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UK Reporting Fund - Report to Participants

20 July 2026

Dear Participant,

WisdomTree Issuer ICAV ("the ICAV")

Accounting period ended 31 December 2025

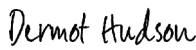
The Share Classes of the ICAV under the Sub-Funds set out below have been approved as "Reporting Funds" by HM Revenue & Customs under the provisions of The Offshore Funds (Tax) Regulations 2009 (the "Regulations"). This letter constitutes the report to Participants for the purposes of the Regulations in respect of the accounts period ended 31 December 2025.

Please note that under Regulation 72 of the Regulations, investors in ETFs are not permitted to deduct from their reportable income equalisation on shares purchased through the secondary market in the year of subscription, as this does not meet the definition of 'Initial Purchase' in this Regulation.

We confirm that the Share Classes set in the attached remain reporting funds under the Regulations at the date of this report.

If you have any questions about the future web reports, please forward them to, WisdomTree Management Limited, 25 North Wall Quay, Dublin 1, D01 H104, Ireland.

Yours faithfully

DocuSigned by:

A229231FB2EA4DA...

Director
for and on behalf of
WisdomTree Issuer ICAV

APPENDIX I

WisdomTree Issuer ICAV

UK Reporting Fund Status

Report to Participants for Accounts Year Ended 31 December 2025

ISIN	Share Class Code	Share Class	Currency	Excess Reportable Income per unit*	Amount distributed per unit Ex-date 03/04/2025	Amount distributed per unit Ex-date 03/07/2025	Amount distributed per unit Ex-date 02/10/2025	Amount distributed per unit Ex-date 02/01/2026	Fund "Distribution Date"
IE00BQZJBQ63	DHS	WisdomTree US Equity Income UCITS ETF - USD	USD	-	0.2172	0.1948	0.1856	0.1802	30-Jun-26
IE00BD6RZT93	DHSA	WisdomTree US Equity Income UCITS ETF - USD Acc	USD	0.9497	-	-	-	-	30-Jun-26
IE00BD6RZZ53	DHSG	WisdomTree US Equity Income UCITS ETF - GBP Hedged Acc	USD	0.8914	-	-	-	-	30-Jun-26
IE00BD6RZW23	DHSF	WisdomTree US Equity Income UCITS ETF - EUR Hedged Acc	USD	0.8346	-	-	-	-	30-Jun-26
IE00BQZJBX31	EEI	WisdomTree Europe Equity Income UCITS ETF - EUR	EUR	-	0.1146	0.4010	0.1325	0.1022	30-Jun-26
IE00BDF16007	EEIA	WisdomTree Europe Equity Income UCITS ETF - EUR Acc	EUR	1.0450	-	-	-	-	30-Jun-26
IE00BQZJC527	DFE	WisdomTree Europe Small Cap Dividend UCITS ETF - EUR	EUR	-	0.1507	0.4935	0.1503	0.1390	30-Jun-26
IE00BDF16114	DFEA	WisdomTree Europe Small Cap Dividend UCITS ETF - EUR Acc	EUR	0.9175	-	-	-	-	30-Jun-26
IE00BQQ3Q067	DEM	WisdomTree Emerging Markets Equity Income UCITS ETF - USD	USD	-	0.1488	0.2412	0.2830	0.1062	30-Jun-26
IE00BDF12W49	DEMR	WisdomTree Emerging Markets Equity Income UCITS ETF - USD Acc	USD	1.3917	-	-	-	-	30-Jun-26
IE00BQZJBM26	DGSE	WisdomTree Emerging Markets Small Cap Dividend UCITS ETF - USD	USD	0.0415	0.0864	0.2032	0.2888	0.0934	30-Jun-26
IE00BVXC4854	DXJ	WisdomTree Japan Equity UCITS ETF - USD Hedged	USD	0.0517	-	0.4033	-	0.3679	30-Jun-26
IE00BYQCZD50	DXJA	WisdomTree Japan Equity UCITS ETF - USD Hedged Acc	USD	1.0356	-	-	-	-	30-Jun-26
IE00BYQCZF74	DXJP	WisdomTree Japan Equity UCITS ETF - GBP Hedged	USD	0.0387	-	0.3205	-	0.3118	30-Jun-26
IE00BYQCZL35	DXJD	WisdomTree Japan Equity UCITS ETF - CHF Hedged Acc	USD	0.9778	-	-	-	-	30-Jun-26
IE00BYQCZN58	DXJZ	WisdomTree Japan Equity UCITS ETF - USD Acc	USD	0.7165	-	-	-	-	30-Jun-26
IE00BYQCZJ13	DXJF	WisdomTree Japan Equity UCITS ETF - EUR Hedged Acc	USD	0.9647	-	-	-	-	30-Jun-26
IE00BVXBH163	HEDJ	WisdomTree Europe Equity UCITS ETF - USD Hedged	USD	-	-	0.5081	-	0.0744	30-Jun-26
IE00BYQCZP72	HEDK	WisdomTree Europe Equity UCITS ETF - USD Hedged Acc	USD	0.7641	-	-	-	-	30-Jun-26
IE00BYQCZQ89	HEDP	WisdomTree Europe Equity UCITS ETF - GBP Hedged	USD	-	-	0.4098	-	0.0814	30-Jun-26
IE00BYQCZT11	HEDD	WisdomTree Europe Equity UCITS ETF - CHF Hedged Acc	USD	0.5712	-	-	-	-	30-Jun-26
IE00BYQCZX56	HEDF	WisdomTree Europe Equity UCITS ETF - EUR Acc	USD	0.6743	-	-	-	-	30-Jun-26
IE00BZ1GHD37	WCOG	WisdomTree Enhanced Commodity UCITS ETF - USD	USD	0.0036	-	-	-	0.5008	30-Jun-26
IE00BYMLZY74	WCOA	WisdomTree Enhanced Commodity UCITS ETF - USD Acc	USD	0.5805	-	-	-	-	30-Jun-26
IE00BG88WH84	WCOM	WisdomTree Enhanced Commodity UCITS ETF - GBP Hedged Acc	USD	0.6707	-	-	-	-	30-Jun-26
IE00BG88WG77	WCOE	WisdomTree Enhanced Commodity UCITS ETF - EUR Hedged Acc	USD	0.5481	-	-	-	-	30-Jun-26
IE00BG88WL21	COMS	WisdomTree Enhanced Commodity UCITS ETF - CHF Hedged Acc	USD	0.5101	-	-	-	-	30-Jun-26
IE00BZ56RD98	DGRW	WisdomTree US Quality Dividend Growth UCITS ETF - USD	USD	0.0036	0.1183	0.1260	0.1267	0.1360	30-Jun-26
IE00BZ56RG20	DGRA	WisdomTree US Quality Dividend Growth UCITS ETF - USD Acc	USD	0.5854	-	-	-	-	30-Jun-26
IE000CXVOXQ1	DGRE	WisdomTree US Quality Dividend Growth UCITS ETF - EUR Hedged Acc	USD	0.2561	-	-	-	-	30-Jun-26
IE000IGMB3E1	DGRB	WisdomTree US Quality Dividend Growth UCITS ETF - GBP Hedged	USD	-	0.0832	0.0696	0.0714	0.0763	30-Jun-26
IE00BZ56RN96	GGRW	WisdomTree Global Quality Dividend Growth UCITS ETF - USD	USD	0.0153	0.0831	0.2221	0.0870	0.0926	30-Jun-26
IE00BZ56SW52	GGRA	WisdomTree Global Quality Dividend Growth UCITS ETF - USD Acc	USD	0.5884	-	-	-	-	30-Jun-26
IE0007M3MLF3	GGRE	WisdomTree Global Quality Dividend Growth UCITS ETF - EUR Hedged Acc	USD	0.3157	-	-	-	-	30-Jun-26
IE000LRRPK60	GGRB	WisdomTree Global Quality Dividend Growth UCITS ETF - GBP Hedged	USD	0.0073	0.0728	0.1543	0.0596	0.0632	30-Jun-26
IE00030Y2P41	GGRI	WisdomTree Global Quality Dividend Growth UCITS ETF - USD (Inst)	USD	4.7769	26.0571	69.5973	27.2647	29.0178	30-Jun-26
IE00BZ56SY76	EGRW	WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EUR	EUR	-	-	0.3640	-	0.1021	30-Jun-26
IE00BZ56TQ67	EGRA	WisdomTree Eurozone Quality Dividend Growth UCITS ETF - EUR Acc	EUR	0.5768	-	-	-	-	30-Jun-26
IE00BZ0XVF52	CCBO	WisdomTree AT1 CoCo Bond UCITS ETF - USD	USD	-	0.4364	2.3521	1.2902	1.2863	30-Jun-26
IE00BZ0XVG69	COCB	WisdomTree AT1 CoCo Bond UCITS ETF - USD Acc	USD	7.8915	-	-	-	-	30-Jun-26

APPENDIX I

WisdomTree Issuer ICAV

UK Reporting Fund Status

Report to Participants for Accounts Year Ended 31 December 2025

ISIN	Share Class Code	Share Class	Currency	Excess Reportable Income per unit*	Amount distributed per unit Ex-date 03/04/2025	Amount distributed per unit Ex-date 03/07/2025	Amount distributed per unit Ex-date 02/10/2025	Amount distributed per unit Ex-date 02/01/2026	Fund "Distribution Date"
IE00BFN012	CODO	WisdomTree AT1 CoCo Bond UCITS ETF - USD Hedged	USD	-	0.4985	2.6497	1.4191	1.4137	30-Jun-26
IE00BFN236	COBO	WisdomTree AT1 CoCo Bond UCITS ETF - EUR Hedged	USD	0.3285	0.5580	2.4972	1.3525	1.3808	30-Jun-26
IE00BFN459	COGO	WisdomTree AT1 CoCo Bond UCITS ETF - GBP Hedged	USD	-	0.7928	3.1728	1.7536	1.7426	30-Jun-26
IE00BFN343	COBA	WisdomTree AT1 CoCo Bond UCITS ETF - EUR Hedged Acc	USD	5.9407	-	-	-	-	30-Jun-26
IE00BDV131	WTAI	WisdomTree Artificial Intelligence UCITS ETF - USD Acc	USD	0.0381	-	-	-	-	30-Jun-26
IE00BJFN56	USFR	WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD	USD	-	0.5595	0.5353	0.5387	0.4687	30-Jun-26
IE00BJJYX6	TFRN	WisdomTree USD Floating Rate Treasury Bond UCITS ETF - USD Acc	USD	1.3956	-	-	-	-	30-Jun-26
IE00BJGWQ7	WCLD	WisdomTree Cloud Computing UCITS ETF - USD Acc	USD	-	-	-	-	-	30-Jun-26
IE00BKLF1R	VOLT	WisdomTree Battery Solutions UCITS ETF - USD Acc	USD	0.3442	-	-	-	-	30-Jun-26
IE00BLPK35	WCBR	WisdomTree Cybersecurity UCITS ETF - USD Acc	USD	-	-	-	-	-	30-Jun-26
IE00BDVPNS	WXAG	WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF - USD Acc	USD	0.4384	-	-	-	-	30-Jun-26
IE00BDV131	EXAG	WisdomTree Enhanced Commodity ex-Agriculture UCITS ETF - EUR Hedge Acc	USD	0.4645	-	-	-	-	30-Jun-26
IE00BM9TSP	XSOE	WisdomTree Emerging Markets ex-State Owned Enterprises UCITS ETF - USD Acc	USD	0.3665	-	-	-	-	30-Jun-26
IE00BKY4W1	PCOM	WisdomTree Broad Commodities UCITS ETF - USD Acc	USD	0.3632	-	-	-	-	30-Jun-26
IE00008KMP	WDNA	WisdomTree BioRevolution UCITS ETF - USD Acc	USD	0.0191	-	-	-	-	30-Jun-26
IE000MO2MB	WTRE	WisdomTree New Economy Real Estate UCITS ETF - USD Acc	USD	0.4745	-	-	-	-	30-Jun-26
IE000X9TLG	WNER	WisdomTree New Economy Real Estate UCITS ETF - USD	USD	0.0344	-	0.2312	-	0.1812	30-Jun-26
IE000LG4J7	WRCY	WisdomTree Recycling UCITS ETF - USD Acc	USD	-	-	-	-	-	30-Jun-26
IE000940RN	WBLK	WisdomTree Blockchain UCITS ETF - USD Acc	USD	-	-	-	-	-	30-Jun-26
IE000TB3YT	WCAR	WisdomTree Global Automotive Innovators UCITS ETF - USD Acc	USD	-	-	-	-	-	30-Jun-26
IE000P3D0W	WRNW	WisdomTree Renewable Energy UCITS ETF - USD Acc	USD	0.0852	-	-	-	-	30-Jun-26
IE000KF370	NTSX	WisdomTree US Efficient Core UCITS ETF - USD Acc	USD	0.3944	-	-	-	-	30-Jun-26
IE0003UH92	UGRW	WisdomTree UK Quality Dividend Growth UCITS ETF - GBP	GBP	-	0.1411	0.2634	0.2543	0.2277	30-Jun-26
IE0000902G	WMGT	WisdomTree Megatrends UCITS ETF - USD Acc	USD	0.0997	-	-	-	-	30-Jun-26
IE000KH9DX	RARE	Wisdomtree Strategic Metals and Rare Earth Miners UCITS ETF - USD Acc	USD	-	-	-	-	-	30-Jun-26
IE000YGEAK	QGRW	WisdomTree US Quality Growth UCITS ETF - USD Acc	USD	0.0068	-	-	-	-	30-Jun-26
IE000XN1LW	WSDG	WisdomTree Global Sustainable Equity UCITS ETF - USD Acc	USD	0.3774	-	-	-	-	30-Jun-26
IE00077IIP	NTSG	WisdomTree Global Efficient Core UCITS ETF - USD Acc	USD	0.3782	-	-	-	-	30-Jun-26
IE0007UE04	WENU	WisdomTree Strategic Metals UCITS ETF - USD Acc	USD	0.3585	-	-	-	-	30-Jun-26
IE000611JM	WENH	WisdomTree Strategic Metals UCITS ETF - EUR Hedged Acc	USD	0.4540	-	-	-	-	30-Jun-26
IE0003X11P	WENG	WisdomTree Strategic Metals UCITS ETF - GBP Hedged Acc	USD	0.4674	-	-	-	-	30-Jun-26
IE0000T4S9	WENP	WisdomTree Strategic Metals UCITS ETF - GBP Hedged	USD	0.0316	-	-	-	0.0234	30-Jun-26
IE000Y83YZ	WGRO	WisdomTree Global Quality Growth UCITS ETF - USD Acc	USD	0.0644	-	-	-	-	30-Jun-26
IE0002Y8CX	WDEF	WisdomTree Europe Defence UCITS ETF - EUR Acc	EUR	0.2076	-	-	-	-	30-Jun-26
IE0003BJ2J	NCLR	WisdomTree Uranium and Nuclear Energy UCITS ETF - USD Acc	USD	-	-	-	-	-	30-Jun-26
IE000W8WMS	WQTM	WisdomTree Quantum Computing UCITS ETF - USD Acc	USD	-	-	-	-	-	30-Jun-26
IE000X7DRW	XUSA	WisdomTree Global ex-USA Quality Dividend Growth UCITS ETF - EUR Acc	EUR	0.1135	-	-	-	-	30-Jun-26
IE000OV4XW	NTSZ	WisdomTree Eurozone Efficient Core UCITS ETF - EUR Acc	EUR	0.0859	-	-	-	-	30-Jun-26
IE0005HNE8	WTVL	WisdomTree Europe Value UCITS ETF - EUR Acc	EUR	0.0094	-	-	-	-	30-Jun-26
IE000D1017	WTVG	WisdomTree Global Value UCITS ETF - USD Acc	USD	0.0182	-	-	-	-	30-Jun-26

APPENDIX I
WisdomTree Issuer ICAV
UK Reporting Fund Status
Report to Participants for Accounts Year Ended 31 December 2025

ISIN	Share Class Code	Share Class	Currency	Excess Reportable Income per unit*	Amount distributed per unit Ex-date 03/04/2025	Amount distributed per unit Ex-date 03/07/2025	Amount distributed per unit Ex-date 02/10/2025	Amount distributed per unit Ex-date 02/01/2026	Fund "Distribution Date"
IE000F9AQNW6	WTVU	WisdomTree US Value UCITS ETF - USD Acc	USD	0.0240	-	-	-	-	30-Jun-26

We confirm that the Share Classes set out above remain reporting funds under the Regulations at the date of this report.

* "Excess Per Unit" is the excess treated as additional distributions per unit made to participants for the period for UK tax purposes under the UK Offshore Fund Regime

** Please note that under Regulation 72 of The Offshore Funds (Tax) Regulations 2009 (as amended), investors in ETFs are not permitted to deduct from their reportable income equalisation on shares purchased through the secondary market in the year of subscription, as this does not meet the definition of 'Initial Purchase' in this Regulation.