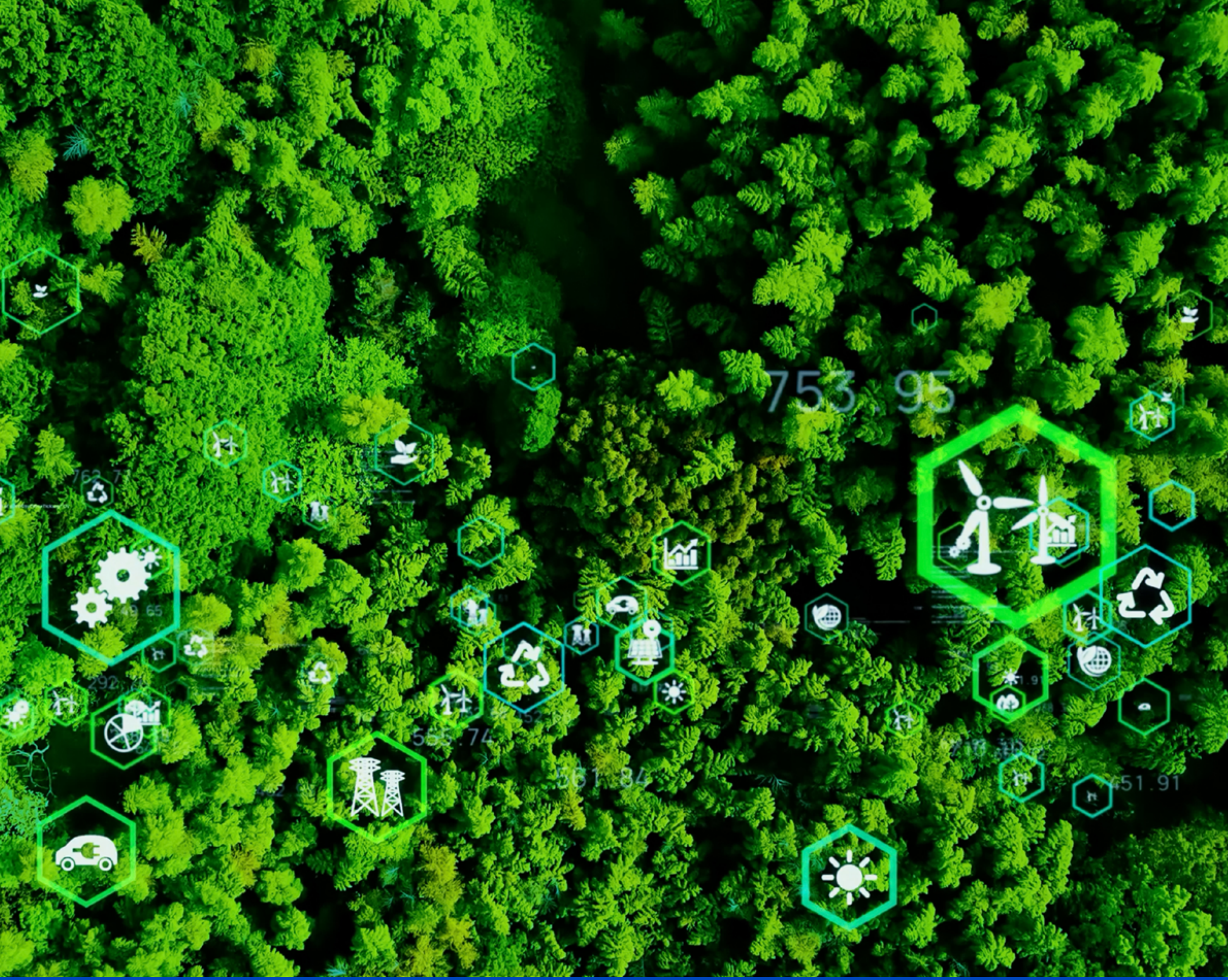

July 2026

Environmental, Social, Governance at WisdomTree in Europe

Responsible Investments and Corporate Social Sustainability Report

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Corporate responsibility is embedded throughout our business, which we believe benefits employees, stockholders and other stakeholders.

WisdomTree's Responsible Investments and Corporate Social Sustainability Report highlights some of the areas where WisdomTree is seeking to improve the Environmental, Social and Governance (ESG) positioning of our European business as a whole.

Responsible investing at WisdomTree is about more than just products. It's about making meaningful changes to the way we make decisions from the top of the organisation, through the stewardship of the investments we oversee, and through the products we offer.

We work with sustainability experts to review every aspect of our business and we are engaging with accredited organisations to meet evolving industry standards. As investor demands change, so will our approach, and with transparency at the heart of our business model, we will continue to present our approach as openly as possible.

Our responsibility as a fiduciary is paramount to every decision we make as an exchange-traded fund (ETF) and exchange-traded product (ETP) issuer. We aim for transparency across everything that we do. To that end, we outline some of our principles of investment governance below:

+ Responsible investing
+ Investment governance
+ Corporate responsibility

As used in this report, 'WisdomTree' refers to WisdomTree in Europe.

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1. Responsible investing

Responsible investing is not solely about impact investing, it's about ensuring that investments offered have also considered non-financial factors such as environmental and societal impacts.

As one of the largest specialist ETP issuers in Europe offering a comprehensive range of products, WisdomTree needs a tailored approach to each exposure. While there is no single ESG investing solution that works for every investor, there is a strong business case for a solid ESG framework. By focusing on transparency, communication, and analysis of ESG data, we can uncover opportunities that would have gone unnoticed and bring hidden risks to the surface.

In addition to risk mitigation, the integration of ESG factors when designing an investment strategy is receiving growing recognition that responsible investing can positively impact returns.

We offer a variety of ESG approaches, enabling our investors to select what best meets their needs and we will continue to evolve alongside improving ESG practices and adapt to the changing ESG demand of investors.

Figure 1: Summary of WisdomTree's approach to responsible investing

Some of our strategies will align with several of the approaches outlined below.

ESG screened	Strategies that exclude securities from the investable universe which have involvement in certain controversial weapons or significant involvement in unconventional oil and gas exploration/production (including oil sands, Arctic oil and gas or shale energy), small arms, tobacco products and thermal coal. Additionally, the screen will remove securities that are deemed non-compliant with the UN Global Compact (UNGC) Principles which include considerations on human rights, labour, corruption and the environment. Furthermore, securities that are in breach of United Nations (UN) sanctions are also excluded from the investment universe.
ESG integration	WisdomTree has developed and is continuing to develop products where ESG factors are incorporated into the risk and return analysis. Certain strategies which have sustainable investment commitments incorporate ESG integration by way of weighting and selection criteria and explicitly tilt away from companies with poor corporate governance or environmental scores.
Energy transition themes	These strategies provide investors with exposure to energy transition themes such as renewable energy. In addition, certain strategies also allow investors to capture the demand and growth of specific metals involved in the energy transition, as well as providing access to carbon markets.
Sustainably themed investing	Investment in themes or assets that are intentionally supportive of sustainability goals such as the energy transition or other approaches required to deliver the UN's Sustainable Development Goals (SDGs).
Responsible gold	Strategies that aim to address the concerns surrounding the gold supply chain including mining, unlawful activities, and human rights abuses as well as ESG issues. The Responsible Gold Guidance (RGG) has been implemented by the London Bullion Market Association (LBMA). This is a mandatory framework for all Good Delivery listed refiners wishing to sell into the London Bullion Market and is designed to combat money laundering, terrorist financing and human rights abuses globally.

1.1 Our commitment to responsible investing

+ Respond to our clients' demands with a robust ESG framework, while keeping the investment proposition intact.
+ Reduce ESG risk and promote ESG characteristics including the specific characteristic of **climate action** by excluding companies significantly involved in the high greenhouse gas emitting sector of thermal coal and unconventional oil and gas exploration/production and the social characteristics of **good health and well-being** and **peace, justice and strong institutions** by respectively excluding companies significantly involved in the tobacco and small arms sectors, companies involved in certain controversial weapons as well as companies which do not adhere to internationally accepted human rights, labour standards or anti-corruption principles in line with the index methodology for the relevant products outlined at 1.2 below.
+ Work towards responsible investing by developing strategies that exclude companies with strong negative externalities and provide a clear and transparent framework for strategies that commit to making sustainable investments. Please refer to Section 1.4.2 "WisdomTree's Sustainable Investment Framework" below for further information on WisdomTree's approach to sustainable investments.
+ Continue to offer a 'best-in-class' ESG approach to gold investing with 100% responsibly sourced LBMA Good Delivery bars produced after 2012.
+ Be at the forefront of responsible investing in commodities and their role in promoting progress towards climate change. This includes partnering with specialists to educate investors and help develop industry standards.
+ Continue to monitor developments in ESG demand and available data, adapting our frameworks to best serve our clients' needs and requirements.

1.2 WisdomTree's approach to responsible investing

ESG Screened

The following principles govern the exclusions applied to selected ETFs within our range*. A complete list of WisdomTree ETFs that incorporate our ESG Screened approach is available here.

*ESG information is received from third party data providers or index providers where relevant. ESG information 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. This may result in the incorrect inclusion or exclusion of a security from the relevant index and therefore the portfolio of the relevant fund. Screening criteria may vary outside our core ESG Screened range. For full details, please refer to the index methodology for the relevant strategy for a full overview of the ESG exclusions.

Principle-based exclusions (using Global Standards Screening such as UNGC):

Companies found to be non-compliant with the following principles:

Human rights principle

+ Principle 1: support and respect the protection of internationally proclaimed human rights
+ Principle 2: make sure that they are not complicit in human rights abuses

Labour

+ Principle 3: uphold the freedom of association and the effective recognition of the right to collective bargaining
+ Principle 4: elimination of all forms of forced and compulsory labour
+ Principle 5: effective abolition of child labour
+ Principle 6: elimination of discrimination in respect of employment and occupation

Environment

+ Principle 7: support a precautionary approach to environmental challenges
+ Principle 8: undertake initiatives to promote greater environmental responsibility
+ Principle 9: encourage the development and diffusion of environmentally friendly technologies

Anti-corruption principle

+ Principle 10: businesses should work against corruption in all its forms, including extortion and bribery

Business activity-based exclusions

Controversial weapons: companies with any involvement in certain controversial weapons or with significant ownership in such companies.

Tobacco products: companies involved in the production of tobacco products or supplying tobacco-related products/services. Companies deriving more than 5% of their revenues from the distribution of tobacco products.

Thermal coal: companies deriving more than 5% of their revenue from thermal coal extraction or having more than 5% of their revenue from thermal coal-based power generation or having more than 5% of their revenue from providing tailor-made products and services to support thermal coal extraction.

Small arms: companies deriving more than 5% of their revenue from activities connected to small arms. Such activities include the manufacturing and selling of small arms, or the manufacturing and selling of key components involved in small arms manufacture or being involved in the distribution of small arms.

Unconventional oil & gas exploration/production: companies deriving more than 5% of their revenue from unconventional oil & gas exploration and/or production such as oil sands, Arctic oil and gas or shale energy.

ESG integration

Alongside ESG Screened, sustainably themed investing and ESG integration are key pillars in WisdomTree's approach to incorporating ESG considerations into investment processes for equity strategies.

WisdomTree has developed a range of ETFs that consider ESG factors in the risk and return analysis at the level of the index construction, such as alignment of certain revenue streams with sustainable business activities. The following ETFs invest in assets which support certain environmental and/or social themes or objectives.

Battery Solutions: since the Paris Agreement was adopted in 2015, global CO2 emissions have continued to rise. To limit global warming to well below 2°C, preferably 1.5°C, above pre-industrial levels, sustainable investments in renewable technologies are required to reduce carbon emissions over the longer term. Continued advancements in automotive technologies and renewable electricity have greatly reduced reliance on hydrocarbons. Visit our Battery Solutions page for more information.

Renewable Energy: renewable energy is crucial in the fight against climate change and in achieving the goal of limiting global warming to 1.5°C. For the world to sustainably transition from fossil fuels to cleaner sources of energy, renewables such as wind and solar must be scaled up and complemented by other emerging technologies.

Fortunately, the world has woken up to this reality, giving renewables stronger tailwinds now than ever before. Regulatory support, the desire for sustainable energy security, technological cost reductions, innovations happening in the space, and consumer awareness are among the forces coming together to drive the renewable energy revolution.

The WisdomTree Renewable Energy strategy represents WisdomTree's holistic approach to renewable energy. For more information, please visit our Renewable Energy strategy page.

Global Sustainable Equity: the world is deeply connected and so are the crises and risks we face. If the world is to eradicate poverty, address climate change and build peaceful, inclusive societies for all by 2030, key stakeholders, including governments, must drive the implementation of the SDGs at a faster rate. As we continue to move towards a more sustainable future, it will be imperative for companies to integrate sustainability into their business models. The shift in consumer behaviour presents a unique opportunity for companies to capitalise on sustainability and accelerate their growth trajectory.

Leveraging our collaboration with Irish Life Investment Managers, we have developed a sustainable core equity solution that aims to harness the potential of companies making significant social and environmental contributions while striving for robust financial returns with the WisdomTree Global Sustainable Equity strategy. The strategy allows investors to gain exposure to a diversified portfolio of global equities that holistically integrates the consideration of negative externalities and positive impacts. The research for selecting companies leverages widely recognised concepts such as the SDGs, the EU Taxonomy, and the Science Based Targets Initiative (SBTi). For more information, please visit our Global Sustainable Equity strategy page.

Energy transition themes

In addition to WisdomTree's sustainability themed funds focused on energy transition themes such as WisdomTree's Renewable Energy strategy and WisdomTree's Battery Solutions strategy, outlined above, we have also developed products with more direct exposure to commodities associated with the energy transition.

Industrial Metals: commodities such as copper, nickel, silver, and platinum will continue to be core components in battery and energy storage solutions. Such commodities are key elements which could stand to benefit as the energy transition accelerates. Decarbonisation of transport and power sectors needs long-sighted investors to support the accelerated development of new capacity, and emerging technologies across the battery value chain. Visit our metals strategy page for more information.

Battery; Energy Transition, and Strategic Metals: the energy transition is fuelling the future. Wider adoption of battery storage and energy transition technologies will require an unprecedented amount of mined commodities. Investing in commodity futures allows investors to capture the demand and growth of specific metals involved in battery storage and the energy transition. These products are associated with the energy transition theme which include, but are not limited to, electric vehicles, transmission, charging, energy storage, solar, wind, and hydrogen production. Visit our energy transition page for more information.

Strategic Metals and Rare Earths Miners: the world is becoming increasingly energy hungry. Demand for new energy sources is booming, with renewables being the fastest-growing segment of power demand. The energy transition from fossil fuels to renewable energy sources is not just a trend; it's a critical transformation reshaping our world to meet the twin goals of decarbonisation and energy security. Rare earths and other strategically important metals like lithium, copper and nickel are the building blocks of the energy transition. The Rare Earths Elements (REEs) are of a group of 17 chemical elements, several of which are critical for the energy transition.

The shift to a clean energy system will drive a significant increase in demand for metals and REEs. Investing in energy transition metals and rare earth miners is not just a potential market opportunity; it's a crucial step towards a sustainable future. Building on our industry leading commodities and thematic ETP expertise, we have identified an equity route for investors to access the mining value chain for key commodities tied to the energy transition metals and REEs via our **strategic metals and rare earths miners strategy page.**

Carbon: governments around the world have set various climate goals. Reducing greenhouse gas (GHG) emissions is a key objective to meet those goals. One of the major market-based solutions to help decarbonise is the ‘cap-and-trade’ or ‘Emissions-Trading-Systems’. In such systems, governments set maximum tolerated emissions levels (the ‘cap’), which reduces each year. They then issue allowances to companies up to the level of the cap. Those allowances are tradable, which ensures an efficient allocation of the decarbonisation effort (those with the lowest cost of implementing decarbonisation technology will do so to monetise their allowances).

+ **European Union:** the European Union Emission Trading System (EU ETS) launched in 2005 and is the world’s first (and largest) carbon market. The EU ETS is the cornerstone of the EU’s policy to combat climate change and its key tool for reducing greenhouse gas emissions cost-effectively.

  In 2023 the European Union doubled down on this tool to help drive a 55% reduction in GHG emissions by 2030 to meet the legally binding target agreed in 2020. WisdomTree Carbon tracks the price performance of a rolling EUA futures strategy, allowing investors to participate in the price discovery process and join this exciting journey to net zero. View our Carbon investment case for more information.
+ **California:** California's cap-and-trade programme remains a cornerstone of the state's climate policy, supporting its position as one of the world's leading carbon markets. In the 2022 Scoping Plan, California set ambitious decarbonisation goals: achieving carbon neutrality by 2045 with an 85% reduction in GHG emissions below 1990 levels. To meet these objectives, the state is enhancing its cap-and-trade programme and implementing a suite of complementary measures, including direct regulations, sector-specific policies, and investments in clean energy and carbon removal technologies.

  WisdomTree California Carbon tracks the price performance of a rolling CCA futures strategy, allowing investors to participate in the price discovery process and join this exciting journey to net zero. View our California Carbon investment case for more information.

Sustainability themed investing

As outlined above, WisdomTree has already developed products having themes and/or assets that are intentionally supportive of sustainability goals such as the Energy Transition which is a part of the Global Decarbonisation megatrend as well as the SDGs. WisdomTree intends to develop new strategies having approaches required to continue WisdomTree’s support of sustainability goals.

Responsible gold

In 2012, the LBMA implemented their Responsible Gold Guidance (RGG) on ethically sourced gold bars. This is a mandatory framework for all Good Delivery listed refiners wishing to sell into the

London Bullion Market designed to combat money laundering, terrorist financing, and human rights abuses globally. All post-2012 LBMA gold bars adhere to this guidance.

In 2018, the LBMA expanded the definition of due diligence by requiring refiners to not only assess risks identified in the Organisation for Economic Co-operation and Development (OECD) Due Diligence Annex II regarding money laundering, but also to include an assessment of their ESG responsibilities. All post-2019 LBMA bars adhere to this expanded guidance.

In November 2021, the LBMA released version 9 of the RGG, further strengthening their standards, particularly regarding recycled gold and ESG considerations. This version has been applicable since 1 January 2022. All post-2022 LBMA bars adhere to this updated guidance.

WisdomTree's physical gold exchange-traded commodities (ETCs) are 100% backed by responsible gold (at least by post-2012 gold bars) and we are working closely with our custodians to increase our exposure to post-2019 bullion across all our physical gold ETCs.

WisdomTree is committed to educating investors and helping to develop further the LBMA RGG by regularly exchanging dialogue with the LBMA on this topic and providing our comments to their consultations. View our responsible gold page for more information.

Figure 2: WisdomTree's responsible gold position in physical gold products*

Product	Ticker	Responsible Gold**	%Post-2012 Gold Bars	%Post-2019 Gold Bars	%Post-2022 Gold Bars
WisdomTree Physical Gold	PHAU	100%	100%	100.00%	51.31%
Gold Bullion Securities	GBS	100%	100%	100.00%	0.52%
WisdomTree Physical Swiss Gold	SGBS	100%	100%	35.73%	11.31%
WisdomTree Physical Gold - GBP Daily Hedged	GBSP	100%	100%	89.57%	19.14%
WisdomTree Physical Gold - EUR Daily Hedged	GBSE	100%	100%	65.76%	29.84%
WisdomTree Core Physical Gold	WGLD	100%	100%	100.00%	100.00%

***% troy ounces responsibly sourced as of of 20 July 2026**
****all physical gold products are currently allocated with 100% post-2012 bars.**

1.3 Regulatory alignment

The EU Sustainable Finance Disclosure Regulation (SFDR) took effect on 10 March 2021 as part of the EU Action Plan on Sustainable Finance. The SFDR lays down harmonised sustainability related disclosure rules for EU financial market participants and advisers and requires certain sustainability disclosures to be made for financial products which promote environmental or social characteristics (Article 8) and funds which have a sustainable investment objective (Article 9).

Sustainability disclosure requirements are based on the SFDR product category as follows:

+ Article 6, labelled as "non-sustainable", applies to funds that do not integrate any kind of sustainability into the investment process.
+ Article 8 applies to funds that promote environmental or social characteristics and require detailed information on how those characteristics will be met to be disclosed.
+ Article 9 applies to funds where either environmental or social sustainable investments (or a combination of both) are the stated objective of the fund. The sustainable objective fund must do no significant harm to any other environmental or social objective and have good governance practices. Disclosure of the sustainable investment objective is a requirement to the Article 9 classification.

The full list of ETFs with Article 8 or 9 classifications can be found under the Responsible Investing tab on WisdomTree's website here.

Consideration of Principal Adverse Impacts

Principal Adverse Impacts **(PAIs)** are considered by WisdomTree's UCITS management company, WisdomTree Management Limited **(WTML)** for certain funds in accordance with Article 7 of the SFDR. Where PAIs are considered, WTML evaluates all mandatory PAI indicators **(PAI Indicators)** based on Table 1 of Annex I of the regulatory technical standards underpinning SFDR **(RTS)** as well as optional PAI Indicators from Tables 2 and 3 of Annex I of the RTS. PAIs are not considered at the entity level as further described below under the heading SFDR - sustainability risks assessment.

WTML's framework for considering PAIs is driven by two considerations (1) companies having products or services that cause harm when used as intended, or (2) companies having persistent breaches of international standards on company behaviour.

PAIs are monitored using an internally developed monitoring system and PAI dataset received from third party ESG data providers. PAI thresholds are set for individual PAIs to enable WTML to conduct regular reviews of PAI performance against a selected broad market benchmark and sector benchmarks where applicable. If a fund is flagged for poor performance based on the PAI threshold set, WTML may take action such as engagement and proxy voting to effect change or propose to exclude a security from the eligible investment universe of the relevant index.

Sustainable Investment Framework

A Sustainable Investment, as defined by Article 2 (17) SFDR, is an investment in an economic activity that contributes to an environmental or social objective, provided that such investments do not significantly harm any of those objectives, and that the investee companies follow good governance practices, in particular with respect to sound management structures, employee relations, remuneration of staff and tax compliance.

WTML has put in place a sustainable investment verification framework 'WisdomTree Sustainable Investment Framework' for its passively managed ETFs. The WTML Sustainable Investment Framework contains criteria used to assess whether an economic activity contributes to an environmental or social objective, does no significant harm to any other environmental or social objective and follows good governance practices. The WTML Sustainable Investment Framework enables WisdomTree to identify whether an investment can be considered a sustainable investment in accordance with Article 2 (17) SFDR.

Certain funds make sustainable investments which qualify as environmentally sustainable under the EU Taxonomy. Technical screening criteria defines specific requirements and thresholds for an activity to be considered as significantly contributing to a sustainability objective under EU taxonomy, including minimum requirement to avoid significant harm to any of the Taxonomy Objectives. Where a fund commits to making a sustainable objective which qualify as environmentally sustainable under the EU Taxonomy, it is clearly stated in the SFDR pre contractual disclosures for the relevant fund.

SFDR–sustainability risks assessment

The SFDR requires sustainability risks on the returns of financial products within its scope to be assessed. WTML taking due account of the portfolios of the sub-funds of WisdomTree Issuer ICAV (ICAV) which aim to replicate the composition or track the performance of an index, has decided that the impact of sustainability risks is materially relevant to the returns of these sub-funds.

Details of the WTML's policies on the integration of sustainability risks in its investment decision making can be found in the Prospectus of the ICAV. A sustainability risk means an ESG event that, if it occurs, would cause a negative material impact on the value of investments.

The directors of WTML who are entitled to receive remuneration from WTML are paid fixed amounts. As such, the Remuneration Policy of WTML does not promote the taking of sustainability risks. WTML's Remuneration Policy is available on the WisdomTree website.

2. Investment governance

Our responsibility as a fiduciary is paramount to every decision we make as an ETP issuer. We aim for transparency across everything we do.

To that end, we outline some of our principles of investment governance such as SFDR, UNPRI, and proxy voting and engagement.

2.1 United Nations Principles for Responsible Investment (UNPRI)

WisdomTree, Inc. became a proud Signatory of the United Nations Principles for Responsible Investment (UNPRI) on 15 February 2019. Founded in 2005, the UNPRI is a United Nations-supported network that encourages asset managers and other institutional investors to engage with corporations on environmental, social and governance issues to create a more sustainable global financial system and support long-term investment value.

For more information view the WisdomTree RI Transparency report.

2.2 Proxy voting and engagement

As a responsible investor, WisdomTree Europe adopts an active ownership approach to promote better corporate behaviour in investee companies in terms of sustainability and management of Environmental, Social and Governance risks. WisdomTree exercises voting rights and constructively engages with investee companies through its investment managers, to whom portfolio management activities are outsourced. In selecting and monitoring investment managers, WisdomTree ensures that voting and engagement policies of the Investment Managers match the standards defined by WisdomTree.

WisdomTree has adopted a proxy voting and engagement policy which sets out WisdomTree's approach to the integration of voting and engagement into its investment strategy and applies to Funds manufactured by WisdomTree UK Limited. For more information, please consult WisdomTree's proxy voting and engagement policy available here.

In addition, WisdomTree publishes information of votes taken for relevant funds on its proxy voting dashboard including the vote exercised, meeting type and by market / sector, votes cast by category and alignment with management. Please visit the proxy voting dashboard for further information relating to proxy voting at Proxy Voting Dashboard.

3. Corporate responsibility

WisdomTree aligns its corporate social and responsible strategy, and operations, to four fundamental responsibilities: people, anti-corruption, environment, and social. These key areas feed into the 17 sustainable development goals set by the UN.

People

+ Women's Initiative Network
+ C3
+ Education

Anti-corruption

+ Anti-money laundering
+ Anti-bribery and Corruption

Environment

+ Carbon Neutral
+ Climate Awareness
+ Our Approach to Carbon Offsetting

Social

+ Community Service at WisdomTree

3.1 People-focused

WisdomTree is a values-driven company motivated by a shared mission: to create a better way to invest. In order to achieve this mission, we must always invest in our people first.

We believe in fostering a diverse and inclusive culture where employees at every level feel empowered to do their best work, speak up and share different perspectives, and are met with a strong sense of belonging. Employees should be recognised and valued for their contributions, awarded ample access to opportunity and be held accountable for how they show up for each other and our clients.

Women's Initiative Network (WIN)

WisdomTree's Women's Initiative Network, or WIN, is a global, employee-led network that was launched in 2019 and supports career and leadership development through global events, seminars, roundtable forums, charitable giving initiatives and a mentorship programme that connects employees of all genders with firm leaders to help them achieve their career development goals. WIN initiatives have fostered firm-wide connectivity and increased internal and external visibility for female employees.

Community and Connection Collective (C3)

At WisdomTree, we recognise that a diverse set of perspectives is critical to innovation and have built an inclusive global workforce. We prioritise fairness and equality through inclusive policies and practices. Our global, employee-led Community and Connection Collective (C3) oversees initiatives like accessibility training, empowerment workshops, inclusive feedback training and financial literacy programs. C3 also promotes awareness days and months across the firm in recognition of Black history, women's history, pride, mental health and men's health, among others.

Education

WisdomTree provides a variety of opportunities for employees to further their careers and develop new skills through personal and professional development, including:

+ WisdomTree Talks: employees are invited to regular talks hosted by each department across the organisation in order to gain a holistic view of the company and better understand what their colleagues' jobs entail.
+ Job-specific training courses.
+ Executive lunches: opportunity for all employees to get closer to senior leaders.
+ Cybersecurity training: in addition to a robust cybersecurity plan, our employees are regularly trained to identify potential cybersecurity threats thereby equipping them with tools to protect the company, colleagues and themselves from such risks.
+ Town halls: we hold monthly town halls to inform our employees of business developments and job openings for those seeking career development opportunities.

Training

All employees are required to complete annual compliance, anti-harassment and sexual harassment training to ensure understanding of legal obligations and company standards.

This mandatory programme covers policy overviews, reporting procedures and practical strategies for creating and maintaining a respectful, inclusive workplace.

Work Smart

Headquartered in New York City, WTI embraces a 'Work Smart' philosophy that transcends physical workspace, aiming to optimise productivity, efficiency and effectiveness. Employee time in the office generally is not prescribed and team leaders are empowered to determine how their teams work best, based on their roles, which may include in-person, in-office engagement.

3.2 Anti-corruption

Anti-money laundering (AML)

WisdomTree is required, under legal and regulatory requirements, to adopt effective and adequate procedures to detect and prevent money laundering and terrorist financing.

Our AML policies and procedures extend across our European business and also consider the implications and potential risks of any third parties and service providers.

WisdomTree has a Money Laundering Reporting Officer (MLRO) who is responsible for overseeing, implementing, monitoring, and enforcing all aspects of the AML policy. The firm's compliance function supports these efforts. Policy reviews are undertaken on a periodic basis with reporting to senior management and the Board of Directors.

Anti-bribery and corruption

WisdomTree has established policies to demonstrate its commitment to preventing bribery and corruption and to maintaining a zero-tolerance approach across all areas of its business operations. These policies are overseen by the WTI Board of Directors and executive management team.

WisdomTree aims to limit its exposure to bribery by:

+ setting out clear policies that prohibit bribery and corruption for WisdomTree's operations;
+ training all employees so that they can recognise and avoid bribery offenses or suspicious activity;
+ encouraging employees to be vigilant and to report any suspicion of bribery, providing them with suitable channels of communication and ensuring sensitive information is treated appropriately; and
+ taking appropriate action against any individual(s) involved in bribery.

To date, no fines have been imposed on, and no associated settlements have been entered into by, WisdomTree relating to bribery or corruption violations.

3.3 Environment-friendly

Carbon neutral

WisdomTree in Europe is proud to be a certified carbon neutral company.

Through carbon-offsetting, our European operations have been carbon neutral since 2019. Partnering with Carbon Footprint has allowed us to successfully calculate and offset our carbon emissions by planting trees and investing in carbon reduction projects.

Climate awareness

WisdomTree considers its impact on the environment to be low. Due to the nature of our business, WisdomTree has a relatively light carbon footprint and does not generate hazardous waste or emit meaningful levels of greenhouse gasses. However, we acknowledge the threat of climate change on the environment and recognise that it is imperative to use our position as a global platform to implement positive change and offset any negative impact.

Our approach to carbon offsetting

We work with Carbon Footprint to support Verified Carbon Standard (VCS)/Gold Standard-approved projects that help offset our carbon emissions. To date, we have offset over 1,028 tonnes of CO2 emissions. We are proud to be supporting a new project to offset 2025 emissions:
Zambia Western Province Safe Water Project

The project addresses unsafe water access across the Western Province of Zambia, where less than 50% of the rural population have access to safe water, with the majority relying on unsafe sources such as hand-dug wells or streams. The initiative rehabilitates and maintains vital borehole handpumps, trains communities on best WASH (water, sanitation and hygiene) practices, and builds local capacity to manage water sources into the future. Nearly 90% of the rural population rely on wood as their primary energy source, and for those who have no choice but to boil water for purification, this project eliminates that need which reduces hazardous household air pollution and carbon emissions.

The environmental impact is significant, with a 99.7% pass rate in quarterly water quality tests and 438 boreholes rehabilitated as of 2023, with all planned rehabilitations on track for completion. The project effectively contributes to several Sustainable Development Goals, including good health and well-being, gender equality, clean water and sanitation, and climate action.

The additional benefits of this programme include:

+ Communities gain reliable access to clean groundwater aquifers, reducing waterborne diseases, the third highest cause of death and disability in Zambia.
+ Local community members are actively involved in the management and maintenance of boreholes, supported by the project developer, Village Water, and local partners, building long-term environmental stewardship and livelihoods.

The project is verified under the Gold Standard.

Tree planting initiative

WisdomTree has an initiative with TreeApp and endeavours to plant a tree for every attendee to our homegrown events and webinars. To date, WisdomTree has planted 25,585 trees in the Americas, Asia and Africa. TreeApp is a Certified B Corporation which enables anyone to plant trees across the world in the regions that need it the most.

3.4 Socially responsible

Community service at WisdomTree

WisdomTree encourages employees to actively engage in their communities and give back through various programs at both the global level and within our U.S.- and London-based offices. We offer multiple initiatives to support charitable giving and select a different charity each month to receive a donation. Employees can also nominate organisations that are personally meaningful to them for consideration and are offered paid time off to volunteer at a charitable organisation of their choice.

Team Alpha Awards: Each year, WisdomTree hosts the Team Alpha Awards to celebrate significant achievements and recognise the global employees who played a key role in those successes, demonstrating exceptional teamwork and strong character. In addition to a modest monetary award, winners have the opportunity to donate to a charity of their choice. In 2025, this initiative contributed more than $50,000 in charitable donations across our U.S. and European offices.

In Europe, we supported several organisations, including:

+ **Alzheimer's Research UK & Dementia Research UK** – WisdomTree employees ran the Royal Parks Half Marathon while fundraising for Alzheimer's Research UK and Dementia Research UK, helping raise money to support research into dementia and improve understanding, diagnosis and treatment of the disease.
+ **Calthorpe Community Garden** – Employees volunteered at Calthorpe Community Garden, helping maintain the space and support the charity's work providing a green community hub where people can connect with nature and take part in wellbeing activities.
+ **Christmas Jumper Day (Save the Children)** – Employees wore festive jumpers and made donations as part of Christmas Jumper Day, raising money for Save the Children to support children around the world with access to healthcare, education and protection.
+ **Movember** – In November, several WisdomTree employees participated in Movember, a global movement raising awareness and funds for men's health issues. As part of our efforts, WisdomTree hosted a fundraising event that raised nearly £2,000 to support initiatives focused on early detection, treatment, and mental well-being. The initiative reinforced our commitment to fostering a culture of support and awareness.
+ **Refuge UK** – WisdomTree raised funds for Refuge, the UK's largest domestic abuse organisation. Every day, Refuge provides life-changing support to thousands of women and children, helping them overcome the physical, emotional and financial impacts of abuse so they can rebuild their lives free from fear.
+ **Teach First** – Several employees took part in the Teach First 5K and 10K run along the River Thames, raising funds for the charity, which works to tackle educational inequality by training teachers and supporting schools in disadvantaged communities across the UK.

Additionally, in London, as part of its aim to amplify access to opportunities, C3 engaged with various high schools to provide financial literacy and exposure to roles within the financial service industry to unrepresented/underprivileged groups.

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