WisdomTree US Value UCITS ETF - USD Acc
Key Information Document

Purpose

This document provides you with key information about this investment product. It is not marketing material. The information is required by law to help you understand the nature, risks, costs, potential gains and losses of this product and to help you compare it with other products.

Product

Product:	WisdomTree US Value UCITS ETF - USD Acc	**PRIIP Manufacturer + Phone number:**	WisdomTree Management Limited +44 (0) 207 448 4330
ISIN:	IE000F9AQNW6	**Competent Authority of PRIIP manufacturer:**	EU: Central Bank of Ireland UK: Financial Conduct Authority
Date of Document or Latest Revision:	05/10/2026	**Website of the PRIIP Manufacturer:**	https://www.wisdomtree.eu
Issuer:	WisdomTree Issuer ICAV	**Custodian:**	The Bank of New York Mellon SA/NV, Dublin Branch
Jurisdiction:	Ireland	**Group of which the PRIIP Manufacturer is a part:**	WisdomTree

WisdomTree Issuer ICAV is authorised in Ireland and regulated by the Central Bank of Ireland and is managed by WisdomTree Management Limited.
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Pricing information: The net asset value of the share class will be published daily on www.wisdomtree.eu

What is this product?

Type

The product is an exchange traded fund, which is a share class of a sub-fund of WisdomTree Issuer ICAV, an umbrella Irish collective asset-management vehicle. Under Irish law the assets and liabilities of the product are segregated from other sub-funds within WisdomTree Issuer ICAV.

Objectives

The WisdomTree US Value UCITS ETF (the “Fund”) seeks to track the price and yield performance, before fees and expenses, of the WisdomTree US Value UCITS Index (the "Index"). This Index is designed to capture US companies that exhibit strong value characteristics while maintaining robust quality standards.

The index is rules-based and fundamentally weighted, comprising mid- and large-cap US companies that exhibit strong value characteristics and favourable quality attributes. It excludes companies that do not meet WisdomTree’s ESG (environmental, social, and governance) criteria and applies minimum liquidity requirements.

From the eligible universe, companies are ranked by total shareholder yield, which combines dividend yield and net buyback yield over the trailing twelve months. The top 30% of the ranked companies are selected, provided they meet additional risk-screening requirements.

This risk screening uses a composite risk score that equally weights quality factors (Return on Equity, Return on Assets, Gross Profits over Assets and Cash Flows over Assets) and momentum factors, to remove companies with weaker fundamentals or negative price trends.

Constituents are weighted according to their total shareholder yield, ensuring that companies delivering higher shareholder returns receive larger weights. Sector weights are capped to limit deviations from the market-weighted eligible universe, maintaining diversification while preserving the focus on yield and quality.

The risk of not achieving the objective increases if the product is not held for the recommended holding period specified below.

In order to achieve its objective, the Fund will employ a “passive management” (or indexing) investment approach and will invest in a portfolio of equity securities that so far as possible and practicable consists of the component securities of the Index. The Fund intends to replicate the constituents of the Index by holding all of the securities comprising the Index in a similar proportion to their weightings in the Index.

As it may be difficult, expensive or otherwise inefficient to purchase all the securities in the Index, the Fund may also hold shares or other securities which produce a similar investment return to securities in the Index or may invest in collective investment schemes.

The Fund may enter into repurchase/reverse repurchase agreements and stock lending arrangements solely for the purposes of efficient portfolio management, subject to the conditions and within the limits set out in the prospectus for WisdomTree Issuer ICAV (the “Prospectus”).

Dividends will not be distributed to shareholders in respect of the shares of this class. Income and other profits will be accumulated and reinvested on behalf of the shareholders.

Typically, only Authorised Participants (i.e. brokers) can purchase Shares from or sell Shares back to the Fund. You may trade this product on various stock exchanges at your own discretion.

Further information: Copies of the Prospectus documentation and the latest annual and interim financial statements are available in English free of charge from www.wisdomtree.eu. The Prospectus and financial statements are prepared for WisdomTree Issuer ICAV rather than separately for the product.

Switching and redemptions: Switching of shares between and redemptions of shares in sub-funds of WisdomTree Issuer ICAV is not possible for investors who purchase shares on exchange. Switching and redemptions may be available to authorised participants who deal directly with the Issuer.

Intended Retail Investor

This product is intended for basic retail investors who: (i) can bear loss of capital, are not seeking to preserve capital and who are not looking for capital guarantee; (ii) have specific knowledge or experience of investing in similar products and in financial markets; and (iii) seek a product offering exposure to the performance of the underlying asset(s) and have an investment horizon in line with the recommended holding period stated below.

Term

This product does not have a fixed term. The term will depend on how long you choose to hold the product. The Issuer is entitled to terminate this product unilaterally.

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What are the risks and what could I get in return?



The risk indicator assumes you keep the product for 5 years. **The actual risk can be significantly higher if you cash in at an early or later stage and you may get back less.**

The summary risk indicator is a guide to the level of risk of this product compared to other products. It shows how likely it is that the product will lose money because of movements in the markets or because we are not able to pay you.

We have classified this product as 4 out of 7, which is a medium risk class.

This rates the potential losses from future performance at a medium level.

Be aware of currency risk. If the trading currency is different to the base currency, you will receive payments in a different currency, so the final return you will get will depend on the exchange rate between the two currencies. This risk is not considered in the indicator shown above.

The Issuer may terminate this product unilaterally, and in certain compulsory redemption events may do so on very short notice as set out in the prospectus.

This product does not include any protection from future market performance so you could lose some or all of your investment.

Investors do not incur additional financial commitments or obligations beyond the capital invested in this product.

If the PRIIP Manufacturer is not able to pay you what is owed, you could lose your entire investment.

Performance Scenarios

The figures shown include all the costs of the product itself, but may not include all the costs that you pay to your advisor or distributor. The figures do not take into account your personal tax situation, which may also affect how much you get back

What you get will vary depending on how the market performs and how long you keep the investment/product. Market developments in the future cannot be accurately predicted.

The unfavourable, moderate, and favourable scenarios shown are illustrations using the worst, average, and best performance of the product over the last 10 years. Markets could develop very differently in the future.

Recommended holding period: 5 years			
Investment $10,000			
Scenarios		**If you exit after 1 year**	**If you exit after 5 years**
Minimum	There is no minimum guaranteed return. You could lose some or all of your investment.		
Stress scenario	What you might get back after costs	$6,420	$3,415
	Average Return Each Year (%)	-35.80%	-19.34%
Unfavorable Scenario	What you might get back after costs	$6,559	$13,457
	Average Return Each Year (%)	-34.41%	6.12%
Moderate Scenario	What you might get back after costs	$11,212	$17,488
	Average Return Each Year (%)	12.12%	11.83%
Favourable Scenario	What you might get back after costs	$20,108	$32,646
	Average Return Each Year (%)	101.08%	26.70%

The stress scenario shows what you might get back in extreme market circumstances.

The unfavourable scenario for where you exit after the recommended holding period occurred to the WisdomTree US Value UCITS Index (NTR) between 01/12/2017 and 30/09/2022. The moderate scenario for where you exit after the recommended holding period occurred to the WisdomTree US Value UCITS Index (NTR) between 30/07/2019 and 28/05/2024. The favourable scenario for where you exit after the recommended holding period occurred to the WisdomTree US Value UCITS Index (NTR) between 23/03/2020 and 20/01/2025. Where the period of time between the dates is less than the recommended holding period the performance has been extrapolated by linear transformation to the recommended holding period.

What happens if WisdomTree Issuer ICAV is unable to pay out?

Segregated liability: The product is a sub-fund of WisdomTree Issuer ICAV, an umbrella Irish collective asset-management vehicle. Under Irish law the assets and liabilities of the product are segregated from other sub-funds within WisdomTree Issuer ICAV and the assets of the product will not be available to satisfy the liabilities of another sub-fund of WisdomTree Issuer ICAV. In case of a default by the Issuer, any claims made against the Issuer will be satisfied purely out of the assets of the relevant sub-fund and in these circumstances you may suffer a loss if you cannot realise the full value of your investment.

The product is not protected by an investor compensation or guarantee scheme.

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What are the costs?

The person selling you or advising you about this product may charge you other costs. If so, this person will provide you with information about these costs and how they impact your investment.

Costs over time

The tables show the amounts that are taken from your investment to cover different types of costs. These amounts depend on how much you invest, how long you hold the product and how well the product does (where applicable). The amounts shown here are illustrations based on an example investment amount and different possible investment periods:

We have assumed:

1. In the first year you would get back the amount that you invested (0 % annual return). For the other holding periods we have assumed the product performs as shown in a moderate scenario

2. 10,000 is invested (USD)

Investment $10,000	If you exit after 1 year	If you exit after 5 years
Total costs	$22.81	$198.54
Annual Cost impact(*)	-0.23%	-0.23%

(*)This illustrates how costs reduce your return each year over the holding period. For example it shows that if you exit at the end of the recommended holding period your average return per year is projected to be 12.06% before costs and 11.83% after costs.

Composition of Costs

The table below shows:

1. The impact each year of the different types of costs on the investment return you might get at the end of the recommended holding period.

2. The meaning of the different cost categories

One-off costs upon entry or exit		Annual cost impact if you exit after recommended holding period
Entry costs	We do not charge an entry fee when purchased on exchange.	$0.00
Exit costs	We do not charge an exit fee when sold on exchange.	$0.00
Ongoing costs taken each year		**Annual cost impact if you exit after recommended holding period**
Management fees and other administrative or operating costs	0.20% of the value of your investment per year. This is an estimate based on actual costs over the last year.	$20.00
Transaction costs	0.03% of the value of your investment per year. This is an estimate of the costs incurred when we buy and sell the underlying investments for the product. The actual amount will vary depending on how much we buy and sell.	$2.81
Incidental costs taken under specific conditions		**Annual cost impact if you exit after recommended holding period**
Performance fees	There is no performance fee for this product	$0.00

How long should I hold it and can I take money out early?

Recommended holding period: 5 years. You will be able to sell this product at any time on the stock exchanges where it is listed; however, there is no cooling off period or cancellation period. Exiting prior to the recommended holding period will not give rise to an exit charge or penalties or contingent fees, however it will cause the risk and the performance profile of the product to be different to what is indicated in this document.

How can I complain?

In case of any unexpected problems in the understanding, trading or handling of this product, please feel free to directly contact WisdomTree.
+ Postal address (UK): WisdomTree UK Limited, 1 King William Street, London, EC4N 7AF, United Kingdom
+ Postal address (EU): WisdomTree Ireland Limited, 25 North Wall Quay, Dublin 1, Ireland
+ Website: https://www.wisdomtree.eu
+ Email: europesupport@wisdomtree.com

WisdomTree will handle your request and provide you with feedback as soon as possible.

Other relevant information

The risks set out in this document highlight some, but not all, of the risks of investing in this product. Prior to making any investment decision, you should satisfy yourself that you fully understand the risks relating to this product and seek professional advice as necessary. The full terms and conditions of the product are set out in the Prospectus relating to the issue of the product as supplemented and amended from time to time. The Prospectus can be found here: https://www.wisdomtree.eu
This document may be updated from time to time. The latest Key Information Document is available online at https://regdocs.wisdomtree.eu.
Information about past performance for the product is available at https://www.wisdomtree.eu. The past performance data is presented for up to the last 10 years subject to sufficient information being available. The performance scenario calculations for this product are available at https://www.wisdomtree.eu.