

WISDOMTREE ISSUER ICAV

25 North Wall Quay, North Wall, Dublin 1, D01 H104 Ireland

If you are in any doubt about the course of action to take, you should consult your stockbroker, bank manager, solicitor, accountant or other professional advisor.

If you have sold or transferred all your shares in WisdomTree Issuer ICAV please forward this document to the purchaser or transferee, or to the stockbroker, bank manager or other agent through whom the sale or transfer was effected.

1 July 2026

Dear Shareholder

WisdomTree Europe High Dividend UCITS ETF (ISIN:IE00BQZJBX31)
WisdomTree Europe High Dividend UCITS ETF – Acc (ISIN:IE00BDF16007)
(formerly WisdomTree Europe Equity Income UCITS ETF)
(the “Funds”)

Removal of Plan d’Épargne en Actions (“PEA”) Eligibility – Effective Date Confirmation and Reminder to Act

We are writing to you as a follow-up to our notice dated 1 June 2026 (the “**Original Notice**”) regarding the removal of PEA eligibility for the Fund.

A link to the Original Notice is available here: https://www.wisdomtree.eu/-/media/eu-media-files/other-documents/operational/corp-action/wt/shareholder-notice---eei-pea-eligibility-removal.pdf?sc_lang=en-gb&hash=A692B38FF14761AAF74CCC9C94BECBFE

Effective Date and Fund Name Change

We wish to confirm that, with effect from today 1 July 2026, the Fund has ceased to be eligible for the PEA tax wrapper (the “**Effective Date**”).

In addition, and as notified to you in the Original Notice, the Fund has been renamed from WisdomTree Europe Equity Income UCITS ETF to **WisdomTree Europe High Dividend UCITS ETF** with effect from the Effective Date (the “**Fund Name Change**”).

Save for the removal of PEA eligibility and the Fund Name Change, the Fund’s investment objective, investment policy and risk profile remain unchanged.

Regularisation Period – Reminder of Action Required

If you hold units of the Fund within a PEA account, you are reminded that the **two-month** regularisation period runs from the Effective Date (the “**Regularisation Period**”). You must take one of the following steps before this deadline to avoid adverse tax consequences, including the potential closure of your PEA account.

Option 1 – Disposal within the PEA: You may sell your holdings in the Fund within the PEA account during the Regularisation period. The portion of the gain (or loss) accrued up to the date of ineligibility remains subject to the PEA tax regime, while any gain realised after that date becomes taxable under ordinary rules (the difference between the disposal price of the securities and their value at the date of the event making them ineligible).

Option 2 – Withdrawal and compensatory contribution: You may withdraw the securities from the PEA account and transfer them to a standard securities account, provided that you make, within the same two-month period, a compensatory cash contribution equal to the value of the securities at the

date of ineligibility. No compensatory cash contribution is required where the PEA has been held for more than five years, subject to compliance with certain formalities¹.

In both cases, social contributions at a rate of 18.6% will be due on the capital gain accrued within the PEA account.

Consequences of Failing to Act within the Regularisation Period

If no action is taken within the Regularisation Period, your PEA account may be automatically closed, with the following tax consequences:

PEA held for less than five years: Immediate taxation of the net gain accrued from the opening of the PEA account up to the date of the breach for all securities held in the PEA, for both income tax and social contributions purposes

PEA held for more than five years: The gain accrued between the date of the initial contribution and the relevant disposal remains exempt from income tax. However, social contributions remain due on the entire gain realised, in respect of all securities held within the PEA.

Investor Responsibility

Please note that it is **your** responsibility as the individual account holder to remove PEA-ineligible securities from your PEA account. Ineligible holdings will **not** be automatically removed from your PEA account.

Further Information

Terms contained in this notice and not otherwise defined shall have the meaning ascribed to them in the Original Notice and in the Fund's Prospectus.

If you have any queries, please contact WisdomTree UK Limited / WisdomTree Ireland Limited at europesupport@wisdomtree.com.

Yours faithfully

WisdomTree Issuer ICAV

¹ This tolerance applies where the plan holder has expressly requested its application from the plan administrator prior to the expiry of the two-month period provided for the compensatory payment.