

WISDOMTREE ISSUER ICAV

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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 June 2026

Dear Shareholder

WisdomTree Europe Equity Income UCITS ETF (the “Fund”) Removal of Plan d’Épargne en Actions (“PEA”) Eligibility

We are writing to you in your capacity as shareholder in the Fund to advise you that the Board of Directors of the ICAV has determined that the Fund will no longer maintain its eligibility for the French Plan d’Épargne en Actions (“PEA”) tax wrapper.

Background

The PEA is a French tax-advantaged savings plan that allows resident investors to hold eligible European equity securities with favourable tax treatment on gains. To qualify for PEA eligibility, a fund must invest at least 75% of its assets in equity securities issued by companies with their registered office in the European Economic Area.

Following a review of the Fund’s investment composition, the relevant eligibility conditions will no longer be met, and the Fund will cease to be PEA-eligible from the Effective Date (defined below).

Impact on Shareholders holding units within a PEA

If you hold units of the Fund within a PEA account, please note that once the Fund ceases to be PEA-eligible, you will no longer be able to hold its units within a PEA account without adverse tax consequences.

You will benefit from a two-month regularisation period from the Effective Date to take action and avoid the closure of your PEA account (the “**Regularisation period**”).

During this two-month period, you have two options:

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.

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.

In both cases, social contributions at a rate of 18.6% will be due on the capital gain accrued within the PEA account, as the favourable PEA regime applies only to individual income tax.

Consequences of not acting within the Regularisation Period

If no action is taken within the two-month 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.

Effective Date

It is intended that the removal of PEA eligibility for the Fund will take effect on or around 1 July 2026, subject to approval from the Central Bank of Ireland (the "**Effective Date**"). The Regularisation Period will run from this date.

Please note that on or around the Effective Date and subject to approval from the Central Bank of Ireland, the name for the Fund will change to, WisdomTree Europe High Dividend UCITS ETF (the "Fund Name Change"). A separate notice regarding the Fund Name Change was issued on 1 June 2026 and is available on the WisdomTree website at

<https://www.wisdomtree.eu/en-gb/about-wisdomtree/important-notices/2026/q2/equity-income-fund-range-renaming>

Documentation

On the Effective Date, the supplement for the Fund (the **Supplement**) will be updated to remove the PEA-related language, and the Fund's regulatory data with the Autorité des Marchés Financiers will be updated to reflect the loss of PEA eligibility with effect from the effective date.

Save for the removal of PEA eligibility from the Supplement, the investment objective, investment policy and risk profile of the Fund remain unchanged.

Terms contained in this Shareholder Notice and not otherwise defined shall have the meaning ascribed to such term in the Prospectus.

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

Yours faithfully

WisdomTree Issuer ICAV