Docusign Envelope ID: 11468573-495B-85F2-80E3-C8CBD7BD1752

NOTICE: Report use and distribution limitations

Ernst & Young LLP ("EY") has prepared the attached report (the "Report") in accordance with the requirements of the applicable professional standards as described in the attached Report, for WisdomTree Digital Trust Company, LLC (the "Company"). The Report is intended solely for the information and use of the Company, customers of the Company or holders of WisdomTree Gold Token as of the Report Dates, as defined herein, and the New York State Department of Financial Services (collectively, the "Specified Parties"), as stated in the independent accountants' report contained in the Report.

If you are a Specified Party, you may proceed to the Report on the following page.

In addition, entities other than the Specified Parties (collectively, each an "Other Recipient") may read the Report subject to the terms of this NOTICE. If you are an Other Recipient, you may only read the Report if you agree to the terms and conditions set forth below. Please review them carefully.

1. You acknowledge that the Report was prepared solely for the benefit and use of the Specified Parties and was not intended for any other purpose. Accordingly, EY has made no representation or warranty to the Other Recipient as to the sufficiency of the information contained in the Report. As such, any use of the Report by the Other Recipient is at the sole and exclusive risk of the Other Recipient.
2. Distribution or disclosure of any portion of the Report or any information or advice contained therein to persons other than the Company is prohibited.
3. The Other Recipient (a) does not acquire any rights against EY, any other member firm of the global Ernst & Young network, or any of their respective affiliates, partners, agents, representatives or employees (collectively, the "EY Parties"), and EY assumes no duty or liability to the Other Recipient, in connection with its reading of the Report; (b) may not rely on the Report; and (c) will not contend that any provisions of United States or state securities laws could invalidate or avoid any provision of this agreement.
4. Except where compelled by legal process (of which the Other Recipient shall promptly inform EY so that EY may seek appropriate protection), the Other Recipient will not disclose, orally or in writing, any Report or any portion thereof, or make any reference to EY in connection therewith, in any public document or to any third party.
5. The Other Recipient (for itself and its successors and assigns) hereby releases each of the EY Parties, from any and all claims or causes of action that the Other Recipient has, or hereafter may or shall have, against them in connection with the Report or the Other Recipient's reading of the Report. The Other Recipient shall indemnify, defend and hold harmless the EY Parties from and against all claims, liabilities, losses and expenses suffered or incurred by any of them arising out of or in connection with (a) any breach of the terms in this NOTICE by the Other Recipient or its representatives; and/or (b) any use or reliance on the Report by any party that obtains a copy of the Report, directly or indirectly, from or through the Other Recipient or at its request.

If you are an Other Recipient, by reading the Report, you signify that you, or, in relation to an organization, you on behalf of your organization, agree to be bound by these terms and conditions. If you do not agree to these terms, please close this document and contact your representative at the Company.

Docusign Envelope ID: 11468573-495B-85F2-80E3-C8CBD7BD1752

Shape the future with confidence

Ernst & Young LLP
One Manhattan West
New York, NY
10001

Tel: +1 212 773 3000
Fax: +1 212 773 6350
ey.com

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 March 25, 2026 and March 31, 2026 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

April 23, 2026

Docusign Envelope ID: 11468573-495B-85F2-80E3-C8CBD7BD1752

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 March 25, 2026 and March 31, 2026 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	*March 25, 2026*	*March 31, 2026*
GOLD Outstanding	492.469	492.424
Physical Gold Held in Custody (in fine troy ounces of gold)	492.469	492.424

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 (USDW), exchange USDW 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

Docusign Envelope ID: 11468573-495B-85F2-80E3-C8CBD7BD1752

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 USDW, to exchange USDW 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
BE1CA7D2F2964EA...

Michael Jackson
Head of Operations
WisdomTree Digital Trust Company, LLC
April 23, 2026

Docusign Envelope ID: 11468573-495B-85F2-80E3-C8CBD7BD1752

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.