-45%	100%	Share of investments in investee companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement
Table 3				
Additional indicators for social and employee, respect for human rights, anti-corruption and anti-bribery matters				
Anti-corruption and anti-bribery	16. Cases of insufficient action taken to address breaches of standards of anti-corruption and antibribery	-90%	100%	Share of investments in investee companies with identified insufficiencies in actions taken to address breaches in procedures and standards of anticorruption and anti-bribery

● **What were the top investments of this financial product?**

Largest investments	Sector	% Assets	Country
Euro-OAT Government Bond Futures (Mar 2026)	Eurozone Government Bond Futures	7.52%	France
Euro-BTP Government Bond Futures (Mar 2026)	Eurozone Government Bond Futures	7.50%	Italy
Euro-Bobl Government Bond Futures (Mar 2026)	Eurozone Government Bond Futures	7.24%	Germany
Euro-Buxl 30-Year Government Bond Futures (Mar 2026)	Eurozone Government Bond Futures	6.87%	Germany
Euro-Schatz Government Bond Futures (Mar 2026)	Eurozone Government Bond Futures	6.66%	Germany
Federal Republic of Germany 0% Bond (18/03/2026)	Sovereign Bonds	4.91%	Germany
ASML Holding N.V.	Semiconductor Equipment	2.41%	Netherlands
LVMH Moët Hennessy Louis Vuitton SE	Textiles, Apparel & Luxury Goods	2.33%	France
SAP SE	Application Software	1.83%	Germany
Hermès International SCA	Luxury Goods	1.59%	France
L'Oréal S.A.	Personal Care Products	1.42%	France
Siemens AG	Industrial Conglomerates	1.36%	Germany
Airbus SE	Aerospace & Defense	1.15%	Netherlands
Industria de Diseño Textil, S.A.	Apparel Retail	1.13%	Spain
Allianz SE	Multi-Line Insurance	1.10%	Germany

The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2025.

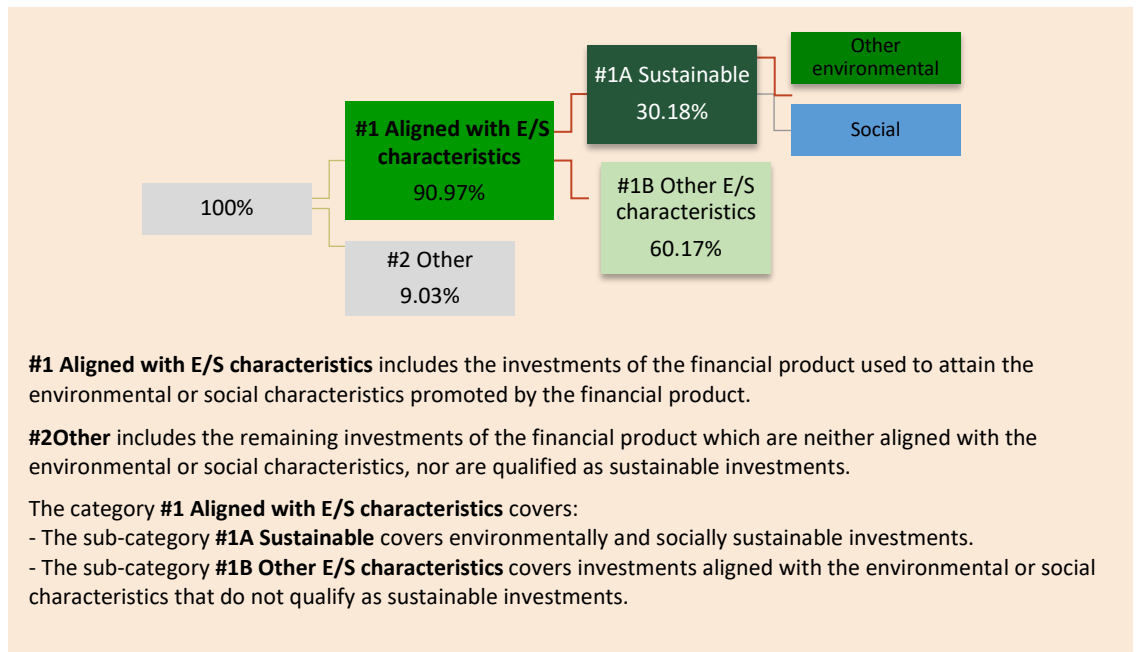
What was the proportion of sustainability-related investments?

30.18% of Investments made by the Fund were sustainability investments .



● What was the asset allocation?

The Fund invested substantially all of its assets in the constituents of the Index. 90.97% 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 2025.



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.

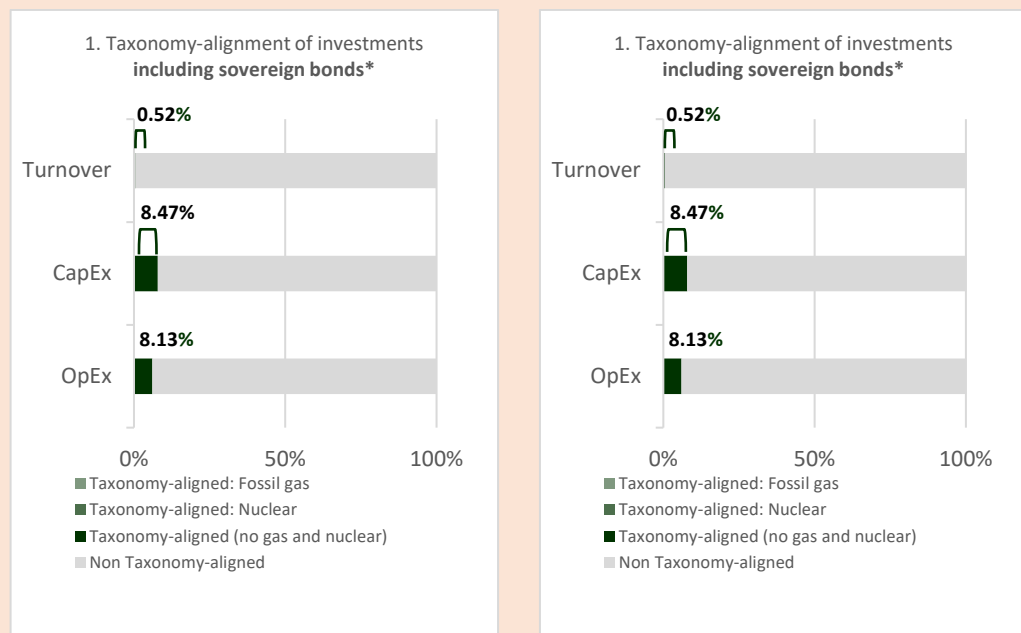
Estimated values were used in the absence of reported data due to a lack of reported EU Taxonomy data acute with companies not within scope of Directive 2014/95/EU (the Non-Financial Reporting Directive) and/or are not yet within the scope of Directive (EU) 2022/2464 (the Corporate Sustainability Reporting Directive).

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?**

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 transitional activities was 0.06%. The share of investments made in enabling activities was 0.27%.

● **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 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.



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 sustainable investments with an environmental objective not aligned with the EU Taxonomy?

30.18% of the Fund's investments were sustainable investments with an environmental objective (not EU Taxonomy aligned) and/or social objective. The Fund does not have an individual minimum share of investments solely with an environmental objective.



What was the share of socially sustainable investments?

30.18% of the Fund's investments were sustainable investments with an environmental objective (not EU Taxonomy aligned) and/or social objective. The Fund does not have an individual minimum share of investments solely with a social objective.

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. The Fund invests in a portfolio of large and medium capitalisation equity securities from the Eurozone, cash and cash equivalents and obtains exposure to European government bond futures contracts. The Index's ESG criteria screen provides minimum environmental and social safeguards to the equity securities of the Index Components. At 31 December 2025, 9.03% of the Fund's investments were in ancillary liquid assets (such as cash and cash equivalents) held in line with the Fund's obligations under the UCITS Regulations, in securities which no longer met the environmental and/or social criteria but were not removed from the Index until the next Index rebalance, and in assets for which ESG-related data was not available or not covered by the Fund's ESG data provider. There may be 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 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 portfolio of large and medium capitalisation equity securities from the Eurozone and European government bond futures contracts. The Index has target weights of 90%, 60% and 10% notional exposure on equity components, bond components and cash components respectively.

The Index also excludes companies based on specified ESG criteria, including companies that violate commonly accepted international norms and standards, companies involved in certain controversial weapons, and companies significantly involved in tobacco, thermal coal, unconventional oil and gas exploration/production, and small arms activities as outlined above and in the Index methodology.

The Fund tracks the Index and therefore the Fund's performance is aligned with the performance of the Index. 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/documents/1604/wisdomtree-index-methodology-217.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 is a proprietary WisdomTree index designed to track the performance of a portfolio of large and medium capitalisation equity securities from the Eurozone and European government bond futures contracts. To be eligible as equity securities in the Index, a security must: (i) have its primary business activities and shares listed on a stock exchange in one of the following Eurozone countries: Austria, Belgium, Finland, France, Germany, Ireland, Italy, Netherlands, Portugal or Spain; (ii) be ranked within the top 250 companies based on market capitalisation; (iii) have a minimum three-month median daily dollar trading volume of \$100,000; and (iv) meet other criteria as outlined 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 excludes companies involved in certain 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.

The Index has target weights of 90%, 60% and 10% notional exposure on equity components, bond components and cash components respectively, which differs from typical broad market equity indices that provide 100% equity exposure.

● ***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 large and medium capitalisation equity securities from the Eurozone that met the eligibility requirements and ESG criteria applied by the Index, and obtained exposure to European government bond futures contracts. The Index excluded companies based on specified ESG criteria, including exclusions based on violations of international norms and standards, involvement in certain controversial weapons, and significant involvement in tobacco, thermal coal, unconventional oil and gas exploration/production, and small arms activities.

● ***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. The divergence between anticipated and realised Tracking Error for the period is set out in 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 WisdomTree Inc. to track the performance of a portfolio of large and medium capitalisation equity securities from the Eurozone and European government bond futures contracts. The Index has target weights of 90%, 60% and 10% notional exposure on equity components, bond components and cash components respectively. The Index is also aligned with ESG factors using exclusion criteria as detailed in the Index methodology.

This is the first reporting period for the Fund. As such, there is no previous reporting period for the Fund under Regulation (EU) 2019/2088.

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 Value UCITS ETF
Legal entity identifier: 213800A2CA7MLV3SJX23

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?	
<p><input checked="" type="radio"/> <input checked="" type="radio"/> <input type="checkbox"/> 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 Europe Value 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 certain controversial weapons such as anti-personal mines, cluster munitions, chemical and biological weapons, depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Treaty on the Non-Proliferation of Nuclear Weapons (commonly known as the Non-Proliferation Treaty or “NPT”) 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 Value 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, 99.60% 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

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.

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 2025)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of certain controversial weapons such as anti-personnel mines and cluster munitions as well as those involved in depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Non-Proliferation Treaty.	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	0.00%

● **...and compared to previous periods?**

This is the first reporting period for the Fund. As such, there is no previous reporting period for the Fund under Regulation (EU) 2019/2088.

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 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 which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

The table below shows the PAI scores for the Fund; figures are representative of the reference period.

The PAI scores presented below reflect the Fund's performance relative to a broad market benchmark. The scores are expressed as percentage differences between the Fund and the benchmark for the relevant indicator.

A negative score indicates that the Fund's exposure to the relevant PAI indicator was lower than that of the broad market benchmark during the reference period, while a positive score indicates relatively higher exposure.

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 Fund's ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against absolute and/or relative thresholds having regard to the underlying metric set out in the RTS.

Several PAI indicators exhibited elevated values relative to the broad market benchmark during the reporting period. These outcomes reflect the Fund's value-oriented and sector exposures. The indicators were reviewed within the context of the Fund's monitoring framework and benchmark-relative methodology. While elevated metrics were observed, the overall assessment did not identify sustained high adverse impacts across the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

Adverse Sustainability Indicator	PAI	Data	Coverage	Metric
GHG Emissions	1. GHG Emissions	149%	97%	Scope 1 GHG emissions
		18%	97%	Scope 2 GHG emissions
		88%	99%	Scope 3 GHG emissions
		90%	99%	Total GHG emissions
	2. Carbon footprint	96%	99%	Carbon footprint
	3. GHG intensity of investee companies	39%	99%	GHG intensity of investee companies
	4. Exposure to companies active in the fossil fuel sector	8%	100%	Share of investments in companies active in the fossil fuel sector
5. Share of non-renewable energy consumption and production	6%	77%	Share of non-renewable energy consumption and non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources, expressed as a percentage of total energy sources	
6. Energy consumption intensity per high impact climate sector	-100%	0%	Agriculture, Forestry & Fishing (GWh/EURm)	

		20%	2%	Construction (GWh/EURm)
		-94%	2%	Electricity, Gas, Steam and Air Conditioning Supply (GWh/EURm)
		121%	23%	Manufacturing (GWh/EURm)
		-42%	10%	Mining & Quarrying (GWh/EURm)
		-100%	0%	Real Estate Activities (GWh/EURm)
Biodiversity	7. Activities negatively affecting biodiversity-sensitive areas	6%	100%	Share of investments in investee companies with sites/operations located in or near to biodiversity-sensitive areas where activities of those investee companies negatively affect those areas
Water	8. Emissions to water	-27%	9%	Tonnes of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average
Waste	9. Hazardous waste and radioactive waste ratio	-86%	92%	Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR invested, expressed as a weighted average
Social and employee matters	10. Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	-1.4%	100%	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	11. Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	-38%	100%	Share of investments in investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises or

				grievance /complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	12. Unadjusted gender pay gap	-0.2%	18.1%	Average unadjusted gender pay gap of investee companies
	13. Board gender diversity	10%	97.1%	Average ratio of female to male board members in investee companies, expressed as a percentage of all board members
	14. Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	-1.9%	100%	Share of investments in investee companies involved in the manufacture or selling of controversial weapons
Emissions	4. Investing in companies without carbon emission reduction initiatives	-6%	100%	Share of investments in investee companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement
Anti-corruption and anti-bribery	16. Cases of insufficient action taken to address breaches of standards of anti-corruption and antibribery	-4%	100%	Share of investments in investee companies with identified insufficiencies in actions taken to address breaches in procedures and standards of anticorruption and anti-bribery

What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
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The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2025.

Vodafone Group Plc	Integrated Telecommunication	2.41%	United Kingdom
Johnson Matthey Plc	Diversified Chemicals	2.25%	United Kingdom
Novartis AG	Pharmaceuticals	2.18%	Switzerland
Evolution AB	Casinos & Gaming	2.16%	Sweden
Eni S.p.A.	Integrated Oil & Gas	2.15%	Italy
Kingfisher plc	Home Improvement Retail	2.11%	United Kingdom
Shell plc	Integrated Oil & Gas	2.05%	United Kingdom
Centrica plc	Gas Utilities	2.05%	United Kingdom
Equinor ASA	Integrated Oil & Gas	2.05%	Norway
Tenaris S.A.	Steel Pipes & Tubes	2.02%	France
ISS A/S	Facilities Management Services	1.92%	Denmark
Sanofi	Pharmaceuticals	1.84%	France
BP p.l.c.	Integrated Oil & Gas	1.82%	United Kingdom
Koninklijke Vopak N.V.	Oil & Gas Storage & Transportation	1.78%	Netherlands
Ryanair Holdings plc	Airlines	1.77%	Ireland

What was the proportion of sustainability-related investments?

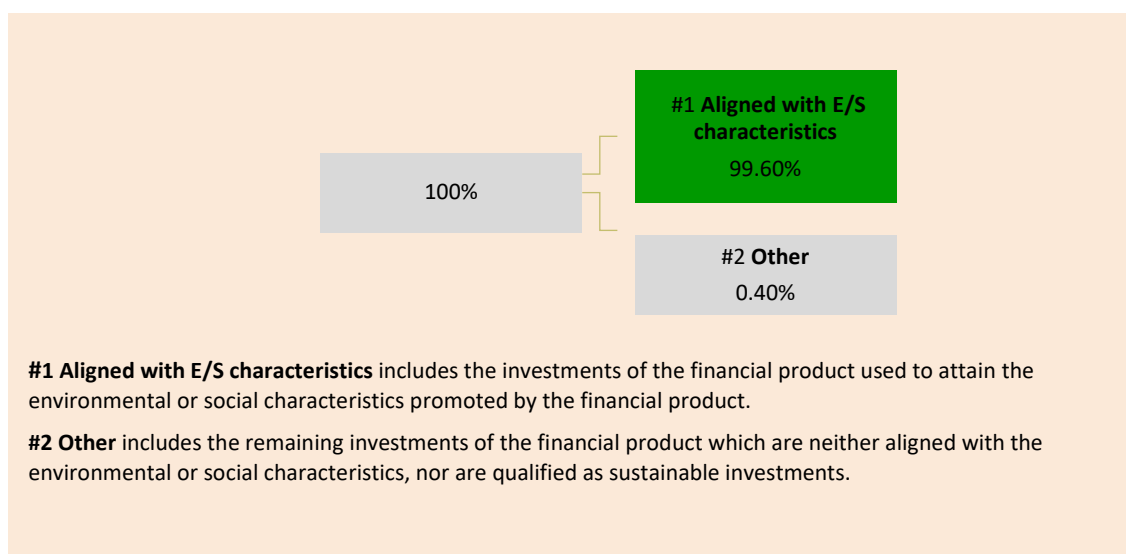
Not applicable as the Fund has not committed to make sustainable investments.

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 2025.



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.

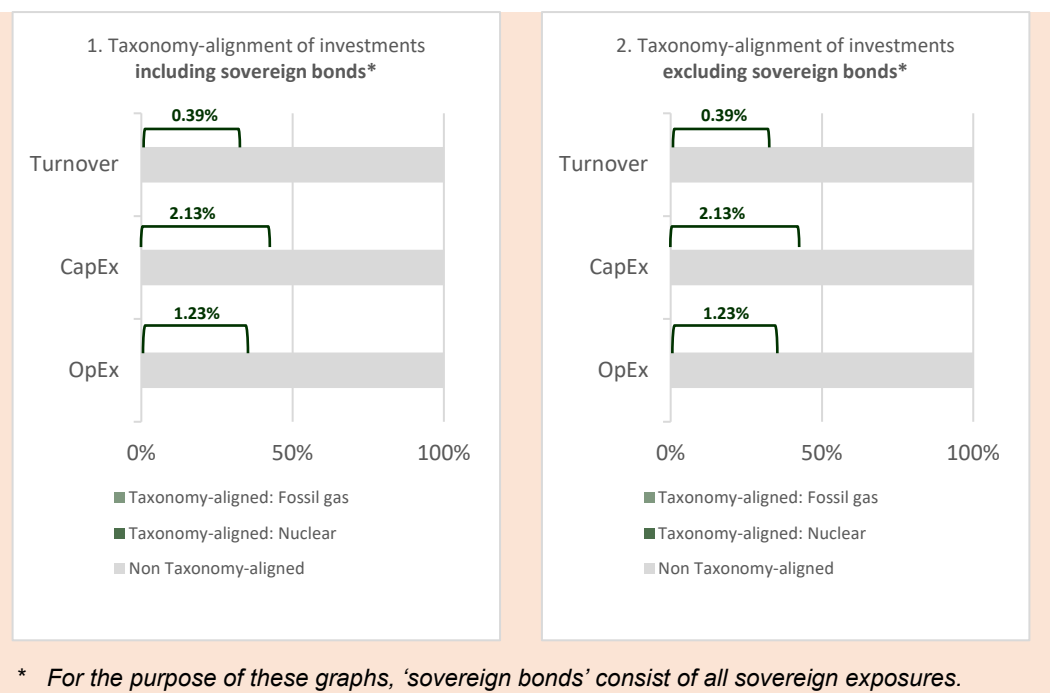
Taxonomy-aligned activities are expressed as a share of:

- **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.

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 investments made in transitional and enabling activities?**

The share of investments made in transitional activities was 0.06%. The share of investments made in enabling activities was 0.39%.

● **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 2025, 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

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.



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 mid and large-cap European companies with value characteristics. 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 is a proprietary WisdomTree index and eligibility requirements for the Index include that a company must (i) conduct its primary business activities in developed Europe (i.e., Austria, Belgium, Denmark, Finland, France, Germany, Ireland, Italy, Netherlands, Norway, Portugal, Spain, Sweden, Switzerland, or the United Kingdom) and (ii) meet liquidity criteria detailed further below, in accordance with 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 certain 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 mid and large-cap European companies with value 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 the mid and large-cap European companies with value characteristics, selected based on a revenue exposure and controlling for tracking error and other risk factors.

This is the first reporting period for the Fund. As such, there is no previous reporting period for the Fund under Regulation (EU) 2019/2088.

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 Value UCITS ETF
213800K3MFY4VHGGOU75

Legal entity identifier:

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 Global Value 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 certain controversial weapons such as anti-personal mines, cluster munitions, chemical and biological weapons, depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Treaty on the Non-Proliferation of Nuclear Weapons (commonly known as the Non-Proliferation Treaty or “**NPT**”) 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 Value 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, 99.66% 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 2025)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of certain controversial weapons such as anti-personnel mines and cluster munitions as well as those involved in depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Non-Proliferation Treaty.	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?*

This is the first reporting period for the Fund. 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.

— 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 Annex I of the RTS which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

The PAI scores presented below reflect the Fund's performance relative to a broad market benchmark. The scores are expressed as percentage differences between the Fund and the benchmark for the relevant indicator.

A negative score indicates that the Fund's exposure to the relevant PAI indicator was lower than that of the broad market benchmark during the reference period, while a positive score indicates relatively higher exposure.

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 Fund's ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against absolute and/or relative thresholds having regard to the underlying metric set out in the SFDR Level 2 RTS.

Certain PAI indicators exhibited elevated values relative to the broad market benchmark during the reporting period, reflecting the Fund's value-oriented and sector exposures. These indicators were reviewed within the context of the Fund's monitoring framework. While elevated metrics were observed, the overall assessment did not identify sustained high adverse impacts across 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.

Adverse Sustainability Indicator	PAI	Data	Coverage	Metric
GHG Emissions	1.GHG Emissions	64%	99%	Scope 1 GHG emissions
		1%	98%	Scope 2 GHG emissions

		64%	95%	Scope 3 GHG emissions
		663%	95%	Total GHG emissions
	2. Carbon footprint	61%	95%	Carbon footprint
	3. GHG intensity of investee companies	54%	95%	GHG intensity of investee companies
	4. Exposure to companies active in the fossil fuel sector	2%	100%	Share of investments in companies active in the fossil fuel sector
	5. Share of non-renewable energy consumption and production	15%	54%	Share of non-renewable energy consumption and non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources, expressed as a percentage of total energy sources
	6. Energy consumption intensity per high impact climate sector	-100%	0%	Agriculture, Forestry & Fishing (GWh/EURm)
		-21%	1%	Construction (GWh/EURm)
		-89%	1%	Electricity, Gas, Steam and Air Conditioning Supply (GWh/EURm)
		98%	22%	Manufacturing (GWh/EURm)
		-13%	5%	Mining & Quarrying (GWh/EURm)
		-55%	1%	Real Estate Activities (GWh/EURm)
Biodiversity	7. Activities negatively affecting biodiversity-sensitive areas	-2%	100%	Share of investments in investee companies with sites/operations located in or near to biodiversity-sensitive areas where activities of those investee companies negatively affect those areas
Water	8. Emissions to water	37962%	5%	Tonnes of emissions to water generated by investee companies per million EUR

				invested, expressed as a weighted average
Waste	9. Hazardous waste and radioactive waste ratio	-95%	90%	Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR invested, expressed as a weighted average
Social and employee matters	10. Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	-1.4%	100%	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	11. Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	0.4%	100%	Share of investments in investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises or grievance /complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	12. Unadjusted gender pay gap	1.1%	4.8%	Average unadjusted gender pay gap of investee companies
	13. Board gender diversity	2.1%	98.4%	Average ratio of female to male board members in investee companies, expressed as a percentage of all board members
	14. Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	-1.9%	100%	Share of investments in investee companies involved in the manufacture or selling of controversial weapons

Emissions	4. Investing in companies without carbon emission reduction initiatives	17%	100%	Share of investments in investee companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement
Anti-corruption and anti-bribery	16. Cases of insufficient action taken to address breaches of standards of anti-corruption and antibribery	-4%	100%	Share of investments in investee companies with identified insufficiencies in actions taken to address breaches in procedures and standards of anticorruption and anti-bribery

What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
Gartner, Inc.	IT Services	1.02%	United States of America
Adobe Inc.	Application	1.00%	United States of America
Cognizant Technology Solutions Corporation	IT Services	0.97%	United States of America
UiPath Inc.	Application Software	0.96%	United States of America
Temenos AG	Application Software	0.95%	Switzerland
Zoom Communications, Inc.	Application Software	0.93%	United States of America
GoDaddy Inc.	IT Services	0.92%	United States of America
Twilio Inc.	Application Software	0.91%	United States of America
Skyworks Solutions, Inc.	Semiconductors	0.90%	United States of America
QUALCOMM Incorporated	Semiconductors – Integrated Circuits	0.87%	United States of America
Dell Technologies Inc.	Technology Hardware	0.85%	United States of America
Nokia Oyj	Communications	0.85%	Finland
TD SYNEX Corporation	Technology Distributors	0.84%	United States of America
Open Text Corporation	Application Software	0.84%	Canada
NetApp, Inc.	Technology Hardware – Storage	0.82%	United States of America

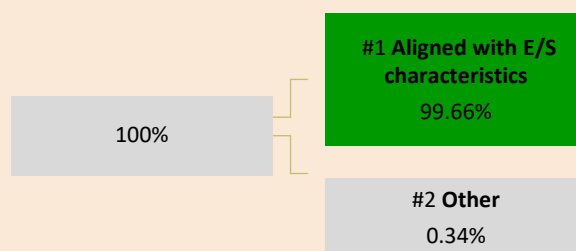
The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: 31 December 2025.

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. 99.66% 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 2025.



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.



Asset allocation describes the share of investments in specific assets.

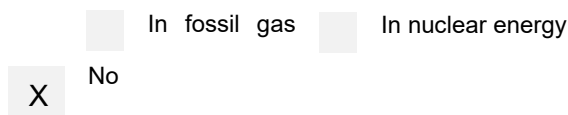
Taxonomy-aligned activities are expressed as a share of:

- **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.

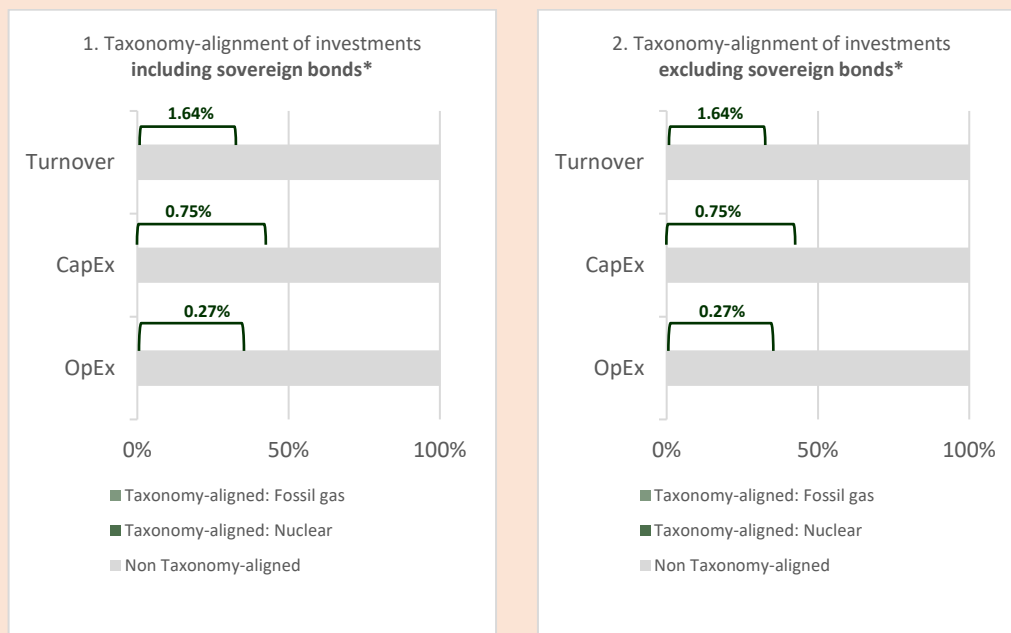
Enabling activities directly enable other activities to make a substantial contribution to an environmental objective.

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.

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 0.01%. The share of investments made in enabling activities was 1.07%.

● **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 2025, 0.34% 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 mid and large-cap global companies with value characteristics. 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 is a proprietary WisdomTree index and eligibility requirements for the Index include that a company must (i) conduct its primary business activities in one of the developed countries including 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, Hong Kong, Singapore or Canada and (ii) meet liquidity criteria detailed further below, in accordance with 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 certain 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 mid and large-cap global companies with value 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 the mid and large-cap global companies with value characteristics, selected based on a revenue exposure and controlling for tracking error and other risk factors.

This is the first reporting period for the Fund. As such, there is no previous reporting period for the Fund under Regulation (EU) 2019/2088.

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 Value UCITS ETF
213800RQV4G8FSFDIK09

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 US Value 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 certain controversial weapons such as anti-personal mines, cluster munitions, chemical and biological weapons, depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Treaty on the Non-Proliferation of Nuclear Weapons (commonly known as the Non-Proliferation Treaty or “**NPT**”) 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 Value 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, 99.60% 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

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.

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 2025)
Exposure to controversial weapons	Percentage of the Portfolio exposed to companies involved in, or owning significant shares of companies involved in, the manufacture of certain controversial weapons such as anti-personnel mines and cluster munitions as well as those involved in depleted uranium weapons and white phosphorus weapons and those that support nuclear weapons programmes to states outside the Non-Proliferation Treaty.	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	0.00%

...and compared to previous periods?

This is the first reporting period for the Fund. 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.

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 which during the reporting period were PAI 10 from Table 2 of Annex I (Investing in companies without carbon emission reduction initiatives) and PAI 15 of Table 3 (Lack of anti-corruption and anti-bribery policies).

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 PAI scores presented below reflect the Fund's performance relative to a broad market benchmark. The scores are expressed as percentage differences between the Fund and the benchmark for the relevant indicator.

A negative score indicates that the Fund's exposure to the relevant PAI indicator was lower than that of the broad market benchmark during the reference period, while a positive score indicates relatively higher exposure.

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 Fund's ESG data provider. Each PAI indicator was individually assessed and compared, where relevant, against absolute and/or relative thresholds having regard to the underlying metric set out in the RTS.

Several PAI indicators exhibited elevated values relative to the broad market benchmark during the reporting period. These outcomes reflect the Fund's value-oriented allocation and sector exposures. The indicators were reviewed within the context of the Fund's monitoring framework and benchmark-relative methodology. While elevated metrics were observed, the overall assessment did not identify sustained high adverse impacts across the selected PAI indicators. The Manager will continue to monitor the selected PAI indicators during the next reporting cycle.

Adverse Sustainability Indicator	PAI	Data	Coverage	Metric
GHG Emissions	1. GHG Emissions	-3%	99%	Scope 1 GHG emissions
		-19%	98%	Scope 2 GHG emissions
		6%	92%	Scope 3 GHG emissions
		5%	92%	Total GHG emissions
	2. Carbon footprint	0%	92%	Carbon footprint
	3. GHG intensity of investee companies	45%	92%	GHG intensity of investee companies
	4. Exposure to companies active in the fossil fuel sector	-2%	100%	Share of investments in companies active in the fossil fuel sector
	5. Share of non-renewable energy consumption and production	22%	47%	Share of non-renewable energy consumption and non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources, expressed as a percentage of total energy sources
6. Energy consumption intensity per high impact climate sector	-100%	0%	Agriculture, Forestry & Fishing (GWh/EURm)	

		-100%	0%	Construction (GWh/EURm)
		-100%	0%	Electricity, Gas, Steam and Air Conditioning Supply (GWh/EURm)
		93%	22%	Manufacturing (GWh/EURm)
		-19%	2%	Mining & Quarrying (GWh/EURm)
		-59%	0%	Real Estate Activities (GWh/EURm)
Biodiversity	7. Activities negatively affecting biodiversity sensitive areas	--6%	100%	Share of investments in investee companies with sites/operations located in or near to biodiversity-sensitive areas where activities of those investee companies negatively affect those areas
Water	8. Emissions to water	745479%	0%	Tonnes of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average
Waste	9. Hazardous waste and radioactive waste ratio	-98%	92%	Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR invested, expressed as a weighted average
Social and employee matters	10. Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	-1.4%	100%	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	11. Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	19%	100%	Share of investments in investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational

				Enterprises or grievance /complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
	12. Unadjusted gender pay gap	-3.0%	0.4%	Average unadjusted gender pay gap of investee companies
	13. Board gender diversity	0.4%	99.2%	Average ratio of female to male board members in investee companies, expressed as a percentage of all board members
	14. Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	-1.9%	100%	Share of investments in investee companies involved in the manufacture or selling of controversial weapons
Emissions	4. Investing in companies without carbon emission reduction initiatives	30%	100%	Share of investments in investee companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement
Anti-corruption and anti-bribery	16. Cases of insufficient action taken to address breaches of standards of anti-corruption and antibribery	-4%	100%	Share of investments in investee companies with identified insufficiencies in actions taken to address breaches in procedures and standards of anticorruption and anti-bribery

The list includes the investments constituting the greatest proportion of investments of the financial product during the reference period which is: 31 December 2025.

What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
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Asset allocation describes the share of investments in specific assets.

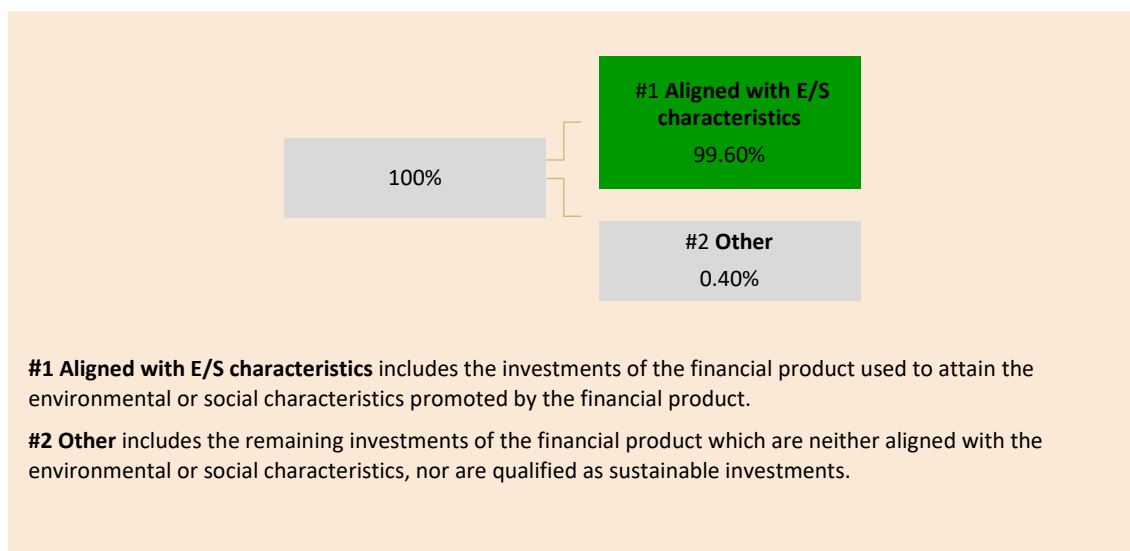
Adobe Inc.	Application Software	1.78%	United States
Gartner, Inc.	IT Services	1.78%	United States
Cognizant Technology Solutions Corporation	IT Services	1.66%	United States
UiPath Inc.	Application Software	1.65%	United States
Zoom Communications, Inc.	Application Software	1.59%	United States
GoDaddy Inc.	IT Services	1.56%	United States
Skyworks Solutions, Inc.	Semiconductors	1.54%	United States
Twilio Inc.	Application Software	1.50%	United States
QUALCOMM Incorporated	Semiconductors – Integrated Circuits	1.47%	United States
Dell Technologies Inc.	Technology Hardware	1.43%	United States
VeriSign, Inc.	Internet Infrastructure Services	1.43%	United States
TD SYNnex Corporation	Technology	1.41%	United States
NetApp, Inc.	Technology Hardware – Storage	1.38%	United States
Kyndryl Holdings, Inc.	IT Services	1.37%	United States
DocuSign, Inc.	Application Software	1.34%	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.



● **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 2025.



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.

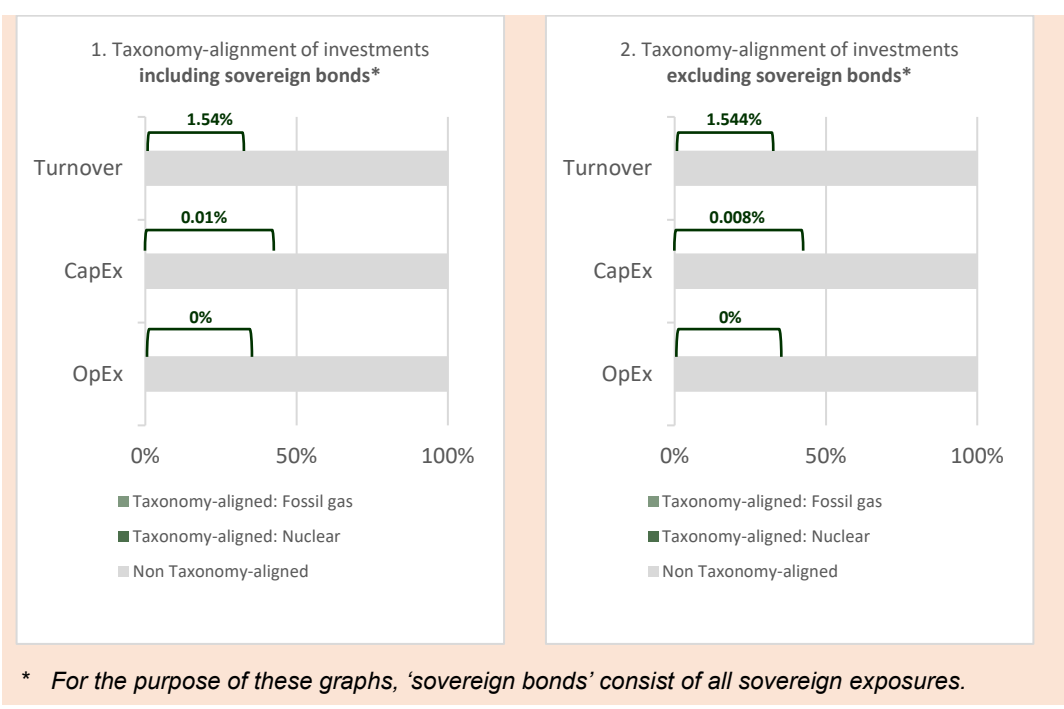
Taxonomy-aligned activities are expressed as a share of:

- **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.

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 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 1.41%.

● **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 2025, 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.

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 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 mid and large-cap US companies with value characteristics. 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 eligibility requirements for the Index include that a company must (i) conduct its primary business activities in the US and (ii) meet liquidity criteria detailed further below, in accordance with 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 certain 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 mid and large-cap US companies with value 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 the mid and large-cap US companies with value characteristics, selected based on a revenue exposure and controlling for tracking error and other risk factors.

This is the first reporting period for the Fund. As such, there is no previous reporting period for the Fund under Regulation (EU) 2019/2088.

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.