Docusign Envelope ID: B87E8593-032B-8DFA-8105-E427576F6C80

WisdomTree Multi Asset Issuer Plc

Management report and
Condensed unaudited interim financial statements

For the half financial year ended 30 June 2026

Registered number 515981

Docusign Envelope ID: B87E8593-032B-8DFA-8105-E427576F6C80

WisdomTree Multi Asset Issuer Plc

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WisdomTree Multi Asset Issuer Plc

Directors and other information

Directors	Sarah Warr *(British) (Independent) (Non-Executive)* Bryan Governey *(Irish) (Independent) (Non-Executive)* Fergal Molony *(Irish) (Independent) (Non-Executive)* Margaret McCarthy *(Irish) (Independent) (Non-Executive)*
Registered Office	2nd Floor, Block 5 Irish Life Centre Abbey Street Lower, Dublin 1 Ireland
Company Secretary & Administrator	Apex IFS Limited, 2nd Floor, Block 5 Irish Life Centre Abbey Street Lower Dublin 1, Ireland
Issuing & Paying Agent	Apex Fund Services (Ireland) Limited (AFSIL) 2nd Floor, Block 5 Irish Life Centre Abbey Street Lower, Dublin 1 Ireland
Trustee & Security Trustee	The Law Debenture Trust Corporation Plc Fifth Floor, 100 Wood Street London EC2V 7EX United Kingdom
Manager	WisdomTree Multi Asset Management Limited IFC 5 St. Helier Jersey JE1 1ST Channel Islands
Registrar	MUFG Corporate Markets Trustees (UK) Limited (previously Link Market Services Trustees Limited) Central Square, 10th Floor 29 Wellington Street Leeds, LS1 4DL England
Initial Swap Provider	BNP Paribas Financial Markets 160-162 Boulevard Macdonald 75019 Paris France
Custodian & Collateral Administrator	The Bank of New York Mellon One Canada Square London E14 5AL United Kingdom
Banker	Allied Irish Bank plc 40-41 Westmoreland Street Dublin 2 Ireland

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WisdomTree Multi Asset Issuer Plc

Directors and other information (continued)

Solicitor	Matheson 70 Sir John Rogerson's Quay, Dublin 2 Ireland
Independent Auditor	Deloitte Ireland LLP Chartered Accountants & Statutory Audit Firm Deloitte & Touche House Earlsfort Terrace Dublin 2 Ireland

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WisdomTree Multi Asset Issuer Plc

Interim management report

The Board of Directors (the "Directors" and/or the "Board") present the interim report and unaudited financial statements of WisdomTree Multi Asset Issuer Plc (the "Company") for the half financial year ended 30 June 2026.

Principal activities and key events for the first six months

The Company is a public liability company, incorporated in Ireland on 30 July 2012 under Irish Company Law. The Company is an orphan vehicle, with the shares held for the benefit of a charitable trust (see note 13). The Company is registered in Ireland as a Section 110 vehicle. The Company has been established as a special purpose vehicle for the purpose of issuing exchange traded securities. The Company commenced trading on 5 December 2012.

The Company established a Collateralised ETP Securities Programme (the "Programme") under which the Company issues, on an ongoing basis, collateralised exchange traded securities (the “ETP Securities”) of different classes (each a “Class”) linked to indices providing exposure to a range of asset classes including equities, commodities, fixed income and currencies. The ETP Securities may have long or short, and leveraged or unleveraged, exposure to the daily performance of the referenced index.

Each Class constitutes limited recourse obligations of the Company, secured on and payable solely from the assets constituting the ETP Securities in respect of such Class. Each Class of ETP Securities may comprise one or more tranches.

The Company uses the net proceeds of the issuance of ETP Securities to enter into Total Return Swap Transactions (the “TRSs”) to hedge its payment obligations in respect of each Class of the ETP Securities with one or more Swap Providers once the Swap Provider has delivered eligible collateral. The TRSs for each Class of ETP Securities will produce cash flows to service all of the Company’s payment obligations in respect of that Class.

Cash flows are only as a result of subscriptions and redemptions of ETP Securities and expenses incurred. A movement in collateral does not generate a cash flow. The proceeds of the issuance of a tranche of ETP Securities of a Class will be paid by the Issuer to one or more of the Swap Providers with whom the Issuer has entered into a TRS in connection with that Class, in order to increase the aggregate number of Index Units in respect of the TRSs entered into by the Issuer in relation to that Class in proportion to the increase in the number of ETP Securities of that Class then outstanding. The Issuer’s payment obligations in respect of the ETP Securities of a Class will be covered entirely from payments received by the Issuer from the Swap Provider(s) in respect of such TRSs. Pursuant to the terms of each Credit Support Document, the Issuer will be obliged to pay amounts equal to each distribution made on collateral held by it to the relevant Swap Provider upon receipt.

The ETP Securities do not bear interest at a prescribed rate. The return (if any) on the ETP Securities shall be calculated in accordance with the redemption provisions.

General information regarding the Company is further described in note 1 to the financial statements.

All ETP Securities in issue as at 30 June 2026 were listed for trading on the London Stock Exchange, Borsa Italiana, Euronext Paris and on the Deutsche Borse Xetra and applications may be made to other European Stock Exchanges, which are EU regulated markets.

Key performance indicators

The Company is a special purpose vehicle ("SPV") and its principal activity is to issue exchange traded securities.

The Directors confirm that the key performance indicators as disclosed below in the interim financial statements are those that are used to assess the performance of the Company.

During the half financial year:

- the Company made a profit before tax of EUR 500 (30 June 2025: EUR 500);
- the Company's realised gains on financial assets at fair value through profit or loss amounted to EUR 412,254,591 (30 June 2025: EUR 159,666,931);
- the Company's unrealised depreciation on financial assets at fair value through profit or loss amounted to EUR 355,310,289 (30 June 2025: unrealised appreciation EUR 130,592,916);
- the Company's realised losses on financial liabilities at fair value through profit or loss amounted to EUR 412,254,591 (30 June 2025: EUR 159,666,931); and
- the Company's unrealised appreciation on financial liabilities at fair value through profit or loss amounted to EUR 355,310,289 (30 June 2025: unrealised depreciation EUR 130,592,916).

- the Company issued 3 new Classes of ETP Securities (30 June 2025: 5):
  - WisdomTree Enhanced Commodity Carry - GBP Daily Hedged launched on 21 January 2026
  - WisdomTree Enhanced Commodity Carry - EUR Daily Hedged launched on 21 January 2026
  - WisdomTree 1-Day Equity Put Premium launched on 5 May 2026

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WisdomTree Multi Asset Issuer Plc

Interim management report (continued)

Key performance indicators (continued)

During the half financial year (continued):

- the following splits and consolidations took place regarding the below ETP Securities:
  Further to the announcement made by the Company on 2 April 2026 and published on the website https://www.wisdomtree.eu/en-ie/about-wisdomtree/important-notices consolidations of certain classes of ETPs took effect. The consolidation applied after close of business on 17 April, with trading under the new ISIN beginning on 20 April 2026. The following ETPs were affected:
  (a) *Consolidations*
    - WisdomTree Silver 3x Daily Short (3SIS)- IE00B8JG1787 replaced by new ISIN XS3306517924
    - WisdomTree EURO STOXX 50 3x Daily Short (3EUS) - IE00B8JF9153 replaced by new ISIN XS3306517502
    - WisdomTree DAX 3x Daily Short (3DES) - IE00B8GKPP93 replaced by new ISIN XS3306517338
    - WisdomTree Brent Crude Oil 3x Daily Short (3BRS) - IE00BLRPRK35 replaced by new ISIN XS3306517098
    - WisdomTree Copper 3x Daily Short (3HCS) - IE00B8KD3F05 replaced by new ISIN XS3306516959

  (b) *Splits*
  Further to the announcement made by the Company on 23 April 2026 and published on the website https://www.wisdomtree.eu/en-ie/about-wisdomtree/important-notices, split of certain classes of ETPs were applied after close of business on 8 May, but trading under the new ISIN gegan on 11 May 2026. The following ETPs were affected:

    - WisdomTree Silver 3x Daily Leveraged (3SIL)- IE00B7XD2195 replaced by new ISIN XS3306516876
    - WisdomTree FTSE MIB Banks (ITBL) - IE00BYMB4Q22 replaced by new ISIN XS3306519201
    - WisdomTree EURO STOXX 50 3x Daily Leveraged (3EUL) - IE00B7SD4R47 replaced by new ISIN XS3306518658
    - WisdomTree DAX 3x Daily Leveraged (3DEL) - IE00B878KX55 replaced by new ISIN XS3306518492
    - WisdomTree FTSE 100 3x Daily Leveraged (3UKL) - IE00B88D2999 replaced by new ISIN XS3306519896

- there were subscriptions in the existing Class of ETP Securities as disclosed in note 10 to the interim financial statements; and
- the following events took place regarding the below ETP Securities:
  Principal Reduction
  (a) *Wisdomtree Copper 3x Daily Short Securities*
  On 18 February 2026, the Company announced the reduction in the principal amount of the Wisdomtree Copper 3x Daily Short Securities from USD 0.2 to USD 0.02 per share.
  (b) *Wisdomtree S&P 500 Vix Short-Term Futures 2.25x Daily Leveraged Securities*
  On 24 February 2026, the Company announced the reduction in the principal amount of the Wisdomtree S&P 500 Vix Short-Term Futures 2.25x Daily Leveraged Securities from USD 0.481 to USD 0.0481 per share.
  (c) *Wisdomtree Natural Gas 3x Daily Leveraged Securities*
  On 3 March 2026, the Company announced the reduction in the principal amount of the Wisdomtree Natural Gas 3x Daily Leveraged Securities from USD 0.425712 to USD 0.0425712 per share.
  (d) *Wisdomtree Silver 3x Daily Short Securities*
  On 13 March 2026, the Company announced the reduction in the principal amount of the Wisdomtree Silver 3x Daily Short Securities from USD 0.002 to USD 0.0002 per share.
  (e) *Wisdomtree Gold 3x Daily Short Securities*
  On 16 April 2026, the Company announced the reduction in the principal amount of the Wisdomtree Gold 3x Daily Short Securities from USD 0.2 to USD 0.02 per share.
  (f) *Wisdomtree Ftse 100 2x Daily Short Securities*
  On 17 April 2026, the Company announced the reduction in the principal amount of the Wisdomtree Ftse 100 2x Daily Short Securities from GBp 200 to GBp 20 per share.
  (g) *Wisdomtree Wti Crude Oil 3x Daily Short Securities*
  On 1 May 2026, the Company announced the reduction in the principal amount of the Wisdomtree Wti Crude Oil 3x Daily Short Securities from USD 1.4 to USD 0.14 per share.
  (h) *Wisdomtree Brent Crude Oil 3x Daily Short Securities*
  On 7 May 2026, the Company announced the reduction in the principal amount of the Wisdomtree Brent Crude Oil 3x Daily Short Securities from USD 0.0114 to USD 0.00114 per share.
  (i) *Wisdomtree Emerging Markets 3x Daily Short Securities*
  On 26 June 2026, the Company announced the reduction in the principal amount of the Wisdomtree Emerging Markets 3x Daily Short Securities from USD 0.2 to USD 0.02 per share.

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WisdomTree Multi Asset Issuer Plc

Interim management report (continued)

Key performance indicators (continued)

During the half financial year (continued):

- the following events took place regarding the Swap Agreement in place:
  (j) On 21 January 2026, the overall swap limit has been amended from EUR 2,800,000,000 to EUR 4,000,000,000.

As at 30 June 2026:

- the total fair value of the ETP Securities in issue was EUR 3,101,351,638 (31 December 2025: EUR 2,849,180,714);
- the Company has invested in financial assets at fair value through profit or loss of EUR 3,101,351,638 (31 December 2025: EUR 2,849,180,714) as disclosed in note 7 to the financial statements;
- the net assets of the Company were EUR 50,113 (31 December 2025: EUR 49,738); and
- the ETP Securities that the Company has in issue in respect of each Class are included in note 10 to the financial statements.

Future developments

The Directors expect that the present level of activity will be sustained for the foreseeable future.

The Board is not aware of any other developments that might have a significant effect of the operations of the Company in subsequent financial periods not already disclosed in this report or attached financial statements

The Directors are satisfied that the derivative financial instruments in place appropriately manage the risk exposure of the Company as detailed in note 15 to the interim financial statements.

Going concern

The Board considers the operations of the Company to be ongoing, with a reasonable expectation that the Company has adequate resources to continue in operational existence for a period of at least 12 months from the date of these financial statements, and accordingly these financial statements have been prepared on the going concern basis.

As part of the Directors' evaluation, consideration was given to:

- the nature of the Company's business, which dictates that the outstanding ETP Securities may be redeemed at any time by the holders thereof and in certain circumstances may be redeemed by the Company. As the redemption of ETP Securities will coincide with the termination of an equal amount of TRSs, no liquidity risk from the point of view of the Company;
- the current level of assets under management of the Company, hence future revenue streams of the Manager in its ability to meet all other liabilities of the Company; and
- the support of the WisdomTree Group in respect to any litigation payment in respect to the Italian Claims, as detailed in note 19.

The Directors are satisfied that the derivative financial instruments in place appropriately manage the risk exposure of the Company as detailed in note 15 to the interim financial statements.

Principal risks and uncertainties

The Board continues to closely monitor and assess the impact of any ongoing events that may impact the Company's portfolio operations and valuation and will take any further actions needed or as required under the terms of the Prospectus, as facts and circumstances are subject to change and may be specific to investments and jurisdictions. Whilst it is not currently possible to predict future market conditions and therefore determine if any further action may be required on any other classes of ETP Securities, the action that may be required includes, but is not limited to, temporarily not accepting applications for ETP Securities, temporarily suspending ETP Securities from trading on Stock Exchanges or a compulsory redemption of ETP Securities.

Restrike Event in respect of WisdomTree Silver 3x Daily Leveraged Securities

On 30 January 2026, the Restrike threshold of 20% for WisdomTree Silver 3x Daily Leveraged (3SIL) was breached. The Restrike Period began at 16:51:17 (London time) and ended at 17:06:17 (London time) and the Restrike Price for 3SIL was $497.3956635. 3SIL is listed on Borsa Italiana, the London Stock Exchange and Xetra. The Restrike Event occurred outside of trading hours and therefore no suspension of trading was required.

Restrike Event in respect of WisdomTree Brent Crude Oil 3x Daily Short

On 9 March 2026, the Company announced that due to movements on WisdomTree Brent Crude Oil 3x daily Short a restrike event was triggered and the impacted products are 3BSR, 3BRS and 3BFS. The Restrike Period began at 01:50:52 (London time) and ended at 04:50:52 (London time) and the Restrike Price was $0.0441684. 3BSR is listed on the London Stock Exchange, 3BRS is listed on the London Stock Exchange and on Borsa Italiana and 3BFS is listed on Xetra. The Restrike Event occurred outside of trading hours and therefore no suspension of trading was required.

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WisdomTree Multi Asset Issuer Plc

Interim management report (continued)

Principal risks and uncertainties (continued)

Restrike Event in respect of WisdomTree WTI Crude Oil 3x Daily Short

On 9 March 2026, the Company announced that due to movements on WTI crude oil futures, a restrike event was triggered and the impacted product. The Restrike Period began on 8 March 2026 at 22:09:38 (London time) and ended on 9 March 2026 at 01:09:38 (London time) and the Restrike Price was $3.20286130. 3SOI is listed on the London Stock Exchange, 3OIS is listed on the London Stock Exchange and on Borsa Italiana and 3SOI is listed on Xetra. The Restrike Event occurred outside of trading hours and therefore no suspension of trading was required.

The principal risks and uncertainties faced by the Company are set out below and in note 15 to the financial statements.

Market risk

The Company's liabilities in respect of the ETP Securities issued is referenced to various equity and commodity indices and is managed by the Company by entering into a TRS with Swap Provider(s) which exactly match the liability created by the issue of ETP Securities. Any movement in the value of the ETP Securities issued will be offset by an equal movement in the matching TRSs.

Credit risk

Credit/Counterparty risk refers to the risk that each counterparty to a Swap Agreement will default on its contractual obligations as Swap Provider resulting in the Company being unable to make payment of amounts due to the ETP holders. Accordingly, the Company and the ETP Securities holders are exposed to the creditworthiness of each relevant Swap Provider.

Liquidity risk

Liquidity risk is the risk that the Company may be unable to fulfil its obligations (by delivery of cash) whether expected or unexpected. The legal maturity of the ETP Securities is 30 November 2062. ETP Securities cannot be issued without a matching TRSs being in place. The maturity profile of the TRSs is a minimum of two years with one year rolling contracts thereafter.

Geopolitical risk and other risks like climate change

The Company is an SPV incorporated in Ireland and its main source of revenue comes from France and Jersey, limiting its exposure to a variety of economic, social, legal, and political risks. However, the Company continues to monitor the macro-economic environment including inflationary risk and in particular economic factors relating to ETP Securities.

Results and dividends for the financial period

The results for the financial period are set out on page 9. The Directors do not recommend the payment of a dividend for the financial period (30 June 2025: EUR Nil).

Directors, secretary and their interests

The following served as Directors of the entity during the financial period:

Bryan Governey *(Irish) (Non-Executive)*
Sarah Warr *(British) (Non-Executive)*
Fergal Molony *(Irish) (Non-Executive)*
Margaret McCarthy *(Irish) (Non-Executive)*

None of the Directors who held office on 1 January 2026 and 30 June 2026 held any shares or ETP Securities in the Company at that date, or during the half financial year. There were no contracts of any significance in relation to the business of the Company in which the Directors had any interest, as defined in Section 309 of the Companies Act 2014, at any time during the half financial year. During the half financial year, no fees were paid to the Directors for the services provided (30 June 2025: EUR Nil). Further information are set out in note 14 to the financial statements.

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WisdomTree Multi Asset Issuer Plc

Interim management report (continued)

Shares and shareholders
The authorised share capital of the Company is EUR 100,000 out of which 40,000 shares have been issued and paid up to EUR 0.25 each. The issued shares were held by Apex Financial Services (Nominees 1) Limited holding 39,994 shares. At 30 June 2026, Forbrit Corporate Director 1 Limited, Forbrit Corporate Director 2 Limited each held 1 shares each in the Company and Apex Financial Services (Trust Company) Limited and Apex Financial Services (Nominees 2) Limited each held 2 shares in the Company.

All shares are held in trust for charity under the terms of Declaration of Trust.

Accounting records
The Directors believe that they have complied with requirements of Sections 281 to 285 of the Companies Act 2014 with regards to keeping adequate accounting records by utilising accounting personnel employed by the Administrator with appropriate experience and expertise and by providing resources to the financial function. The accounting records of the Company are maintained at 2nd Floor, Block 5, Irish Life Centre, Abbey Street Lower, Dublin 1, Ireland.

Political donations
The Electoral Act, 1997 (as amended by the Electoral Amendment Political Funding Act, 2012) requires companies to disclose all political donations over EUR 200 in aggregate made during a financial year. The Directors, on enquiry, have satisfied themselves that no such donations in excess of this amount have been made by the Company during the financial period to 30 June 2026 (30 June 2025: EUR Nil).

Subsequent events
Subsequent events have been disclosed in note 17 to the interim financial statements.

Research and development costs
The Company did not incur any research and development costs during the half financial year (30 June 2025: EUR Nil).

Audit committee
Under Section 1551 (11)(c) and Section 167 of the Companies Act 2014, the Company is exempt from the requirement to establish an audit committee as the sole business of the Company relates to the issuance of exchange traded securities. The Directors have availed of this exemption for the preparation of the financial statements.

Given the functions performed by the IPA and the limited recourse nature of the securities issued by the Company, the Directors has concluded that there is currently no need for the Company to have a separate audit committee in order for the Board to perform effective monitoring and oversight of the internal controls and risk management systems of the Company in relation to the financial reporting process. Accordingly the Company has availed itself of the exemption under Section 1551 of the Companies Act 2014.

Directors' compliance statement
The Directors confirm that:

- they acknowledge that they are responsible for securing the Company's compliance with its relevant obligations and have, to the best of their knowledge, complied with its relevant obligations as defined in Section 225 of the Companies Act 2014;
- they have drawn up a compliance policy statement setting out the Company's policies (that, in the Directors' opinion, are appropriate to the Company) respecting compliance by the Company with its relevant obligations;
- relevant arrangements and structures have been put in place that provide a reasonable assurance of compliance in all material respects by the Company with its relevant obligations, which arrangements and structures may, if the Directors so decide, include reliance on the advice of one or more than one person employed by the Company or retained by it under a contract for services, being a person who appears to the Directors to have the requisite knowledge and experience to advise the Company on compliance with its relevant obligations; and
- the arrangements and structures in place are reviewed on an annual basis.

On behalf of the Board

Margaret McCarthy

Margaret McCarthy
Director

Sarah Warr

Sarah Warr
Director

Date: 24 September 2026

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Directors' responsibilities statement

The Directors are responsible for preparing the management report and the interim financial statements in accordance with the Companies Act 2014 and the applicable regulations.

The Directors confirm that, to the best of their knowledge:

- the condensed financial statements, which have been prepared in accordance with applicable accounting standards, give a true and fair view of the assets, liabilities, financial position and results of the Company; and

- the Interim Management Report includes a fair review of:
  - important events that have occurred during the first six months of the financial year;
  - the impact of those events on the condensed financial statements; and
  - a description of the principal risks and uncertainties for the remaining six months of the financial year.

The Directors further indicate that such interim financial statements for the half financial year ended 30 June 2026 have not been audited.

On behalf of the Board of Directors

Margaret McCarthy

Margaret McCarthy
Director

Sarah Warr

Sarah Warr
Director

Date: 24 September 2026

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WisdomTree Multi Asset Issuer Plc

STATEMENT OF COMPREHENSIVE INCOME
For the half financial year ended 30 June 2026

	Note	Half financial year ended 30-Jun-26 EUR	Half financial year ended 30-Jun-25 EUR
Realised losses on financial liabilities at fair value through profit or loss		(412,254,591)	(159,666,931)
Realised gains on financial assets at fair value through profit or loss		412,254,591	159,666,931
Unrealised appreciation/(depreciation) on financial liabilities at fair value through profit or loss		355,310,289	(130,592,916)
Unrealised (depreciation)/appreciation on financial assets at fair value through profit or loss		(355,310,289)	130,592,916
Foreign exchange movements on financial assets at fair value through profit or loss		66,557,804	(186,368,730)
Foreign exchange movements on financial liabilities at fair value through profit or loss		(66,557,804)	186,368,730
Revenue	4	11,228,755	6,869,667
Operating expenses	5	(11,228,255)	(6,869,167)
Operating profit before tax		500	500
Tax on profit on ordinary activities	6	(125)	(125)
Operating profit after tax		375	375
Total comprehensive income		375	375

All of the items dealt with in arriving at the profit for the half financial year are from continuing operations, no income is recognised in other comprehensive income.

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WisdomTree Multi Asset Issuer Plc

STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

	Note	30-Jun-26 EUR	31-Dec-25 EUR
Assets			
Financial assets at fair value through profit or loss	7	3,101,351,638	2,849,180,714
Other receivables	8	2,034,693	1,847,510
Cash and cash equivalents	9	16,300	9,501
Total assets		3,103,402,631	2,851,037,725
Liabilities			
Financial liabilities at fair value through profit or loss	10	3,101,351,638	2,849,180,714
Other payables	11	2,000,880	1,807,273
Total liabilities		3,103,352,518	2,850,987,987
Total assets less total liabilities		**50,113**	**49,738**
Share capital and retained earnings			
Called up share capital presented as equity	12	40,000	40,000
Retained earnings		10,113	9,738
Total shareholders' funds		**50,113**	**49,738**

The financial statements were approved by the Board on 24 September 2026 and signed on its behalf by:

Margaret McCarthy

Margaret McCarthy
Director

Sarah Warr

Sarah Warr
Director

Date: 24 September 2026

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WisdomTree Multi Asset Issuer Plc

STATEMENT OF CHANGES IN EQUITY
For the half financial year ended 30 June 2026

	Share capital	Retained earnings	Total equity
	EUR	EUR	EUR
Balance as at 1 January 2025	40,000	8,988	48,988
Total comprehensive income for the financial period			
Net profit	-	375	375
Total comprehensive income for the financial period	-	375	375
Balance as at 30 June 2025	40,000	9,363	49,363
Balance as at 1 July 2025	40,000	9,363	49,363
Amendment to Share Capital issued (Note 12)	-	-	-
Total comprehensive income for the financial period			
Net profit	-	375	375
Total comprehensive income for the financial period	-	375	375
Balance as at 31 December 2025	40,000	9,738	49,738
Balance as at 1 January 2026	40,000	9,738	49,738
Total comprehensive income for the financial period			
Net profit	-	375	375
Total comprehensive income for the financial period	-	375	375
Balance as at 30 June 2026	40,000	10,113	50,113

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WisdomTree Multi Asset Issuer Plc

STATEMENT OF CASH FLOWS
For the half financial year ended 30 June 2026

	Notes	Half financial year ended 30-Jun-26 EUR	Half financial year ended 30-Jun-25 EUR
Cash flows from operating activities			
Profit on ordinary activities before taxation		500	500
Adjustments for:			
Realised losses on financial liabilities at fair value through profit or loss		412,254,591	159,666,931
Realised gains on financial assets at fair value through profit or loss		(412,254,591)	(159,666,931)
Unrealised (appreciation)/depreciation on financial liabilities at fair value through profit or loss		(355,310,289)	130,592,916
Unrealised depreciation/(appreciation) on financial assets at fair value through profit or loss		355,310,289	(130,592,916)
TRS executions during the financial period		(2,606,984,253)	(1,662,767,881)
TRS terminations during the financial period		2,478,315,435	1,360,544,263
Movements in working capital			
Increase in other receivables		(187,183)	(118,207)
Increase in other payables		193,482	115,875
Net cash used in operating activities		(128,662,019)	(302,225,450)
Cash flows from financing activities			
ETP Securities issuances during the financial period	10	2,606,984,253	1,662,767,881
ETP Securities redemptions during the financial period	10	(2,478,315,435)	(1,360,544,263)
Net cash generated from financing activities		128,668,818	302,223,618
Increase/(decrease) in cash and cash equivalents		6,799	(1,832)
Cash and cash equivalents at beginning of the financial period		9,501	11,736
Cash and cash equivalents at end of the financial period		16,300	9,904

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NOTES TO THE FINANCIAL STATEMENTS
For the half financial year ended 30 June 2026

1 General information

The Company is a public limited company, incorporated in Ireland on 30 July 2012, under registered number 515981 and has registered address at 2nd floor, Block 5, Irish Life Centre, Abbey Street Lower, Dublin 1, Ireland. The Company has been established as an SPV for the purpose of issuing exchange traded securities. The Company commenced trading on 5 December 2012.

The Company established a Collateralised ETP Securities Programme under which the Company issues, on an ongoing basis, collateralised ETP Securities of different Classes linked to indices providing exposure to a range of asset classes including equities, commodities, fixed income and currencies. The ETP Securities may have long or short, and leveraged or unleveraged, exposure to the daily performance of the referenced index.

Each Class constitutes limited recourse obligations of the Company, secured on and payable solely from the assets constituting the ETP Securities in respect of such Class. Each Class of ETP Securities may comprise one or more tranches.

The Company uses the net proceeds of the issuance of ETP Securities to enter into TRSs to hedge its payment obligations in respect of each Class of the ETP Securities with one or more Swap Providers once the Swap Provider has delivered eligible collateral. The TRSs for each Class of ETP Securities will produce cash flows to service all of the Company's payment obligations in respect of that Class.

The ETP securities are issued as demand requires. The Company purchases a matching TRS from the Swap Providers to hedge its liabilities and ensure the assets can service its liabilities. The number and terms of ETP securities outstanding will match the number and terms of ETP Swap Contracts so that the obligations of the Company and the Swap Provider match. The Swap Provider will use the same pricing formulae as the Determination Agent (the "DA") so both the DA and the Swap Provider should be able to calculate the same price independently of each other – the price of an ETP Swap Contract will equal the price of an ETP. The Manager supplied and/or arranged for the supply of all administrative services to the Company and paid all management and administration costs of the Company, in return for which the Company pays the Manager a management Fee.

The ETP Securities do not bear interest at a prescribed rate. The return (if any) on the ETP Securities shall be calculated in accordance with the redemption provisions.

The Company considers the capital management and its current capital resources to be adequate to maintain the on-going listing and issue of ETP Securities.

All ETP Securities in issue as at 30 June 2026 were listed for trading on the London Stock Exchange, Borsa Italiana, Euronext Paris and on the Deutsche Borse Xetra and applications may be made to other European Stock Exchanges, which are EU regulated markets.

2 Basis of preparation

(a) Statement of compliance

The condensed financial statements for the half financial year ended 30 June 2026 have been prepared in accordance with International Accounting Standard ("IAS") 34 'Interim Financial Reporting'. The condensed interim financial statements should be read in conjunction with the annual financial statements for the financial year ended 31 December 2025 and the unaudited interim financial statements for the financial period ended 30 June 2025.

(b) New standards, amendments and interpretations

The Company has adopted the new interpretations and revised standards effective for the period ended 30 June 2026. New standards that have been adopted in the interim financial statements for the period ended 30 June 2026 but have not had a significant effect on the Company are:

- Amendments to IFRS 9 and IFRS 7: Classification and Measurement of Financial Instruments
- Annual Improvements to IFRS Accounting Standards – Volume 11

There have been no other adoption of interpretations and standards except as per the above.

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NOTES TO THE FINANCIAL STATEMENTS (continued)
For the half financial year ended 30 June 2026

2 Basis of preparation (continued)

(b) New standards, amendments and interpretations (continued)

Accounting standards issued but not yet effective

The following amendments are effective for the period after 1 July 2026:

- IFRS 18 Presentation and Disclosure in Financial Statements
- IFRS 19 Subsidiaries without Public Accountability: Disclosures
- IFRS 20 Regulatory Assets and Regulatory Liabilities

(c) Segmental reporting

The standard on segmental reporting puts emphasis on the "management approach" to reporting on operating segments. An operating segment is a component of the Company that engages in business activities from which it may earn revenue and incur expenses. The Directors are considered to be the chief operating decision makers of the Company.

The Company is engaged as one segment in the Programme under which the Company issues on an ongoing basis ETP Securities of different classes linked to indices providing exposure to a range of asset classes including equities, commodities, fixed income, and currencies.

The following is a geographical analysis of the revenue by the country of the counterparty:

	Half financial year ended 30-Jun-26 EUR	Half financial year ended 30-Jun-25 EUR
France (BNP Paribas Arbitrage S.N.C.)	11,227,945	6,867,187
Jersey (the Manager)	810	2,480
	11,228,755	6,869,667

3 Significant accounting policies

The same accounting policies, presentation and methods of computation are followed in these condensed interim financial statements as were applied in the preparation of the Company's financial statements for the financial year ended 31 December 2025.

4 Revenue

	Half financial year ended 30-Jun-26 EUR	Half financial year ended 30-Jun-25 EUR
Management fee income	11,227,945	6,867,187
Other income	810	2,480
	11,228,755	6,869,667

The Company is entitled to receive a management fee under the terms of each TRS. The Swap Provider will pay the Company variable amounts by way of payments under the terms of the relevant TRS, calculated by reference to the management fee rate as specified in note 10.

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NOTES TO THE FINANCIAL STATEMENTS (continued)
For the half financial year ended 30 June 2026

5 Operating expenses

	Half financial year ended 30-Jun-26 EUR	Half financial year ended 30-Jun-25 EUR
Management fee expense	(11,227,945)	(6,865,591)
Other expenses	(310)	(3,576)
	(11,228,255)	(6,869,167)

The Company pays a management fee under the terms of a management agreement entered into between the Manager and the Company, calculated based on the management fees received from the Swap Provider (current annual management fee rates outlined in note 10) plus any order form fees received by the Company.

General operational expenses such as IPA fees, determination agent fees, registrar fees, trustee fees, London Stock Exchange (LSE) and Regulatory News Service (RNS) fees, audit fees, tax fees and legal fees are borne by the Manager on behalf of the Company.

The auditor's remuneration (excluding VAT) is expected to be EUR 29,315 (30 June 2025: EUR 24,664) for audit services. There are no fees relating to other assurance services and non-audit services in the current financial period or prior financial year.

The Company did not pay any fees to the Directors (30 June 2025: EUR Nil).

The Company had no employees during the half financial year (30 June 2025: None).

6 Tax on profit on ordinary activities

		Half financial year ended 30-Jun-26 EUR	Half financial year ended 30-Jun-25 EUR
(a)	**Analysis of tax charge in the half financial year**		
	Current tax	125	125
	Deferred tax	-	-
	Total tax charge on profit for the half financial year	125	125
(b)	**Reconciliation of effective tax rate**		
	Operating profit before tax	**500**	**500**
	Expected tax charge based on standard rate of 12.5%	63	63
(c)	**Effects of:**		
	Higher tax rate applicable under Section 110 TCA, 1997	62	62
	Adjustments for reconciliation to Old Irish GAAP as it stood at 31 December 2004	-	-
	Total tax charge on profit for the half financial year	**125**	**125**

The Company is a qualifying company within the meaning of Section 110 of the TCA. As such, the profits are chargeable to corporation tax under Case III of Schedule D at a rate of 25%, but are computed in accordance with the provisions applicable to Case 1 of Schedule D of the TCA. There were no deferred tax assets or liabilities at 30 June 2026 (30 June 2025: EUR Nil).

7 Financial assets at fair value through profit or loss

	30-Jun-26 EUR	31-Dec-25 EUR
Total return swaps	3,101,351,638	2,849,180,714

Movement in financial assets at fair value through profit or loss	30-Jun-26 EUR	31-Dec-25 EUR
At beginning of the financial period/year	2,849,180,714	1,741,215,247
Additions during the financial period/year	2,606,984,253	3,187,048,488
Disposals during the financial period/year	(2,478,315,435)	(2,772,532,704)
Realised losses on financial assets at fair value through profit or loss	412,254,591	363,269,373
Unrealised appreciation on financial assets at fair value through profit or loss	(355,310,289)	519,514,616
Foreign exchange movements	66,557,804	(189,334,306)
At end of the financial period/year	3,101,351,638	2,849,180,714

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NOTES TO THE FINANCIAL STATEMENTS (continued)
For the half financial year ended 30 June 2026

7 Financial assets at fair value through profit or loss (continued)

Total return swaps

All unrealised (depreciation)/appreciation on financial assets are attributable to market risk arising from price, commodity, currency and interest rate risk.

The Company enters into a derivative contract with the Swap Provider, BNP Paribas Arbitrage S.N.C. each time ETP Securities are issued or redeemed to eliminate its exposure to market risk, interest rate risk and currency risk within the Company.

The TRSs entered into as at 30 June 2026 and 31 December 2025 have a value equal but opposite in sign to the value of the ETP Securities in issue as at 30 June 2026 and 31 December 2025.

	30-Jun-26	31-Dec-25
Collateral received on TRSs	**EUR**	**EUR**
Equities (market value)	2,272,807,225	2,607,190,477
Bonds (market value)	774,357,515	386,577,519
	3,047,164,740	2,993,767,996

The Swap Provider transfers collateral to the Company in respect of its obligations under a relevant swap agreement. Collateral is in the form of government bonds or listed equities. The Bank of New York Mellon, as collateral administrator determines the market value of the collateral held on behalf of the Company.

The collateral coverage over the market value of the ETP Securities as at 30 June 2026 was 98.3% (31 December 2025: 105.1%).

Collateral consists of equities and/or bonds satisfying certain criteria and subject to certain margin percentages and concentration limits. Collateral amounts as agreed between the Company and the Swap Provider are held by The Bank of New York Mellon and identified as held on behalf of the Company; the collateral cannot be re-used or repledged. All collateral as at 30 June 2026 and 31 December 2025 consists of listed equities and government bonds as agreed between the Swap Provider and the Company.

Government bonds comprise the following types of bonds:

Money Market Companies:	AAA Government or Treasury money market companies only with no asset backed securities or collateralised debt obligations.
Sovereign Fixed income:	Stripped and unstripped national bonds issued by one of the following countries:

- Stripped and unstripped national bonds issued by USA, G10 and other European government bonds with minimal ratings of AA
- Supranational bonds with a L-T issuer rating not lower than AAA
- US Agencies 100% backed by the US Government.

8 Other receivables

	30-Jun-26	31-Dec-25
	EUR	**EUR**
Management fees receivable	2,000,556	1,807,231
Other receivables	34,137	40,279
	2,034,693	1,847,510

The Company earns a management fee on each swap transaction from the Swap Provider. The swap management fee is calculated as defined in each swap transaction supplement which is entered into between the Swap Provider and the Company.

9 Cash and cash equivalents

	30-Jun-26	31-Dec-25
	EUR	**EUR**
Cash at bank	16,300	9,501

The cash at bank is held with Allied Irish Banks Plc.

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NOTES TO THE FINANCIAL STATEMENTS (continued)
For the half financial year ended 30 June 2026

10 Financial liabilities at fair value through profit or loss

	30-Jun-26	31-Dec-25
	EUR	EUR
ETP Securities issued	3,101,351,638	2,849,180,714

ETP Securities issued for a particular Class are measured at fair value through profit or loss.

The Company's obligations under the financial liabilities issued are secured by the TRSs as per note 7 to the financial statements. The investors' recourse per Class is limited to the assets of that particular Class. The legal maturity of the ETP Securities is 30 November 2062. ETP Securities cannot be issued without a matching TRSs being in place. The maturity profile of the TRSs is a minimum of two years with one year rolling contracts thereafter. Should the swap counterparty wish to terminate there is a requirement for one year notice of termination to be issued to the Company. This allows the Company the time to obtain a new swap provider. If no replacement swap provider can be identified the Company would redeem all outstanding ETP Securities. ETP Securities can be issued and redeemed daily. Therefore, the Class have an option for early redemption.

All unrealised appreciation/(depreciation) on financial liabilities are attributable to market risk arising from price, commodity and interest rate risk.

All ETP Securities in issue as at 30 June 2026 were listed for trading on the London Stock Exchange, Borsa Italiana, Euronext Paris and on the Deutsche Borse Xetra and applications may be made to other European Stock Exchanges, which are EU regulated markets.

Movement in financial liabilities at fair value through profit or loss	**30-Jun-26**	**31-Dec-25**
	EUR	**EUR**
At beginning of the financial period/ year	2,849,180,714	1,741,215,247
Issued during the financial period/ year	2,606,984,253	3,187,048,488
Redeemed during the financial period/ year	(2,478,315,435)	(2,772,532,704)
Realised gains on financial liabilities at fair value through profit or loss	412,254,591	363,269,373
Unrealised depreciation on financial liabilities at fair value through profit or loss	(355,310,289)	519,514,616
Foreign exchange movements	66,557,804	(189,334,306)
At end of the financial period/ year	3,101,351,638	2,849,180,714

The financial liabilities in issue at 30 June 2026 and 31 December 2025 are as follows:

Description	**Management Fee rate**	**ISIN**	**CCY**	**Outstanding Units 30-Jun-26**	**Fair value 30-Jun-26 EUR**	**Outstanding Units 31-Dec-25**	**Fair value 31-Dec-25 EUR**
WisdomTree DAX 3x Daily Leveraged	0.75%	IE00B878KX55	EUR	1,394,440	35,711,615	56,172	29,492,752
WisdomTree DAX 3x Daily Short	0.80%	IE00B8GKPP93	EUR	973,813	17,314,329	110,965,478	18,970,924
WisdomTree EURO STOXX 50® 3x Daily Leveraged	0.75%	IE00B7SD4R47	EUR	1,065,000	32,064,769	43,550	25,889,690
WisdomTree EURO STOXX 50® 3x Daily Short	0.80%	IE00B8JF9153	EUR	545,984	8,191,709	76,687,644	12,337,362
WisdomTree FTSE MIB 3x Daily Leveraged	0.75%	IE00B8NB3063	EUR	85,317	47,555,725	98,168	36,574,170
WisdomTree FTSE MIB 3x Daily Short	0.80%	XS2819844031	EUR	2,862,880	23,156,738	1,580,880	22,588,690
WisdomTree Bund 10Y 3x Daily Short	0.30%	IE00BKS8QN04	EUR	17,074	1,139,762	9,574	653,128
Balance carried forward					165,134,647		146,506,716

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NOTES TO THE FINANCIAL STATEMENTS (continued)
For the half financial year ended 30 June 2026

10 Financial liabilities at fair value through profit or loss (continued)

The financial liabilities in issue at 30 June 2026 and 31 December 2025 are as follows (continued):

Description	Management Fee rate	ISIN	CCY	Outstanding Units 30-Jun-26	Fair value 30-Jun-26 EUR	Outstanding Units 31-Dec-25	Fair value 31-Dec-25 EUR
Balance brought forward					165,134,647		146,506,716
WisdomTree Bund 10Y 3x Daily Leveraged	0.30%	IE00BKT09255	EUR	51,526	4,054,424	68,526	5,310,834
WisdomTree BTP 10Y 3x Daily Short	0.60%	IE00BKS8QM96	EUR	63,461	1,438,763	63,461	1,478,181
WisdomTree BTP 10Y 3x Daily Leveraged	0.60%	IE00BKT09149	EUR	41,026	5,419,563	50,526	6,671,962
WisdomTree EURO STOXX Banks 3x Daily Leveraged	0.89%	IE00BLS09N40	EUR	2,148,049	171,378,811	2,350,995	147,817,370
WisdomTree BTP 10Y 5x Daily Short	0.99%	IE00BYNXNS22	EUR	365,843	2,886,450	365,843	3,080,649
WisdomTree Bund 10Y 5x Daily Short	0.49%	IE00BYNXPH56	EUR	20,040	1,029,689	8,040	435,465
WisdomTree FTSE MIB Banks	0.35%	IE00BYMB4Q22	EUR	2,766,618	52,412,335	40,763	32,759,674
WisdomTree Bund 30Y 3x Daily Short	0.30%	IE00BF4TW453	EUR	20,220	1,918,672	5,720	592,637
WisdomTree FTSE 100 3x Daily Leveraged	0.75%	IE00B88D2999	GBP	914,435	23,715,189	37,224	16,703,766
WisdomTree FTSE 100 3x Daily Short	0.80%	IE00B7VB3908	GBP	6,822,183	8,759,089	9,572,183	15,130,199
WisdomTree FTSE 100 2x Daily Leveraged	0.49%	IE00B94QKC83	GBP	8,700	3,256,945	9,180	3,063,351
WisdomTree FTSE 100 2x Daily Short	0.55%	IE00B94QKF15	GBP	183,145	2,060,923	191,145	2,394,625
WisdomTree FTSE 100 1x Daily Short	0.49%	IE00B94QKG22	GBP	35,484	1,568,778	35,484	1,624,754
WisdomTree FTSE 250 2x Daily Leveraged	0.60%	IE00B94QKJ52	GBP	10,784	3,108,467	25,084	6,882,735
WisdomTree FTSE 250 1x Daily Short	0.65%	IE00BBGBF313	GBP	126,113	4,867,811	96,113	3,773,967
WisdomTree Gilts 10Y 3x Daily Leveraged	0.30%	IE00BKT09479	GBP	123,753	9,168,650	93,753	7,392,384
WisdomTree Gilts 10Y 3x Daily Short	0.30%	IE00BKS8QQ35	GBP	64,790	5,179,047	68,290	5,167,824
WisdomTree Gilts 10Y 1x Daily Short	0.25%	IE00BF4TW560	GBP	1,808	273,854	1,808	262,097
WisdomTree S&P 500 3x Daily Leveraged	0.75%	IE00B7Y34M31	USD	1,051,198	164,003,415	1,313,758	162,798,941
WisdomTree S&P 500 3x Daily Short	0.80%	IE00B8K7KM88	USD	4,572,612	29,144,579	3,719,312	31,016,391
WisdomTree Gold 3x Daily Leveraged	0.99%	IE00B8HGT870	USD	1,505,150	166,323,153	1,153,350	198,341,177
WisdomTree Gold 3x Daily Short	0.99%	IE00B6X4BP29	USD	7,394,135	12,041,669	8,718,135	14,421,133
WisdomTree Copper 3x Daily Leveraged	0.99%	IE00B8JVMZ80	USD	2,661,907	40,006,125	3,177,407	43,410,942
WisdomTree Copper 3x Daily Short	0.99%	IE00B8KD3F05	USD	208,651	3,054,674	3,145,531	2,378,137
Balance carried forward					882,205,722		859,415,911

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NOTES TO THE FINANCIAL STATEMENTS (continued)
For the half financial year ended 30 June 2026

10 Financial liabilities at fair value through profit or loss (continued)

The financial liabilities in issue at 30 June 2026 and 31 December 2025 are as follows (continued):

Description	Management Fee rate	ISIN	CCY	Outstanding Units 30-Jun-26	Fair value 30-Jun-26 EUR	Outstanding Units 31-Dec-25	Fair value 31-Dec-25 EUR
Balance brought forward					882,205,722		859,415,911
WisdomTree Natural Gas 3x Daily Short	0.99%	XS2819843223	USD	2,500,555	27,495,258	1,831,255	37,397,917
WisdomTree Silver 3x Daily Leveraged	0.99%	IE00B7XD2195	USD	28,309,490	184,521,963	887,434	273,921,647
WisdomTree Silver 3x Daily Short	0.99%	IE00B8JG1787	USD	416,506	10,430,502	639,064,298	14,650,507
WisdomTree Palladium 1x Daily Short	0.95%	IE00B94QLR02	USD	156,012	1,331,637	160,012	1,111,446
WisdomTree Palladium 2x Daily Leveraged	0.95%	IE00B94QLN63	USD	1,703,989	11,108,210	1,540,240	22,996,611
WisdomTree US Treasuries 10Y 3x Daily Leveraged	0.30%	IE00BKT09032	USD	116,700	7,577,163	135,200	9,027,958
WisdomTree WTI Crude Oil Pre-roll	0.25%	IE00BVFZGC04	USD	176,955	5,094,505	556,979	10,768,748
WisdomTree Brent Crude Oil Pre-roll	0.25%	IE00BVFZGD11	USD	449,896	21,234,557	234,272	7,452,873
WisdomTree US Treasuries 10Y 5x Daily Short	0.50%	IE00BYNXPJ70	USD	12,554	1,145,606	5,054	409,934
WisdomTree Emerging Markets 3x Daily Leveraged	0.99%	IE00BYTYHN28	USD	198,498	35,140,556	159,395	16,718,108
WisdomTree Emerging Markets 3x Daily Short	0.99%	IE00BYTYHM11	USD	902,771	587,703	507,171	788,195
WisdomTree US Treasuries 30Y 3x Daily Short	0.30%	IE00BF4TW784	USD	12,300	1,266,248	12,300	1,221,381
WisdomTree US Treasuries 10Y 3x Daily Short	0.30%	IE00BKS8QT65	USD	14,240	1,357,339	16,240	1,415,422
WisdomTree Industrial Metals Enhanced	0.40%	IE00BF4TWC33	USD	173,450	6,125,107	145,850	4,861,076
WisdomTree Energy Enhanced	0.40%	IE00BF4TWF63	USD	45,176	1,510,609	36,676	855,711
WisdomTree NASDAQ 100 3x Daily Leveraged	0.75%	IE00BLRPRL42	USD	1,377,595	571,979,786	1,739,332	460,352,473
WisdomTree NASDAQ 100 3x Daily Short	0.80%	IE00BLRPRJ20	USD	53,823,937	74,203,924	35,934,955	90,522,594
WisdomTree Natural Gas 3x Daily Leveraged	0.99%	XS2819843900	USD	44,370,569	43,020,172	17,156,569	48,495,748
WisdomTree Brent Crude Oil 3x Daily Short	0.99%	IE00BLRPRK35	USD	1,511,081	42,580,230	15,580,729	9,290,970
WisdomTree S&P 500 VIX Short-Term Futures 2.25x Daily Leveraged	0.99%	XS2819843736	USD	26,684,485	27,300,572	16,712,388	34,985,613
WisdomTree Brent Crude Oil 3x Daily Leveraged	0.99%	IE00BMTM6D55	USD	1,157,001	30,187,828	1,394,801	19,340,337
WisdomTree WTI Crude Oil 3x Daily Leveraged	0.99%	IE00BMTM6B32	USD	2,420,625	56,909,828	7,369,090	95,355,603
WisdomTree WTI Crude Oil 3x Daily Short	0.99%	XS2819844387	USD	52,059,638	144,814,046	380,847	12,739,447
Balance carried forward					2,189,129,071		2,034,096,230

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NOTES TO THE FINANCIAL STATEMENTS (continued)
For the half financial year ended 30 June 2026

10 Financial liabilities at fair value through profit or loss (continued)

The financial liabilities in issue at 30 June 2026 and 31 December 2025 are as follows (continued):

	Description	Management Fee rate	ISIN	CCY	Outstanding Units 30-Jun-26	Fair value 30-Jun-26 EUR	Outstanding Units 31-Dec-25	Fair value 31-Dec-25 EUR
	Balance brought forward					2,189,129,071		2,034,096,230
	WisdomTree Energy Enhanced - EUR Daily Hedged	0.40%	XS2284324667	EUR	29,071	1,163,587	31,471	906,782
	WisdomTree EURO STOXX 50	0.05%	XS2427362145	EUR	2,076,186	95,966,292	1,615,186	67,246,086
	WisdomTree FTSE MIB	0.18%	XS2427354985	EUR	259,894	15,813,977	250,565	13,003,193
	WisdomTree S&P 500	0.05%	XS2427355958	USD	4,067,198	162,197,149	3,629,198	128,103,199
	WisdomTree STOXX Europe Automobiles 2x Daily	0.80%	XS2427363895	EUR	87,290	978,524	86,090	1,437,007
	WisdomTree STOXX Europe Oil & Gas 2x Daily Short	0.85%	XS2427474023	EUR	178,381	764,499	79,381	548,785
	WisdomTree STOXX Europe Travel & Leisure 2x Daily Leveraged	0.80%	XS2427363036	EUR	29,209	999,780	29,209	957,718
	WisdomTree STOXX Europe Travel & Leisure 2x Daily Short	0.85%	XS2437455608	EUR	196,794	1,320,879	45,294	369,413
	WisdomTree Battery Metals	0.45%	XS2425842106	USD	162,000	2,909,267	122,000	2,032,264
	WisdomTree Energy Transition Metals	0.45%	XS2425848053	USD	12,828,290	295,867,198	17,238,900	375,440,097
	WisdomTree Copper IE	0.49%	XS2602441086	USD	75,868	2,524,155	521,466	15,590,554
	WisdomTree CAC 40 3x Daily Leveraged	0.75%	XS2637077020	EUR	23,402	1,495,491	13,500	794,894
	WisdomTree CAC 40 3x Daily Short	0.80%	XS2637077533	EUR	48,800	1,090,990	38,000	1,056,034
	WisdomTree EURO STOXX Banks 3x Daily Short	0.89%	XS2637076568	EUR	5,190,665	4,432,246	2,808,665	4,500,694
	WisdomTree NASDAQ 100 5x Daily Leveraged	0.70%	XS2771642134	USD	244,026	14,472,636	253,666	8,164,765
	WisdomTree NASDAQ 100 5x	0.70%	XS2771611840	USD	7,601,108	2,830,533	3,723,844	4,309,080
	WisdomTree S&P 500 5x Daily Leveraged	0.70%	XS2771643025	USD	263,085	11,963,148	326,271	11,121,185
	WisdomTree S&P 500 5x Daily Short	0.70%	XS2771642308	USD	2,006,500	2,900,956	1,230,500	2,962,339
	WisdomTree FTSE MIB 5x Daily Leveraged	0.95%	XS2771500696	EUR	86,500	8,353,227	66,300	3,587,860
	WisdomTree FTSE MIB 5x Daily Short	0.95%	XS2771642720	EUR	4,228,899	2,831,499	1,398,899	2,668,615
	WisdomTree EURO STOXX 50 5x Daily Leveraged	0.95%	XS2771503104	EUR	94,908	3,233,178	63,408	1,642,985
	WisdomTree EURO STOXX 50 5x Daily Short	0.95%	XS2771502718	EUR	529,000	1,011,540	245,000	1,045,735
	WisdomTree European Natural Gas	0.49%	XS2872233403	EUR	1,181,201	34,490,414	1,047,801	17,971,548
*	WisdomTree STOXX Europe Aerospace & Defence 3x Daily	0.80%	XS2872232850	EUR	208,464	6,579,419	248,700	8,525,117
*	WisdomTree Russell 2000	0.20%	XS3003324129	USD	178,380	6,747,742	92,080	2,775,759
*	WisdomTree NASDAQ-100	0.20%	XS3003325795	USD	519,300	20,129,724	174,000	5,474,489
*	WisdomTree STOXX Europe Aerospace & Defence 3x Daily	0.85%	XS3003323741	EUR	25,999	172,572	95,999	951,282
*	WisdomTree Enhanced Commodity Carry	0.34%	XS3022291473	USD	8,910,800	168,158,606	5,534,900	126,164,939
						3,060,528,299		2,843,448,648

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NOTES TO THE FINANCIAL STATEMENTS (continued)
For the half financial year ended 30 June 2026

10 Financial liabilities at fair value through profit or loss (continued)

The financial liabilities in issue at 30 June 2026 and 31 December 2025 are as follows (continued):

Description	Management Fee rate	ISIN	CCY	Outstanding Units 30-Jun-26	Fair value 30-Jun-26 EUR	Outstanding Units 31-Dec-25	Fair value 31-Dec-25 EUR
Balance brought forward					3,060,528,299		2,843,448,648
WisdomTree Magnificent 7 3x Daily Leveraged	0.75%	XS3091654114	USD	59,000	1,734,650	47,000	1,561,637
WisdomTree Magnificent 7 3x Daily Short	0.75%	XS3091657307	USD	57,500	640,747	57,500	674,100
WisdomTree PHLX Semiconductor 3x Daily	0.75%	XS3091657729	USD	63,629	12,802,615	28,000	1,018,447
WisdomTree PHLX Semiconductor 3x Daily Short	0.75%	XS3091646797	USD	5,140,205	2,716,689	28,000	228,238
WisdomTree S&P 500 EUR Daily Hedged	0.05%	XS3151431957	EUR	146,600	4,108,528	44,000	1,135,630
WisdomTree World	0.12%	XS3151433813	USD	625,183	15,496,492	50,000	1,114,014
*WisdomTree Enhanced Commodity Carry - EUR Daily	0.34%	XS3246967098	EUR	50,000	1,034,948	-	-
*WisdomTree Enhanced Commodity Carry - GBP Daily	0.34%	XS3246964079	GBP	50,000	1,210,154	-	-
*WisdomTree 1-Day Equity Put Premium	0.34%	XS3330165328	USD	50,000	1,078,516	-	-
					3,101,351,638		2,849,180,714

All ETP Securities in issue have a maturity date as at 30 November 2062.

*This ETP Securities were newly launched during the half financial year ended 30 June 2026.

There has been no change in the management fee rates since last financial year.

The net proceeds of issuance of ETP Securities are paid by the Company to the Swap Provider through the TRSs in order to hedge its obligations in connection with the ETP Securities, provided that prior to payment the Swap Provider has delivered eligible collateral to the collateral administrator on behalf of the Company. Any increase in the Company's exposure to the Swap Provider resulting from the entry into, or increase in the size of, a swap transaction must be collateralised by delivering eligible collateral meeting the relevant requirements.

11 Other payables

	30-Jun-26 EUR	31-Dec-25 EUR
Management fees payable	2,000,555	1,807,073
Other payables	325	200
	2,000,880	1,807,273

12 Called up share capital presented as equity

	30-Jun-26 EUR	31-Dec-25 EUR
Authorised:		
100,000 ordinary shares of EUR1 each	100,000	100,000
Issued:	EUR	EUR
40,000 ordinary shares of EUR1 each (paid up to EUR 0.25 each)	40,000	40,000
Presented as follows:	EUR	EUR
Called up share capital presented as equity	40,000	40,000

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NOTES TO THE FINANCIAL STATEMENTS (continued)
For the half financial year ended 30 June 2026

13 Ownership of the Company

The issued shares were held by Apex Financial Services (Nominees 1) Limited holding 39,994 shares. At 30 June 2026, Forbrit Corporate Director 1 Limited, Forbrit Corporate Director 2 Limited each held 1 shares each in the Company and Apex Financial Services (Trust Company) Limited and Apex Financial Services (Nominees 2) Limited each held 2 shares in the Company. All shares are held in trust for charity under the terms of Declaration of Trust.

The holders of ordinary shares are entitled to receive dividends as declared from time to time and are entitled to one vote per share at meetings. No dividends were paid during the financial period or proposed by the Directors at the reporting date (2025: EUR Nil).

The Share Trustees have appointed a Board of Directors to run the day to day activities of the Company.

14 Related party transactions including transactions with Administrator and Manager

Transactions with Administrator and Directors

Apex IFS Limited (the "Administrator") provides services such as accounting and reporting, company secretarial and other administration services to the Company. In respect of the aforementioned services, the Manager paid fees amounting to EUR 8,647 (30 June 2025: EUR 6,050) to Apex IFS Limited during the half financial year ended 30 June 2026. As at 30 June 2026 EUR 9,988 (31 December 2025: EUR 42,233) was payable by the Manager to Apex IFS Limited.

In respect of issuing and paying agent services, WisdomTree Multi Asset Management Limited paid fees amounting to EUR 79,680 (2025: EUR 63,015) to Apex Fund Services (Ireland) Limited during the half financial year ended 30 June 2026. As at 30 June 2026 EUR 15,408 (30 June 2025: EUR 14,745) was payable by WisdomTree Multi Asset Management Limited to Apex Fund Services (Ireland) Limited. Apex IFS Limited and AFSIL are both 100% owned by Apex Co Services (Cyprus) Limited.

Fergal Molony and Margaret McCarthy are Directors of the Company and also employees of Apex IFS Limited as at 30 June 2026.

Sarah Warr and Bryan Governey are Directors of the Company and employees of WisdomTree UK Limited and WisdomTree Ireland Limited, respectively as at 30 June 2026.

The Corporate Service Provider, Apex IFS Limited, provides corporate administration services to the Company at arm's length commercial rates. The Company has agreed an annual fee which varies dependent on activity volumes and cost recharges of circa EUR 39,000 per annum (31 December 2025: EUR 34,667). The terms of the agreement with Apex IFS Limited will provide for a single fee for the provision of services (including the making available of individuals to act as Directors of the Company). As a result, the allocation of fees between the different services to be provided is a subjective and approximate calculation. The individuals acting as Directors will not in their personal capacity or any other capacity, receive any fee for acting or having acted as Directors of the Company.

Directors of the Company, who are also employees of the WisdomTree Group, do not receive any additional remuneration for their role as Director of the Company (30 June 2025: EUR Nil).

Transactions with Manager

The Manager, provides management services to the Company which includes paying operating costs of the Company such as audit fees and corporate service fees. The Company was supplied with services amounting to EUR 11,243,480 (30 June 2025: EUR 6,865,591) from the Manager during the half financial year ended 30 June 2026. As at 30 June 2026, EUR 2,000,555 (31 December 2025: EUR 1,807,073) was payable by the Company to the Manager. The Company earned a corporate benefit fee of EUR 500 for the half financial year ended 30 June 2026 (30 June 2025: EUR 500) from the Manager and an amount of EUR 33,637 (31 December 2025: EUR 33,279) was receivable as at 30 June 2026.

15 Financial risk management

Risk management framework

The Company's risk management policies are established to identify and analyse the risks faced by the Company, to set appropriate risk limits and controls, and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Company's activities.

The risk profile of the Company is such that market, credit, liquidity and other risks of the investment securities are borne fully by the holders of ETP Securities issued.

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15 Financial risk management (continued)

The Company, and ultimately the holders of the ETP Securities, have exposure to the following risks from its use of financial instruments:

(a) Market risk;
(b) Credit risk;
(c) Liquidity risk; and
(d) Operational risk.

This note presents information about the Company's exposure to each of the above risks, the Company's objectives, policies and processes for measuring and managing these risks.

(a) Market risk

The Company's liabilities in respect of the ETP Securities issued is referenced to various equity and commodity indices and is managed by the Company by entering into a TRSs with Swap Provider(s) which exactly match the liability created by the issue of ETP Securities. Any movement in the value of the ETP Securities issued will be offset by an equal movement in the matching TRSs. Therefore the Company's sensitivity to market movements is fully hedged.

(i) Interest rate risk

As the Company has entered into TRSs to match the ETP Securities in issue there is deemed to be no net interest rate risk to the Company.

The Company holds a current account and three currency accounts at Allied Irish Banks Plc in Ireland. Due to the level of cash held in the account the Directors do not believe that any move in interest rates would affect the operations of the Company. The Company does not have any interest bearing financial assets or financial liabilities.

(ii) Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. As the Company has entered into TRSs to match the ETP Securities in issue there is deemed to be no net currency risk to the Company.

The following significant exchange rates applied during the half financial year:

	Closing rate		
	30-Jun-26	**31-Dec-25**	**30-Jun-25**
USD : EUR	0.8747	0.8515	0.8519
GBP : EUR	1.1609	1.1453	1.1674
JPY : EUR	0.0054	0.0054	0.0059

The impact of any change in the exchange rates on the financial assets is offset by the foreign exchange rate changes on the financial liabilities. Therefore, any change in the exchange rates would have no net effect on the equity or the profit or loss of the Company.

(iii) Price risk

Price risk is the risk that the value of financial instruments will fluctuate as a result of changes in market prices, whether caused by factors specific to an individual investment, its Company or all factors affecting all instruments traded in the market. The Company does not consider price risk to be a significant risk to the Company as any fluctuation in the value of financial assets at fair value through profit or loss held by the Company will be offset by movements in the fair value of the issued ETP Securities.

(b) Credit risk

Credit/Counterparty risk refers to the risk that each counterparty to a Swap Agreement will default on its contractual obligations as Swap Provider resulting in the Company being unable to make payment of amounts due to the ETP holders. Accordingly, the Company and the ETP Securities holders are exposed to the creditworthiness of each relevant Swap Provider.

In order to mitigate this risk the Swap Provider will collateralise its obligations to the Company with eligible collateral being delivered with respect to the Company’s net exposure to the Swap Provider in respect of all swap transactions entered into. Collateral is monitored on a daily basis with the aggregate euro market value of eligible collateral required to be transferred to the Company by the relevant Swap Provider in respect of any London Business Day calculated based on the Company’s net exposure to the Swap Provider in respect of each swap transaction entered into with that Swap Provider daily (converted, if applicable, into euros at the prevailing currency exchange rate). Custody risk on the collateral is managed by The Bank of New York Mellon who monitor the credit ratings of the collateral daily and ensure the collateral is not re-used or repledged.

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15 Financial risk management (continued)

(c) Liquidity risk

Liquidity risk is the risk that the Company may be unable to fulfil its obligations (by delivery of cash) whether expected or unexpected. The legal maturity of the ETP Securities is 30 November 2062. ETP Securities cannot be issued without a matching TRS being in place. The maturity profile of the TRS is a minimum of two years with one year rolling contracts thereafter. Should the swap counterparty wish to terminate there is a requirement for one year notice of termination to be issued to the Company. This allows the Company the time to obtain a new swap provider. If no replacement swap provider can be identified the Company would redeem all outstanding ETP Securities. ETP Securities can be issued and redeemed daily.

(d) Operational risk

Operational risk is the risk of direct or indirect loss arising from a wide variety of causes associated with the Company's processes, personnel and infrastructure, and from external factors other than credit, markets and liquidity issues such as those arising from legal and regulatory requirements and generally accepted standards to corporate behaviour.

Operational risks arise from all of the Company's operations. The Company was incorporated with the purpose of engaging in those activities outlined in the preceding paragraphs. Certain management and administration functions are outsourced to Apex IFS Limited and WisdomTree Multi Asset Management Limited.

The Company is also exposed to operational risks such as custody risk. Custody risk is the risk of loss of collateral held in custody occasioned by the insolvency or negligence of the collateral administrator. Although an appropriate legal framework is in place that eliminates the risk of loss of value of the securities held by the custodian, in the event of its failure, the ability of the Company to transfer the securities might be temporarily impaired.

(e) Fair values

Fair Value Measurement Principles of ETP

The price per ETP is calculated daily to reflect the daily change in the relevant Index of the ETP, and will take into account all applicable fees and adjustments. On the issue date of the class, the price per ETP will be equal to its issue price. On any valuation date thereafter, the price per ETP is calculated according to a formula which reflects the price per ETP on the immediately preceding valuation date, and adjusted based on the following observable inputs:

Inputs	Source
Underlying index	Daily rate quoted on Bloomberg
Fees	Product specific rate outlined in the Final Terms
Cash borrowing costs	Daily rate quoted on Bloomberg; with product specific rate outlined in the Final Terms
Cash lending revenues	Daily rate quoted on Bloomberg; with product specific rate outlined in the Final Terms
Stock borrowing costs	Product specific rate outlined in the Final Terms
Revenues on collateral	Daily rate quoted on Bloomberg; with product specific rate outlined in the Final Terms

"Index Adjustments" reflect any cash borrowing costs, cash lending revenues, stock borrowing costs, revenues on collateral or costs of transaction taxes, which are not already reflected in the Index. Costs and revenues such as these would be incurred by a hypothetical investor seeking to gain a leveraged or a short exposure to a Benchmark Index.

The ETP Securities are valued independently of the Company and Swap Provider by a calculation agent using readily available, observable inputs. No inputs need to be obtained by the calculation agent from the Company or the Swap Provider.

Derivatives

Derivatives comprise TRSs and are valued at fair value utilising predefined formulae and market prices consistent with the ETP valuation process outlined below.

The price per TRS is calculated daily to reflect the daily change in the relevant Index of the TRS, and will take into account all applicable fees and adjustments. On the issue date of the class, the price per TRS will be equal to its issue price. On any valuation date thereafter, the price per TRS is calculated according to a formula which reflects the price per TRS on the immediately preceding valuation date, and adjusted based on the following observable inputs:

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15 Financial risk management (continued)

(e) Fair values (continued)

Fair Value Measurement Principles of ETP (continued)

Inputs	Source
Underlying index	Daily rate quoted on Bloomberg
Fees	Product specific rate outlined in the Final Terms
Cash borrowing costs	Daily rate quoted on Bloomberg; with product specific rate outlined in the Final Terms
Cash lending revenues	Daily rate quoted on Bloomberg; with product specific rate outlined in the Final Terms
Stock borrowing costs	Product specific rate outlined in the Final Terms
Revenues on collateral	Daily rate quoted on Bloomberg; with product specific rate outlined in the Final Terms

"Index Adjustments" reflect any cash borrowing costs, cash lending revenues, stock borrowing costs, revenues on collateral or costs of transaction taxes, which are not already reflected in the Index. Costs and revenues such as these would be incurred by a hypothetical investor seeking to gain a leveraged or a short exposure to a benchmark index.

In the absence of readily available market prices the Swap Provider will provide the inputs for the valuation. Where possible management independently calculate the fair value and verify to the Swap Provider valuation and any variation is investigated. The valuation determined by the swap counterparty may be based on assumptions of market conditions at the time of valuation, similar arms' length market transactions if available, reference to the current fair value of similar instruments and a variety of different valuation techniques such as the discounted cash flow techniques, option pricing models or any other valuation technique that provides a reliable estimate of prices obtained in actual market transactions.

The fair value of financial instruments carried at fair value is determined according to the following hierarchy:

(i) Level 1: Financial instruments, whose values are based on quoted market prices in active markets, and therefore classified within level 1, include active listed equities and exchange traded derivatives. Quoted prices for these instruments are not adjusted.

(ii) Level 2: Financial instruments that trade in markets that are not considered to be active but are valued based on quoted market prices, dealer quotations or alternative pricing sources supported by observable inputs are classified within level 2. These include investment-grade corporate bonds and over-the-counter derivatives. As level 2 financial instruments include positions that are not traded in active markets and/or are subject to transfer restrictions, valuations may be adjusted to reflect illiquidity and/or non-transferability, which are generally based on available market information.

(iii) Level 3: Financial instruments classified within level 3 have significant unobservable inputs, as they trade infrequently. Pricing inputs are unobservable for the financial instrument and include situations where there is little, if any, market activity for the financial instrument. As observable prices are not available for these securities, the Company has used valuation techniques to derive the fair value, if applicable.

The Company's policy is to recognise transfers into and transfers out of fair value hierarchy levels as at the last day of the accounting year. There were no transfers during the half financial year between levels of the fair value hierarchy for financial assets which are recorded at fair value.

The ETP Securities and TRSs are considered to be fair valued under level 2 (31 December 2025: same) as prices are calculated using a model that uses observable inputs rather than using quoted exchange rates, to reflect the amount received by ETP holders on redemption.

16 Capital management

The Company monitors its cash and ordinary shares as capital. The Company outsources the capital management of funds relating to the ETP Securities and relevant TRSs to MUFG Corporate Markets Trustees (UK) Limited and Apex IFS Limited, whereby all redemptions and subscriptions are settled through ICSD. All other capital is managed through the Company's Allied Irish Banks Plc currency accounts. The Board of Directors reviews the capital structure yearly to determine the appropriate level of capital required to meet the Company's objectives. The Company's objectives when maintaining capital are to maintain sufficient capital base in order to meet its short-term obligations and at the same time preserve the long term goals of the Company.

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17 Subsequent events

Principal Reduction

(a) *WisdomTree S&P 500 3x Daily Short Securities*

On 4 August 2026, the Company announced the reduction in the principal amount of the WisdomTree EURO STOXX 50® 3x Daily Short Securities from EUR 2.8 to EUR 0.28.

On 25 August 2026, the Board approved the amendments to the following:

Funding Spread Rate Changes from 0.864% to 1.2450%

- WisdomTree S&P 500 3x Daily Short
- WisdomTree NASDAQ 100 3x Daily Short
- WisdomTree Magnificent 7 3x Daily Short
- WisdomTree PHLX Semiconductor 3x Daily Short

Stock Borrow Rate Changes from 0.496% to 0.1150%

- WisdomTree S&P 500 3x Daily Leveraged
- WisdomTree NASDAQ 100 3x Daily Leveraged
- WisdomTree Magnificent 7 3x Daily Leveraged
- WisdomTree PHLX Semiconductor 3x Daily Leveraged

There have been no other significant subsequent events after the financial year up to the date of signing this report that require disclosure and/or adjustment to the financial statements.

18 Comparative

In line with IAS 34, the comparative information for the Statement of comprehensive income, Statement of cash flows and Statement of changes in equity are for the half financial year ended 30 June 2025 and the comparative information for the Statement of financial position is as at 31 December 2025.

19 Commitments and contingencies

Closure of the WisdomTree WTI Crude Oil 3x Daily Leveraged ETP

In December 2020, the Company, WisdomTree UK Limited, WisdomTree Multi Asset Management Limited and WisdomTree Ireland Limited (collectively, "WisdomTree") were served with a writ of summons to appear before the Court of Milan, Italy ("Milan Claim 1"). Investors had filed actions seeking approximately €8,900,000, resulting from the closure of the WisdomTree WTI Crude Oil 3x Daily Leveraged ETP ("3OIL") in March 2020. The product was dependent on the receipt of payments from a swap provider to satisfy payment obligations to the investors. Due to an extreme adverse move in oil futures relative to the oil futures' closing price, the swap contract underlying 3OIL was terminated by the swap provider, which resulted in the compulsory redemption of 3OIL, all in accordance with the prospectus.

In February 2022, WisdomTree was served with another writ of summons to appear before the Court of Milan ("Milan Claim 2"). Additional investors filed an action seeking approximately €3,400,000 resulting from the closure of 3OIL.

In March 2022, WisdomTree was served with three additional writs of summons to appear before the Court of Milan, Italy seeking approximately €120,000, €600,000 and €700,000, respectively ("Milan Claim 3", "Milan Claim 4" and "Milan Claim 5") and another writ of summons to appear before the Court of Turin, Italy seeking damages for approximately €2,000,000 resulting from the closure of 3OIL ("Turin Claim", and together with "Milan Claims 1-5", the "Italian Claims"). The Turin Claim and Milan Claims 3, 4 and 5 were also served on intermediary brokers who have joined the proceedings.

Since 2022, the courts of Milan and Turin have held numerous hearings and ruled in some cases. Some of these rulings have been appealed by the claimants and the table below summarise is the latest status of each claim against the Company.

Below is the latest status of each claim against the Company.

Claim	Approximate Value as at 30 June 2026	Notes	Current Status at 30 June 2026
Milan Claim 1	EUR 7,100,000	On 4 March 2024 the court ruled in the Company's favour. On 17 April 2026 a number of claimants appealed the court's decision.	Open
Milan Claim 2	EUR 7,400,000	On 7 August 2026 the court of appeal ruled in the Company's favour triggering a 60-day term for filing an appeal.	Open

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19 Commitments and contingencies (continued)

Below is the latest status of each claim against the Company. (continued)

Claim	Approximate Value as at 30 June 2026	Notes	Current Status at 30 June 2026
Milan Claim 3	EUR Nil	On 18 October 2024 the court ruled in the Company's favour.	Closed
Milan Claim 4	EUR Nil	On 5 July 2023 the Court ruled in the Company's favour, but claim is subject to appeal. On 30 May 2025 the court ruled in the Company's favour	Closed

WisdomTree is currently assessing the Milan Claims with Simmons & Simmons, its external counsel in Italy, and a provision has not been made with respect to these matters at 30 June 2026 and 31 December 2025 in the financial statements of the Company. Should the Courts of Milan ultimately decide that payment is due to investors, the WisdomTree Group will financially support the Company in this regard. As at 30 June 2026, the Company has a contingent liability in respect of these claims. The total estimated value at 30 June 2026 would be approximately EUR 14,500,000 being the outstanding on claim 1 and claim 2.

The Company had no other commitments and contingencies as at 30 June 2026 (31 December 2025: none).

20 Approval of financial statements

The Board approved these financial statements on 24 September 2026.