



This Supplement forms part of and should be read in conjunction with the general description of the ICAV contained in the current Prospectus dated 15 June 2026 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.

WISDOMTREE STRATEGIC METALS AND RARE EARTHS MINERS 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

This Supplement contains information relating to the WisdomTree Strategic Metals and Rare Earths Miners 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 the WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF issued and available for issue to be admitted to trading on the Main Market of the London Stock Exchange.

The date of this Supplement No. 30 is 15 June 2026.

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1. WISDOMTREE STRATEGIC METALS AND RARE EARTHS MINERS UCITS ETF

Fund: WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF
Index: WisdomTree Strategic Metals and Rare Earths Miners Index (the "Index")

1.1 Investment Objective

The WisdomTree Strategic Metals and Rare Earths Miners 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 that so far as possible and practicable consists of a representative sample of the component securities of the Index.

The use of a representative sampling strategy means that, while the Fund will seek to invest all, or substantially all, of its assets in securities that are constituents of the Index, it may invest in a sample of Index constituents whose risk, return and other characteristics closely resemble the risk, return and other characteristics of the Index as a whole. Therefore, while the Fund may from time to time invest in all constituents of the Index, it is not expected that at all times it will hold every constituent (or a similar weighting of any such constituent) of the Index.

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), other transferable securities (including government bonds or investment grade corporate bonds) and open-ended collective investment schemes. 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. The Fund will invest at least 90% of its assets in equities or equity-equivalent securities. Subject to the provisions of the Regulations and the conditions imposed by the Central Bank, the Fund may invest in other funds of the ICAV.

The Fund may invest more than 20% of its assets in companies listed or traded in countries considered to be emerging markets by the Investment Manager. Given the exposure of the Fund to emerging markets, an investment in the Fund should not constitute a substantial portion of an investment portfolio and will not be appropriate for all investors. Please refer to the Emerging Market Risk paragraph in section 9 of the Prospectus.

The Fund may invest directly in China A Shares through Stock Connect, being domestic shares in the People's Republic of China ("PRC") incorporated companies listed on either the Shanghai Stock Exchange or the Shenzhen Stock Exchange. There is no restriction applicable to investment through Stock Connect.

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. A list of techniques and instruments which may be used by the Fund for efficient portfolio management purposes is set out in Appendix II of 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%. 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 may hold ancillary liquid assets from time to time, for example, as dividends are collected. In such circumstances the Fund may seek to implement an effective cash management policy. In pursuit of this policy the Fund may invest in collective investment schemes, 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, where relevant, will be of investment grade at the time of acquisition). The Fund may not invest more than 10% of its net assets in aggregate in collective investment schemes.

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

1.3 Sustainability Factors

The Fund promotes, among other characteristics, environmental and social characteristics, namely the specific environmental characteristics of the reduction in carbon emissions and climate action and the social characteristics of good health and well-being and peace, justice and strong institutions, 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", "ESG Data Risk" and "Sustainability Risk" under "Risk Factors" below and the further disclosures in relation to the application of SFDR set out in the Annex to this Supplement.

The Fund is an index-tracking equity sub-fund that invests in the equity securities of companies primarily involved in the energy transition metals value chain. The Manager has carried out an assessment of sustainability risks and their likely impact on the returns of the Fund as part of the Index selection.

While sustainability risks are relevant to the Fund's investment strategy, the passive nature of the strategy limits the scope for active management of such risks as such risks only influence investment decisions for index-based strategies where such factors are intentionally integrated into the selection of the underlying index. Therefore, while environmental and social factors are embedded in the Index through the use of exclusion criteria, the Fund does not integrate sustainability risks into its investment process.

Due to the inherent uncertainty and forward-looking nature of sustainability risks (including climate-related, environmental, social, and governance risks), the precise quantification of their likely impact on returns remains challenging, particularly for passively managed strategies. Nonetheless, the Manager assesses the impact the sustainability risks may have on the returns of the Fund in light of the exclusions applied at the index level, which will depend on the specific exposures of the index constituents to such risks. In general, where a sustainability risk occurs in respect of an asset, there could be a negative impact on, or entire loss of, its value and therefore on the returns of the Fund.

Further details on sustainability risks and their potential impact on the returns of the Fund are set out in the section of the Prospectus entitled "Sustainability Factors".

1.4 Share Classes

The Fund may have different classes of Shares as set out in Section 5. 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 5 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 Classes’ 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 Classes’ foreign currency exposure may be under-hedged or over-hedged respectively.

Any gains resulting from a Hedged Share Classes’ 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.

1.5 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.

1.6 Leverage and Global Exposure

The Fund’s global exposure will be calculated using the commitment approach. It is not the Investment Manager’s intention to leverage the Fund. However, the Fund may be leveraged from time to time due to the use of FDI as part of the Fund’s 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.

2. WISDOMTREE STRATEGIC METALS AND RARE EARTHS MINERS INDEX

2.1 Index Description

The Index is designed to track the performance of companies primarily involved in the energy transition metals value chain (“**ETMVC**”). ETMVC includes the exploration and processing of metals (including rare-earth metals) which are used in technologies associated with energy transition themes such as electric vehicles, transmission, charging, energy storage, solar, wind, and hydrogen.

To be eligible for inclusion in the Index, a security must meet the following criteria:

- (i) be issued by a ETMVC company which is involved in metal categories linked to the energy transition which include: aluminium, cobalt, copper, iridium, lithium, nickel, platinum, silver, tin and zinc and rare-earth metals which include, but are not limited to, lanthanum, cerium and neodymium;
- (ii) have 20% or more revenue exposure to ETMVC;
- (iii) be listed on an eligible stock exchange;
- (iv) have market capitalization of at least \$250 million and a median daily dollar volume of at least \$1,000,000 for the three months preceding the screening date; and
- (v) other criteria as outlined in the Index methodology.

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 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 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 or a severe or high controversy rating, as detailed in the Index methodology.

In addition, the Index excludes companies from the eligible investment universe that fall within the bottom 5% based on their greenhouse gas intensity (**GHG Intensity**). GHG Intensity is calculated based on the total carbon dioxide equivalent greenhouse gas emissions per company's total revenues in million USD.

The Index utilises an intensity rating which is developed by WTI in collaboration with third party specialists in ETMVC ("**Intensity Rating**"), which captures the perceived degree of a company's overall involvement across the ETMVC.

The Index also utilises a composite risk score ("**CRS**"), which is developed by WTI and is made up of the following two factors, each carrying an equal weighting:

- Quality factor – determined by return on equity, return on assets, gross profits over assets and cash flows over assets.
- Momentum factor – determined by the stocks' risk adjusted total returns over historical periods.

Companies that fall within the bottom 10% based on the CRS are excluded from the eligible investment universe.

The weight of each security in the Index is calculated based on the Intensity Rating.

The Index is rebalanced on a semi-annual basis in May and November.

Full details on the Index are available at the following links:

<https://www.wisdomtree.com/investments/index/wtmrare>
<https://www.wisdomtree.eu/-/media/eu-media-files/documents/1604/wisdomtree-index-methodology-217.pdf>

2.2 Index Calculation Agent

In order to minimise any potential for conflicts caused by the fact that WisdomTree, Inc (**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.

2.3 Portfolio Transparency

Information about the Investments of the Fund is made available on a daily basis. The Fund will disclose on 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.

2.4 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.

3. 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.

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.

Emerging Markets Risk. The economies of individual emerging countries may differ favourably or unfavourably from the economy of a developed country in such respects as growth of gross domestic product, rate of inflation, currency depreciation, asset reinvestment, resource self-sufficiency and balance of payments position. Further, the economies of emerging countries generally are heavily dependent upon international trade and, accordingly, have been, and may continue to be adversely affected by trade barriers, exchange controls, managed adjustments in relative currency values and other protectionist measures imposed or negotiated by the countries with which they trade. These economies also have been and may continue to be adversely affected by economic conditions in the countries with which they trade. The economies of certain of these countries may be based, predominantly, on only a few industries and may be vulnerable to changes in trade conditions. They may also have higher levels of debt or inflation. There are, therefore, certain risks involved in investing in securities of companies and governments of emerging market countries that are in addition to the usual risks inherent in investment in securities of more developed countries. These risks include:

Auditing and accounting standards risk. The legal infrastructure and accounting, auditing and reporting standards in some countries in which the Fund may invest may not provide the same degree of information to investors as would generally apply internationally. In particular, valuation of assets, depreciation, exchange differences, deferred taxation, contingent liabilities and consolidation may be treated differently from international accounting standards.

Depositary risk. Custody risk refers to the risks inherent in the process of clearing and settling trades and to the holding of securities by local banks, agents and depositories. Local agents are held to local standards of care and in general, the less developed a country's securities market is, the greater the likelihood of custody problems.

Expropriation risk. With respect to certain emerging market countries, there is a possibility of expropriation, nationalisation, confiscatory taxation and limitations on the use or removal of funds or other assets of the Fund, including the withholding of dividends.

Inflation risk. Although many companies in which the Fund may hold shares may have operated profitably in the past in an inflationary environment, past performance is no assurance of future performance. Inflation may adversely affect any economy and the value of companies' shares.

Legal risk. Many of the laws that govern foreign investment, equity securities transactions and other contractual relationships in certain countries, particularly in developing countries, are new and largely

untested. In certain emerging market countries there may be considerable uncertainty around the legislative framework for the purchase and sale of investments and in relation to beneficial interests in those investments and there can be no assurance regarding how the courts or agencies of those emerging market countries will react to issues arising from the Fund's investment in such countries and arrangements contemplated in relation thereto.

Laws, orders, rules, regulations and other legislation currently regulating the investment strategies contemplated may be altered, in whole or in part, and a court or other authority of an emerging market country may interpret any relevant existing legislation in such a way that the investment strategies contemplated are rendered illegal, null or void, whether retroactively or otherwise, or in such a way that the investment of the Fund is adversely affected. There may be unpublished legislation in force now or at any future time in any emerging market country which conflicts with or supersedes published legislation and which may substantially affect the investment strategies contemplated.

There is no guarantee that any arrangements made, or agreement entered into, between the Depositary and any sub-custodian, agent or correspondent will be upheld by a court of any emerging market country, or that any judgement obtained by the Depositary or the ICAV against any such sub-custodian, agent or correspondent in a court of any jurisdiction will be enforced by a court of an emerging market country.

Legislation regarding companies in emerging market countries, specifically those laws in respect of fiduciary responsibility of directors and/or administrators and disclosure may be in a state of evolution and may be of a considerable less stringent nature than corresponding laws in more developed countries.

As a result, the Fund may be subject to a number of unusual risks, including inadequate investor protection, contradictory legislation, incomplete, unclear and changing laws, ignorance or breaches of regulations on the part of other market participants, lack of established or effective avenues for legal redress, lack of standard practices and confidentiality customs characteristic of developed markets and lack of enforcement of existing regulations. Furthermore, it may be difficult to obtain and enforce a judgement in certain countries in which assets of the Fund are invested. There can be no assurance that this difficulty in protecting and enforcing rights will not have a material adverse effect on the Fund and its operations. In addition, the income and gains to which the Fund may be subject to withholding taxes imposed by foreign governments for which Shareholders may not receive a full foreign tax credit. Furthermore, it may be difficult to obtain and enforce a judgement in a court outside of Ireland.

Liquidity risk. Securities of many companies of emerging market countries may be less liquid and the prices more volatile than those securities of comparable companies in non-developing markets countries. Investment in foreign securities may also result in higher operating expenses due to the cost of converting foreign currency into the base currency of the Fund, higher valuation and communications costs and the expense of maintaining securities with foreign custodians.

Political risk. Emerging market countries may also be subject to higher than usual risks of political changes, government regulation, social instability or diplomatic developments (including war) which could adversely affect the economies of the relevant countries and thus the value of investments in those countries. Governments of many emerging market countries have exercised and continue to exercise substantial influence over many aspects of the private sector through ownership or control of many companies. The future actions of those governments could have a significant effect on economic conditions in emerging markets, which in turn, may adversely affect companies in the private sector, general market conditions and prices and yields of certain of the securities 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.

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 in 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 or the involvement of a company in certain activities, resulting in the incorrect inclusion or exclusion of a security from the Index and therefore the portfolio of the Fund.

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.

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.

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.

Market Risk. The trading price of equity securities, fixed income securities, commodities and other instruments fluctuates in response to a variety of factors. 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 and commodity 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 Risk. 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.

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.

Sustainability Risk. Sustainability risks are relevant as both standalone risks as well as crosscutting risks, which manifest through many other risk types, which are relevant to the assets of the Fund. For example, the occurrence of a sustainability risk can give rise to financial and business risk causing a negative impact on the share price of a company. The increasing importance given to sustainability considerations by both companies and consumers means that the occurrence of a sustainability risk may result in significant reputational damage to affected companies. These events might cause a material negative impact on the value of a Fund's investments. Whilst the Index applies ESG exclusion criteria, as set out above, with the aim of mitigating the impact of sustainability risks, there can be no assurance that all sustainability risks can be mitigated in the Fund.

Sectorial Investment Risk. If the Fund invests a significant portion of its assets in the securities of companies of a particular sector, it is more likely to be impacted by events or conditions affecting that sector. The Fund may invest a relatively large percentage of its assets in particular sectors, including energy sectors, which form a relatively large percentage of the Index. Further details of the specific risks relevant to these sectors are set out below.

- **Energy sector risk.** This sector can be significantly affected by, among other things, supply and demand for energy, energy price fluctuation, governmental regulatory policies, energy conservation efforts, international political and economic developments.
- **Industrials sector risk.** This sector can be significantly affected by, among other things, worldwide economic growth, supply and demand for specific products and services, rapid technological developments, international political and economic developments, environmental issues and tax and governmental regulatory policies.
- **Materials sector risk.** This sector includes, for example, metals and mining, chemicals and forest product companies. This sector can be significantly affected by, among other things, commodity price volatility, demand for basic materials, world economic growth, depletion of natural resources, technological progress and government regulations.

Shares of the Fund May Trade at Prices Other Than NAV. As with all exchange traded funds, 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 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 Fund 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 Shares, an investor may sustain losses.

Thematic Investment Risk. The Index Provider applies the selection methodology to data provided by third parties in order to create an index which reflects the targeted themes. If the securities are not selected properly or if the themes are not well-defined, the performance of the Index may be affected.

Investments in China. The government of China maintains strict currency controls in order to achieve economic, trade and political objectives and regularly intervenes in the currency market. The Chinese government places strict regulation on the yuan and Hong Kong dollar and manages the yuan and Hong Kong dollar so that they have historically traded in a tight range relative to the U.S. dollar. The Chinese government has been under pressure to manage the currency in a less restrictive fashion so that it is less correlated to the U.S. dollar. It is expected that such action would increase the value of the yuan and the Hong Kong dollar relative to the U.S. dollar. Of course, there can be no guarantee that this will occur, or that the yuan or the Hong Kong dollar will move in relation to the U.S. dollar as expected. The Chinese government also plays a major role in the country's economic policies regarding foreign investments. Foreign investors are subject to the risk of loss from expropriation or nationalization of their investment

assets and property, governmental restrictions on foreign investments and the repatriation of capital invested. In addition, the rapid growth rate of the Chinese economy over the past several years may not continue, and the trend toward economic liberalization and disparities in wealth may result in social disorder, including violence and labour unrest. Adding to this risk, China's authoritarian government has used force in the past to suppress civil dissent, and China's foreign and domestic policies remain in conflict with those of Hong Kong as well as nationalist and religious groups in Xinjiang and Tibet. These and other factors could have a negative impact on the Chinese economy as a whole.

- **PRC Governmental, Economic and Related Considerations.** Investing in the PRC subjects the Fund to a higher level of market risk than investments in a developed country. This is due to, among other things, greater market volatility, lower trading volume, political and economic instability, settlement risk, greater risk of market shut down or stock suspension, imposition of trading band limits and more governmental limitations on foreign investment than those typically found in developed markets.

The PRC economy has been a planned economy since 1949. One, five and ten-year state plans are adopted by the PRC Government in connection with the development of the economy. Although state-owned enterprises still account for a substantial portion of the PRC's industrial output, the state, in general, is reducing the level of direct control which it exercises over the economy through state plans and other measures, and there is an increasing degree of liberalisation in areas such as allocation of resources, production, pricing and management and a gradual shift in emphasis to a "socialist market economy".

During the past 15 years, the PRC Government has been reforming the economic systems of the PRC, and these reforms are expected to continue. Many of the reforms are unprecedented or experimental and are expected to be refined or changed. Other political, economic and social factors could also lead to further readjustments to the reform measures, such adjustment and modification may not always have a positive effect on foreign investment in joint stock companies in the PRC or in listed securities such as China A Shares. The Fund's operations and financial results could be adversely affected by adjustments in the PRC's state plans, political, economic and social conditions, changes in the policies of the PRC government such as changes in laws and regulations (or the interpretation thereof), measures which may be introduced to control inflation, changes in the rate or method of taxation, imposition of additional restrictions on currency conversion and the imposition of additional import restrictions. Furthermore, a portion of the economic activity in the PRC is export-driven and, therefore, is affected by developments in the economies of the PRC's principal trading partners.

The PRC economy has experienced significant growth in the past ten years, but such growth has been uneven both geographically and among the various sectors of the economy. The PRC Government has implemented various measures from time to time to control inflation and to regulate economic expansion with a view to preventing overheating of the economy.

Political changes, social instability and adverse diplomatic developments in the PRC could result in the imposition of additional government restrictions including expropriation of assets, confiscatory levels of taxation, currency blockage or nationalisation of some or all of the property held by the underlying issuers of the China A Shares. Any occurrence could adversely affect the interests of the Fund.

- **Risks of investing in PRC securities**
- **PRC securities markets risk.** The national regulatory and legal framework for securities markets in the PRC, including the China A Share markets, are still in a stage of development, and may be characterised by higher liquidity risk than markets in more developed countries, which may in turn result in higher transaction costs and price volatility. There may not be equivalent regulation and monitoring of the PRC securities market and activities by investors, brokers and other participants to that in certain developed markets. Investments in the PRC will be sensitive to any significant change in political, social or economic policy in the PRC. Such sensitivity may, for the reasons specified above, adversely affect the capital growth and thus the performance of these investments. In addition, the PRC's securities markets are undergoing a period of growth and change, which lead to uncertainties and potentially result in difficulties in the settlement and recording of transactions and in interpreting and applying the

relevant regulations. The PRC's regulatory authorities have only recently been given the power and duty to prohibit fraudulent and unfair market practices relating to securities markets, such as insider trading and market abuse, and to regulate substantial acquisitions of shares and takeovers of companies. All of these factors may lead to a higher level of volatility and instability associated with the PRC securities markets relative to more developed markets.

- **Government intervention and restrictions risk.** The liquidity and price volatility associated with China A Share markets are subject to greater risks of government intervention (for example, to suspend trading in particular stocks) and imposition of trading band restrictions for all or certain stocks from time to time. In addition, China A Shares traded in the PRC are still subject to trading band limits that restrict maximum gain or loss in stock prices, which means the prices of stocks may not necessarily reflect their underlying value. Such factors may affect the performance of the Fund, and the subscription and redemption of Shares may also be disrupted.
- **Accounting and reporting standards risk.** PRC companies are required to follow PRC accounting standards and practice which follow international accounting standards to a certain extent. However, the accounting, auditing and financial reporting standards and practices applicable to PRC companies may be less rigorous, and there may be significant differences between financial statements prepared in accordance with the PRC accounting standards and practice and those prepared in accordance with international accounting standards. As the disclosure and regulatory standards in the PRC are less stringent than in more developed markets, there might be substantially less publicly available information about issuers in the PRC on which the Investment Manager can base investment decisions.
- **Trading Volumes and Volatility.** The Shanghai Stock Exchange and Shenzhen Stock Exchange have lower trading volumes than most stock exchanges in developed countries and the market capitalisations of listed companies are small compared to those on more developed stock exchanges in developed markets. The listed equity securities of many companies in the PRC are accordingly materially less liquid, subject to greater dealing spreads and experience materially greater volatility. Government supervision and regulation of the PRC securities market and of quoted companies is also less developed. In addition, there is a high measure of legal uncertainty concerning the rights and duties of market participants as compared to investments made through securities systems of established markets.

The PRC stock market has in the past experienced substantial price volatility and no assurance can be given that such volatility will not occur in the future. The above factors could negatively affect the Fund's Net Asset Value, the ability to redeem Shares and the price at which the Shares may be redeemed.

- **Custody Risk.** In a limited number of markets, such as the PRC, where a no failed trade policy is standard market practice, assets may be assigned, transferred, exchanged or delivered without the prior approval of the Depositary or its agent. Once a sale order is placed in relation to assets of the Fund, by virtue of the operation of the settlement system within those markets, those assets will automatically move from custody of the Depositary without the need for the prior approval of the Depositary. Where this occurs the consideration for those assets is remitted to the entity releasing the assets.
- **RMB currency risk.** The Renminbi ("RMB") is not freely convertible and subject to exchange controls and restrictions. Where the Fund makes investments in assets denominated in RMB there is no guarantee that RMB will not depreciate. Investors whose assets and liabilities are predominantly in currencies other than RMB should take into account the potential risk of loss arising from fluctuations in value between such currencies and the RMB as well as associated fees and charges.
- **Risks linked with dealing in securities in China via Stock Connect.** The Shanghai-Hong Kong Stock Connect is a securities trading and clearing linked programme developed by Hong Kong Exchanges and Clearing Limited ("HKEX"), Shanghai Stock Exchange ("SSE") and China Securities Depository and Clearing Corporation Limited ("CSDCC").

The Shanghai-Hong Kong Stock Connect comprises a Northbound Shanghai Trading Link and a Southbound Hong Kong Trading Link. Under the Northbound Shanghai Trading Link, Hong Kong and overseas investors (including the Fund), through their Hong Kong brokers and a securities trading service company as established by The Stock Exchange of Hong Kong Limited (“SEHK”), may be able to trade eligible China A shares listed on SSE by routing orders to SSE.

Subject to the requirements of the Central Bank, the Fund may seek exposure to stocks issued by companies listed on the PRC stock exchanges via Stock Connect. Stock Connect is a new trading programme that links the stock markets in PRC and Hong Kong and may be subject to additional risk factors. The relevant regulations are untested and subject to change. The programme is subject to quota limitations which may restrict the Fund’s ability to invest in China A Shares through the programme on a timely basis and as a result, the Fund’s ability to access the China A Shares market (and hence to pursue its investment strategy) will be adversely affected. Where a suspension in the trading through the Stock Connect is effected, the Fund’s ability to access the PRC market will be adversely affected. The PRC regulations impose certain restrictions on selling and buying. Hence the Fund may not be able to dispose of holdings of China A Shares in a timely manner. Also, a stock may be recalled from the scope of eligible stocks for trading via the Stock Connect. This may adversely affect the investment portfolio or strategies of the Fund, for example, when the Investment Manager wishes to purchase a stock which is recalled from the scope of eligible stocks. Due to the differences in trading days, the Fund may be subject to a risk of price fluctuations in China A Shares on a day that the PRC stock market is open for trading but the Hong Kong stock market is closed.

The China A Shares traded through Shanghai-Hong Kong Stock Connect are issued in scripless form, so investors will not hold any physical China A Shares.

Under Stock Connect, China A Shares listed companies and trading of China A Shares are subject to market rules and disclosure requirements of the China A Shares market. Any changes in laws, regulations and policies of the China A Shares market or rules in relation to Stock Connect may affect share prices. Foreign shareholding restrictions and disclosure obligations are also applicable to China A Shares.

The Investment Manager will be subject to restrictions on trading (including restriction on retention of proceeds, maximum cross-boundary investment quota and a daily quota) in China A Shares as a result of its interest in the China A Shares. The Investment Manager is solely responsible for compliance with all notifications, reports and relevant requirements in connection with their interests in China A Shares.

Under the current PRC rules, once an investor holds up to 5% of the shares of a company listed on the SSE, the investor is required to disclose his interest within three working days and during which he cannot trade the shares of that company. The investor is also required to disclose any change in his shareholding and comply with related trading restrictions in accordance with the PRC rules. Overseas investors holding China A Shares via Stock Connect are subject to the following restrictions (i) shares held by a single foreign investor (such as the ICAV) investing in a listed company must not exceed 10% of the total issued shares of such listed company; and (ii) total shares held by all foreign investors (i.e. Hong Kong and overseas investors) who make investment in a listed company must not exceed 30% of the total issued shares of such listed company. If the shareholding of a single investor in a China A Share listed company exceeds the above restrictions, the investor would be required to unwind his position on the excessive shareholding according to a last-in-first-out basis within a specific period.

Trading in securities through the Stock Connect may be subject to clearing and settlement risk. Investors in Hong Kong and PRC can trade and settle shares listed on the other market via the exchange and clearing house in their home market. If the clearing house defaults on its obligation to deliver securities / make payment, the Fund may suffer delays in recovering its losses or may not be able to fully recover its losses.

According to existing PRC practices, the Fund as a beneficial owner of China A Shares traded via Stock Connect cannot appoint proxies to attend shareholders’ meetings on its behalf. China A Shares traded through Stock Connect are held by the sub-custodian in accounts in the

CSDCC maintained by the HKEX. HKEX in turn holds the China A Shares, as the nominee holder, through an omnibus securities account in its name registered with CSDCC for the Stock Connect. The precise nature and rights of the Fund as the beneficial owners of the China A Shares through HKEX as nominee are not well defined under mainland Chinese law and there have been few cases involving a nominee account structure in the mainland Chinese courts.

- **PRC Tax Status.** In connection with investment in PRC securities, various PRC taxes may be imposed on the Fund. The following statements do not constitute tax advice and are intended only as a general guide to current PRC law as at the date of this document. PRC law and PRC taxes are subject to change at any time, possibly with retrospective effect. These statements relate only to certain limited aspects of the PRC taxation treatment of the Fund. Investors should consult their own tax advisor with regard to PRC tax implications associated with an investment in the ICAV.
- **PRC Corporate Income Tax ("CIT").** If the Fund is considered as a tax resident enterprise of the PRC, it should be subject to CIT at 25% on its worldwide taxable income. If the Fund is considered a non-tax resident enterprise with an establishment or place of business ("PE") in the PRC, the profits and gains attributable to that PE should also be subject to CIT at 25%.

The Manager and the Investment Manager intend to manage and operate the Fund in such a manner that the Fund should not be treated as a tax resident enterprise of the PRC or a non-tax resident enterprise with a PE in the PRC for CIT purposes, although this cannot be guaranteed.

- **Dividends.** Pursuant to the "Notice about the tax policies related to the Shanghai-Hong Kong Stock Connect" (Caishui [2014] No. 81) ("Notice No. 81") promulgated by the MoF, the SAT and the CSRC on 14 November 2014, the Fund is subject to WIT at 10% on dividends received from China A Shares traded via Shanghai-Hong Kong Stock Connect.

The specific tax regulation in relation to Shenzhen-Hong Kong Stock Connect has not yet been issued. Subject to the formal confirmation by the Mainland China tax authorities and/or other regulatory authorities, the same treatments are expected to be applies to Shenzhen-Hong Kong Stock Connect.

- **Capital gains.** Pursuant to Notice No. 81, CIT will be temporarily exempted on capital gains derived by Hong Kong and overseas investors (including the Fund) on the trading of China A Shares through the Shanghai-Hong Kong Stock Connect. Based on Notice No. 81 and having consulted professional and independent tax advisor, no provision for gross realised or unrealised capital gains derived from trading of China A Shares via Shanghai-Hong Kong Stock Connect is made by the Manager or the Investment Manager on behalf of the Fund.

The specific tax regulation in relation to Shenzhen-Hong Kong Stock Connect has not yet been issued. Subject to the formal confirmation by the Mainland China tax authorities and/or other regulatory authorities, the same treatments are expected to be applies to Shenzhen-Hong Kong Stock Connect.

4. SHARE DEALING

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.

Initial Offer Price

During the Initial Offer Period, the Shares Classes indicated with an asterisk (*) in section 5, "Available Share Classes" below will be issued at the Initial Offer Price. The Initial Offer Period for the remaining share class(es) has now closed.

Initial Offer Period

The Initial Offer Period for the Share Classes indicated with an asterisk (*) in section 5, "Available Share Classes" below will commence at 9.00am (Irish time) on 16 June 2026 and conclude upon the earlier of: 5.00pm (Irish time) on 11 December 2026 or

	such earlier or later time as the Directors may decide and notify the Central Bank.
Base Currency	US Dollars
Business Day	A day on which commercial banks are generally open for business in London.
Creation Unit	20,000 Shares, unless determined otherwise by the Manager.
Dealing Day	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.
Dealing Deadline	On each Business Day prior to the relevant Dealing Day, the time as set out in the table below.
Publication Time	8.00 a.m. (Irish time) on each Dealing Day.
Valuation Point	10.15 p.m. (Irish time) on each Dealing Day.
Dividend Policy	<p>Dividends will normally be declared in March, June, September and December of each year.</p> <p>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.</p>
Subscriptions following the Initial Offer Period	<p>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.</p> <p>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.</p>
Settlement of subscriptions	<p>Settlement of subscriptions must be received by the Administrator:</p> <ul style="list-style-type: none"> (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 Base Currency (a "Currency Day"), settlement will be postponed to the immediately following Currency Day; (b) in respect of in-kind subscriptions, by 3 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 third 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 two Business Days 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. 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.

5. 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 Offer Price (in Share Class Currency)
WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF – USD*	WisdomTree Strategic Metals and Rare Earths Miners Index	IE000V5T2585	USD	n/a	0.5%	Distributing	4.30pm	25
WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF – USD Acc	WisdomTree Strategic Metals and Rare Earths Miners Index	IE000KHX9DX6	USD	n/a	0.5%	Accumulating	4.30pm	Initial Offer Period has closed
WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF – USD Hedged*	WisdomTree Strategic Metals and Rare Earths Miners Index	IE000D4ZXHN3	USD	USD	up to 0.75%	Distributing	4.30pm	25
WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF – USD Hedged Acc*	WisdomTree Strategic Metals and Rare Earths Miners Index	IE0004DBO8F5	USD	USD	up to 0.75%	Accumulating	4.30pm	25

WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF – EUR Hedged*	WisdomTree Strategic Metals and Rare Earths Miners Index	IE000LICJET7	Euro	Euro	up to 0.75%	Distributing	4.30pm	25
WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF – EUR Hedged Acc*	WisdomTree Strategic Metals and Rare Earths Miners Index	IE000BO66G05	Euro	Euro	up to 0.75%	Accumulating	4.30pm	25
WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF – GBP Hedged*	WisdomTree Strategic Metals and Rare Earths Miners Index	IE000LHJE2Y7	Sterling	Sterling	up to 0.75%	Distributing	4.30pm	25
WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF – GBP Hedged Acc*	WisdomTree Strategic Metals and Rare Earths Miners Index	IE000VMEP779	Sterling	Sterling	up to 0.75%	Accumulating	4.30pm	25
WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF – CHF Hedged*	WisdomTree Strategic Metals and Rare Earths Miners Index	IE00003FQX61	Swiss Franc	Swiss Franc	up to 0.75%	Distributing	4.30pm	25

WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF – CHF Hedged Acc*	WisdomTree Strategic Metals and Rare Earths Miners Index	IE000U1TVXP7	Swiss Franc	Swiss Franc	up to 0.75%	Accumulating	4.30pm	25
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6. 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.

7. 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.

8. 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 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 the 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 Strategic Metals and Rare Earths Miners UCITS ETF **Legal entity identifier:** 2138007GEG43OBGHNF05

Environmental and/or social characteristics

Does 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"/> No <input checked="" type="checkbox"/>
<input type="checkbox"/> It will make a minimum of 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 will make a minimum of sustainable investments with a social objective: ___%	<input type="checkbox"/> It promotes Environmental/Social (E/S) characteristics and while it does not have as its objective a sustainable investment, it will have a minimum 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 checked="" type="checkbox"/> It promotes E/S characteristics, but will 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

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.



What environmental and/or social characteristics are promoted by this financial product? WisdomTree Strategic Metals and Rare Earths Miners UCITS ETF (the **Fund**) promotes 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 promotes 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, 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 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.

WisdomTree Strategic Metals and Rare Earths Miners Index (the “**Index**”) has been designated as a reference benchmark to determine whether the Fund is aligned with the environmental 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 Fund observes indicators linked to individual United Nations Sustainable Development Goals of Climate Action and Clean and Affordable Energy to measure the attainment of the environmental characteristics it promotes.

The Index applies exclusionary ESG screening and global standards screening (**GSS**) criteria 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. Principal Adverse Impact (**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 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.
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 UNCG 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 (UNGC) Principles, the UN Guiding Principles on Business and Human Rights (UNGPs), the Organisation for Economic

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

	Co-operation and Development (OECD) Guidelines for Multinational Enterprises and their underlying conventions.
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Further information regarding the exclusionary screening criteria can be found in the methodology for the Index.

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

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.

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.



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

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



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

that so far as possible and practicable consists of a representative sample of the component securities of the Index.

The Index is designed to measure the performance of companies involved in ETMVC including companies associated with energy transition themes such as electric vehicles, transmission, charging, energy storage, solar, wind, and hydrogen as outlined in the Index methodology.

- **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 which seeks to provide exposure to companies which derive revenue, operating profit, own assets or invest capital expenditures in ETMVC related businesses.. The Fund may also invest in a sample of Index constituents whose risk, return and other characteristics closely resemble the risk, return and other characteristics of the Index as a whole.

The Index methodology also excludes investee companies which do not satisfy ESG criteria. The exclusionary screen verifies companies' eligibility for inclusion in the Index based on ESG criteria described above as detailed in the Index methodology. In addition, each company from the ETMVC universe is assessed based on a greenhouse gas intensity as part of the selection and weighting process applied by the Index. The eligible investment universe is determined through the Index methodology and the proportion of investments in securities that are excluded by the Index as a result of the exclusionary screen supports the environmental and social characteristics promoted by the Fund.

- **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 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 or are at risk of violating 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. Companies identified as having a severe or high controversy rating with controversy defined as an event or events with negative environmental, social and/or governance implications are excluded from the eligible investment universe as detailed in the Index methodology. 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 Fund may also invest in a sample of Index constituents whose risk, return and other characteristics closely resemble the risk, return and other characteristics of the Index as a whole.

The Fund may hold ancillary liquid assets from time to time, for example, as dividends are collected. Where the Fund uses instruments 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. As a result, at least 90% of the Fund's assets are aligned with the environmental and social characteristics promoted by the Fund (#Aligned

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

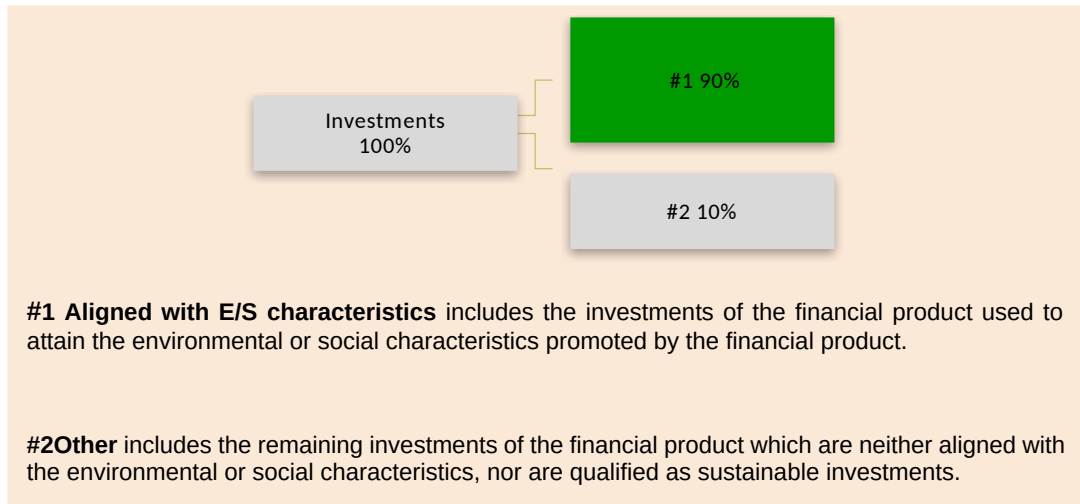
Asset allocation describes the share of investments in specific assets.



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

with E/S characteristics). Up to 10% 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 90% of the Fund's assets will be aligned with environmental and social characteristics promoted by the Fund.

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 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.

- **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.



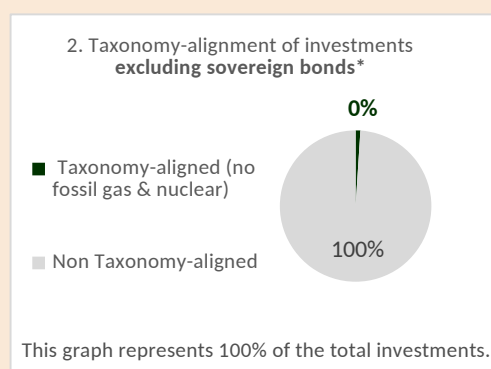
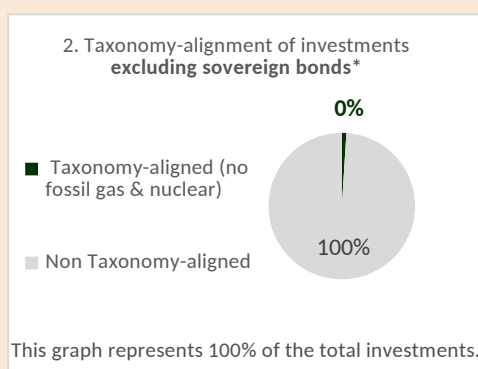
To what minimum extent are sustainable investments with an environmental objective aligned with the EU Taxonomy? 0%. The Fund does not commit to a minimum extent of EU Taxonomy alignment for its investments because of the narrow scope for EU Taxonomy alignment. Some investments may be aligned with the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

Does the financial product invest in fossil gas and/or nuclear energy related activities that comply with the EU Taxonomy¹?

Yes
 In fossil gas In nuclear energy

No

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? To be eligible for inclusion in the Index, companies must satisfy the Index criteria to be a ETMVC company and pass certain minimum ESG screening standards. This has the effect that all companies in which the Fund invests should be aligned with environmental and / or social characteristics. In accordance with the UCITS Regulations the Fund may invest up to 10% in ancillary liquid assets. If the Fund from time to time holds ancillary liquid assets, e.g. cash from dividends received, those ancillary liquid assets may not be aligned with environmental or social characteristics. There may be no minimum environmental or social safeguards in relation to any ancillary liquid assets. The Fund may also hold securities which no longer meet the environmental and/or

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 the EU Taxonomy.

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. 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.



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

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 is designed to track the performance of companies involved in ETMVC technologies and solutions. To be eligible for inclusion in the Index a security must be issued by a ETMVC company which is involved in one or more of the ETMVC categories as defined in the Index description section of this Supplement. The Index excludes companies based on the ESG criteria described above.
- **How is the alignment of the investment strategy with the methodology of the index ensured on a continuous basis?** The investment strategy is to passively track the Index.
- **How does the designated index differ from a relevant broad market index?** The Index was developed to 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 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 certain controversial weapons and significant involvement in tobacco, thermal coal activities, oil and gas exploration/production and small arms and military contracting described in more detail in the Index methodology.
- **Where can the methodology used for the calculation of the designated index be found?**
<https://www.wisdomtree.eu/-/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:
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