

**This Supplement forms part of and should be read in conjunction with the general description of the ICAV contained in the current Prospectus dated 23 June 2025 as may be amended and/or supplemented from time to time (the “Prospectus”) together with the most recent annual report and audited financial statements and if published after such report, a copy of the latest half-yearly report and unaudited financial statements. If you are in any doubt about the contents of this Supplement, you should consult your stockbroker, bank manager, solicitor, accountant or other independent financial adviser.**

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## **WISDOMTREE US EFFICIENT CORE UCITS ETF**

*(a sub-fund of WisdomTree Issuer ICAV, an Irish collective asset management vehicle which is constituted as an umbrella fund with segregated liability between its sub-funds and with variable capital. The ICAV was registered under the laws of Ireland with registered number C132923)*

### **SUPPLEMENT**

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**This Supplement contains information relating to the WisdomTree US Efficient Core UCITS ETF. To the extent there is any inconsistency between this Supplement and the Prospectus, this Supplement shall prevail. Capitalised terms used and not defined herein shall have the meaning attributed to them in the Prospectus.**

**Application has been made to the London Stock Exchange for the Shares of WisdomTree US Efficient Core UCITS ETF issued and available for issue to be admitted to trading on the Main Market of the London Stock Exchange.**

**An investment in the Fund should not constitute a substantial proportion of an investment portfolio and may not be appropriate for all investors.**

**The date of this Supplement No. 27 is 23 June 2025.**

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## 1. WISDOMTREE US EFFICIENT CORE UCITS ETF

<b>Fund:</b> WisdomTree US Efficient Core UCITS ETF
<b>Index:</b> WisdomTree US Efficient Core UCITS Index (the " <b>Index</b> ")

### 1.1. Investment Objective

The WisdomTree US Efficient Core UCITS ETF (the "**Fund**") seeks to track the price and yield performance, before fees and expenses, of the Index.

### 1.2. Investment Policy

In order to achieve this objective, the Fund will employ a "passive management" (or indexing) investment approach and will invest in a portfolio of equity securities, futures, cash and cash equivalents (such as short-dated government bonds) that so far as possible and practicable consists of the component elements of the Index.

The Fund intends to replicate the constituents of the Index by holding all of the securities, futures, cash and cash equivalents (such as short-dated government bonds) comprising the Index in a similar proportion to their weightings in the Index. **In order to replicate the Index, the Fund may invest up to 20% of its Net Asset Value in shares issued by the same body. This limit may be raised to 35% for a single issuer when exceptional market conditions apply (for example where the weighting of the issuer in the Index is increased as a result of the issuer's dominant market position, or as a result of a merger).**

Where consistent with its investment policy, the Fund may from time to time invest in equity or equity-related securities listed or traded on a Regulated Market (such as large, medium or small cap equities, common or preferred stocks and Depositary Receipts) and open-ended collective investment undertakings. The collective investment schemes may be UCITS or AIFs, open-ended and established in Ireland, other member states of the EEA, the United States, Guernsey, Jersey, or the Isle of Man, provided the requirements of the Central Bank are met. Subject to the provisions of the Regulations and the conditions imposed by the Central Bank, the Fund may invest in other sub-funds of the ICAV.

The Fund may hold ancillary liquid assets, transferable securities (for example, medium term notes) and money market instruments (such as short dated government backed securities, floating rate notes, commercial paper, certificates of deposit, treasury bills and treasury notes, each of which are debt securities with varying maturities and where relevant, will be of investment grade at the time of acquisition), from time to time, for example, as dividends are collected. In such circumstances the Fund may seek to implement an effective cash management policy. The Fund may also invest up to 10% of its net assets in aggregate in collective investment schemes.

With the exception of permitted investment in unlisted securities, investments in securities will be made on the stock exchanges and markets listed in Appendix I to the Prospectus.

Where the Fund uses instruments described above which are not constituents of the Index, it will do so where it is consistent with its investment objective and policy, where the risk, return and other characteristics of these instruments resemble the risk, return and other characteristics of the Index as a whole and where the Investment Manager believes the use of such instruments will aid the objective of tracking the return and yield of the Index.

The Fund may enter into repurchase/reverse repurchase agreements and securities lending arrangements solely for the purposes of efficient portfolio management, subject to the conditions and within the limits set out in the Prospectus. The maximum proportion of the Net Asset Value of the Fund that can be subject to repurchase/reverse repurchase agreements and securities lending arrangements is 50%. Any type of assets that may be held by the Fund in accordance with its investment objective and policies may be subject to such Securities Financing Transactions. The expected proportion of the Net Asset Value of the Fund that will be subject to repurchase/reverse repurchase agreements and securities lending arrangements is 0%.

The Investment Manager conducts credit assessments of counterparties to a repurchase/reverse repurchase

agreement or securities lending arrangement. Where a counterparty is subject to a credit rating by an agency registered and supervised by the ESMA that rating shall be taken into account in the credit assessment process and where the counterparty is downgraded by the credit rating agency to A-2 or below (or comparable rating), a new credit assessment of the counterparty is conducted by the Investment Manager without delay. Another criterion used when selecting counterparties includes country of origin. For example, the counterparty may be a body corporate located in an EEA member state.

The Fund promotes, among other characteristics, environmental and social characteristics by seeking to track, before fees and expenses, the return performance of the Index, and qualifies as a financial product subject to Article 8(1) of SFDR. Information on how the Index is consistent with environmental and social characteristics is set out in "Index description" below. Please also refer to "ESG Screening Risk" and "ESG Data Risk" under "Risk Factors" below, the section entitled "Sustainability Disclosures" set out in the Prospectus and the further disclosures in relation to the application of SFDR set out in the Annex to this Supplement.

### 1.3. Share Classes

The Fund may have different classes of Shares as set out in Section 4. Share classes may be designated in the Base Currency or in currencies other than the Base Currency (the "**Share Class Currency**"). Furthermore, the Fund may also offer hedged share classes ("**Hedged Share Classes**") which will hedge the Share classes' exposure to the underlying portfolio currencies (the "**Portfolio Currency**" or "**Portfolio Currencies**") to a currency designated at the Hedged Share Class level (the "**Exposure Currency**"). Although the Exposure Currency and Share Class Currency of some Share classes of the Fund are the same, the Exposure Currency of any new Share class established in the future may differ from its Share Class Currency. The Share Class Currency for each Share class and Exposure Currency for each Hedged Share Class are disclosed in Section 4 below under the heading "Available Share Classes".

#### Hedged Share Classes

Hedged Share Classes will seek to mitigate or hedge the exposure of each of the Portfolio Currencies to the relevant Exposure Currency through the use of forward exchange contracts (a contract between the Fund and a counterparty to buy or to sell a specific currency in the future at a certain exchange rate) or unfunded foreign exchange ("**FX**") swaps (in this context, a swap would be a contract between the Fund and a swap counterparty, under which the latter provides the required currency exposure(s) to the Fund in exchange for a fee).

The Hedged Share Class' foreign currency exposures ("**Hedge Positions**") are re-set at the end of each month. The Hedge Positions of the Hedged Share Class are proportionately adjusted for net subscription and redemptions during the month and may be adjusted during the month to account for price movements of the Fund's Investments, corporate events affecting such Investments, or additions, deletions or any other changes to the Index constituents (and thereby to the Fund's portfolio of Investments) to ensure compliance with the Prospectus. The Hedge Positions may also be adjusted during the month to avoid breaching the counterparty exposure limit.

Intra month, the notional amount of the Hedge Positions may not exactly offset the foreign currency exposure of a Hedged Share Class. Depending on whether the Index has appreciated or depreciated between each monthly Hedge Positions re-set, a Hedged Share Class' foreign currency exposure may be under-hedged or over-hedged respectively.

Any gains resulting from a Hedged Share Class' Hedge Positions shall be reinvested when the Hedge Positions are being re-set. In the event that the Hedge Positions provide exposure to the relevant Exposure Currency which is greater than the corresponding exposure to the Portfolio Currency prior to the month-end reset, the Hedged Share Class will have an exposure to the Exposure Currency in excess of the value of the corresponding Portfolio Currency-denominated investments. Conversely, in the event that the Hedge Position provides exposure to the relevant Exposure Currency which is less than the corresponding exposure to the Portfolio Currency prior to the month-end re-set, the Hedged Share class will have an exposure to the relevant Exposure Currency which is less than the value of its corresponding Portfolio Currency-denominated Investments. Any exposure difference will be re-set when the Hedge Positions are re-set. All hedging transactions will be clearly attributable to the specific Hedged Share Class and currency exposures of different classes will not be combined or offset.

### 1.4. Risk Management Process

In accordance with the requirements of the Central Bank, the Investment Manager, employs a risk management process to enable it to accurately calculate, monitor, measure and manage, the various risks associated with the use of Financial Derivative Instruments ("**FDI**") by the Fund. The Investment Manager uses the "Commitment Approach" to measure the Fund's incremental exposure and leverage generated through the

use of FDI. The Commitment Approach seeks to manage and measure the global exposure and potential loss due to the use of FDI by the Fund. Where FDI are used for currency hedging purposes the exposure of the FDI is calculated and then netted against the assets being hedged.

### 1.5. Leverage and Global Exposure

The Fund's global exposure will be calculated using the commitment approach. The Fund may be leveraged from time to time due to the use of FDI as part of the Fund's investment objective and/or currency hedging. The Fund may therefore not be leveraged more than 100% of its Net Asset Value. That is, the total exposure associated with the Investments of the Fund, including investments in FDI, may amount to 200% of the Net Asset Value of the Fund.

### 1.6. Portfolio Transparency

Information about the Investments of the Fund is made available on a daily basis. The Fund will disclose on [www.wisdomtree.eu](http://www.wisdomtree.eu) at the start of each Business Day the identities and quantities of the securities and other assets held by it. The portfolio holdings so disclosed will be based on information as of the close of business on the prior Business Day and/or trades that have been completed prior to the opening of business on that Business Day and that are expected to settle on that Business Day.

### 1.7. Anticipated Tracking Error

The Investment Manager aims to keep Tracking Error below or equal to 1.5% for each Share class. There is, however, no guarantee that this level of Tracking Error will be realised and neither the ICAV, the Manager nor the Investment Manager will be liable for any discrepancies between the Fund's anticipated level of Tracking Error and the actual level of Tracking Error (as subsequently observed). The annual report of the ICAV will provide an explanation of any divergence between anticipated and realised Tracking Error for the relevant period. The annual and half-yearly reports will state the Fund's Tracking Error at the end of the period under review.

### 1.8. Index Description

The Index is designed to track the performance of a portfolio of large-capitalization US equity securities and US Treasury futures contracts. The Index was developed by WisdomTree, Inc. ("WTI").

The Index is comprised of three key components (the "Index Components"),

- **Equity component:** The Index invests in a diversified basket of US large-capitalisation companies in order to achieve a 90% exposure to equity securities based on certain eligibility requirements outlined below and in the Index methodology.
- **Bond component:** The Index provides synthetic exposure to a basket of US Treasury futures contracts with maturities ranging from 2 to 30 years in order to achieve a 60% notional exposure to bond futures. The eligible US Treasury futures contracts are outlined below and in the Index methodology.
- **Cash component:** The Index has roughly 10% exposure to cash, which serves as collateral for the US Treasury futures contracts.

To be eligible as equity securities in the Index Components, an equity security must meet the following criteria:

- (i) a company must conduct its primary business activities in the US;
- (ii) be ranked within the top 500 companies based on market capitalisation;
- (iii) have a minimum six-month median daily dollar trading volume of \$200,000; and
- (iv) other criteria as outlined in the Index methodology.

The following five US Treasury futures contracts are selected as bond components for inclusion in the Index. The Index implements a rules-based "rolling" methodology to obtain the continuous exposure on the front month futures contracts, as outlined in the Index methodology.

Symbol	Exchange	Contract Name
TU	CME	2-Year US Treasury Note Futures
FV	CME	5-Year US Treasury Note Futures
TY	CME	10 Year US Note Futures

TN	CME	Ultra 10-Year US Treasury Note Futures
US	CME	30 Year US Bond Futures

The Index also excludes companies based on environmental, social and governance ("**ESG**") criteria. The ESG criteria seeks to exclude from the eligible investment universe companies that (i) violate, certain commonly accepted international norms and standards, such as United Nations and OECD guidelines, (ii) are involved in controversial weapons banned by international law 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**") (iii) are significantly involved in the tobacco industry, (iv) are significantly involved in thermal coal activity, such as coal mining and exploration and coal-based power generation, (v) are significantly involved in unconventional oil and gas exploration/production, such as oil sands, Arctic oil and gas or shale energy, and (vi) do not meet such other ESG criteria such as significant involvement in small arms, as detailed 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. The Index Components are rebalanced back to their respective target weights on a quarterly basis on the last Business Day of February, May, August and November.

- The selected securities from the equity components are weighted by their free-float market-capitalization and rebalanced on an annual basis in December.
- The selected US Treasury futures contracts from the bond components are equally weighted and rebalanced to the equal weighting on a quarterly basis in February, May, August and November.

Full details on the Index are available at the following link: <https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>

## 1.9. Index Calculation Agent

In order to minimise any potential for conflicts caused by the fact that WTI and its affiliates act as index provider (the "**Index Provider**") and promoter of the ICAV, WTI has retained an unaffiliated third party to calculate the Index (the "**Calculation Agent**"). The Calculation Agent, using the applicable rules-based methodology, will calculate, maintain and disseminate the Index on a daily basis. WTI will monitor the results produced by the Calculation Agent to help ensure that the Index is calculated in accordance with the applicable rules-based methodology. In addition, WTI has established policies and procedures designed to prevent non-public information about pending changes to the Index from being used or disseminated in an improper manner.

## 2. RISK FACTORS

Investors should consider the risk factors set out in the Prospectus together with the following risks:

**Authorised Participant Concentration Risk.** Only an Authorised Participant may engage in creation or redemption transactions directly with the Fund. To the extent the Fund has a limited number of institutions that act as Authorised Participants, if these institutions exit the business or are unable to proceed with creation and/or redemption orders with respect to the Fund and no other Authorised Participant is able to step forward to make creation and/or redemption orders, the Shares may trade at a discount to the Fund's Net Asset Value and possibly face delisting.

**Concentration Risk.** The Fund may have direct or indirect exposure to issuers located in a single country, a small number of countries, or a particular geographic region. In these cases, the Fund's performance will be closely tied to the market, currency, economic, political, or regulatory conditions and developments in that country or region or those countries and could be more volatile than the performance of more geographically-diversified funds. In addition, the Fund may have concentrated exposure to companies in a particular industry, market or economic sector. When the Fund concentrates its investments in a securities or instruments exposed to a particular industry, market or economic sector, financial, economic, business, and other developments affecting issuers in that industry, market or sector will have a greater effect on the Fund than if it had not concentrated its exposure to that industry, market or sector. Further, investors may buy or sell substantial amounts of the Fund's shares in response to factors affecting or expected to affect a particular country, industry, market or sector in which the Fund concentrates its investments, resulting in abnormal inflows or outflows of cash into or out of the Fund. These abnormal inflows or outflows may cause the Fund's cash position or cash requirements to exceed normal levels, and consequently, adversely affect the management of the Fund and thereby, its performance.

**Counterparty Risk.** The Fund is subject to credit risk with respect to the counterparties with which the ICAV, on behalf of the Fund, enters into FDI and other transactions such as repurchase agreements and securities lending transactions. If a counterparty becomes insolvent or otherwise fails to perform its obligations, the Fund may experience significant delays in obtaining any recovery in an insolvency, bankruptcy, or other re-organisation proceeding and may obtain only a limited recovery or may obtain no recovery. In addition, if the credit rating of a derivatives counterparty or potential derivatives counterparty declines, the Fund may determine not to enter into transactions with that counterparty in the future and/or may terminate any transactions currently outstanding between the Fund and that counterparty. Alternatively, the Fund may determine to enter into new transactions with that counterparty and/or to keep existing transactions in place, in which case the Fund would be subject to any increased credit risk associated with that counterparty.

**Country Risk.** The value of the Fund's assets may be subject to uncertainties such as changes in a country's government policies, taxation, restrictions on foreign investment, currency decisions, applicable laws and regulations, or any natural disasters or political upheaval, which may weaken a country's securities markets.

**Credit Risk.** A bond could lose some or all of its value if the issuer's financial health deteriorates. In extreme cases, the issuer may delay scheduled payments to investors, or may become unable to make its payments at all. The rating assigned to any particular investment does not necessarily reflect the issuer's current financial condition and does not reflect an assessment of an investment's volatility or liquidity. Investment grade debt securities may still be subject to credit difficulties leading to the loss of some or all of the sums invested. Measures such as average credit quality may not accurately reflect the true credit risk of the Fund. This is especially the case if the Fund consists of instruments with widely varying credit ratings.

**Currency Risk.** Where the Index constituents are denominated in currencies other than the Base Currency or the Share Class Currency, Investments of the Fund will be acquired in currencies which are not in the Fund's Base Currency or the Share Class Currency. The Fund will therefore be subject to exchange rate risk and the cost of acquiring Investments may be adversely or favourably affected by fluctuations in the exchange rate of the different currencies.

If an investor's currency of reference is different from the Fund's Base Currency or the Share Class Currency, adverse movements in exchange rates between those currencies can result in a decrease in return and a loss of capital for such investor.

Hedging techniques in the form of currency forwards or swaps will be used to mitigate the exposure of a Currency Hedged Class to the Portfolio Currencies.

**Custodial Risk.** There are risks involved in dealing with the custodians or brokers who hold or settle a Fund's trades. It is possible that, in the event of the insolvency or bankruptcy of a custodian or broker, the Fund would be delayed or prevented from recovering its assets from the custodian or broker and may have only a general unsecured claim against the custodian or broker for those assets. The Depositary will hold assets in compliance with applicable laws and such specific provisions as agreed in the Depositary Agreement. These requirements are designed to protect the assets against the insolvency in bankruptcy of the Depositary but there is no guarantee they will successfully do so.

**ESG Screening Risk.** The Fund seeks to track the performance of the Index which excludes securities based on ESG criteria. Investors should therefore make a personal ethical assessment of the extent of ESG exclusion undertaken by the Index prior to investing in the Fund.

Due to the ESG exclusion being applied to the investment universe to determine eligibility for inclusion in the Index, the Index will comprise a narrower universe of securities. This narrower universe of securities will not necessarily perform as well as those securities that do not meet the ESG criteria and this may adversely affect the performance of the Fund. Furthermore, investor sentiment towards companies which are perceived as being ESG conscious or attitudes towards ESG concepts generally may change over time which may affect the demand for ESG based investments such as the Fund and may also affect its performance.

**ESG Data Risk.** ESG information received from third-party data providers may be incomplete, inaccurate, or unavailable. As a result, there is a risk that the Index Provider or other data providers (as applicable) may incorrectly assess the ESG rating of or the involvement of a company in certain activities, resulting in the incorrect inclusion or exclusion of a security in/from the Index and therefore the portfolio of the Fund.

**Equity Risk.** The market prices of equity securities owned by the Fund may go up or down, sometimes rapidly

or unpredictably. The value of a security may decline for a number of reasons that may directly relate to the issuer (investors should also refer to "**Issuer-Specific Risk**"). The values of equity securities also may decline due to general market conditions that are not specifically related to a particular company, such as real or perceived adverse economic conditions, changes in the general outlook for corporate earnings, changes in interest or currency rates, or adverse investor sentiment generally. The Fund may continue to accept new subscriptions and to make additional investments in equity securities even under general market conditions that the Investment Manager views as unfavourable for equity securities. Equity securities generally fall into four broad categories – large-cap, mid-cap, small-cap and micro-cap. If the Fund invests primarily in one category, there is a risk that due to current market conditions, the Fund may perform less well than a fund that is invested in another category or across several categories.

**Exchange Traded Derivatives Risks.** The ability to establish and close out positions in exchange-traded derivatives will be subject to the development and maintenance of a liquid secondary market. There is no assurance that a liquid secondary market on an exchange will exist for any particular exchange-traded derivative or at any particular time. In the event no such market exists for a particular derivative, it might not be possible to effect closing transactions and the Fund will be unable to terminate its exposure to the derivative. The Fund will incur brokerage fees in connection with its exchange-traded derivatives transactions. The Fund will typically be required to post margin with its applicable counterparty in connection with its transactions in exchange-traded derivatives. In the event of an insolvency of the counterparty, the Fund may not be able to recover all (or any) of the margin it has posted with the counterparty, or to realise the value of any increase in the price of its positions.

**FDI Risk.** Derivatives are financial instruments that derive their performance and some of their risks from an underlying reference asset, such as an index. The return on a derivative instrument may not correlate with the return of its underlying reference asset. Derivatives are subject to other risks, such as market risks and issuer-specific risk. Derivatives may experience changes in their value as a result of the counterparty's credit quality. Derivatives can be volatile and may be less liquid than other securities and in particular less liquid than their underlying reference asset. The use of FDI may not always be effective in enhancing returns or mitigating risk. The Fund may take a credit risk with regard to parties with whom it trades and may also bear the risk of settlement default. The Fund may have to transact with counterparties on standard terms which it may not be able to negotiate and may bear the risk of loss because a counterparty does not have the legal capacity to enter into a transaction, or if the transaction becomes unenforceable due to relevant legislation and regulation. Forward foreign exchange contracts or swaps entered into in respect of a Hedged Share Class are executed OTC.

**Geographic Investment Risk.** To the extent the Fund invests a significant portion of its assets in the securities of companies of a single country or region, it is more likely to be impacted by events or conditions affecting that country or region. For example, political and economic conditions and changes in regulatory, tax, or economic policy in a country could significantly affect the market in that country and in surrounding or related countries and have a negative impact on the Fund's performance.

**Government Bonds Risk.** The Fund gains exposure to government bonds either through direct investment or through an investment into US treasuries futures contracts. Investments in government bonds may be subject to liquidity constraints and periods of significantly lower liquidity in difficult market conditions. Hence, it may be more difficult to achieve a fair value on purchase and sale transactions for the corresponding futures contracts.

The entity that controls the repayment of government bonds may not be able or willing to repay the principal and/or interest when due in accordance with the terms of such debt. The entity's ability to repay the principal and/or interest due in a timely manner may be affected by, among other factors, its cash flow, the extent of its foreign reserves (where relevant), the availability of sufficient foreign exchange on the date a payment is due, the state of its country's economy, the relative size of the debt service burden to the economy as a whole, restrictions on its ability to raise more cash, the entity's policy towards the International Monetary Fund and the political constraints to which the entity may be subject. Such entities may also be dependent on expected disbursements from foreign governments, multilateral agencies and others abroad to reduce principal and interest arrearage on their debt. The commitment on the part of these governments, agencies and others to make such disbursements may be conditioned on such entities' implementation of economic reforms and/or economic performance and the timely service of such debtors' obligations. Failure to implement such reforms, achieve such levels of economic performance or repay the principal and/or interest when due may result in the cancellation of such third parties' commitments to lend funds to the entities, which may further impair such debtors' ability to service their debt on a timely basis. Consequently, such entities may default on their government bonds.

Any delay or failure to repay the principal and/or interest on any government issued bond may adversely affect the value of the government bonds of the corresponding treasury futures contracts. As a result, changes in the value of the Fund's investments may be unpredictable.



**Hedging Methodology Risk.** While the hedging methodology used by the Hedged Share Classes is designed to minimise the impact of currency fluctuations on Hedged Share Class returns, it does not necessarily eliminate the Hedged Share Class' exposure to the Portfolio Currency. The return of the forward currency contracts may not perfectly offset the actual fluctuations between the Portfolio Currency and the Exposure Currency.

**Interest Rate Risk.** When interest rates rise, a bond's value will generally fall. This risk will generally increase the longer the maturity of the bond. With inflation, there is a risk that the real value of the Fund's assets or income may be worth less in the future. On the other hand, deflation may erode the creditworthiness of an issuer, increasing the likelihood of default. A wide variety of factors can cause interest rates to rise (e.g., monetary policies, inflation rates, general economic conditions, etc.). This is especially true under economic conditions where interest rates are low. Changing interest rates at low levels, including rates that fall below zero, may have unpredictable effects on markets, may result in heightened market volatility and may detract from the Fund's performance to the extent the Fund is exposed to such interest rates. Any future interest rate increases could cause the value of the Fund to decrease. Measures such as average duration may not accurately reflect the true interest rate sensitivity of the Fund. Therefore, the Fund with an average duration that suggests a certain level of interest rate risk may in fact be subject to greater interest rate risk than the average would suggest.

**Investment Risk.** There is no assurance that any appreciation in the value of Investments will occur, or that the investment objective of the Fund will be achieved. An investment in the Fund exposes an investor to the market risks associated with fluctuations in the Index. The value of the Index can increase as well as decrease and the value of an Investment will fluctuate accordingly. Investors can lose all of the capital invested in the Fund.

**Issuer-Specific Risk.** Changes in the financial condition of an issuer or counterparty, changes in the specific economic or political conditions that affect a particular type of security or issuer, and changes in the general economic or political conditions can affect a security's or instrument's value. The value of securities of smaller, less well-known issuers can be more volatile than that of larger issuers. Issuer-specific events can have a negative impact on the value of the Fund.

**Leverage Risk.** The Fund's investments in FDI may generate leverage which may potentially magnify losses and may result in losses greater than the amount borrowed or invested.

**Market Risk.** The trading price of securities owned by the Fund fluctuates in response to a variety of factors, sometimes rapidly or unpredictably. These factors include events impacting the entire market or specific market segments, such as political, market and economic developments, as well as events that impact specific issuers. The Net Asset Value of the Fund, like security prices generally, will fluctuate within a wide range in response to these and other factors. Possible continuing market turbulence may have an adverse effect on the Fund's performance. As a result, an investor could lose the value of its investment over short or even long periods.

**Mid and Large Capitalisation Investing.** The Fund may invest a relatively large percentage of its assets in the securities of mid and large capitalisation companies. The securities of mid-capitalisation companies may be subject to more unpredictable price changes than securities of larger companies or the market as a whole. The securities of large-capitalisation companies may be relatively mature compared to smaller companies and therefore subject to slower growth during times of economic expansion.

**Portfolio Turnover Risk.** Portfolio turnover generally involves a number of direct and indirect costs and expenses to the relevant Fund, including, for example, brokerage commissions, dealer mark-ups and bid/offer spreads, and transaction costs on the sale of instruments and reinvestment in other instruments. Nonetheless, a Fund may engage in frequent trading of investments in furtherance of its investment objective.

**Shares of the Fund may trade at prices other than Net Asset Value.** As with all exchange-traded funds, the Fund's Shares may be bought and sold in the secondary market at market prices. Although it is expected that the market price of the Shares of the Fund will approximate to the Fund's Net Asset Value, there may be times when the market price and the Net Asset Value vary significantly, including due to supply and demand of the Fund's Shares and/or during periods of market volatility. Thus, you may pay more (or less) than Net Asset Value intra-day when you buy Shares of the Fund in the secondary market, and you may receive more (or less) than Net Asset Value when you sell those Shares in the secondary market. If an investor purchases Shares at a time when the market price is at a premium to the Net Asset Value of the Fund's Shares or sells at a time when the market price is at a discount to the Net Asset Value of the Fund's Shares, an investor may sustain losses.

**Small-Cap Risk.** Small-sized companies may be more volatile and more likely than large- and mid-capitalisation companies to have relatively limited product lines, markets or financial resources, or depend on a few key employees. Returns on investments in stocks of small companies could trail the returns on investments in stocks of larger companies. The shares of newly established companies may be less liquid than the shares of more mature and established companies. Newly established companies, as compared with more mature and established companies, may have a shorter history of operations, may not have as great an ability to raise additional capital and may have a smaller public market for their shares.

**US Risk.** The deterioration of the sovereign debt of several countries, together with the risk of contagion to other, more developed, countries, exacerbated the global economic crisis. There is a continued possibility that US could be subject to an increase in borrowing costs.

Changes in the US economy, the financial condition or credit rating of the US government and/or the market perceptions concerning the US could adversely affect the value of the Fund's investments. Investors should carefully consider how any potential changes to the US economy and market perceptions may affect their investment in the Fund.

### 3. SHARE DEALING

#### 3.1. General

Orders for Creation Units may be settled in cash, in-kind, or in a combination of both (at the Manager's discretion). Investors are referred to the procedures for subscribing and redeeming Creation Units in the section entitled "Share Dealing" of the Prospectus.

#### 3.2. Dealing

<b>Initial Issue Price</b>	During the Initial Offer Period, Shares will be issued at the Initial Issue Price described in the table in the section entitled "Available Share Classes" below.
<b>Initial Offer Period</b>	The Initial Offer Period for Shares will commence at 9.00am (Irish time) on 24 June 2025 and conclude upon the earlier of: 5.00pm (Irish time) 19 December 2025 or such earlier or later time as the Directors may decide and notify the Central Bank.
<b>Base Currency</b>	US Dollars.
<b>Portfolio Currency</b>	The currency or currencies in which the underlying securities are held by the Fund and which may vary from time to time as the constituents of the Index change in accordance with the methodology described above under the heading "Index Description".
<b>Business Day</b>	A day on which commercial banks are generally open for business in New York.
<b>Creation Unit</b>	38,000 Shares, unless determined otherwise by the Manager.
<b>Dealing Day</b>	Each Business Day (provided that any day on which 30% or more of the markets on which constituents in the Index are listed or traded are closed, such Business Day shall not be a Dealing Day). A list of the Fund's Dealing Days is available from the Administrator.
<b>Dealing Deadline</b>	On each Dealing Day, the time as set out in the table below.
<b>Publication Time</b>	8.00 a.m. (Irish time) on each Dealing Day.
<b>Valuation Point</b>	10.15 p.m. (Irish time) on each Dealing Day.

**Dividend Policy**

Dividends will normally be declared semi-annually in June and December of each year.

Share classes with an accumulating policy shall not distribute dividends to Shareholders. Income and other profits will be accumulated and reinvested on behalf of Shareholders.

**Subscriptions following the initial offer period**

Creation Units may be subscribed for on a Dealing Day at a price based on the Net Asset Value per Share multiplied by the number of Shares in a Creation Unit. Applicants for Shares must also remit the amount of cash and charges as set out in the Portfolio Composition File and pay Duties and Charges, if applicable.

The Manager, at its discretion, may charge a Subscription Fee of up to 3% of the aggregate Net Asset Value per Share in the Creation Unit subscribed for.

**Settlement of Subscriptions following the initial offer period**

Settlement of subscriptions must be received by the Administrator:

(a) in respect of cash subscriptions, by 2 p.m. (Irish time) on the first Business Day after the relevant Dealing Day provided that if such day is not a day on which foreign exchange markets are open for settlement of payments in the relevant Share Class Currency (a "Currency Day"), settlement will be postponed to the immediately following Currency Day;

(b) in respect of in-kind subscriptions, by 2 p.m. (Irish time) on the first Business Day after the relevant Dealing Day or within such other period as the Directors may determine (not exceeding 10 Business Days following the relevant Dealing Deadline).

**Redemptions**

Creation Units may be redeemed on a Dealing Day at a price based on the Net Asset Value per Share multiplied by the number of Shares in a Creation Unit. A redeeming Shareholder will have deducted from redemption proceeds an appropriate amount of Duties and Charges, if applicable.

Shares which are the subject of the redemption must be received by the Fund by 2 p.m. (Irish time) on the second Business Day after the relevant Dealing Day.

The Manager, at its discretion, may charge a Redemption Fee of up to 3% of the aggregate Net Asset Value per Share in the Creation Unit redeemed.

**Settlement of redemptions**

Redemption proceeds will be typically transferred within one Business Day of the relevant Dealing Day and, in any event, within such other period as the Directors may determine (not exceeding 10 Business Days following the relevant Dealing Deadline), provided that all required documentation has been furnished to the Administrator and the relevant Shareholder has delivered, in the relevant Securities Settlement System, the Shares to be redeemed.

**Valuation methodology**

Investments of the Fund which are listed or traded on one Regulated Market for which quotations are readily available shall be valued at the last traded price on such Regulated Market for such Investment. Where Investments are quoted, listed or normally dealt in on more than one Regulated Market, the market which in the opinion of the Administrator, constitutes the main market for the relevant Investment or which provides the fairest criteria for valuing the relevant Investment shall be used. Investments of the Fund in listed futures will be valued at the respective settlement price as published by the relevant exchange. A

particular or specific asset may be valued using an alternative method of valuation if the Directors deem it necessary and the alternative method has been approved by the Depositary.

**Compulsory redemption threshold** US\$15 million.

#### 4. AVAILABLE SHARE CLASSES

Share Class Name	Index	ISIN	Share Class Currency	Exposure Currency	TER	Dividend Policy	Dealing Deadline for Cash (in Kind) Subscriptions /Redemptions, Irish time	Initial Issue Price (in Share Class Currency)
WisdomTree US Efficient Core UCITS ETF – USD	WisdomTree US Efficient Core UCITS Index	IE000A94W118	US Dollars	n/a	Up to 0.5%	Distributing	4.30pm (4:30pm)	25
WisdomTree US Efficient Core UCITS ETF – USD Acc	WisdomTree US Efficient Core UCITS Index	IE000KF370H3	US Dollars	n/a	Up to 0.5%	Accumulating	4.30pm (4:30pm)	25
WisdomTree US Efficient Core UCITS ETF – EUR Hedged	WisdomTree US Efficient Core UCITS Index	IE000UZZ0ZT0	Euro	Euro	Up to 0.5%	Distributing	4.30pm (4:30pm)	25
WisdomTree US Efficient Core UCITS ETF – EUR Hedged Acc	WisdomTree US Efficient Core UCITS Index	IE000MBJ4K80	Euro	Euro	Up to 0.5%	Accumulating	4.30pm (4:30pm)	25

WisdomTree US Efficient Core UCITS ETF – GBP Hedged	WisdomTree US Efficient Core UCITS Index	IE000CZ4ON55	Sterling	Sterling	Up to 0.5%	Distributing	4.30pm (4:30pm)	25
WisdomTree US Efficient Core UCITS ETF – GBP Hedged Acc	WisdomTree US Efficient Core UCITS Index	IE000A6UAQZ5	Sterling	Sterling	Up to 0.5%	Accumulating	4.30pm (4:30pm)	25
WisdomTree US Efficient Core UCITS ETF – CHF Hedged	WisdomTree US Efficient Core UCITS Index	IE000O3CNCW4	Swiss Franc	Swiss Franc	Up to 0.5%	Distributing	4.30pm (4:30pm)	25
WisdomTree US Efficient Core UCITS ETF – CHF Hedged Acc	WisdomTree US Efficient Core UCITS Index	IE00073RG1W7	Swiss Franc	Swiss Franc	Up to 0.5%	Accumulating	4.30pm (4:30pm)	25

## **5. FEES**

The Fund shall pay the following fees and expenses out of its assets:

- A. a TER (as set out in the table above);
- B. brokerage or other expenses of acquiring and disposing of Investments, as set out in further detail in the Prospectus; and
- C. extraordinary expenses (i.e. those unforeseen expenses falling outside of the general expenses payable by the Manager out of its fees, such as expenses related to any litigation, exercise of voting rights and corporate actions).

Investors are referred to the section of the Prospectus entitled "Operational costs and expenses".

Fees and expenses relating to establishment of the Fund will be borne by the Manager.

## **6. MISCELLANEOUS**

### **Classification as an equity fund for German tax purposes**

The Fund will be managed in such a way to ensure that it qualifies as an "Equity Fund", as such term is defined in the German Investment Tax Act 2018 (as amended), please see section headed "German Taxation" within the Prospectus.

## **7. DISCLAIMERS**

### **Index**

Neither the ICAV, the Manager, the Investment Manager, WTI nor their affiliates guarantee the accuracy or the completeness of the Index or any data, including any ESG data received from third-parties included therein and shall have no liability for any errors, omissions or interruptions therein. Such parties make no warranty, express or implied, to the owners of Shares of the Fund or to any other person or entity, as to results to be obtained by the Fund from the use of the Index or any data included therein. Without limiting any of the foregoing, in no event shall such parties have any liability for any special, punitive, direct, indirect or consequential damages (including lost profits), even if notified of the possibility of such damages.

### **Index Provider website**

The ICAV is required to provide details of the Index Provider's website to enable Shareholders to obtain further details of the Index (including its constituents). Neither the ICAV, the Manager nor the Investment Manager has any responsibility for the contents of such website and are not involved in any way in sponsoring, endorsing or otherwise involved in the establishment, maintenance or contents of the website.

## ANNEX

**Product name:** WisdomTree US Efficient Core UCITS ETF  
**Legal entity identifier:** 213800XZNRG8H3PIRU81

### 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 lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

#### Does this financial product have a sustainable investment objective?

<p><input checked="" type="radio"/> <input checked="" type="radio"/> <input type="checkbox"/> <b>Yes</b></p> <p><input type="checkbox"/> It will make a minimum of <b>sustainable investments with an environmental objective:</b> ____%</p> <p style="margin-left: 40px;"><input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy</p> <p style="margin-left: 40px;"><input type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy</p> <p><input type="checkbox"/> It will make a minimum of <b>sustainable investments with a social objective:</b> ____%</p>	<p><input checked="" type="radio"/> <input type="radio"/> <input checked="" type="checkbox"/> <b>No</b></p> <p><input type="checkbox"/> It <b>promotes Environmental/Social (E/S) characteristics</b> and while it does not have as its objective a sustainable investment, it will have a minimum proportion of ____% of sustainable investments</p> <p style="margin-left: 40px;"><input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy</p> <p style="margin-left: 40px;"><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: 40px;"><input type="checkbox"/> with a social objective</p> <p><input checked="" type="checkbox"/> It promotes E/S characteristics, but <b>will not make any sustainable investments</b></p>
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**What environmental and/or social characteristics are promoted by this financial product?** WisdomTree US Efficient Core UCITS ETF (the **Fund**) promotes environmental and social characteristics, including the specific environmental characteristic of climate action by excluding companies significantly involved, as detailed in the Index methodology, in the high greenhouse 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, as detailed in the Index methodology, in the tobacco industry and small arms sectors, companies involved in controversial weapons banned by international law 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 considers Principal Adverse Impacts (PAIs) on sustainability factors as described below.



**Sustainability indicators** measure how the environmental or social characteristics promoted by the financial product are attained.

WisdomTree US Efficient Core UCITS Index (the Index), has been designated as a reference benchmark to determine whether the Fund is aligned with the environmental and/or social characteristics that it promotes.

- ***What sustainability indicators are used to measure the attainment of each of the environmental or social characteristics promoted by this financial product?***

The Index applies exclusionary ESG screening and Global Standards Screening (**GSS**) criteria to the equity securities of the Index Components to verify companies' eligibility for inclusion in the Index. The sustainability indicators to measure the attainment of each of the environmental and social characteristics promoted by the Fund are based on exclusionary screening applied by the Index methodology. PAI indicators are considered in selecting the sustainability indicators for the Fund. The sustainability indicators are as follows:

Indicator	Metric
Exposure to controversial weapons	Share of investments in companies that are involved in, or own significant shares of companies involved in, the manufacture of controversial weapons banned by international law 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.
Exposure to small arms	Share of investments in companies which derive a certain proportion of revenue from activities connected to small arms. Such 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.
Exposure to companies involved in tobacco	Share of investments in companies that are involved in tobacco production and supplying of tobacco-related products/services, or companies which derive a certain proportion of revenue from tobacco distribution as detailed in the Index methodology.
Coal exposure	Share of investments in companies which derive a certain proportion of revenue from thermal coal extraction, revenue from thermal coal-based power generation, revenue from tailor-made products and services that support thermal coal extraction as detailed in the Index methodology.
Exposure to companies involved in unconventional oil & gas exploration/production	Share of investments in companies which derive a certain proportion of revenue from unconventional oil & gas exploration/production such as oil sands, Arctic oil and gas or shale energy as detailed in the Index methodology.
Violations of UNGC principles and OECD Guidelines	Share of investment in investee companies that violate commonly accepted international norms and standards, such as the United Nations Global Compact ( <b>UNGC</b> ) Principles, the UN Guiding Principles on Business and Human Rights ( <b>UNGPs</b> ), the Organisation for Economic Co-operation and Development ( <b>OECD</b> ) Guidelines for Multinational Enterprises and their underlying conventions.

Further information regarding the exclusionary screening criteria can be found in the methodology for the Index.

**Principal adverse impacts** are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

- **What are the objectives of the sustainable investments that the financial product partially intends to make and how does the sustainable investment contribute to such objectives?** N/A

- **How do the sustainable investments that the financial product partially intends to make, not cause significant harm to any environmental or social sustainable investment objective?** N/A

- How have the indicators for adverse impacts on sustainability factors been taken into account? N/A

- How are the sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details: N/A

*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 EU criteria.*

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the EU criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the EU criteria for environmentally sustainable economic activities.

*Any other sustainable investments must also not significantly harm any environmental or social objectives.*



**Does this financial product consider principal adverse impacts on sustainability factors?**

- ☒ **X** Yes. PAIs of investee companies based on Table 1 of Annex I of the Regulatory Technical Standards and any relevant indicators in Tables 2 and 3 of Annex I are produced at Fund level. The Manager conducts controls on PAI indicators and monitors them. Threshold events are set for individual PAIs. If these thresholds are reached, the Manager may take action such as engagement and proxy voting to effect change or propose to exclude such security or securities from the eligible investable universe. Further information relating to PAIs will be made available in the annual report and audited financial statements of the ICAV.

- ☐ No



**What investment strategy does this financial product follow?** The Fund follows a passive (or indexing) investment strategy 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 Index is designed to track the performance of a portfolio of large-capitalization US equity securities and US Treasury futures contracts.

- **What are the binding elements of the investment strategy used to select the investments to attain each of the environmental or social characteristics promoted by this financial product?** The Fund will seek to invest all, or substantially all, of its assets in the constituents of the Index. The Index excludes investee companies which do not satisfy ESG criteria as described above and set out in the Index methodology.

- **What is the committed minimum rate to reduce the scope of the investments considered prior to the application of that investment strategy?** There is no committed minimum rate, rather an investment will always be excluded if it does not

**The investment strategy** guides investment decisions based on factors such as investment objectives and risk tolerance.

**Good governance** practices include sound management structures, employee relations, remuneration of staff and tax compliance.



**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.

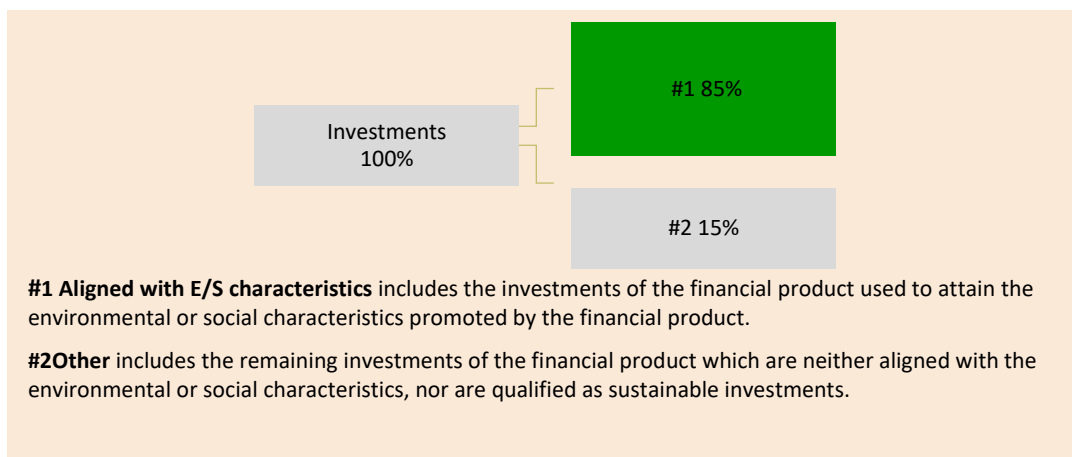
To comply with the EU Taxonomy, the criteria for **fossil gas** include limitations on emissions and switching to renewable power or low-carbon fuels by the end of 2035. For **nuclear energy**, the criteria include comprehensive safety and water management rules.

meet specific criteria, including ESG criteria, built into the composition methodology of the Index.

- **What is the policy to assess good governance practices of the investee companies?** To be eligible for inclusion in the Index, a company must be listed on an eligible stock exchange and therefore has to comply with securities listing rules including relevant corporate governance codes. Companies will be excluded if they do not meet the GSS assessment which includes an assessment for satisfying governance issues. The GSS assessment identifies companies that violate certain commonly accepted international norms and standards, such as UNGCP, UNGPs and OECD Guidelines for Multinational Enterprises and their underlying conventions. Companies on the UN, US and EU sanctions list are also excluded. In addition to the governance screening, the Fund, through its Investment Manager, adopts an active ownership policy to develop good governance practices in investee companies.

**What is the asset allocation planned for this financial product?** The Fund will invest all, or substantially all, of its assets in the constituents of the Index. The GSS process and ESG exclusion criteria factored into the Index construction means that companies who do not satisfy certain environmental and social criteria are excluded from the Index with the result that the investments held by the Fund are aligned with minimum environmental and social characteristics. As a result, it is expected that 85% of the Fund's assets are aligned with the environmental and social characteristics promoted by the Fund (#1 Aligned with E/S characteristics). Up to 15% of the investments of the Fund are not aligned with these characteristics (#2 Other).

At each Index rebalance (or as soon as reasonable possible and practicable thereafter), the Fund's portfolio will be rebalanced in line with the Index so with at least 85% of the Fund's assets will be aligned with environmental and social characteristics promoted by the Fund.



- **How does the use of derivatives attain the environmental or social characteristics promoted by the financial product?** The Fund does not use derivatives to attain its environmental or social characteristics.



**To what minimum extent are sustainable investments with an environmental objective aligned with the EU Taxonomy?** 0%. The Fund does not commit to a minimum extent of EU Taxonomy alignment for its investments because of the narrow scope for EU Taxonomy alignment. Some investments may be aligned with the EU Taxonomy.

Does the financial product invest in fossil gas and/or nuclear energy related activities that comply with the EU Taxonomy<sup>1</sup>?



Yes



In fossil gas



In nuclear energy



No

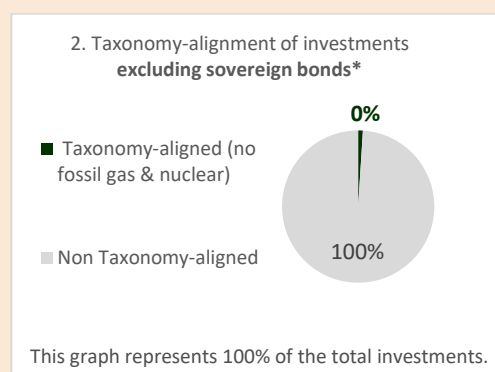
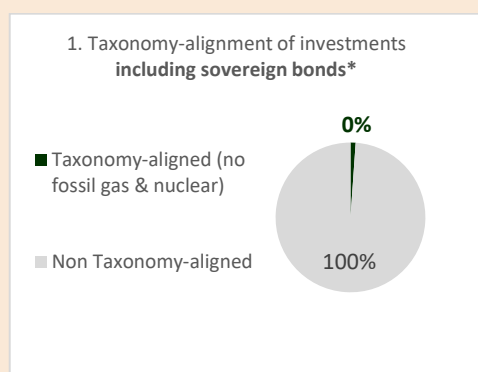
#### Enabling activities

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 two graphs below show in green the minimum percentage of investments that are 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 is the minimum share of investments in transitional and enabling activities?** 0%



**What is the minimum share of sustainable investments with an environmental objective that are not aligned with the EU Taxonomy?** N/A



**What is the minimum share of socially sustainable investments?** 0%



**What investments are included under “#2 Other”, what is their purpose and are there any minimum environmental or social safeguards?** The Fund invests in a portfolio of large-capitalization US equity securities, cash and cash equivalents and obtains exposure to US Treasury futures contracts. The Index's ESG criteria screen provides minimum environmental and social safeguards to the equity securities of the Index Components. The Fund holds ancillary liquid assets such as cash and cash equivalents in line with its obligations under the UCITS Regulations and in accordance with the limits permitted. There may be no 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.

<sup>1</sup> Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

in relation to these ancillary liquid assets. The Fund may also hold securities which no longer meet the environmental and/or social criteria described above but will not be removed from the Index until the next Index rebalance. Investments may also fall under #2 Other if insufficient ESG-related data is available to the Fund. This applies in particular to assets for which ESG factors are insufficiently defined at present or which are not yet covered by the Fund's ESG Data Provider.



**Is a specific index designated as a reference benchmark to determine whether this financial product is aligned with the environmental and/or social characteristics that it promotes? Yes**

- ***How is the reference benchmark continuously aligned with each of the environmental or social characteristics promoted by the financial product?***

The Index excludes companies based on ESG criteria described above.

- ***How is the alignment of the investment strategy with the methodology of the index ensured on a continuous basis?*** The Fund's investment strategy is to passively track the Index.

- ***How does the designated index differ from a relevant broad market index?***

The Index is a proprietary WisdomTree index and is 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 banned by international law, involvement in depleted uranium weapons and white phosphorus weapons and in nuclear weapons programmes to states outside the Non-Proliferation Treaty, and significantly involved in tobacco, unconventional oil & gas exploration/production, small arms or thermal coal activities described in more detail above.

- ***Where can the methodology used for the calculation of the designated index be found?***

<https://www.wisdomtree.eu/en-gb/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>

**Where can I find more product specific information online?**



**More product-specific information can be found on the website:**

<https://www.wisdomtree.eu/en-ie/products?esg=SFDR%20Article%208>

**Reference benchmarks** are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.