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Report of Independent Accountants

Board of Managers and Management
WisdomTree Digital Trust Company, LLC

We have examined management of WisdomTree Digital Trust Company, LLC's (the "Company") assertion, included in the accompanying report, GOLD Custody Report, that, as of December 16, 2025 and December 31, 2025 at the end of each respective business day (the "Report Dates"), the redeemable WisdomTree Gold Token (GOLD) Outstanding, the Physical Gold Held in Custody (the "Reserve") to redeem GOLD Outstanding, the comparison of the units of the Reserve to redeem GOLD Outstanding and the redeemable GOLD Outstanding and related disclosures (the "Subject Matter") is presented in accordance with the criteria defined in the accompanying GOLD Custody Report (the "Criteria"), the units of the Reserve are equal to or greater than GOLD Outstanding, and all conditions imposed by the New York State Department of Financial Services on the Reserve assets as set forth in Note 2 of the GOLD Custody Report have been met. The Company's management is responsible for the assertion and having a reasonable basis for its assertion. Our responsibility is to express an opinion on the assertion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants ("AICPA"). Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about management's assertion. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent of the Company and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our examination engagement.

Our examination was not performed to determine whether the Company complied with federal, state or local laws or regulations or to evaluate the suitability of design or operating effectiveness of controls and, accordingly, do not express an opinion thereon.

In our opinion, management's assertion that, as of the Report Dates, the Subject Matter is presented in accordance with the Criteria, the units of the Reserve are equal to or greater than GOLD Outstanding, and all conditions imposed by the New York State Department of Financial Services on the Reserve assets as set forth in Note 2 of the GOLD Custody Report have been met is fairly stated, in all material respects.

This report is intended solely for the information and use of the Company, customers of the Company or holders of GOLD as of the Report Dates and the New York State Department of Financial Services who have sufficient knowledge and understanding of the following:

- the purpose of the report to evaluate whether the units of the Reserve held by the Company are equal to or greater than GOLD Outstanding as of the Report Dates
- the New York State Department of Financial Services' conditions on the Reserve assets
- the Criteria

The report is not intended to be, and should not be, used by anyone other than these specified parties.

Ernst & Young LLP

January 22, 2026

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Management's Assertion

WisdomTree Digital Trust Company, LLC (the "Company") is a New York limited purpose trust company and the issuer of the WisdomTree Gold Token (GOLD). The Company is responsible for the completeness, accuracy and validity of the redeemable GOLD Outstanding, the Physical Gold Held in Custody (the "Reserve") to redeem GOLD Outstanding, the comparison of the units of the Reserve to redeem GOLD Outstanding and the redeemable GOLD Outstanding and related disclosures (the "Subject Matter") included in this GOLD Custody Report (the "Report") as of December 16, 2025 and December 31, 2025 at the end of each respective business day (the "Report Dates"). The Company is also responsible for the selection of the criteria defined in Appendix 1 (the "Criteria").

The Company asserts that, as of the Report Dates, (1) the Subject Matter is presented in accordance with the Criteria and that the units of the Reserve are equal to or greater than GOLD Outstanding, and that (2) all conditions imposed by the New York State Department of Financial Services ("NYDFS") on the Reserve assets as set forth in Note 2 below have been met.

GOLD Custody Report

Report Dates	*December 16, 2025*	*December 31, 2025*
GOLD Outstanding	461.951	466.437
Physical Gold Held in Custody (in fine troy ounces of gold)	461.951	466.437

Notes

1. GOLD Outstanding includes all GOLD that have been issued by the Company and are in circulation. All GOLD Outstanding as of each Report Date are issued on the Stellar blockchain. There were no unprocessed purchase or redemption requests at the Report Dates.
2. Physical Gold Held in Custody is the amount of physical gold held by the Company with a third-party gold custodian in the United Kingdom measured in fine troy ounces of gold. The Company maintains the Reserve in accordance with conditions imposed by the NYDFS, whereby the Reserve is held in custody, segregated from the Company's own proprietary assets, with an NYDFS-approved custodian. Each GOLD token is designed to function as an electronic document of title to an underlying fine troy ounce of gold of a uniform grade issued by the Company as bailee for such underlying gold.
3. "End of business day" is implied to be 5:00 pm Eastern Time which is when the end of day settlement and reconciliation process occurs. As a practical matter, the Company's end of day settlement and reconciliation process begins at or around 5:00 pm Eastern Time, which could mean that the end of day settlement and reconciliation process is completed before or after 5:00 pm Eastern Time. Therefore, as used in this assertion, "end of business day" refers to the time at which the end of day settlement and reconciliation process is complete.
4. Holders of GOLD who wish to exchange GOLD for the WisdomTree Dollar Token (WUSD), exchange WUSD for GOLD, or exchange GOLD for physical gold can do so by submitting an exchange or gold retrieval request to the Company. The Company accepts GOLD exchange or gold retrieval requests only from customers who have an account in good standing with the Company and satisfy applicable terms and conditions set forth in the WisdomTree Prime User Agreement. Upon receipt of a request from a Customer to exchange GOLD for WUSD,

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to exchange WUSD for GOLD or to exchange GOLD for physical gold, the Company will make commercially reasonable efforts to facilitate near instantaneous exchange where possible based on the sale price of gold (and, accordingly, GOLD), although generally within two full business days after the business day on which the Company has accepted the exchange request. The Company expects to process gold retrieval requests (for facilitation by the metal agent) within two full business days after the business day on which the Company has accepted the retrieval request in good order meeting applicable terms and conditions set forth in the WisdomTree Prime User Agreement.

5. GOLD is not legal tender, is not backed by governments, and accounts and value balances are not subject to FDIC or Securities Investor Protection Corporation (SIPC) protections. GOLD represents an electronic document of title to an underlying fine troy ounce of gold of a uniform grade issued by the Company as bailee for such underlying gold. The price of gold (and, accordingly, GOLD) fluctuates and may be affected by numerous factors including supply and demand, the global financial markets and other political, financial, or economic events, which may negatively impact gold prices and the value of GOLD. Please refer to the risks and limitations set forth in the WisdomTree Prime User Agreement and other risks and limitations disclosed from time to time in the WisdomTree Prime mobile application.

To the best of the knowledge and belief of the undersigned, the information contained in this Report as of the Report Dates is accurate and complete.

DocuSigned by:
Michael Jackson
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Michael Jackson
Head of Operations
WisdomTree Digital Trust Company, LLC
January 22, 2026

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Appendix 1 – Criteria

As required by attestation standards established by the American Institute of Certified Public Accountants (AICPA), the Company has selected suitable Criteria for GOLD upon which the underlying Subject Matter can be reasonably and consistently measured for the Report and has made the Criteria available to the intended users of the Report. The Company reserves the right, in its sole discretion, to revise and modify any and all aspects of the Criteria without notice on a prospective basis. The Criteria, and any revisions or modifications thereto, will be made available to the intended users of subsequent Reports.

GOLD Outstanding

1. The GOLD Outstanding are disclosed, as defined by the Company's terms, as of the measurement point in time. If applicable, the disclosure would include:
   a. The definition of the in-scope total minted GOLD supply;
   b. The amount of GOLD Outstanding for each in-scope distributed ledger or blockchain network;
   c. Material differences between the total minted token supply and GOLD Outstanding; and
   d. Any known unresolved events or occurrences that may materially affect the minted GOLD supply or GOLD Outstanding, at the measurement point in time.
2. The Company's terms for GOLD purchases and redemptions are disclosed, including the following:
   a. Established terms for GOLD purchases and redemptions, including the scope of purchase and redemption rights; and
   b. The amounts of purchase and redemption requests that have not settled, if applicable, at the measurement point in time.

Physical Gold Held in Custody as of the measurement point in time

1. Disclosures related to the custodians holding redemption assets include the type of custodian and the jurisdiction of the custodian.
2. Disclosures and measurement of the redemption assets include the description of the composition of redemption assets by asset type, including, the end of business day unit count.
3. Description of the method used to measure the number of units of redemption assets by asset type, in accordance with the Company's terms.
4. Disclosures regarding the redemption asset arrangements include the nature of the arrangement between the Company and the custodian, the end of business day unit count of the redemption assets subject to each type of arrangement, and any restrictions on the use of the redemption assets.
5. Disclosures regarding whether the Company has direct contractual mechanisms to mitigate risk of loss of the end of business day units of the redemption assets.

Comparison of the Physical Gold Held in Custody to GOLD Outstanding

1. Disclosures of the comparison of assets in the Reserve to GOLD Outstanding as of the measurement point in time are complete and accurate, which include disclosure of the end of business day unit count of assets in the Reserve and the GOLD Outstanding, including any differences between the total assets in the Reserve and the total GOLD Outstanding and whether the end of business day unit count of assets in the Reserve is maintained in accordance with the Company's terms.
2. Material disclosures related to the GOLD Outstanding, their redeemability, and the Reserve are complete and accurate and include, if applicable:
   a. Disclosures of events or transactions affecting the GOLD Outstanding or the Reserve, occurring after the measurement point in time and before the Report is available to be issued.
   b. Disclosures related to litigation, claims, and assessments that may have a material impact on the GOLD Outstanding or the Reserve as of the measurement point in time.
   c. Disclosures of market, operational, technological, regulatory, or other events that may affect the Company's ability to perform GOLD redemption in accordance with its policies as of the measurement point in time.
   d. Disclosures of the existence and nature of any commitments that may affect the Reserve as of the measurement point in time.
   e. Disclosures of the Company's regulatory jurisdiction.