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 TRUE EMERGING MARKETS 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 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 True Emerging Markets 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 Share classes of the WisdomTree True Emerging Markets 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. 48 is 28 October 2026.

INDEX

1. WISDOMTREE TRUE EMERGING MARKETS UCITS ETF 3

1.1 INVESTMENT OBJECTIVE 3

1.2 INVESTMENT POLICY 3

1.3 SUSTAINABILITY FACTORS 4

1.4 EU TAXONOMY 5

1.5 SHARE CLASSES 5

1.6 RISK MANAGEMENT PROCESS 6

1.7 LEVERAGE AND GLOBAL EXPOSURE 6

2. WISDOMTREE TRUE EMERGING MARKETS UCITS INDEX 6

2.1 INDEX DESCRIPTION 6

2.2 INDEX CALCULATION AGENT 7

2.3 PORTFOLIO TRANSPARENCY 7

2.6 ANTICIPATED TRACKING ERROR 7

3. RISK FACTORS 7

4. SHARE DEALING 15

4.1. GENERAL 15

5. AVAILABLE SHARE CLASSES 18

6. FEES 21

7. MISCELLANEOUS 21

8. DISCLAIMERS 21

1. WISDOMTREE TRUE EMERGING MARKETS UCITS ETF

Fund: WisdomTree True Emerging Markets UCITS ETF
Index: WisdomTree True Emerging Markets UCITS Index (the "**Index**")

1.1 Investment Objective

The WisdomTree True Emerging Markets 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. The Fund may also hold some securities which are not underlying constituents of the Index whose risk, return and other characteristics resemble the risk, return and other characteristics of the Index as a whole.

Where consistent with its investment policy, the Fund may from time to time invest in equity or equity-related securities (such as large, medium or small cap equities, common or preferred stocks and Depositary Receipts), other transferable securities (for example, medium term notes) and open-ended collective investment undertakings. 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 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 sub-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 markets risk paragraph in section 9 of the Prospectus.

With the exception of permitted investment in unlisted securities, investments will be made on the stock exchanges and markets listed in Saudi Arabia, Kuwait, Qatar, Kazakhstan, Vietnam and those set out in Appendix I of the Prospectus.

The Fund may from time to time trade equity index futures (contracts to buy or sell a financial index at a set price to be settled at a future date) as part of the Index rebalancing process, in order to maintain its market exposure. The reason for this is that Indian securities can only be purchased on a prefunded basis, when rebalancing the Index, the Fund would have to sell equities, wait for the trades to settle and only following that would it be able to prefund its account to purchase other securities. This process would cause the Fund to become underexposed to the market. To mitigate this effect and maintain market exposure the Fund may trade equity index futures solely for the purposes of efficient portfolio management, subject to the conditions and within the limits set out in the Prospectus.

The investment policy of the Fund shall comply with the restrictions for Foreign Portfolio Investors ("**FPI**"). Under the Securities and Exchange Board of India ("**SEBI**") FPI Regulations, 2019, as amended from time to time ("**FPI Regulations**"), all foreign investors who intend to acquire Indian securities as portfolio

investments are required to make an application to a designated depository participant ("**DDP**") to be registered as an FPI. DDPs are the entities which are registered with SEBI and are authorised to approve an application and grant the FPI license on behalf of SEBI. All investments by foreign investors will need to be made in compliance with the investment conditions prescribed under the FPI Regulations read with the Master Circular for Foreign Portfolio Investors, Designated Depository Participants and Eligible Foreign Investors dated May 30, 2024, as amended from time to time ("**FPI Master Circular**"), and any additional circulars issued under the FPI Regulations, as well as the Foreign Exchange Management Act, 1999 read with Foreign Exchange Management (Non-debt Instruments), Rules 2019 and the Foreign Exchange Management (Debt Instruments) Regulations, 2019 ("**Debt Regulations**") and other guidelines, notifications, directions, rules, regulations issued by the Reserve Bank of India ("**RBI**") and the Ministry of Finance, as amended from time to time ("**FPI Framework**"). All Indian securities of the Fund will be held at all times by the Indian sub-delegate(s) of the Depositary listed in Appendix V of the Prospectus and the Fund will be registered as the beneficial owner.

The Fund may enter into repurchase/reverse repurchase agreements and stock lending arrangements solely for the purposes of efficient portfolio management, subject to the conditions and within the limits set out in the Prospectus. The maximum proportion of the assets under management ("**AUM**") 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 AUM 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 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 also invest up to 10% of its net assets in aggregate in collective investment schemes.

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 the Fund invests in securities 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 and yield of the Index.

1.3 Sustainability Factors

For the purposes of Regulation (EU) 2019/2088 on sustainability related disclosures in the financial services sector (**SFDR**) the Fund is not deemed (i) a fund that promotes environmental or social characteristics; (ii) a fund that has sustainable investment as its objective; or (iii) a fund with reduction in carbon emissions as its objective. As such, the Fund discloses under Article 6 of the SFDR and does not disclose under Articles 8 or 9 of the SFDR.

The Fund is an index-tracking equity sub-fund that invests in the equity securities of mid- and large-capitalization companies from countries classified as "True Emerging Markets". 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 process. While sustainability risks are relevant to the Fund's investment

strategy through the exclusion criteria applied by the Index, the passive nature of the strategy limits the scope for active management of such risks. Therefore, while the Index may apply certain 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 "Sustainability Risk" under "Risk Factors" below and in the section of the Prospectus entitled "Sustainability Factors".

1.4 EU Taxonomy

The investments underlying the Fund do not take into account the EU criteria for environmentally sustainable economic activities.

1.5 Share classes

The Fund currently has 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 mitigate or hedge the exposure of each of the underlying currencies in which the securities held by the Fund are denominated (each a "**Portfolio Currency**" and together "**Portfolio Currencies**") to a currency designated at the Hedged Share Class level (the "**Exposure Currency**"). Although the Exposure Currency and Share Class Currency of each of the existing 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 is disclosed below under the heading "Available Share Classes".

<u>Hedged Share Classes</u>

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.

1.6 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**.**

1.7 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 forward exchange contracts 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 TRUE EMERGING MARKETS UCITS INDEX

2.1 Index description

The Index is designed to track the performance of mid- and large-capitalization companies from countries classified as "True Emerging Markets" ("**True EM**"), as defined below.

True EM countries are identified using a multi-metric framework developed by the Index Provider, which includes a review of each country's macro economy data such as IMF World Economic Outlook country classification, GDP per capita, UN Human Development Index, sovereign credit rating, and GDP growth momentum, as well as local stock market accessibility and tradability, as outlined in the Index methodology.

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

(i) companies must conduct their primary business activities in one of the designated True EM countries outlined in the Index methodology;

(ii) be listed on an eligible stock exchange;

(iii) have a market capitalization of at least $200 million and a median daily dollar trading volume of at least $1,000,000 for the three months preceding the screening date; and

(iv) other criteria as outlined in the Index methodology.

The Index is overseen by the WisdomTree Global, International and EM Equity Index Committee (the "**Committee**"), a standing index committee of WisdomTree, Inc. ("**WTI"**). The Committee is responsible for making broad decisions with respect to the implementation, ongoing management, operation and administration of the Index. The primary function of the Committee is to make sure that Index rules are implemented correctly and comprehensively. Further details of the Committee can be found in the methodology of the Index.

The Index also seeks to exclude from the eligible investment universe companies that 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**").

The Index is weighted by free-float market capitalization subject to certain caps and criteria outlined in the Index methodology.

The Index is rebalanced on an annual basis in October.

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

https://www.wisdomtree.com/investments/index/wttruemu and https://www.wisdomtree.eu/en-gb/-/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 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 may 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.

2.6 Anticipated Tracking Error

The Investment Manager aims to keep Tracking Error below or equal to 2% for each Share class. There is, however, no guarantee that this level of Tracking Error will be realised and none of the ICAV, the Manager or the Investment Manager will be liable for any discrepancies between the Share class' 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 Share class' Tracking Error at the end of the period under review.

3. RISK FACTORS

An investment in the Fund should not constitute a substantial proportion of an investment portfolio and may not be appropriate for all investors. Investors should consider the risk factors set out in the Prospectus together with the following risks:

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 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.

Commodity Dependency Risk. Many True EM countries have economies heavily dependent on commodity exports including oil, gas, metals, and agricultural products. Fluctuations in global commodity prices can significantly impact these economies and the performance of companies in which the Fund invests. This dependency makes these markets particularly vulnerable to global economic cycles and demand changes from major economies.

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. Specific country risks include:

***Investment in Eastern European Markets*.** The Fund may invest in Eastern European countries including Hungary, Poland, and Romania. These markets may be affected by political developments in the region, currency fluctuations, and changes in relationships with the European Union and Russia. Economic policies, regulatory changes, and geopolitical tensions can impact market stability and foreign investment flows.

Investment in Frontier Markets. The Fund may invest in frontier markets including Kazakhstan, Vietnam, and Morocco, which may have less developed financial markets, limited liquidity, and higher volatility than traditional emerging markets. These markets may have less stringent regulatory oversight, limited investor protection, and greater political and economic instability.

***Investment in India*.** The Government of India has traditionally exercised, and continues to exercise, a significant influence over many aspects of the economy. Since 1991, successive Indian governments have pursued policies of economic liberalisation and financial sector reforms. The current Government has announced its general intention to continue India's current economic and financial sector liberalisation and deregulation policies. However, there can be no assurance that such policies will be continued and a significant change in the Government's policies in the future could affect business and economic conditions in India and could also adversely affect our business, prospects, financial condition and results of operations.

Any political instability in India may adversely affect the Indian securities markets in general, which could also adversely affect the trading price of the Indian securities.

Political, economic, and social factors, changes in Indian law or regulations and the status of India's relations with other countries may adversely affect the value of the Fund's assets. In addition, the Indian economy may differ favourably or unfavourably from other economies in several respects, including the rate of growth of GDP, the rate of inflation, currency fluctuation, resource self-sufficiency and balance of payments position. The Indian Government has traditionally exercised and continues to exercise a significant influence over many aspects of

the Indian economy. Further actions or changes in policy (including taxation) of the Indian Central Government or the respective Indian State Governments could have a significant effect on the Indian economy, which could adversely affect private sector companies, market conditions and prices and yields of the Fund's investments.

Certain developments, beyond the control of the Fund, such as the possibility of nationalisation, expropriations, or confiscatory taxation, political changes, government regulation, social instability, diplomatic disputes, or other similar developments could adversely affect the Fund's assets. Thus, there can be no assurance that the government policies will continue and any significant change in the Indian government's future policies could affect general business and economic conditions in India and could also affect the Fund's business and investments. In addition, any political instability in India could adversely affect the Indian economy in general, which could also affect the value of the investments of the Fund. India has in the past experienced periods of political instability and, in some cases, civil unrest and clashes.

Severe monsoons or drought conditions could hurt India's agricultural production and dampen momentum in some sectors of the Indian economy, which could adversely affect the performance of the companies in whose securities the Fund invests. The liquidity of the assets and their value may be affected generally by changes in Indian Government policy, interest rates and taxation, social and religious instability and political, economic or other developments in or affecting India.

Indian regulatory standards and disclosure standards may be less stringent than standards in developed countries, and there may therefore be less publicly available information about Indian companies than is regularly available about companies located in developed countries. Securities law and regulations in India are still evolving.

Further changes in the market, business, and economic conditions, including, for example, interest rates, foreign exchange rates, inflation rates, industry conditions, competition, technological developments, political and diplomatic events and trends, tax laws and numerous other factors, can affect substantially and adversely the performance of and the development to be undertaken by an Indian company in which the Fund may have invested. None of these conditions will be within the control of the Fund or Investment Manager.

Investment in Latin American Markets. The Fund may invest in Latin American countries including Brazil, Colombia, Chile, Argentina, Mexico, and Peru. These markets are subject to political instability, currency volatility, inflation risks, and commodity price dependency. Political changes, social unrest, and changes in government policies regarding foreign investment, taxation, and economic regulation can significantly impact market performance. Many Latin American economies are heavily dependent on commodity exports, making them vulnerable to global commodity price fluctuations.

Investment in Middle Eastern Markets. The Fund may invest in Middle Eastern countries such as Saudi Arabia, Kuwait, United Arab Emirates, and Qatar. These markets are subject to geopolitical tensions, regional conflicts, oil price dependency, and regulatory changes. Political instability in the region, sanctions, and changes in government policies can significantly affect market access and investment performance. Many of these economies are heavily dependent on oil and gas revenues, making them vulnerable to energy price volatility.

Investment in Southeast Asian Markets. The Fund may invest in Southeast Asian countries including Malaysia, Thailand, Indonesia, Philippines, and Vietnam. These markets are subject to political instability, currency volatility, natural disasters (including earthquakes, tsunamis, and typhoons), and regulatory changes. Economic dependence on exports and foreign investment makes these markets vulnerable to global economic conditions and trade disputes.

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 considerably 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 Risk. The Fund seeks to track the performance of the Index which excludes securities based on certain 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 certain 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 relevant 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.

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.

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" below). 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.

FPI Regime. The Fund proposes to invest in Indian equity securities in accordance with the FPI regime currently prevailing in India as provided under the FPI Framework.

In order for non-Indian resident investors, including foreign domiciled collective investment schemes such as the Fund, to acquire Indian securities as a portfolio investment, they must obtain FPI registration, which is undertaken and granted by DDPs on behalf of SEBI.

For the Fund to be registered as an FPI, it needs to meet the eligibility criteria set out in the FPI Framework on an ongoing basis which *inter alia* may require the Fund to restrict investments from certain investors. For instance, Resident Indians, Non-Resident Indians or Overseas Citizens of India (collectively "**Prohibited Persons**"), can be investors of the Fund subject to the Prohibited Persons not being in control of the Fund and the contribution of a single Prohibited Person being less than 25% of the total corpus of the Fund with the aggregate contribution of the Prohibited Persons being less than 50% of the total corpus. Furthermore, the Fund is required to ensure that its underlying investors contributing more than the thresholds under sub-rule (3) of the Prevention of Money-laundering (Maintenance of Records) Rules, 2005, in its corpus or identified on the basis of control, are not (a) mentioned in the sanctions list notified by the United Nations Security Council; or (b) a resident of a country identified in the public statement of Financial Action Task Force ("**FATF**") as (i) a jurisdiction having a strategic anti-money laundering or combating the financing of terrorism deficiencies to which counter measures apply; or (ii) a jurisdiction that has not made sufficient progress in addressing the deficiencies or has not committed to an action plan developed with the FATF to address the deficiencies.

The Fund will also be subject to investment restrictions as prescribed under the FPI Framework. For instance, the purchase of equity shares of each company by a single FPI including its investor group is required to remain below 10% of the total paid-up equity capital on a fully diluted basis or less than 10% of the paid-up value of each series of convertible debentures or preference shares or share warrants issued by an Indian company. Certain limits on an aggregate basis are separately prescribed by the RBI.

FPIs are obliged, under the FPI Framework, to notify SEBI and the DDP, within the prescribed timelines, of any material change in the information previously furnished to SEBI or the DDP.

Failure by FPIs to adhere to the provisions of the FPI Framework may render the Fund liable for appropriate regulatory action. SEBI has wide powers to pass a broad range of orders (having regard to the seriousness of the offence), which may include, *inter alia*, imposition of monetary penalty, issuance of warning, suspension or cancellation of registration, debarment from accessing securities market or carrying out activities associated with securities market for a specified period. In addition, RBI may also impose monetary penalties in case of contravention of foreign exchange laws/ other specified norms.

In the event the Fund's registration as an FPI is terminated or is not renewed, the Fund could potentially be forced to redeem the investments held in the particular share class, and such forced redemption could adversely affect the returns to the Shareholders.

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.

Hedged Share Class Risk. While the hedging techniques 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 a Share, 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 Share 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.

Prefunding and Associated Risks. Subscriptions by Authorised Participants are subject to applicable dealing cut-offs and settlement deadlines, which may be impacted by the settlement practices of the underlying Indian market. Investment in Indian securities may, from time to time, involve a requirement to provide cash in advance of settlement (the "Prefunding Amount"). Should such a requirement arise, the Prefunding Amount may be based on an estimated Net Asset Value per Share, including estimated Duties and Charges.

In circumstances where the Prefunding Amount is subsequently determined to have been in excess of the final Net Asset Value per Share (including final Duties and Charges) for the relevant Shares on the Dealing Day by reference to which the subscription was effected (the "**Excess Amount**"), the Excess Amount will be held by the Fund on a temporary basis and will be reimbursed to the Authorised Participant as soon as practicable, net of any foreign exchange transaction costs and any other related

costs. In circumstances where an Authorised Participant has delivered a Prefunding Amount they shall remain an unsecured creditor of the Fund in respect of the Excess Amount until such time as the amount is paid to it.

In circumstances where the Prefunding Amount is insufficient to purchase all the underlying securities, the Fund may not be able to acquire all the requisite underlying securities and may need to carry out one or more further purchases on subsequent day(s). Similarly, if restrictions under Indian laws, regulations and/or stock exchange rules, or the suspension of trading of particular Indian securities restrict the Fund from acquiring all the requisite underlying securities, the Fund may also need to carry out one or more further purchases on subsequent day(s). The market risk arising from the timing of the placement of further underlying trades and any delay in trading will be borne by the Authorised Participants. In the event of any funding shortfall, the Authorised Participant may be required to deliver additional sums to make up any funding shortfall to enable further purchases to be made until all the requisite underlying Indian securities have been acquired for the Fund and where applicable such additional sums may be required to be delivered to the ICAV by such reasonable timeframe as shall be notified to the Authorised Participant at the time of any such shortfall occurring but which shall in any event not be less than two Business Days and not more than five Business Days. A failure to settle a trade in the Indian market may cause the ICAV to be censured and could impact the Fund's access to the Indian exchanges. In circumstances where additional sums are payable by an Authorised Participant to cover a funding shortfall after the Authorised Participant has received Shares which it subscribed for in the Fund, the Fund will have a credit exposure as an unsecured creditor in respect of such additional sums.

The foreign exchange transaction costs associated with conversions made in relation to subscriptions and redemptions and any currency risk will be borne by the relevant Authorised Participant and included in the final Duties and Charges which are applied the relevant subscription or redemption amounts paid or received (respectively) by such Authorised Participant. Authorised Participants should note that no interest will accrue on the relevant Reimbursement Amount and interest shall therefore not be payable by the Fund to the relevant Authorised Participant in respect of any such amount.

In the event that, where applicable, an Authorised Participant fails to deliver the Prefunding Amount in full by the Dealing Deadline, the subscription application may not be valid and the Directors and/or the Investment Manager reserve the right (but shall not be obliged) to reject or cancel the relevant subscription application. In the event that a subscription application is not accepted, any subscription amount already paid by the Authorised Participant to the Fund will be returned to the Authorised Participant (without any interest and less any foreign exchange transaction cost and other transaction costs incurred).

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.

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 will approximate the Net Asset Value per Share, there may be times when the market price and the Net Asset Value vary significantly, including due to supply and demand of the relevant 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 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 relevant Share or sells at a time when the market price is at a discount to the Net Asset Value of the relevant Shares, an investor may sustain losses.

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.

The Fund may invest a relatively large percentage of its assets in companies organised in India, Brazil and Saudi Arabia, which countries have tended to form a relatively large percentage of the relevant Index.

4. SHARE DEALING

4.1. 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. Share classes of the Fund available as at the date of this Supplement are detailed below under the heading "Available Share classes".

4.2 Dealing

Initial Offer Price	During the Initial Offer Period, the Shares Classes will be issued at the Initial Offer Price described in the table in section 5 "Available Share Classes" below.
Initial Offer Period	The Initial Offer Period for the Share Classes will commence at 9.00am (Irish time) on 29 October 2026 and conclude upon the earlier of: 5.00pm (Irish time) on 27 April 2027 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	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	Semi-annual dividends will normally be declared in June and December. Share classes with an accumulating policy shall not distribute dividends to Shareholders. Income and other profits will be accumulated and reinvested on behalf of Shareholders.
Subscriptions following the initial offer period	Creation Units may be subscribed for on a Dealing Day at a price based on the Net Asset Value per Share multiplied by the number of Shares in a Creation Unit. Applicants for Shares must also remit the amount of cash and charges as set out in the Portfolio Composition File and pay Duties and Charges, if applicable.

	The Manager, at its discretion may charge a Subscription Fee of up to 3% of the aggregate Net Asset Value per Share in the Creation Unit subscribed for.
Settlement of subscriptions Following the initial offer period	Settlement of subscriptions must be received by the Administrator: (a) in respect of cash subscriptions, by 2 p.m. (Irish time) on the first Business Day after the relevant Dealing Day, provided that if such day is not a day on which foreign exchange markets are open for settlement of payments in the relevant Share Class Currency (a "**Currency Day**"), settlement will be postponed to the immediately following Currency Day; (b) in respect of in-kind subscriptions, by 2 p.m. (Irish time) on the first Business Day after the relevant Dealing Day or within such other period as the Directors may determine (not exceeding 10 Business Days following the relevant Dealing Deadline).
Redemptions	Creation Units may be redeemed on a Dealing Day at a price based on the Net Asset Value per Share multiplied by the number of Shares in a Creation Unit. A redeeming Shareholder will have deducted from redemption proceeds an appropriate amount of Duties and Charges, if applicable. The Shares which are the subject of the redemption must be received by the Fund by 2 p.m. (Irish time) within three Business Days 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 three 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. Subject to the composition of the portfolio on the relevant Dealing Day, the Manager may transfer redemption proceeds within one Business Day of the Dealing Day.
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	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 True Emerging Markets UCITS ETF – USD	IE000R5YQRG4	US Dollars	n/a	Up to 0.50 % of the Net Asset Value	Distributing	4.30pm (4:30pm)	25
WisdomTree True Emerging Markets UCITS ETF – USD Acc	IE000Q1M7HB8	US Dollars	n/a	Up to 0.50 % of the Net Asset Value	Accumulating	4.30pm (4:30pm)	25
WisdomTree True Emerging Markets UCITS ETF – USD Hedged	IE000GBUDJ67	US Dollars	US Dollars	Up to 0.50 % of the Net Asset Value	Distributing	4.30pm (4:30pm)	25

WisdomTree True Emerging Markets UCITS ETF – USD Hedged Acc	IE000RKSL3V0	US Dollars	US Dollars	Up to 0.50 % of the Net Asset Value	Accumulating	4.30pm (4:30pm)	25
WisdomTree True Emerging Markets UCITS ETF – EUR Hedged	IE0009AI9WK5	Euro	Euro	Up to 0.50 % of the Net Asset Value	Distributing	4.30pm (4:30pm)	25
WisdomTree True Emerging Markets UCITS ETF – EUR Hedged Acc	IE000AQ0XTU8	Euro	Euro	Up to 0.50 % of the Net Asset Value	Accumulating	4.30pm (4:30pm)	25
WisdomTree True Emerging Markets UCITS ETF – GBP Hedged	IE0000SCTGL0	Sterling	Sterling	Up to 0.50 % of the Net Asset Value	Distributing	4.30pm (4:30pm)	25

WisdomTree True Emerging Markets UCITS ETF – GBP Hedged Acc	IE000UXDJBD5	Sterling	Sterling	Up to 0.50 % of the Net Asset Value	Accumulating	4.30pm (4:30pm)	25
WisdomTree True Emerging Markets UCITS ETF – CHF Hedged	IE000MBHDUP6	Swiss Franc	Swiss Franc	Up to 0.50 % of the Net Asset Value	Distributing	4.30pm (4:30pm)	25
WisdomTree True Emerging Markets UCITS ETF – CHF Hedged Acc	IE0009SLUVU0	Swiss Franc	Swiss Franc	Up to 0.50 % of the Net Asset Value	Accumulating	4.30pm (4:30pm)	25

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

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, 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 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 WTI’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.