

**WisdomTree Trust**  
**UK Reporting Fund Status**  
**Reporting period: 1 April 2017 - 31 March 2018**

ISIN	Fund Name	Share Class Type	Share Class Currency	UK reportable income for the year (A)	Number of shares outstanding as of 31/03/2018 (B)	Reportable income per share (C = A / B)	Cash distributions per share in relation to the reporting period (in share class currency - see Notes)				Total (D)	Excess reportable income (ERI) (Inflow date: 30/09/2018) (C - D)	Equalisation per new unit (average basis), contained in reportable income
							Ex Date 26/06/2017	Ex Date 26/09/2017	Ex Date 26/12/2017	Ex Date 20/03/2018			
US97717W3152	WisdomTree Emerging Markets High Dividend Fund	Quarterly Distributing	USD	82,230,055	48,200,000	1.70602	0.43000	0.95000	0.28478		1.66478	0.04124	0.00000
US97717W2816	WisdomTree Emerging Markets SmallCap Dividend Fund	Quarterly Distributing	USD	50,581,141	32,600,000	1.55157	0.56000	0.67500	0.22945		1.46445	0.08712	0.00000
US97717X7012	WisdomTree Europe Hedged Equity Fund	Quarterly Distributing	USD	116,095,548	101,050,000	1.14889	1.15000	0.02000	0.18570	0.08213	1.43783	0.00000	0.00000
US97717W4226	WisdomTree India Earnings Fund	Quarterly Distributing	USD	15,528,609	64,600,000	0.24038	0.05500	0.08000	0.02643	0.06068	0.22211	0.01827	0.00000
US97717W8516	WisdomTree Japan Hedged Equity Fund	Quarterly Distributing	USD	123,147,828	118,500,000	1.03922	0.83000	0.04500	0.49233		1.36733	0.00000	0.00000
US97717W5215	WisdomTree Japan Hedged SmallCap Equity Fund	Quarterly Distributing	USD	2,976,521	4,700,000	0.63330	0.54000	0.00119	0.16095		0.70214	0.00000	0.00000

## Notes and Confirmations

This document is addressed to all those investors in the reporting sub-funds of WisdomTree Trust (the "Fund") as at **31 March 2018**.

The sub-funds listed above are registered with HM Revenue & Customs in the UK as "reporting funds". As such, the respective sub-fund is required to make reports of income to the investors. There may be a requirement for you to pay tax as though you had actually received a dividend from the fund.

If you are not subject to UK taxation, you may ignore this notice. If you are subject to UK taxation (unless you are a non-domiciled individual paying tax on the remittance basis), you will be required to pay tax on the share of income reported to you in this notice. If you are uncertain you should seek advice from your tax advisor.

The currency amounts contained in this report are expressed in the currency of the respective sub-fund (as stated in column 'Share Class Currency'). In cases where no share classes are established within a sub-fund, the column 'Share Class Currency' represents the base currency of the sub-fund and the respective currency amounts contained in this report are expressed in the base currency of the respective sub-fund.

The 'Excess reportable income' (ERI) is deemed to arise on **30 September 2018** (being the fund distribution date). The sub-funds operate full equalisation arrangements.

The 'Excess reportable income' is calculated based on the 'Reportable income per share' generated during the reporting period, less the cash distributions per share paid in respect of the reporting period. New investors in the reporting period may use 'Equalisation per new unit (average basis), contained in reportable income' (if any) to reduce their income subject to tax. Please note that it is currently not possible for investors in ETFs to benefit from a deduction to their own reportable income in respect of equalisation on shares purchased on the secondary market in the year of subscription ('Equalisation per new unit (average basis), contained in reportable income'). This is because purchase on the secondary market does not meet the definition of 'initial purchase' in s72 of The Offshore Funds (Tax) Regulations 2009, as amended.

The Fund declares that it has complied with its obligations specified in s53 and s58 of The Offshore Funds (Tax) Regulations 2009, as amended.

We confirm that the above sub-funds remain within the reporting fund regime as at the date of this report.

This material has been prepared for informational purposes only, and is not intended to provide, and should not be relied on for, accounting, legal or tax advice. Please consult your tax advisor for personal tax questions and concerns and to determine your relevant taxable amount, based on your specific circumstances.