



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

WISDOMTREE RENEWABLE ENERGY 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 Renewable Energy UCITS ETF. To the extent there is any inconsistency between this Supplement and the Prospectus, this Supplement shall prevail. Capitalised terms used and not defined herein shall have the meaning attributed to them in the Prospectus.

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

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

The date of this Supplement No. 26 is 23 June 2025.

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1. WISDOMTREE RENEWABLE ENERGY UCITS ETF

Fund: WisdomTree Renewable Energy UCITS ETF
Index: WisdomTree Renewable Energy Index (the "Index")

1.1. Investment Objective

The WisdomTree Renewable Energy 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 Fund will seek to invest all, or substantially all, of its assets in the constituents of the Index. However, the use of a representative sampling strategy means that 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 it will always 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) 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, Jersey, Guernsey or the Isle of Man, provided that 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 sub-funds of the ICAV.

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 (such as medium term notes) and money market instruments (such as short dated government backed securities, floating rate notes, commercial paper, certificates of deposit, treasury bills and treasury notes, each of which are debt securities with varying maturities and where relevant, will be of investment grade at the time of acquisition). The Fund may not invest more than 10% of its net assets in aggregate in collective investment schemes.

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

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

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

policies may be subject to such Securities Financing Transactions. The expected proportion of the Net Asset Value of the Fund that will be subject to repurchase/reverse repurchase agreements and securities lending arrangements is 0%.

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

The Fund seeks to track, before fees and expenses, the return performance of the Index, which has sustainable investment as its objective and qualifies as a financial product subject to Article 9(1) of SFDR. Information on the objective of the Index is set out in "Index Description" below. Please also refer to "ESG Screening Risk", "ESG Data Risk" and "SFDR Classification Risk" under "Risk Factors" below and to the section entitled "Sustainability Disclosures" set out in the Prospectus.

1.3. Share Classes

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

Hedged Share Classes

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

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

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

Any gains resulting from a Hedged Share Class' Hedge Positions shall be reinvested when the Hedge Positions are being re-set. In the event that the Hedge Positions provide exposure to the relevant Exposure Currency which is greater than the corresponding exposure to the Portfolio Currency prior to the month-end reset, the Hedged Share Class will have an exposure to the Exposure Currency in

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

1.4. Risk Management Process

In accordance with the requirements of the Central Bank, the Investment Manager, employs a risk management process to enable it to accurately calculate, monitor, measure and manage, the various risks associated with the use of Financial Derivative Instruments (“**FDI**”) by the Fund. The Investment Manager uses the “Commitment Approach” to measure the Fund’s incremental exposure and leverage generated through the use of FDI. The Commitment Approach seeks to manage and measure the global exposure and potential loss due to the use of FDI by the Fund. Where FDI are used for currency hedging purposes the exposure of the FDI is calculated and then netted against the assets being hedged.

1.5. Leverage and Global Exposure

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

1.6. Portfolio Transparency

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

1.7. Anticipated Tracking Error

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

1.8. Index Description

The Index is designed to track the performance of companies primarily involved in the renewable energy value chain (“**REVC**”) including technologies and solutions which aim to develop a renewable energy market, including wind, solar, hydrogen and other renewable technologies value chains. The Index was developed by WisdomTree, Inc. (“**WTI**”), in collaboration with third party specialists in REVC.

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

- (i) be issued by a REVC company which is involved in one or more of the following REVC categories: raw materials, manufacturing, application, enablers or emerging technology, as defined below:
- raw materials: companies that focus on raw materials mining, such as steel, copper and aluminum specifically used for REVC;
 - manufacturing: companies that manufacture key modules for REVC, such as polysilicon for solar panels, blades and towers for wind turbines, and high voltage cables for power transmission networks;
 - enablers: companies that develop the building block components and enable the efficient storage and transmission for REVC such as battery energy storage systems and transmission and distribution network operations;
 - application: companies that generate power from renewable sources as well as developing new foundations and projects to improve power generation capability; and
 - emerging technologies: companies that use new renewable energy generation technologies such as floating wind and solar, concentrated solar power, and hydrogen fuel cell.
- have 20% or more revenue exposure to REVC (this threshold is increased to 50% for companies involved in the REVC “application” category);
be listed on an eligible stock exchange;
have a minimum market capitalisation of \$250 million;
have a minimum three-month median daily dollar trading volume of \$1million; and
meet minimum market capitalisation and liquidity 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, or are at risk of violating, certain commonly accepted international norms and standards, such as United Nations and OECD guidelines, (ii) are involved in controversial weapons such as anti-personnel mines and cluster munitions, (iii) are significantly involved in the tobacco industry, or (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, (vi) are significantly involved in conventional oil and gas and (vi) do not meet such other ESG criteria such as significant involvement in small arms and military contracting, as detailed in the Index methodology.

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

The Index also utilises a composite risk score which is developed by WTI (“**CRS**”), which 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.

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

The Index is rebalanced on a semi-annual basis in April and October.

Full details on the methodology of the Index are available at the following link:
www.wisdomtree.com/investments/index/wtrene

1.9. Index Calculation Agent

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

2. RISK FACTORS

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

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

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

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

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

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.

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

Due to the ESG exclusion being applied to the investment universe to determine eligibility for inclusion in the Index, the Index will comprise a narrower universe of securities. This narrower universe of

securities will not necessarily perform as well as those securities that do not meet the ESG criteria and this may adversely affect the performance of the Fund. Furthermore, investor sentiment towards companies which are perceived as being ESG conscious or attitudes towards ESG concepts generally may change over time which may affect the demand for ESG based investments such as the Fund and may also affect its performance.

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

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

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

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

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

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

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.
- **Utilities sector risk.** This sector can be significantly affected by, among other things, fluctuations in commodity prices, availability of commodities for transporting, processing, storing or delivering, reduced consumer demand, slowdowns in new construction, extreme weather or other natural disasters as well as governmental regulatory policies and international political and economic developments.

SFDR Classification Risk. As at the date of this Supplement, investors should note that classification of the Fund as an Article 9 SFDR product refers solely to the fact that the Index has sustainable investment as its objective. The Article 9 SFDR classification of the Fund has been made in good faith based on information currently available. Neither the ICAV, nor any of its service providers, makes any representation or otherwise as to the suitability of the Index and the Fund in meeting an investor's criteria on minimum ESG standards or otherwise. Investors are advised to carry out their own review as to whether the Index and the Fund accords with their own ESG criteria. Information on the objective of the Index is contained under "Index Description" above. The "do no significant harm" principle applies only to those investments underlying the fund that take into account the EU criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this fund do not take into account the EU criteria for environmentally sustainable economic activities.

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

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

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.

3. SHARE DEALING

3.1. General

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

3.2. Dealing

Base Currency	US Dollars
Portfolio Currency	The currency or currencies in which the underlying securities are held by the Fund and which may vary from time to time as the constituents of the Index change in accordance with the methodology described above under the heading "Index description".
Business Day	A day on which commercial banks are generally open for business in London.
Creation Unit	30,000 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 semi-annually in April and October 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 following the initial offer period	<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 relevant Share Class Currency (a “Currency Day”), settlement will be postponed to the immediately following Currency Day; (b) in respect of in-kind subscriptions, by 2 p.m. (Irish time) on the first Business Day after the relevant Dealing Day or within such other period as the Directors may determine (not exceeding 10 Business Days following the relevant Dealing Deadline).
Redemptions	<p>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.</p> <p>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.</p> <p>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.</p>
Settlement of redemptions	<p>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.</p>

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.

4. AVAILABLE SHARE CLASSES

Share Class Name	Index	ISIN	Share Class Currency	Exposure Currency	TER	Dividend Policy	Dealing Deadline for Cash (in Kind) Subscriptions /Redemptions, Irish time
WisdomTree Renewable Energy UCITS ETF – USD	WisdomTree Renewable Energy Index	IE000GHFH7K3	US Dollars	n/a	Up to 1%	Distributing	4.30pm (4:30pm)
WisdomTree Renewable Energy UCITS ETF – USD Acc	WisdomTree Renewable Energy Index	IE000P3D0W60	US Dollars	n/a	Up to 1%	Accumulating	4.30pm (4:30pm)
WisdomTree Renewable Energy UCITS ETF – USD Hedged	WisdomTree Renewable Energy USD Hedged Index	IE000KG6LYA2	US Dollars	US Dollars	Up to 1%	Distributing	4.30pm (4:30pm)
WisdomTree Renewable Energy UCITS ETF– USD Hedged Acc	WisdomTree Renewable Energy USD Hedged Index	IE000B479626	US Dollars	US Dollars	Up to 1%	Accumulating	4.30pm (4:30pm)
WisdomTree Renewable Energy UCITS ETF – EUR Hedged	WisdomTree Renewable Energy EUR Hedged Index	IE0003J9ZQN4	Euro	Euro	Up to 1%	Distributing	4.30pm (4:30pm)
WisdomTree Renewable Energy UCITS ETF – EUR Hedged Acc	WisdomTree Renewable Energy EUR Hedged Index	IE0000S0G7X2	Euro	Euro	Up to 1%	Accumulating	4.30pm (4:30pm)

WisdomTree Renewable Energy UCITS ETF – GBP Hedged	WisdomTree Renewable Energy GBP Hedged Index	IE00008AXWT9	Sterling	Sterling	Up to 1%	Distributing	4.30pm (4:30pm)
WisdomTree Renewable Energy UCITS ETF – GBP Hedged Acc	WisdomTree Renewable Energy GBP Hedged Index	IE000GXFCM58	Sterling	Sterling	Up to 1%	Accumulating	4.30pm (4:30pm)
WisdomTree Renewable Energy UCITS ETF – CHF Hedged	WisdomTree Renewable Energy CHF Hedged Index	IE00065CPTA7	Swiss Franc	Swiss Franc	Up to 1%	Distributing	4.30pm (4:30pm)
WisdomTree Renewable Energy UCITS ETF – CHF Hedged Acc	WisdomTree Renewable Energy CHF Hedged Index	IE000VJ704P9	Swiss Franc	Swiss Franc	Up to 1%	Accumulating	4.30pm (4:30pm)

5. FEES

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

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

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

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

6. MISCELLANEOUS

Classification as an equity fund for German tax purposes

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

7. DISCLAIMERS

Index

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

Index Provider website

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

ANNEX

Product name: WisdomTree Renewable Energy UCITS ETF **Legal entity identifier:** 549300N0TPFDR0HBAI59

Sustainable investment objective

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**.

That Regulation does not include a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.



Sustainability indicators measure how the sustainable objectives of this financial product are attained.

Does this financial product have a sustainable investment objective?	
<div> <input checked="" type="radio"/> <input checked="" type="radio"/> <input checked="" type="checkbox"/> Yes </div>	<div> <input checked="" type="radio"/> <input type="radio"/> <input type="checkbox"/> No </div>
<div> <input checked="" type="checkbox"/> It will make a minimum of sustainable investments with an environmental objective: 90% </div>	<div> <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 </div>
<div> <input checked="" type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy </div>	<div> <input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy </div>
<div> <input checked="" type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy </div>	<div> <input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy </div>
<div> <input type="checkbox"/> It will make a minimum of sustainable investments with a social objective: ____% </div>	<div> <input type="checkbox"/> with a social objective </div>
	<div> <input type="checkbox"/> It promotes E/S characteristics, but will not make any sustainable investments </div>

What is the sustainable investment objective of this financial product? WisdomTree Renewable Energy UCITS ETF (the **Fund**) has a sustainable investment objective of investing in companies involved in the renewable energy value-chain (**REVC**) which contributes to the environmental objective of climate change mitigation. REVC includes technologies and solutions which aim to develop a renewable energy market, including wind, solar, hydrogen and other renewable technologies value chains. WisdomTree Renewable Energy UCITS Index (the **Index**) has been designated as a reference benchmark for the purpose of attaining the sustainable investment objective.

● **What sustainability indicators are used to measure the attainment of the sustainable investment objective of 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 objective of climate change mitigation.

In addition, certain environmental business activities are considered in selecting the sustainability indicators for the Fund as follows:

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.

Indicators	Metric
Exposure of companies to renewable energy value chain business activities.	Share of investments active in the REVC including technologies and solutions such as such as wind, solar, hydrogen and other renewable technology value chains. “Value-chain” refers to all of the value-creating activities within the renewable energy industry.

How do sustainable investments not cause significant harm to any environmental or social sustainable investment objective? The Fund has assessed the economic activity carried out by the investee companies regarded as sustainable investments for the do no significant harm (**DNSH**) criteria as part of the exclusionary screening and selection criteria implemented by the Index methodology. The Index methodology determines eligibility for inclusion in the Index and is designed to have the outcome of excluding companies with activities that would significantly harm the Fund’s sustainable investment objective. This approach takes account of indicators for principal adverse impacts (PAI) of investee companies based on Table 1 of Annex I of the Regulatory Technical Standards underpinning SFDR and any relevant indicators in Tables 2 and 3 of Annex I. The selection and weighting process and exclusionary criteria applied by the Index takes into account several PAI indicators and corresponding metrics in Table 1 of Annex I, such as GHG intensity data and involvement in fossil fuels.

The DNSH assessment is also undertaken for the portion of the Fund’s investments that are aligned with EU Taxonomy of manufacture of renewable energy technologies. This assessment is carried out by the Fund as part of the EU Taxonomy’s technical screening criteria (**TSC**) process. The TSC determines whether an economic activity is aligned to one of the six environmental objectives. The TSC is carried out by the Fund’s ESG data provider who considers whether any of the companies’ activities detrimentally harm any other EU Taxonomy environmental objective. Only those companies having activities which pass the TSC and are considered not to significantly harm any of the other five environmental objectives are considered EU Taxonomy aligned.

Each company from the REVC universe is assessed based on greenhouse gas (**GHG**) intensity as part of the selection and weighing process applied by the Index as described in the Index methodology. In addition, the Index excludes companies that violate or are at risk of causing or contributing to severe negative environmental, social or governance (**ESG**) impacts based on the Global Standards Screening (**GSS**) assessment. The UN Global Compact Principles (**UNGPs**) form part of the GSS assessment and include Human Rights, Labour, Environment and Corruption considerations. The aim of the UNGCPs environmental considerations (list non-exhaustive) is for the companies to undertake initiatives to promote greater environmental responsibility and encourage the development and diffusion of environmentally friendly technologies. The primary aim of the UNGCPs is to avoid companies causing severe or irreversible harm to the public or the environment.

The Fund invests in a portfolio of companies that so far as possible and practicable consists of a representative sample of the component securities of the Index.

— **How have the indicators for adverse impacts on sustainability factors been taken into account?** The Index methodology determines eligibility for inclusion

in the Index and is designed to have the outcome of excluding companies with activities that would significantly harm the Fund's sustainable investment objective. This approach takes account of indicators for principal adverse impacts (**PAI**) of investee companies based on Table 1 of Annex I of the Regulatory Technical Standards underpinning SFDR and any relevant indicators in Tables 2 and 3 of Annex I. The selection and weighting process and exclusionary criteria applied by the Index takes into account several PAI indicators and corresponding metrics in Table 1 of Annex I, such as GHG intensity data and involvement in fossil fuels.

The GSS categorises issues that arise for companies which are mapped to the UNGPs (**GSS Issue Indicators**). A non-exhaustive list of the GSS Issue Indicators linked to PAIs which show no harm to the Fund's sustainable investment objective include energy use and GHG emissions, water use, discharges and releases, spills resulting in environmental impacts and emissions, effluents, and waste.

- — — *How are the sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights?* The Index excludes companies based on the GSS assessment. This assessment identifies companies that violate, or are at risk of violating, commonly accepted international norms and standards such as UNGCPS, which include UN Guiding Principles on Business and Human Rights and OECD Guidelines for Multinational Enterprises and their underlying conventions. Companies on the UN, US and EU sanctions lists are excluded. Companies designated under the US Executive Order 13959: which goal is 'Addressing the Threat from Securities Investments That Finance Communist Chinese Military Companies' are also excluded from the Index.



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

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

☐ No



What investment strategy does this financial product follow? The Fund follows a passive (or indexing) investment strategy and will invest in a portfolio of equity securities that so far as possible and practicable consists of a representative sample of the component securities of the Index.

The Index is designed to measure the performance of companies involved in REVC including technologies and solutions which aim to develop a renewable energy market, including wind, solar, hydrogen and other renewable technologies value chains as outlined in the Index methodology.

- **What are the binding elements of the investment strategy used to select the investments to attain the sustainable investment objective?** The Fund will seek to invest all, or substantially all, of its assets in the constituents of the Index. The Index has

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

sustainable investment as its objective, seeking to provide exposure to companies which derive revenue, operating profit, own assets or invest capital expenditures in REVC related businesses.

The Index methodology also excludes investee companies which do not satisfy specific criteria, including ESG criteria. The exclusionary screen verifies companies' eligibility for inclusion in the Index based on ESG criteria as detailed in the Index methodology. 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 sustainable investment objective of the Fund.

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

● **What is the policy to assess good governance practices of the investee companies?**

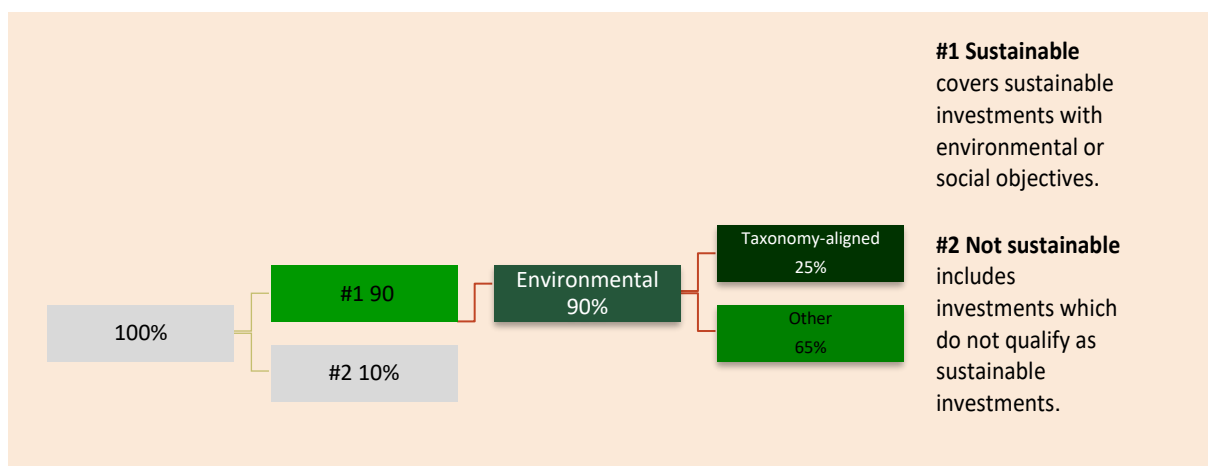
To be eligible for inclusion in the Index, a company must be listed on an eligible stock exchange and therefore has to comply with securities listing rules including relevant corporate governance codes. Companies will be excluded if they do not meet the GSS assessment which includes an assessment for 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. 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.



Asset allocation describes the share of investments in specific assets.

● **What is the asset allocation and the minimum share of sustainable investments?**

The Fund will invest all, or substantially all, of its assets in the constituents of the Index. 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 sustainable investments (#1 Sustainable). Up to 10% of the investments of the Fund do not qualify as sustainable investments (#2 Not sustainable).



● **How does the use of derivatives attain the sustainable investment objective?**

The Fund does not use derivatives to attain the sustainable investment objective.



To what minimum extent are sustainable investments with an environmental objective aligned with the EU Taxonomy? 25%. The Fund contributes to the environmental objective of climate change mitigation and has a minimum share of 25% of sustainable investments that are aligned with the EU Taxonomy.

Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflecting the share of revenue from green activities of investee companies
- **capital expenditure** (CapEx) showing the green investments made by investee companies, e.g. for a transition to a green economy.
- **operational expenditure** (OpEx) reflecting green operational activities of investee companies.

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

The Fund relies on third-party data from reputable data providers. As there is currently a lack of taxonomy-relevant data most acute with small and medium-sized companies and non-EU based assets, EU Taxonomy data may be based on third-party estimated values. In the event that the Fund's minimum taxonomy commitment changes based on data-availability in relation to the EU Taxonomy, this will be reported in the periodic disclosures for the Fund.

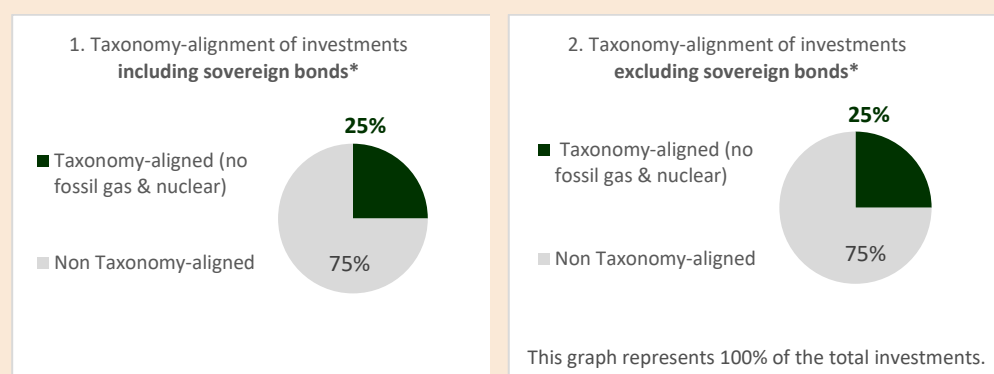
Does the financial product invest in fossil gas and/or nuclear energy related activities that comply with the EU Taxonomy¹?

☐ Yes
☐ In fossil gas ☐ In nuclear energy
☒ No

Enabling activities directly enable other activities to make a substantial contribution to an environmental objective.

Transitional activities are activities for which low-carbon alternatives are not yet available and among others have greenhouse gas emission levels corresponding to the best performance.

The two graphs below show in green the minimum percentage of investments that are aligned with the EU Taxonomy. As there is no appropriate methodology to determine the Taxonomy-alignment of sovereign bonds, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.*



* For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures.

What is the minimum share of investments in transitional and enabling activities? The Fund has a minimum share of 25% of sustainable investments in enabling activities. The Fund does not invest a minimum share of investments in transitional activities.



are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under the EU Taxonomy.



What is the minimum share of sustainable investments with an environmental objective that are not aligned with the EU Taxonomy? 65%



What is the minimum share of sustainable investments with a social objective? 0%

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



What investments are included under “#2 Not sustainable”, what is their purpose and are there any minimum environmental or social safeguards? 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 do not affect the delivery of the sustainable investment objective on a continuous basis. 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 social criteria described above but will not be removed from the Index until the next Index rebalance. Investments may also fall under #2 Other if insufficient ESG-related data is available to the Fund. This applies in particular to assets for which ESG factors are insufficiently defined at present or which are not yet covered by the Fund's ESG data provider.



Is a specific index designated as a reference benchmark to meet the sustainable investment objective? Yes

- **How does the reference benchmark take into account sustainability factors in a way that is continuously aligned with the sustainable investment objective?** The Index is designed to track the performance of companies involved in REVC technologies and solutions. To be eligible for inclusion in the Index a security must be issued by a REVC company which is involved in one or more of the REVC categories as defined in the Index description section of this Supplement.

- **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 REVC technologies and solutions by WisdomTree in collaboration with third-party specialists in REVC. 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 REVC. The Index methodology includes the GSS process described above which takes ESG considerations into account. Companies that are non-compliant with GSS criteria are excluded. The Index methodology also excludes companies engaged in specific activities, such as involvement in controversial weapons, tobacco, 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 <https://www.wisdomtree.eu/en-ie/products?esg=SFDR%20Article%209>

Reference benchmarks are indexes to measure whether the financial product attains the sustainable investment objective.